IJM Corp Bhd

2025 CDP Corporate Questionnaire 2025

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Read full terms of disclosure

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09/08/2025, 02:47 am

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:
☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:
☑ MYR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:
☑ Publicly traded organization

(1.3.3) Description of organization

IJM Corporation Berhad is one of Malaysia's leading conglomerates and is listed on the Main Market of Bursa Malaysia Securities Berhad. IJM has an integrated structure with 4 core businesses: construction, property development, industry (quarrying and the manufacture of building materials) and infrastructure concessions (port and toll operations).
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

03/30/2025

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☑ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☑ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☑ 2 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☑ 2 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☑ 2 years

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

6252000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

MYL3336OO004

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ India

☑ Malaysia

☑ United Kingdom of Great Britain and Northern Ireland

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☑ No, we do not have this data and have no plans to collect it	*The geolocation of our projects are confidential.*

[Fixed row]

(1.15) Which real estate and/or construction activities does your organization engage in?

Select all that apply

☑ New construction or major renovation of buildings

☑ Buildings management

☑ Other real estate or construction activities, please specify :Construction material manufacturing

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

We are currently in the process of profiling and mapping our supply chain.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☑ No, and we do not plan to within the next two years

(1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:

☑ Judged to be unimportant or not relevant

(1.24.1.6) Explain why your organization has not mapped plastics in your value chain

Approximately 80% of the materials we procure consist of cement, concrete, and steel, while plastics represent a negligible portion of our total purchases.
[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

For short-term time horizon: the period adopted by the undertaking as the reporting period in its financial statements

Medium-term

(2.1.1) From (years)

2

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

For the medium-term time horizon: from the end of the short-term reporting period defined in (a) up to 5 years

Long-term

(2.1.1) From (years)

5

(2.1.2) Is your long-term time horizon open ended?

Select from:
☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

For the long-term time horizon: more than 5 years
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

(2.2.1) Process in place

Select from:
☑ No, but we plan to within the next two years

(2.2.4) Primary reason for not evaluating dependencies and/or impacts

Select from:
☑ Not an immediate strategic priority

(2.2.5) Explain why you do not evaluate dependencies and/or impacts and describe any plans to do so in the future

The Group acknowledges the growing significance of integrating nature-related risks into business strategies for long-term viability, safeguarding profitability, and ensuring a sustainable future for both businesses and the environment. We will explore the intricate interdependencies between nature and business using the Taskforce on Nature-related Financial Disclosures (TNFD) framework, evaluating how these connections translate into a wider gamut of financial risks.

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative only

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ National

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

☑ Enterprise Risk Management

International methodologies and standards

☑ IPCC Climate Change Projections

Other

☑ Materiality assessment

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Heat waves

☑ Heavy precipitation (rain, hail, snow/ice)

☑ Landslide

☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☑ Changing temperature (air, freshwater, marine water)

☑ Sea level rise

Policy

☑ Lack of mature certification and sustainability standards

Market

☑ Availability and/or increased cost of certified sustainable material

☑ Availability and/or increased cost of raw materials

☑ Changing customer behavior

Liability

☑ Exposure to litigation

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Investors

☑ Regulators

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Climate-related risks are managed in accordance with the framework outlined in the Group's ERM Policy. Given the longer-term nature of these risks, specific parameters have been established to valuate their likelihood and potential impact. Following our climate risk and opportunity ssessment, we identified key risks that are most likely to affect our operations. To support this, we undertook a data-driven scenario analysis and qualitative screening of the Group's businesses and assets. Physical risks were assessed using two scenarios developed by the IPCC, while transition risks were evaluated against pathways from the International Energy Agency (IEA) and the Network for Greening the Financial System (NGFS).
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:
☑ No

(2.2.7.3) Primary reason for not assessing interconnections between environmental dependencies, impacts, risks and/or opportunities

Select from:
☑ Not an immediate strategic priority

(2.2.7.4) Explain why you do not assess the interconnections between environmental dependencies, impacts, risks and/or opportunities

Biodiversity loss and ecosystem collapse are recognised as among the fastest-rising global risks in the coming decade. The Group acknowledges the growing significance of integrating nature-related risks into business strategies for long-term viability, safeguarding profitability, and ensuring a sustainable future for both businesses and the environment. We will explore the intricate interdependencies between nature and business using the Taskforce on Nature-related Financial Disclosures (TNFD) framework, evaluating how these connections translate into a wider gamut of financial risks.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

(2.3.4) Description of process to identify priority locations

The Property Division is presently exploring the support of two biodiversity-rich locations that are adjacent to their developments. The support may potentially include allocating development land bank, providing access infrastructure, creating gallery space, conducting biodiversity audits, and collaborating with local academia and non-profit organisations.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Climate risks are managed as part of the Group's operational risks, governed by the ERM policy and framework. We undertook a qualitative approach, where we established climate-specific parameters aligning with the Group's existing ERM framework to assess our exposure to both physical and transition risks. Following the risks assessments, each division identified the areas of impact relevant to their businesses. Current procedures to reduce the risk levels within our operations were reviewed and future adaptation measures were discussed. Climate risk assessments are being integrated into ERM Framework and will be undertaken on an annual basis.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

The Group's transition risks and opportunities assessment considered the Divergent Net Zero (1.5°C warming) and Announced Pledges (2°C warming) with assumptions developed by IEA and NGFS, respectively. We have considered near-term time horizon up to 2030 and long-term time horizon up to 2050 to assess transition risks, aligning with global pledges and national commitments. We assessed the level of exposure and impact of transition risks and opportunities to the

Group's current and future businesses in Malaysia and India. The engagements involved interviews and discussions with various levels of management who have influence over the strategic direction of the Group's businesses.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

At certain project sites, IJM conducts monthly monitoring of surface water and groundwater quality within the surrounding areas. For sites that rely on municipal water supply, water quality is monitored and assured by the respective water providers in line with national regulations.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

IJM monitors key water quality parameters, including pH, dissolved oxygen, biochemical oxygen demand (BOD), total suspended solids (TSS), and nutrients such as ammoniacal nitrogen and nitrates, as these pollutants have the potential to disrupt aquatic ecosystems, contribute to eutrophication and algal blooms, and ultimately harm aquatic life. Elevated nutrient levels and changes in water chemistry may also affect the safety and quality of drinking water sources, reinforcing the importance of our monitoring efforts.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Beyond compliance with regulatory requirements

☑ Water recycling

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

IJM regularly conducts water quality monitoring at selected sites to ensure that no harmful pollutants are released into surrounding waterways. This proactive approach enables us to detect potential issues early and take corrective action where necessary, thereby minimizing adverse impacts on aquatic ecosystems and protecting community water resources. To further reduce reliance on surface, groundwater and municipal sources, we are strengthening our rainwater harvesting initiatives. The Industry Division has also adopted responsible water management practices through the installation of 2-Star Rated Water Efficient Products Labelling Scheme (WEPLS) water fittings and a dedicated RWH system for irrigation purposes, collectively advancing sustainable and efficient water use across operations. The Toll Division enhances the use of Rainwater Harvesting (RWH) System to support non-potable water applications such as cleaning at New Jersey Barrier (NJB), filling plastic barriers, watering landscaped areas and general site cleaning.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

We identified inherent physical climate risks related to pluvial flooding resulting from heavy rainfall for certain assets, given the exposure of these assets from past occurrences. Past occurrences either took place near our existing assets or floodwaters at our highways subsided and operations recommenced the next day. In the longer term, there is potential elevated risk of coastal flooding due to sea level rise in areas such as Penang and Johor under the SSP5–8.5 scenario. By contrast, the SSP2–4.5 scenario indicates a more gradual onset of such impacts. Additionally, the risk of heat stress is expected to intensify under both scenarios, given the consistent trend of rising temperatures, potentially affecting operational continuity and productivity across the Group.

Water

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

We have identified water-related environmental risks, including water scarcity, as part of our regular risk assessments. While water scarcity exists as a potential risk, it has not had a substantive effect on our organisation in the reporting year. Based on current assessments, we do not anticipate it having a substantive impact in the near future. However, we continue to monitor water availability closely and maintain proactive water management practices to mitigate any emerging risks. To further reduce reliance on surface, groundwater and municipal sources, we are strengthening our rainwater harvesting initiatives. The Industry Division has also adopted responsible water management practices through the installation of 2-Star Rated Water Efficient Products Labelling Scheme (WEPLS) water fittings and a dedicated RWH system for irrigation purposes, collectively advancing sustainable and efficient water use across operations.

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Other, please specify :Not a strategic priority

(3.1.3) Please explain

Plastics have not posed a substantive environmental risk to our organization in the reporting year, nor are they anticipated to in the future. Our primary materials are concrete, cement, and steel, and we do not rely heavily on plastic products in our operations. As such, our exposure to risks related to plastics is minimal.
[Fixed row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

☑ No

(3.3.3) Comment

We continue to implement robust and effective control measures to ensure strict compliance with all water quality and quantity permits, regulatory standards and environmental requirements. This ongoing commitment to responsible water management is reflected in our performance for FY2025, where no instances of non-compliance with water quality standards were recorded.
[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, but we anticipate being regulated in the next three years

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

We are closely monitoring the developments of carbon tax being introduced to steel, iron and energy sectors in Malaysia in 2026. The quantum and mechanism of the carbon tax have not been announced by the government. However, we anticipate a gradual and progressive scale-up of the tax over the next few years. To prepare for the potential introduction of carbon tax, we are currently developing a Marginal Abatement Cost (MAC) Curve to quantify the potential impact and financial implications of our emission reduction initiatives for our Scope 1 and 2. This will serve as a strategic foundation for our preparation to comply with future carbon tax regulations. By evaluating both the cost and effectiveness of various abatement options, the MAC curve will help us prioritize initiatives that offer the best balance of environmental and economic value.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

☑ Yes, we have identified opportunities, and some/all are being realized

Water

(3.6.1) Environmental opportunities identified

Select from:

☑ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☑ Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

While the environmental opportunities identified in relation to water have not had a substantive effect on our organisation to date, we have taken proactive steps to improve our water management practices, which may lead to more significant impacts over time. To reduce reliance on surface, groundwater, and municipal sources, we are strengthening our rainwater harvesting (RWH) initiatives across divisions. The Industry Division has implemented responsible water management practices, including the use of 2-Star Rated Water Efficient Products Labelling Scheme (WEPLS) fittings and a dedicated RWH system for irrigation. These efforts promote sustainable and efficient water use within operations. In the Toll Division, rainwater harvesting systems are being increasingly utilized to support non-potable applications such as cleaning New Jersey Barriers (NJB), filling plastic barriers, irrigating landscaped areas, and general site cleaning. These initiatives contribute to more sustainable water use and support long-term water resilience goals.
[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Malaysia

(3.6.1.8) Organization specific description

Increasing demands for green buildings presents a substantial opportunity for the Construction Division. In FY2025, 56% of our new order book were green-certified projects.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increased revenue

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

500000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

700000000

(3.6.1.23) Explanation of financial effect figures

This is 56% of new order book secured in FY2025 for Construction Division, that will be executed over the span of 2 - 3 years.

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

Figures provided are based on gross revenue generated without subtracting the cost involved in the construction.

(3.6.1.26) Strategy to realize opportunity

Established strong track record of quality in high-rise buildings and use of BIM and IBS technology

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Malaysia

(3.6.1.8) Organization specific description

100% of our property launches in FY2025 were green-certified.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increased sales

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

500000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

750000000

(3.6.1.23) Explanation of financial effect figures

This is 100% of our property sales, that will translate to revenue in the span of 2 - 3 years.

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

Figures provided are based on gross revenue generated without subtracting the cost involved in the development.

(3.6.1.26) Strategy to realize opportunity

Institute minimum GreenRE Bronze certification for all property launches

Climate change

(3.6.1.1) Opportunity identifier

Select from:
☑ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets
☑ Expansion into new markets

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:
☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

The purchase and subsequent refurbishment of 25 Finsbury Circus arose from the demand for Grade A green buildings in central London.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased value of fixed assets

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increased value of fixed asset

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

1250000000

(3.6.1.25) Explanation of cost calculation

Figures provided are based on the purchase value of £72.5 million with £150 million refurbishment cost, at a GBP-MYR rate of 5.63.

(3.6.1.26) Strategy to realize opportunity

Identifying and procuring sustainability-led refurbishment projects of high demand in central London

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Increased efficiency of production and/or distribution processes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Malaysia

(3.6.1.8) Organization specific description

Our Industry Division has substituted 14.1% of cement with non-cementitious material for our pre-tensioned spun piles and quarry business, as well as introduced zero steam curing for the production of our pre-tensioned spun piles.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Increased cost saving

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

The initiatives are cost-saving.

(3.6.1.26) Strategy to realize opportunity

Implementing energy efficiency and low-carbon materials in the production process
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

1000000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ 11-20%

(3.6.2.4) Explanation of financial figures

The figure is derived from adding minimum revenue generated from the opportunities mentioned in question 3.6.1 over our total revenue for FY2025.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ Quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The Board Diversity Policy ("the Policy") sets out the approach to achieve diversity on the Board of Directors ("Board") of the Company. This policy takes into consideration gender, age, ethnic and ethnic diversity to evaluate and match the criteria of the candidates for appointment of Board.

(4.1.6) Attach the policy (optional)

board_diversity_policy_final.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply
☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Approving corporate policies and/or commitments

☑ Overseeing the setting of corporate targets

☑ Overseeing and guiding the development of a climate transition plan

(4.1.2.7) Please explain

The Risk Management and Sustainability Committee ("RMSC") provides board oversight on matters relating to sustainability and climate change across the Group. The RMSC is kept informed on sustainability-related and climate-related opportunities within delegated authority levels. The Operating Committee identifies sustainability and climate-related opportunities and reports directly to the Board while keeping the RMSC informed.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Sporadic – agenda item as important matters arise

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Approving corporate policies and/or commitments

☑ Overseeing the setting of corporate targets

☑ Overseeing and guiding the development of a climate transition plan

(4.1.2.7) Please explain

The Risk Management and Sustainability Committee ("RMSC") provides board oversight on matters relating to sustainability and climate change across the Group. The RMSC is kept informed on sustainability-related and climate-related opportunities within delegated authority levels. The Operating Committee identifies sustainability and climate-related opportunities and reports directly to the Board while keeping the RMSC informed.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Sporadic – agenda item as important matters arise

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Approving corporate policies and/or commitments

☑ Overseeing the setting of corporate targets

☑ Overseeing and guiding the development of a climate transition plan

(4.1.2.7) Please explain

The Risk Management and Sustainability Committee ("RMSC") provides board oversight on matters relating to sustainability and climate change across the Group. The RMSC is kept informed on sustainability-related and climate-related opportunities within delegated authority levels. The Operating Committee identifies sustainability and climate-related opportunities and reports directly to the Board while keeping the RMSC informed.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes

	Management-level responsibility for this environmental issue
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Setting corporate environmental policies and/or commitments

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Risk Management and Sustainability Committee ("RMSC") provides board oversight on matters relating to sustainability and climate change across the Group. The RMSC is kept informed on sustainability-related and climate-related opportunities within delegated authority levels. The Operating Committee identifies sustainability and climate-related opportunities and reports directly to the Board while keeping the RMSC informed. The CEO chairs the monthly Operating Committee meeting and attends the RMSC quarterly meetings.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Setting corporate environmental policies and/or commitments

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Risk Management and Sustainability Committee ("RMSC") provides board oversight on matters relating to sustainability and climate change across the Group. The RMSC is kept informed on sustainability-related and climate-related opportunities within delegated authority levels. The Operating Committee identifies sustainability and climate-related opportunities and reports directly to the Board while keeping the RMSC informed. The CEO chairs the monthly Operating Committee meeting and attends the RMSC quarterly meetings.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Setting corporate environmental policies and/or commitments

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Risk Management and Sustainability Committee ("RMSC") provides board oversight on matters relating to sustainability and climate change across the Group. The RMSC is kept informed on sustainability-related and climate-related opportunities within delegated authority levels. The Operating Committee identifies sustainability and climate-related opportunities and reports directly to the Board while keeping the RMSC informed. The CEO chairs the monthly Operating Committee meeting and attends the RMSC quarterly meetings.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

5

(4.5.3) Please explain

The C-suite comprises the division heads, each of whom is responsible for a scorecard. 5-10% of the scorecard is dedicated to sustainability performance, including climate-related metrics.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

The C-suite comprises the division heads, each of whom is responsible for a scorecard. 5-10% of the scorecard is dedicated to sustainability performance, including climate-related metrics.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

Strategy and financial planning

☑ Increased proportion of revenue from low environmental impact products or services

Emission reduction

☑ Implementation of an emissions reduction initiative

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

Short term incentives only i.e. bonus.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The annual remuneration review takes place in April each year. The remuneration of the Group will be reviewed by the CEO&MD with the relevant internal and external inputs before presenting it to the NRC for approval. The NRC reviews the remuneration of Non-Executive Directors, Executive Directors and top Senior Management in the month of May annually whereby the NRC will consider various factors including the performances of the Group and the divisions, individual performances, duties, responsibilities and commitments of the Directors and top Senior Management. Upon the review by the NRC, the appropriate recommendations will be made to the Board for approval. The Board will consider and, if deemed appropriate, approve the recommended remuneration for Executive Directors and top Senior Management. As for the remuneration of Non-Executive Directors, upon the endorsement of the recommendation by the NRC, the Board will propose the remuneration for approval by the shareholders at the following AGM. The C-suite comprises the division heads, each of whom is responsible for a scorecard. The Chief Sustainability Officer holds a scorecard that consists of climate-related metrics, which will reflect in his incentives.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply
☑ Climate change

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

The Policy Statement for Environment applies to IJM Corporation Berhad and its group of companies.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to 100% renewable energy

☑ Commitment to net-zero emissions

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with another global environmental treaty or policy goal, please specify :Our Climate Strategy, R2O focuses on mitigation and adaptation and references SBTi towards a net zero ambition by 2050. Net zero commitment for Scope 1 by 2050 and 100% renewables for Scope 2 by 2035.

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

environment_policy_statement_-_english_version.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

IJM's sustainability commitments applies to IJM Corporation Berhad and its group of companies.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to net-zero emissions

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with another global environmental treaty or policy goal, please specify :Our Climate Strategy, R2O focuses on mitigation and adaptation and references SBTi towards a net zero ambition by 2050. Deviation from SBTi disclosed in the Sustainability Statement

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

Sustainability Statement FY25.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Task Force on Climate-related Financial Disclosures (TCFD)

☑ UN Global Compact

☑ Other, please specify :British Malaysian Chamber of Commerce Climate Action Pledge

(4.10.3) Describe your organization's role within each framework or initiative

We report our sustainability performance on an annual basis, prepared in accordance with the local regulatory guidelines and take into consideration the international sustainability reporting frameworks, standards, and guidelines, including the Task Force on Climate-related Financial Disclosure ("TCFD"). We continue to adopt the

recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD") to help us identify, assess and incorporate climate risks and opportunities in our business strategy and operations. We are also the participating member of the UN Global Compact (UNGC). Our annual report complements the annual Communication on Progress (CoP) submitted to the UNGC to reflect our continuous efforts to align our practices with the Ten Principles encompassing human rights, labour, environment, and anti-corruption. Climate advocacy and collective action form a large part of R2O. IJM is an official supporter of TCFD, reinforcing our commitment to taking a phased approach to implement its recommendations. As a signatory of British Malaysian Chamber of Commerce Climate Action Pledge, we also continue our support through the annual communication of our climate action progress.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged directly with policy makers

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Another global environmental treaty or policy goal, please specify :Sectorial Carbon Tax Roundtable, Sectorial IFRS S1 and S2 Roundtable

(4.11.4) Attach commitment or position statement

Media - IJM commits to net zero carbon emissions by 2050.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:
☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply
☑ Mandatory government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

SSM 198301008880 (104131-A)

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Climate advocacy and collective action form a large part of R2O. IJM is an official supporter of TCFD, reinforcing our commitment to taking a phased approach to implement its recommendations. As a signatory of British Malaysian Chamber of Commerce Climate Action Pledge, we also continue our support through the annual communication of our climate action progress. In FY2024, we participated in several forums and industry engagements to share our findings and approach in building credible climate actions and sustainable practices. On top of that, we report our sustainability performance on an annual basis, prepared in accordance with the local regulatory guidelines and take into consideration the international sustainability reporting frameworks, standards and guidelines.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

National Sustainability Reporting Framework (NSRF)

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Transparency and due diligence

☑ Corporate environmental reporting

☑ Mandatory environmental reporting

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Malaysia

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

NSRF is relevant to our environmental commitments as it sets the direction for mandatory ISSB-aligned disclosures in Malaysia. We engaged through MBAM to raise concern of the construction industry on the difficulty in complying to the new sustainability reporting standards. Success is measured by our progress in aligning ESG governance, enhancing data systems, and meeting disclosure timelines.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Another global environmental treaty or policy goal, please specify :IFRS S1 and S2

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ GRI

☑ IFRS

☑ TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Governance

☑ Risks & Opportunities

☑ Strategy

☑ Emissions figures

☑ Emission targets

(4.12.1.6) Page/section reference

Governance - pg 167 Risks & Opportunities - pg 196 to 197 Strategy - pg 193 to 195 Emissions figures - pg 191 Emission Targets - pg 194

(4.12.1.7) Attach the relevant publication

Sustainability Statement FY25.pdf

(4.12.1.8) Comment

IJM Sustainability Statement 2025
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

Water

(5.1.1) Use of scenario analysis

Select from:

☑ No, but we plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☑ Other, please specify :Evaluation in progress

(5.1.4) Explain why your organization has not used scenario analysis

We are currently in the process of enhancing our Enterprise Risk Management (ERM) framework, and as part of this effort, we intend to incorporate scenario analysis to assess environmental outcomes, including those related to water. Water management will be addressed as a material matter under our broader environmental management strategy.

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA APS

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2070

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☑ Consumer sentiment

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

☑ Methodologies and expectations for science-based targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The assessments conducted accounted for the direct impacts on the Group's assets and operations, excluding systemic risks like food and water insecurity and public well-being. Addressing these broader implications requires a deeper understanding of the accumulation of different climate events on businesses and society. In this regard, a key initiative in our climate strategy is to form active partnerships with local governments, industry associations, and like-minded stakeholders to address systemic climate risks.

(5.1.1.11) Rationale for choice of scenario

The APS scenario assumes that the Group's position aligns with current global climate pledges and commitments, including nationally determined contributions (NDCs) and long-term net-zero targets, being fully achieved within the specified timeframe. This scenario projects a global temperature increase of 1.7°C by 2100, resulting in moderate to severe physical risks and relatively low transition risks.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ NGFS scenarios framework, please specify :Divergent Net Zero ("DNZ")

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2070

(5.1.1.9) Driving forces in scenario

Stakeholder and customer demands

☑ Consumer sentiment

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

☑ Methodologies and expectations for science-based targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The assessments conducted accounted for the direct impacts on the Group's assets and operations, excluding systemic risks like food and water insecurity and public wellbeing. Addressing these broader implications requires a deeper understanding of the accumulation of different climate events on businesses and society. In this regard, a key initiative in our climate strategy is to form active partnerships with local governments, industry associations and likeminded stakeholders to address systemic climate risks.

(5.1.1.11) Rationale for choice of scenario

This scenario incorporates the most ambitious policies while taking into account for potential delays in the implementation of necessary actions. The DNZ scenario achieves network emissions by 2050 and aligns with a climate goal that provides at least a 50% chance of limiting global warming to below 1.5°C by 2100. However, this scenario assumes higher costs compared to the NetZero 2050 (NZE) scenario due to the implementation of divergent policies across sectors and a more rapid phase-out of fossil fuels. Consequently, the DNZ scenario presents significantly higher transition risks and lower physical risks than the NZE scenario, owing to delayed or varied policy adoption across countries and sectors.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2070

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Level of action (from local to global)

☑ Global targets

☑ Methodologies and expectations for science-based targets

Direct interaction with climate

☑ On asset values, on the corporate

☑ Perception of efficacy of climate regime

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The assessments conducted accounted for the direct impacts on the Group's assets and operations, excluding systemic risks like food and water insecurity and public wellbeing. Addressing these broader implications requires a deeper understanding of the accumulation of different climate events on businesses and society. In this regard, a key initiative in our climate strategy is to form active partnerships with local governments, industry associations and likeminded stakeholders to address systemic climate risks.

(5.1.1.11) Rationale for choice of scenario

This scenario represents the 'most likely' trajectory based on the current scale and pace of climate commitments. This scenario is employed to evaluate the most probable disruptions. Referred to as the "middle-of-the-road" scenario, emissions remain stable near current levels before gradually declining by mid-century but do not achieve net-zero by 2100. Under this scenario, temperatures are projected to increase by approximately 2.7°C by the end of the century. Socioeconomic factors continue along historical trends without significant deviations.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2070

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Level of action (from local to global)

☑ Global targets

☑ Methodologies and expectations for science-based targets

Direct interaction with climate

☑ On asset values, on the corporate

☑ Perception of efficacy of climate regime

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The assessments conducted accounted for the direct impacts on the Group's assets and operations, excluding systemic risks like food and water insecurity and public wellbeing. Addressing these broader implications requires a deeper understanding of the accumulation of different climate events on businesses and society. In this regard, a key initiative in our climate strategy is to form active partnerships with local governments, industry associations and likeminded stakeholders to address systemic climate risks.

(5.1.1.11) Rationale for choice of scenario

This scenario represents the 'business-as-usual' trajectory resulting from global inaction, enabling the Group to evaluate potential disruptions in a worst-case scenario. Referred to as the "fossil-fuel development" scenario, emissions continue to increase, doubling by 2050. Under this scenario, temperatures are projected to rise by approximately 4.4°C by the end of the century. The global economy experiences rapid growth, driven by the exploitation of fossil fuels and energy-intensive lifestyles.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

We recognise the increased importance of ensuring business resilience against the impacts of climate change. IJM is compelled to address both climate mitigation and adaptation to build resilience across our whole value chain through our Climate Strategy, R2O, which was substantiated from the outcome of the climate assessments and scenario analysis conducted from FY2022 to FY2023. As part of our Climate Strategy, we have implemented a series of initiatives across various aspects, including: 1. Product: • Introduction of cement replacement materials within our Industry Division. • Commitment to achieving a minimum Bronze GreenRE certification for all new developments commencing in FY2025. • Pursuit of green projects as defined by FTSE4Good, focusing on public transportation infrastructure, water-related initiatives, and internationally certified green buildings in construction. 2. Organizational Engagement: • Active participation in climate advocacy and collective action, which are integral components of our R2O initiatives. • Development of a Supply Chain Engagement Framework to promote sustainability throughout our supply chain. • Installation of solar photovoltaic (PV) systems to enhance renewable energy usage. • Achievement of a significant percentage of renewable energy within our Scope 2 emissions. • Built a comprehensive dashboard for improved analysis and visibility of our sustainability data.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, but we have a climate transition plan with a different temperature alignment

(5.2.2) Temperature alignment of transition plan

Select from:

☑ Well-below 2°C aligned

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Our organization is dedicated to reducing operational emissions and driving sustainability throughout our operations. We have made commitments to reduce our emissions across various scopes, including: • Scope 1 and 2: We aim for net zero emissions by 2050. • Scope 2: We aim for 100% renewable electricity by 2030. • Scope 3: We are actively engaging our supply chain partners to collaboratively reduce Scope 3 emissions. It's important to note that IJM's current business activities do not directly contribute to fossil fuel expansion. Instead, we focus on initiatives that promote sustainable practices and the transition to renewable energy sources. Our strategy reflects a balanced approach, addressing both environmental responsibility and business viability.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Our priority is to create value for all our stakeholders by understanding their expectations. In this regard, your feedback is vital to improve our sustainability performance. We welcome all suggestions and comments from stakeholders. Any queries and feedback can be submitted to sustainability@ijm.com.

(5.2.9) Frequency of feedback collection

Select from:

☑ Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

IJM introduced its Climate Strategy, known as R2O, containing mitigation and adaptation strategies that are anchored on two underlying findings. Firstly, major IPCC pathways point to a 1.5°C scenario in the early 2030s, thus compelling the need to strengthen climate resilience. Secondly, as the Group's Scope 3 emissions account for 90% of our baseline FY2023, reduction measures must include our supply chain transitioning with us.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Since introducing our R2O Strategy, we have made progressive strides in emissions reduction initiatives. To build on this progress, we are currently developing a Marginal Abatement Cost (MAC) Curve across all our business units. This will enable us to prioritize and sequence our next set of decarbonisation actions, moving beyond the initial "low-hanging fruit" that has already been addressed. The MAC Curve will also guide our capital allocation decisions to ensure investments are

directed toward the most impactful and cost-effective abatement opportunities. As part of this process, we also intend to establish a feasible short-term emissions reduction target, grounded in data and aligned with our broader climate transition strategy.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

arc_ar_2025_0_0.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ No other environmental issue considered

(5.2.15) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Select from:

☑ Other, please specify :See description.

(5.2.16) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

We recognise the imperatives to align our actions with climate science and avoid following a pathway that may not be consistent with addressing the climate crisis. Major IPCC pathways point to a 1.5°C scenario in the early 2030s and heavily depend on a recovery from an overshoot scenario that relies on a thriving global natural ecosystem. We believe the probability of this scenario is low and therefore requires a simultaneous focus on building climate resilience. Our targets were established in reference to the criteria and recommendations of the Science Based Targets Initiative ("SBTi"). While we have made great efforts to closely align our targets with SBTi's cross-sector pathway, we have some deviations from the minimum ambitions set by SBTi.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

1. We have implemented cement replacement initiatives, where 14.1% of cementitious materials have been replaced with non-cementitious alternatives, helping to reduce carbon emissions and lower material costs. 2. We have adopted BubbleDeck technology, which reduces concrete volume usage by up to 40%, leading to cost savings and a lower carbon footprint for our customers. 3. We are seeing increased demand for green buildings and infrastructure, and as a result, 56% of our new construction order book now comprises green-certified projects, contributing to our green revenue. 4. We have instituted a minimum requirement of Bronze certification under the GreenRE standard for all new project launches, which strengthens our green product offerings and aligns with market expectations for sustainable development.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

1. Our Industry Division has been actively engaging with key suppliers to understand their sustainable best practices and new innovations, which may inform and influence our own strategies to reduce emissions. 2. We are in the process of implementing a supply chain framework that allows us to systematically engage with high-impact areas of our value chain, ensuring we address environmental risks and unlock opportunities for sustainability improvements.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

1. We have installed solar photovoltaic (PV) systems at our facilities to increase the use of renewable energy and reduce reliance on fossil fuels. 2. We have developed a comprehensive sustainability dashboard to enhance the analysis, monitoring, and visibility of key environmental data across our operations. 3. We have implemented a zero steam curing process in the production of our spun piles, significantly reducing Scope 1 emissions within our Industry Division and aligning with our R2O strategy.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Revenues

☑ Direct costs

☑ Indirect costs

(5.3.2.2) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Environmental risks and opportunities have increasingly influenced our financial planning by informing decisions around capital allocation, operational efficiency, and strategic investments. Initiatives such as cement replacement, BubbleDeck technology, and the adoption of zero steam curing have not only reduced our carbon footprint but also generated cost savings. Similarly, our investments in solar PV systems and focus on green-certified projects reflect a shift toward reducing our Scope 2 emissions. To further strengthen this integration, we are currently developing a Marginal Abatement Cost (MAC) curve to assess the cost-effectiveness of our carbon reduction initiatives. This will allow us to embed environmental considerations more systematically into financial discussions, including capital planning, investment prioritisation, and overall strategic decision-making.

[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	Select from: ☑ Yes	*Select all that apply* ☑ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ Other, please specify :FTSE Green Revenue Index

(5.4.1.5) Financial metric

Select from:

☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

500000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

56

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

45

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

45

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

The green revenue we identified is based on the FTSE Green Revenue Index and local green building certifications.
[Add row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:
☑ Yes

(5.5.2) Comment

In FY2025, the Division achieved an average cement replacement rate of 14.1%, reflecting our commitment to reduce emissions at the product level. This initiative not only supports our broader decarbonisation objectives but also contributes to green revenue by aligning industrial output with market demand for sustainable construction materials.
[Fixed row]

(5.5.6) Provide details of your organization’s investments in low-carbon R&D for real estate and construction activities over the last three years.

Row 1

(5.5.6.1) Technology area

Select from:

☑ Unable to disaggregate by technology area

(5.5.6.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Mitigation efforts saw the Industry Division successfully replacing 14.1% of cement content with non-cementitious material while development of the Group's sustainability dashboard is progressing well. The Research and Development Department's study on new cement substitute materials in accordance with BS EN standard requirements has been verified and implemented in various concrete mixes from ready mixed concrete products to spun concrete piles products. This has resulted in new achievements in concrete workability performance in pump mixes.
[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.5) Please explain

At present, IJM does not separately track capital expenditure (CAPEX) and operating expenditure (OPEX) specifically related to water management across our operations. However, we recognize the importance of monitoring such investments to better evaluate the efficiency and effectiveness of our water stewardship initiatives. Moving forward, IJM is exploring mechanisms to capture and report water-related CAPEX and OPEX data. We anticipate that as we implement more water efficiency measures and rainwater harvesting systems, our water-related expenditure is likely to gradually increase in the near future.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

(5.10.1) Use of internal pricing of environmental externalities

Select from:

☑ No, and we do not plan to in the next two years

(5.10.3) Primary reason for not pricing environmental externalities

Select from:

☑ Not an immediate strategic priority

(5.10.4) Explain why your organization does not price environmental externalities

Our current immediate priorities are to look for ways to reduce our emissions and build climate resilience as articulated in our R2O strategy, especially since the world is projected to reach the 1.5 degree threshold based on all major IPCC scenarios by the early 2030s.
[Fixed row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

	Assessment of supplier dependencies and/or impacts on the environment
Climate change	*Select from:* ☑ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Procurement spend

(5.11.2.4) Please explain

We use procurement spend as a key criterion for prioritisation, particularly within our Scope 3, Category 1 (purchased goods and services) emissions. Specifically, we focus on the top 80% of spend across key material categories, which typically include cement, steel, and concrete which is our three main procurement inputs. This approach allows us to engage suppliers with the most significant environmental impact and influence change where it matters most in our value chain.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ No, but we plan to introduce environmental requirements related to this environmental issue within the next two years

(5.11.5.3) Comment

We are currently in the process of profiling our supply chain to gain a deeper understanding of the environmental impacts associated with our suppliers. This assessment will inform the development of fair and appropriate environmental requirements, which we intend to integrate into our purchasing and procurement processes. This is part of our broader effort to enhance supply chain sustainability and align with our environmental management goals.
[Fixed row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Other capacity building activity, please specify :Building awareness on climate change and best practices.

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 26-50%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The engagement has been conducted mainly by the Industry Divisions, who made up 2/3 of the Group's total emissions. The engagements allowed us to map the suppliers based on their ability to reduce emissions.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Other

☑ Other, please specify :Engagement with our stakeholder to prioritise our material topics to guide decision-making, resource allocation, and long-term value creation

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Focusing on customers' needs is a core value. We engage with our customers to understand their needs and identify opportunities to improve our products and services.

(5.11.9.6) Effect of engagement and measures of success

• Drive innovation and continuous improvement by actively listening to customer feedback and responding to market demands • Enhance customer loyalty through high standards of product quality and reliability

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Other

☑ Other, please specify :Engagement with our stakeholder to prioritise our material topics to guide decision-making, resource allocation, and long-term value creation

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Shareholders, investors and lenders provide us with the financial capacity to sustain growth. We work to ensure they have a strong understanding of our strategy, performance and business fundamentals.

(5.11.9.6) Effect of engagement and measures of success

• Strengthen relationships with investors and lenders, fostering continued financial support • Enhance reputation and credibility through transparent communication and strong governance, leading to sustained investment and lending opportunities
[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

IJM utilises an Operational Control approach for the purpose of consolidating and reporting GHG emissions to cater to its diversified business operations.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

☑ Other, please specify :1) Embodied Carbon: The Inventory of Carbon and Energy version 3.0 (2019), 2) GEF by Energy Commission Malaysia (2022), 3) GEF by Central Electricity Authority, Ministry of Power India (2022), 4) India Central Electricity Authority (2023/2024)

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We have operations where we are able to access electricity supplier emission factors or residual emissions factors, but are unable to report a Scope 2, market-based figure

(7.3.3) Comment

The emission associated with electricity purchased (location-based) is calculated based on the electricity consumption (in kWh) and the corresponding emission factors in Peninsular Malaysia, Sabah, Sarawak and India.
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

39681.4

(7.5.3) Methodological details

Where the actual record of fuel consumed is available, the emissions are calculated using the fuel-specific emission factors (e.g., petrol, diesel, and natural gas). The emission from company vehicles is calculated based on the amount of fuel purchased or where available, total distance travelled by the vehicle type, using the corresponding emission factors by fuel-specific or distance-based calculation approach.

Scope 2 (location-based)

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

54201.9

(7.5.3) Methodological details

The emission associated with electricity purchased (location-based) is calculated based on the electricity consumption (in kWh) and the corresponding emission factors in Peninsular Malaysia, Sabah, Sarawak and India.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

807780.3

(7.5.3) Methodological details

Average-data method is used to calculate the emission from this Category. The primary basis of calculation will be based on the mass (in kg or tonnes) or other relevant units of good purchased (e.g., litres, m2, etc), multiplied by the appropriate emission factors of embodied carbon (cradle-to-gate only) sourced from Bath Inventory of Carbon and Energy (ICE), 2019. Where amount used is unavailable, local market price from CIDB Embodied Carbon for Construction Materials, 2021 can be used for spend-based method as a supplementary approach. Where primary data is not obtainable, the spend-based method (not preferred) is used where site-specific spend data are multiplied with environmentally extended economic input-output (EEIO) data to calculate absolute emissions from the purchased goods and services.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Excluded for FY2023 as assets owned by IJM are still under construction and hence are reported under Category 1.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable to IJM's businesses as IJM has no influence to drive GHG reductions in the supply chain of energy purchased (purchased electricity from TNB fired using coal and natural gas; natural gas purchased by Industry Division).

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

1779.6

(7.5.3) Methodological details

Average distance-based method is used to calculate the emissions and extrapolate accordingly if required. This method involves determining the distance and mode of each shipment, then applying the appropriate emission factor for the vehicle used.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

10876.7

(7.5.3) Methodological details

The monthly weight data of different categories of waste types is multiplied with the specific emission factors to obtain the carbon emissions associated with the waste disposal. The selected waste types include: domestic waste, general construction waste comprising scrap metal, wood waste, concrete waste and sand and aggregate wastes. Discarded electrical items are considered as well as scheduled (hazardous or industrial) wastes. Emissions avoided from waste recycling activities are reported under Emissions Avoidance.

Scope 3 category 6: Business travel

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

1396.0

(7.5.3) Methodological details

IJM adopts a hybrid approach of spend-based and distance-based methods to facilitate the Divisions that are undergoing digitalisation efforts. Where spend-based method is adopted, the amount of payment made was obtained such as for business travel and used as proxy data to multiply with the environmentally extended economic input-output (EEIO) factor to calculate absolute emissions. For other claims data such as fuel purchase claims, the emission is estimated based on conversion from monetary amount spent to fuel volume used. The corresponding emission factor of fuel type is used for emission calculation. For air travels, emissions are aggregated and estimated based International Civil Aviation Organization (ICAO) 2018 assumptions and commercial flight ticket prices. Conversion factors used for spend-based method: 1. Mileage claims based on RM0.70/km for cars and 4x4 vehicles and RM0.35/km for motorcycles as per HR Manual 2. Petrol claims based on RM2.05/litre of average RON95 fuel price (Source: Department of Statistics Malaysia)

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

4171.0

(7.5.3) Methodological details

The emissions from employee commuting can be calculated based on the corresponding daily transportation mode and estimated distance of commuting. A survey is deployed every three years based, or upon a major change to the organisational boundary, on basis of 22 working days per month. In FY2024, emissions under this category were estimated based on the intensity per employee in FY2022, where the survey received 94% participation rate from the Group, adjusted to FY2024 emissions factor. Calculation for Group Services, Construction, Property, Industry, Port and Toll Divisions: Emissions = Divisional Emissions Intensity per Employee in FY2022 X No. of Employees in FY2024. Calculation for India Division: Emissions = Group Emissions Intensity per Employee in FY2022 X No. of Employees in FY2024.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable to IJM's businesses. Emissions from operations owned or controlled by IJM are reported under Scope 1 and 2.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Logistics arrangements under this Category are for transportation not arranged by IJM and paid for by customers. Accurate data cannot be obtained.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Intermediate products produced by Industry Division cover too many possible final products and are impossible to track and estimate this reliably and accurately.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

2236.9

(7.5.3) Methodological details

The emissions from sea going vessels are calculated based on Port Emissions Toolkit Guide No. 1, GloMEEP-IMO, 2018, while emissions from third party logistics are calculated from the estimated distance travelled by heavy goods vehicles travelling within Kuantan Port Consortium's compound.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

This category is currently not defined as relevant to IJM's operations due to the variability of uses of products sold.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

7637.2

(7.5.3) Methodological details

Emissions are calculated using either the asset-specific method, which involves collecting site-specific fuel, electricity and energy use data, as well as process emissions data (Scope 1 and 2 of the individual leased assets).

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

This category is currently not defined as relevant to IJM's operations as we do not operate franchises.

Scope 3 category 15: Investments

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

1806.2

(7.5.3) Methodological details

The same methods of calculating Scope 1 and Scope 2 emissions, as described in earlier sections, are applicable in the quantification of the GHG emissions. Emissions are calculated using investment-specific method based on the 50% proportionate equity share of investment for Associate in LEKAS Highway.

Scope 3: Other (upstream)

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

-

Scope 3: Other (downstream)

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

-
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

21444.7

(7.6.3) Methodological details

Where the actual record of fuel consumed is available, the emissions are calculated using the fuel- specific emission factors (e.g., petrol, diesel, and natural gas). The emission from company vehicles is calculated based on the amount of fuel purchased or where available, total distance travelled by the vehicle type, using the corresponding emission factors by fuel- specific or distance-based calculation approach.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

20820.2

(7.6.2) End date

03/30/2024

(7.6.3) Methodological details

Where the actual record of fuel consumed is available, the emissions are calculated using the fuel-specific emission factors (e.g., petrol, diesel, and natural gas). The emission from company vehicles is calculated based on the amount of fuel purchased or where available, total distance travelled by the vehicle type, using the corresponding emission factors by fuel-specific or distance-based calculation approach.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

39681.4

(7.6.2) End date

03/30/2023

(7.6.3) Methodological details

Where the actual record of fuel consumed is available, the emissions are calculated using the fuel-specific emission factors (e.g., petrol, diesel, and natural gas). The emission from company vehicles is calculated based on the amount of fuel purchased or where available, total distance travelled by the vehicle type, using the corresponding emission factors by fuel-specific or distance-based calculation approach.
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

49471.8

(7.7.4) Methodological details

The emission associated with electricity purchased (location-based) is calculated based on the electricity consumption (in kWh) and the corresponding emission factors in Peninsular Malaysia, Sabah, Sarawak and India.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

51429.5

(7.7.3) End date

03/30/2024

(7.7.4) Methodological details

The emission associated with electricity purchased (location-based) is calculated based on the electricity consumption (in kWh) and the corresponding emission factors in Peninsular Malaysia, Sabah, Sarawak and India.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

54201.9

(7.7.3) End date

03/30/2023

(7.7.4) Methodological details

The emission associated with electricity purchased (location-based) is calculated based on the electricity consumption (in kWh) and the corresponding emission factors in Peninsular Malaysia, Sabah, Sarawak and India.
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

957053.3

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Average-data method is used to calculate the emission from this Category. The primary basis of calculation will be based on the mass (in kg or tonnes) or other relevant units of good purchased (e.g., litres, m2, etc), multiplied by the appropriate emission factors of embodied carbon (cradle-to-gate only) sourced from Bath Inventory of Carbon and Energy (ICE), 2019. Where amount used is unavailable, local market price from CIDB Embodied Carbon for Construction Materials, 2021 can be used for spend- based method as a supplementary approach.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

We have excluded emissions from capital goods due to limited access to reliable and comprehensive emission factors for all our capital assets. At present, our data systems do not consistently capture the upstream embodied emissions of purchased capital goods across all projects and departments. As such, including this category would risk significantly under- or overestimating our actual impact. We recognize that capital goods can represent a material portion of Scope 3 emissions

for certain organizations, and we are actively working to improve our data collection and estimation methodologies in this area. Our goal is to include this category in future reporting cycles once accurate and verifiable data becomes available.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable to IJM's businesses as IJM has no influence to drive GHG reductions in the supply chain of energy purchased (purchased electricity from TNB fired using coal and natural gas; natural gas purchased by Industry Division). This Category is only significant for industries in the upstream of supply chain, e.g., TNB and PETRONAS.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5438.3

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This Category is applicable to Construction, Property and Industry Divisions. Each division records the transportation of purchased material identified under Category 1 – Purchased Goods & Services on vehicles not owned or controlled by the Group. This category covers transportation services paid by the Divisions for transportation of raw materials from supplier warehouse to individual project sites. For Industry Division, this is the transportation services paid for by IJM to deliver the sold products to customers' sites in vehicles not owned by IJM. Emissions from transportation of products from Industry Division's factories to customers' sites are excluded as data is currently not obtainable. Transportation and distribution of products sold by IJM from its factories to the customers' sites are excluded from the calculation as data is currently not obtainable. The Group will review its processes and establish a database to monitor emissions resulting from the transport of products to customers' sites. Average distance-based method is used to calculate the emissions and extrapolate accordingly if required. This method involves determining the distance and mode of each shipment, then applying the appropriate emission factor for the vehicle used. Emission factors of different categories of Heavy Goods Vehicles (HGV) are sourced from UK DEFRA, GHG Conversion Factors for Company Reporting (2024). Average data is obtained from the supplier. Where supplier is not available, distance travelled by HGVs are estimated based on the distance from the supplier warehouse to the project site and calculated according to the average frequency of transportation and mode of each shipment.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

6901.6

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This Category is applicable to all Divisions in IJM. Emissions arise from landfill disposal of non-scheduled waste or solid waste comprising domestic waste, construction waste and e-waste, and scheduled wastes which include hazardous wastes. Waste generated by the India Division has been excluded due to the unavailability of data. The division will review its procedures and establish a process to collect and monitor waste data in the future. The monthly weight data of different categories of waste types is multiplied with the specific emission factors to obtain the carbon emissions associated with the waste disposal. Emissions avoided from waste recycling activities are reported under Emissions Avoidance. Emission factors of different waste disposed are sourced from the UK DEFRA, GHG Conversion Factors for Company Reporting (2024). The same emission factors are used to calculate GHG emissions avoidance due to waste recycling, reuse and reduction initiatives

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

7872

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This Category is applicable to all Divisions of IJM and includes business air travel and road transportation, covering passenger cars, motorcycle, rail, bus and taxi. Transportation by ship is excluded from this calculation. Emissions generated under this category is excluded for India Division as business travels by the division utilise company-owned vehicles, hence are reported under Scope 1. Distance-based method used where practical. Where data is limited, spend-based method was used. Emission factors are sourced from UK DEFRA, GHG Conversion Factors for Company Reporting (2024). For air travels, emissions are aggregated and

estimated based International Civil Aviation Organization (ICAO) and commercial flight ticket prices. Based on ICAO's guideline, assumption is made for travelling made on Premium or Business Class, where the emissions factor is 2 times of travelling by Economy class.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4535.6

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Other, please specify :Total emissions estimated from the extrapolation of 80% participation rate from FY2025 survey based on average distance commuted

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This Category is applied to all Divisions of IJM, covering passenger cars, motorcycles, rail, taxi and bus. The emissions from employee commuting can be calculated based on the corresponding daily transportation mode and estimated distance of commuting. A survey is deployed every three years based, or upon a major change to the organisational boundary, on basis of 22 working days per month. In FY2025, emissions under this category were estimated based on the intensity per employee in FY2025, where the survey received 80% participation rate from the Group. Emissions were extrapolated using the average commuting emissions intensity (tonnes CO_2e per employee) derived from the FY2025 employee survey, multiplied by the total number of employees in FY2025. Emission factors for different transportation mode are obtained from the UK DEFRA, GHG Conversion Factors for Company Reporting 2024. Emission factor of motorcycle with petrol was used due to absence of reference for diesel.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable to IJM's businesses.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, not yet calculated

(7.8.5) Please explain

Excluded for FY2025 due to the inability to obtain reliable transport data since logistics arrangements under this Category are for transportation not arranged by IJM.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, not yet calculated

(7.8.5) Please explain

Excluded for FY2025 as intermediate products produced by Industry Division cover too many possible final products and are impossible to track and estimate this reliably and accurately. This Category is not applicable for Group Services, Divisions of Construction, Property and Infrastructure.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2394.4

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.5) Please explain

Applies to our Port Division only accounting for emissions by Port users from sea going vessels and third party logistics. Intermediate products sold by Industry Division do not consume energy directly, therefore omitted/ not relevant. Other specific life-cycle emission factors for indirect-use phase of intermediate products are more difficult to determine accurately. The emissions from sea going vessels are calculated based on Port Emissions Toolkit Guide No. 1, GloMEEP-IMO, 2018, while emissions from third party logistics are calculated from the estimated distance travelled by heavy goods vehicles travelling within Kuantan Port Consortium's (KPC) compound.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, not yet calculated

(7.8.5) Please explain

Excluded for FY2025. Intermediate products sold by Industry Division will be used in variety of final products. For example, buildings and infrastructure built by Property/ Construction Division. At this moment, it is uncommon for the construction and real estate sectors to report this category of emissions. End-of-life stage (defined as C1 to C4 of the Embodied Carbon) of a building or structure will involve demolition, waste processing, transportation and disposal that will emit GHG emissions. IJM will not account for this category for now.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

20244.1

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Asset-specific method

(7.8.5) Please explain

This Category is applicable to Group Services, Property, Industry and Port Divisions. Menara Prudential building is leased out by the Group Services; the sand mining and quarry operations under Industry Division are leased to third parties; and some office space and land are leased to tenants at Kuantan Port. Only Scope 1 and 2 of tenants' and third parties' emissions are reported under this category. Other divisions are excluded from this Category apart from the above-mentioned. Under Toll Division, the vendors leasing at rest service areas (RSAs) and the petrol stations which are built and operated by Lessees on the long term leased land are excluded from this category as data is not obtainable in FY2025. Fugitive emissions of each entity reporting this category are excluded as it is considered as de minimis. Emissions are calculated using either the asset-specific method, which involves collecting site-specific fuel, electricity and energy use data, as well as process emissions data (Scope 1 and 2 of the individual leased assets). The emission factors of fuel-based calculation approaches are sourced from the GHG Conversion Factors for Company Reporting, published by UK DEFRA in 2024. The emission factors of electricity grids for Peninsular Malaysia, Sabah and Sarawak are sourced from the 2022 Energy Commission Malaysia Grid Emission Factors (2017-2019). For entities in India, the corresponding emission factor is sourced from the Grid Electricity for 2019-20 (incl. import) and India Central Electricity Authority (2023/2024).

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not applicable for IJM's businesses.

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1900.4

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Investment-specific method

(7.8.5) Please explain

IJM Corporation has equity investment of 50% in the JV of The Light City in Penang and a 40.8% Associates stake in the West Coast Expressway (WCE) concession; IJMC has equity investment of 70% in the JV of the construction of WCE highway; Toll Division has equity investment of 50% in the JV of LEKAS Highway. For FY2025, this Category applicable to the Toll Division for the reporting of emissions for LEKAS Highway. Only the proportional Scope 1 and 2 emissions of the investment in LEKAS Highway is reported as the Scope 3 emissions. Apart from the above-mentioned, this Category does not currently apply to the other Divisions. Emissions from The Light City development is currently reported under the Construction Division under Scope 1, Scope 2 and the relevant Scope 3 emissions, as the construction of the project is ongoing, and the division has influence and control over carbon reduction efforts. Similarly, for WCE, the project is currently ongoing and will be reported under Construction Division for operations under their control. The same methods of calculating Scope 1 and Scope 2 emissions, as described in earlier sections, are applicable in the quantification of the GHG emissions. Emissions are calculated using investment-specific method based on the 50% proportionate equity share of investment for Associate in LEKAS Highway. The emission factors of fuel-based calculation approaches are sourced from the UK DEFRA, GHG Conversion Factors for Company Reporting 2024. The emission factors of electricity grids for Peninsular Malaysia, Sabah and Sarawak are sourced from the 2022 Energy Commission Malaysia Grid Emission Factors (2017-2019).

Other (upstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

03/30/2024

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

828064.2

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

0

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

1237.5

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

6889.9

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

6073.1

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

4817.3

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

983.3

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

17781.2

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

1838.4

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

-

Past year 2

(7.8.1.1) End date

03/30/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

807780.3

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

0

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

1779.6

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

10876.7

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

1396

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

4171

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

2236.9

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

7637.2

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

1806.2

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

We have established FY2023 as our baseline year.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

FY2025 IJM BSI Verification Report.pdf

(7.9.1.5) Page/section reference

The whole document

(7.9.1.6) Relevant standard

Select from:
☑ ISO14064-1

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

FY2025 IJM BSI Verification Report.pdf

(7.9.2.6) Page/ section reference

The whole document

(7.9.2.7) Relevant standard

Select from:
☑ ISO14064-1

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Investments
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Use of sold products
☑ Scope 3: Downstream leased assets
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations
☑ Scope 3: Upstream transportation and distribution

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.3.5) Attach the statement

FY2025 IJM BSI Verification Report.pdf

(7.9.3.6) Page/section reference

The whole document

(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-1

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

1922.06

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

27.3

(7.10.1.4) Please explain calculation

Our renewable energy generation capacity has expanded to a total of 8,179.5 kWp, driven by various initiatives aimed at accelerating renewable energy adoption through the installation of solar photovoltaic (PV) systems across our project sites, factories and highways. As a result, energy consumption from renewable sources

amounted to 6,604.5 MWh, which is 4.2% of total energy consumption in FY2025. We continue to procure renewable energy certificates ("RECs") for Menara Prudential in FY2025. The RECs were acquired via regulated Tradable Instrument for Global Renewable registry from a reputable local power producer.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

3086.39

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

28.5

(7.10.1.4) Please explain calculation

The Industry Division has implemented a fuel-saving programme aimed at reducing the steaming process in the manufacturing of spun piles. By optimising operational planning and resource allocation, the programme reduces reliance on the energy-intensive boiler steaming process. This initiative has been rolled out across several factories in Jawi, Ulu Choh, Senai and Kuantan, where a gradual reduction in fuel consumption of 30.6% for diesel and 25.8% for natural gas was observed

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2025.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2025.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2025.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

1903.9

(7.10.1.2) Direction of change in emissions

Select from:
☑ Increased

(7.10.1.3) Emissions value (percentage)

4.65

(7.10.1.4) Please explain calculation

Construction Division has increased 82.8% of Scope 1 (2,227.7 tCO2e) from FY24 to FY25 driven by increased activity in fast-paced projects while Industry Division has reduced 14.1% of Scope 1 (1,758.37 tCO2e) from FY24 to FY25 due to reduce in ICP production tonnage. For Scope 2, Construction Division has increased 72.1% (2,984.4 tCO2e) from FY24 to FY25 driven by increased activity in fast-paced projects. For Industry Division, 7.2% of Scope 2 (1,550.0 tCO2e) has reduced from FY2024 to FY2025.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2025.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2025.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2025.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2025.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

1333.2

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

1.85

(7.10.1.4) Please explain calculation

Our renewable energy generation capacity has expanded to a total of 8,179.5 kWp, driven by various initiatives aimed at accelerating renewable energy adoption through the installation of solar photovoltaic (PV) systems across our project sites, factories and highways. As a result, energy consumption from renewable sources amounted to 6,604.5 MWh, which is 4.2% of total energy consumption in FY2025, contributing to a cleaner energy mix and supporting our transition towards low-carbon operations. We continue to procure renewable energy certificates ("RECs") for Menara Prudential in FY2025. The RECs were acquired via regulated Tradable Instrument for Global Renewable registry from a reputable local power producer.
[Fixed row]

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

☑ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☑ No

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
India	*671.9*	*5288.2*	*0*
Malaysia	*20772.8*	*44183.6*	*0*

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*IJM Corporation (Group Services)*	*198.8*
Row 2	*Construction*	*4919.5*
Row 3	*Industry*	*10742.7*
Row 4	*Property*	*588.8*
Row 5	*Toll*	*381.5*
Row 6	*Port*	*4613.4*

[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)
Row 1	*IJM Corporation (Group Services)*	*1497.4*
Row 2	*Construction*	*712.8*
Row 3	*Property*	*3441.4*
Row 4	*Industry*	*20073.6*
Row 5	*Toll*	*7363.4*
Row 6	*Port*	*9971.2*

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

21444.7

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

49471.8

(7.22.4) Please explain

IJM utilises an Operational Control approach for the purpose of consolidating and reporting GHG emissions to cater its diversified business operations. The primary reporting company is IJM Corporation Berhad ("IJM"). The business operations and activities of IJM's key entities in Malaysia and India subjected to GHG emissions reporting.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

This category is not applicable to IJM.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ No

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☑ Customer base is too large and diverse to accurately track emissions to the customer level

(7.27.2) Please explain what would help you overcome these challenges

Availability of data
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☑ No

(7.28.3) Primary reason for no plans to develop your capabilities to allocate emissions to your customers

Select from:

☑ Not an immediate strategic priority
[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☑ Don't know

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ No

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

82834

(7.30.1.4) Total (renewable + non-renewable) MWh

82834.00

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

6604.5

(7.30.1.3) MWh from non-renewable sources

66034

(7.30.1.4) Total (renewable + non-renewable) MWh

72638.50

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

6604.5

(7.30.1.3) MWh from non-renewable sources

148874

(7.30.1.4) Total (renewable + non-renewable) MWh

155478.50
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ No
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

N/A

Other biomass

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

N/A

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

N/A

Coal

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

N/A

Oil

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

N/A

Gas

(7.30.7.1) Heating value

Select from:

☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

16716.53

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

LHV (Net CV) based on DEFRA's Conversion Factors 2024 for natural gas

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

66117.49

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Other fuel sources include diesel and petrol used for mobile and stationary combustion

Total fuel

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

82834.02

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

-
[Fixed row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

India

(7.30.16.1) Consumption of purchased electricity (MWh)

7273.95

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

7273.95

Malaysia

(7.30.16.1) Consumption of purchased electricity (MWh)

58766.03

(7.30.16.2) Consumption of self-generated electricity (MWh)

6604.5

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

65370.53
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.00001134

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

70916.5

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

6251989000

(7.45.5) Scope 2 figure used

Select from:
☑ Location-based

(7.45.6) % change from previous year

1.85

(7.45.7) Direction of change

Select from:
☑ Decreased

(7.45.8) Reasons for change

Select all that apply
☑ Other emissions reduction activities

(7.45.9) Please explain

Industry Division has reduced 14.1% of their Scope 1 emissions from FY2024 to FY2025 due to steam curing initiative that reduced 2,988.3 tCO2e.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☑ Waste

(7.52.2) Metric value

6901.6

(7.52.3) Metric numerator

Metric tonnes

(7.52.4) Metric denominator (intensity metric only)

0.0000011

(7.52.5) % change from previous year

0.17

(7.52.6) Direction of change

Select from:

☑ Increased

(7.52.7) Please explain

The increase in waste emission is due to increased activity in fast-paced projects for Construction Division.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☑ Other, please specify :For Scope 1, net-zero target by 2050. For Scope 2, net-zero target 2035 via 100% renewable energy. For Scope 3 - Category 4, 5, 6 (Operational emissions) - Net zero by 2050 For Scope 3 - Category 1 (Embodied emissions) - Engage with supply chain

(7.53.1.5) Date target was set

04/10/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Location-based

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 6 – Business travel

(7.53.1.11) End date of base year

03/30/2023

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

39681.4

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

54201.9

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

547195.9

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

1779.6

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

10876.7

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

1396

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

561248.200

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

655131.500

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

66.7

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

1.68

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

11.59

(7.53.1.54) End date of target

03/30/2050

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

65513.150

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

21444.7

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

49471.8

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

5438.3

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

6901.6

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

7872

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

20211.900

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

91128.400

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

95.66

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Reflecting the level of control over each emission Scope, our targets are as follows: Scope 1: Net-zero emissions by 2050 Scope 2: Net-zero emissions by 2035 Scope 3 (Operational): Net-zero emissions (Categories 4, 5, and 6) Scope 3 (Embodied): Supplier engagement target to engage with our supply chain by 2027 for low carbon plans, covering the remainder of 67% of Scope 3 target coverage, aligning to SBTi

(7.53.1.83) Target objective

IJM recognise the increased importance of ensuring business resilience against the impacts of climate change. The Group is compelled to address both climate mitigation and adaptation to build resilience across our whole value chain. Our goal is to reduce carbon emissions and introduce strategic interventions to build greater resilience in the face of climate change challenges, from extreme weather to diminishing resources and evolving regulations.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Net-zero targets

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☑ NZ1

(7.54.3.2) Date target was set

04/10/2023

(7.54.3.3) Target Coverage

Select from:

☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs1

(7.54.3.5) End date of target for achieving net zero

03/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

(7.54.3.10) Explain target coverage and identify any exclusions

Reflecting the level of control over each emission Scope, our targets are as follows: Scope 1: Net-zero emissions by 2050 Scope 2: Net-zero emissions by 2035 Scope 3 (Operational): Net-zero emissions (Categories 4, 5, and 6) Scope 3 (Embodied): Supplier engagement target to engage with our supply chain by 2027 for low carbon plans, covering the remainder of 67% of Scope 3 target coverage, aligning to SBTi

(7.54.3.11) Target objective

- Scope 1 target is to align with SBTi. - Scope 2 target is to provide additional 5 years for the Group to transition to 100% renewable energy compared to SBTi timeline of 2030. - Scope 3 (Operational) target is to align with SBTi. - Scope 3 (Embodied) target is to first engage with the supply chain for their low carbon plans. This category forms the significant majority of the IJM's total carbon emissions and is highly dependent on their carbon reduction efforts.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Unsure

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ No, and we do not plan to within the next two years

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

Target will be reviewed and analysed frequently as Group carbon emissions are tracked via sustainability dashboard.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*0*	*`Numeric input*
To be implemented	*0*	*`Numeric input*
Implementation commenced	*0*	*`Numeric input*
Implemented	*3*	*59975.1*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Non-energy industrial process emissions reductions
☑ Process material substitution

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

47106.2

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 1: Purchased goods & services

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

Row 2

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

5123.14

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Other, please specify

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

7745.76

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Internal incentives/recognition programs

(7.55.3.2) Comment

Included in business division balance scorecard.

[Add row]

(7.72) Does your organization assess the life cycle emissions of new construction or major renovation projects?

(7.72.1) Assessment of life cycle emissions

Select from:

☑ No, and we do not plan to for upcoming projects

(7.72.2) Comment

Currently, upfront carbon is tracked for all new and existing projects for carbon profiling purposes. This informs our strategy to reduce our Scope 3 (Category 1) emissions where we are prioritising supply chain engagement.

[Fixed row]

(7.73) Are you providing product level data for your organization’s goods or services?

Select from:
☑ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:
☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:
☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:
☑ Other, please specify :Products manufactured by Industry Division's IBS and ICP obtained SIRIM ECO 033: 2021 certification.

(7.74.1.3) Type of product(s) or service(s)

Other
☑ Other, please specify :Concrete building materials

(7.74.1.4) Description of product(s) or service(s)

Prefabricated industrial building materials manufactured by our Industry Division's IBS business.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ No

Row 2

(7.74.1.1) Level of aggregation

Select from:

☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Other, please specify :Products manufactured by Industry Division's IBS and ICP obtained SIRIM ECO 033: 2021 certification.

(7.74.1.3) Type of product(s) or service(s)

Other

☑ Other, please specify :Concrete building materials

(7.74.1.4) Description of product(s) or service(s)

Industry Division has progressively reduced the cement ratio of products by mixing cement alternatives and admixtures in the composition of concrete spun piles. Industrial by-products such as fly ash, ground granulated blast furnace slag (“GGBS”) along with quarry products such as limestone (“CCP”) have lower carbon footprint, while admixtures are used to quicken the concrete curing time. These cement replacers allow low carbon concrete production,

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ No

[Add row]

(7.76) Does your organization manage net zero carbon buildings?

Select from:

☑ No, and we do not plan to in the future

(7.77) Did your organization complete new construction or major renovations projects designed as net zero carbon in the last three years?

Select from:

☑ No, and we do not plan to in the future

(7.78) Explain your organization’s plan to manage, develop or construct net zero carbon buildings, or explain why you do not plan to do so.

No such opportunities are available currently.

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☑ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:
☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:
☑ Not monitored

(9.2.4) Please explain

Not tracked

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:
☑ Not monitored

(9.2.4) Please explain

Not tracked

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 1-25

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Monthly water sampling

(9.2.4) Please explain

At certain project sites, IJM conducts monthly monitoring of surface water and groundwater quality within the surrounding areas. For sites that rely on municipal water supply, water quality is monitored and assured by the respective water providers in line with national regulations.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not monitored

(9.2.4) Please explain

Wastewater from IJM's operations is channelled directly to the national sewerage system operated by a third party. As such, IJM does not track this data internally, and discharge volumes are estimated based on monthly utility billing records.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not monitored

(9.2.4) Please explain

Wastewater from IJM's operations is channelled directly to the national sewerage system operated by a third party. As such, IJM does not track this data internally, and discharge volumes are estimated based on monthly utility billing records.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not monitored

(9.2.4) Please explain

Wastewater from IJM's operations is channelled directly to the national sewerage system operated by a third party. As such, IJM does not track this data internally, and discharge volumes are estimated based on monthly utility billing records.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not relevant

(9.2.4) Please explain

Wastewater from IJM's operations is channelled directly to the national sewerage system operated by a third party. As such, IJM does not track this data internally, and discharge volumes are estimated based on monthly utility billing records.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not relevant

(9.2.4) Please explain

Wastewater from IJM's operations is channelled directly to the national sewerage system operated by a third party. As such, IJM does not track this data internally, and discharge volumes are estimated based on monthly utility billing records.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not relevant

(9.2.4) Please explain

Wastewater from IJM's operations is channelled directly to the national sewerage system operated by a third party. As such, IJM does not track this data internally, and discharge volumes are estimated based on monthly utility billing records.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Monthly water bill & water meter

(9.2.4) Please explain

IJM monitors water intake from municipal water, surface water, rainwater, and groundwater. In FY2025, 902,147.5 m³ (76.9%) was from municipal sources. Surface water accounted for 215,800.8 m³ (18.4%), followed by groundwater at 15,832.0 m³ (1.3%), rainwater at 2,027.1 m³ (0.2%), and other sources at 37,322.0 m³ (3.2%).

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not monitored

(9.2.4) Please explain

IJM has yet to commence monitoring this data across our operations. However, we are exploring the implementation of such tracking in the near future as part of our commitment to responsible water stewardship.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not monitored

(9.2.4) Please explain

IJM has yet to commence monitoring this data across our operations. However, we are exploring the implementation of such tracking in the near future as part of our commitment to responsible water stewardship.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

0

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Unknown

(9.2.2.4) Five-year forecast

Select from:

☑ Unknown

(9.2.2.5) Primary reason for forecast

Select from:

☑ Unknown

Total discharges

(9.2.2.1) Volume (megaliters/year)

0

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Unknown

(9.2.2.4) Five-year forecast

Select from:

☑ Unknown

(9.2.2.5) Primary reason for forecast

Select from:

☑ Unknown

(9.2.2.6) Please explain

Total consumption

(9.2.2.1) Volume (megaliters/year)

1173.14

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

IJM recognises the importance of responsible water management. We have therefore invested in technologies to reduce water consumption, such as installing 2-Star Rated Water Efficient Product Labelling Scheme fittings and Rainwater Harvesting Systems.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ No

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

(9.2.4.9) Please explain

According to WRI Aqueduct, Malaysia is classified as having a low risk of water stress. Furthermore, our project sites are not located in areas identified as water-stressed
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:
☑ No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

IJM has not yet conducted a comprehensive assessment of water-related dependencies, impacts, risks, and opportunities across our direct operations and upstream value chain. However, we recognise the importance of understanding and managing these interconnections, and we are committed to progressively enhancing our water management practices. As part of our ongoing sustainability journey, IJM plans to undertake a structured assessment in the coming years to strengthen our ability to identify, monitor, and address substantive water-related issues across our operations and supply chain.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:
☑ No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

IJM has not yet conducted a comprehensive assessment of water-related dependencies, impacts, risks, and opportunities across our direct operations and upstream value chain. However, we recognise the importance of understanding and managing these interconnections, and we are committed to progressively enhancing our

water management practices. As part of our ongoing sustainability journey, IJM plans to undertake a structured assessment in the coming years to strengthen our ability to identify, monitor, and address substantive water-related issues across our operations and supply chain.
[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:
☑ We do not have this data but we intend to collect it within two years

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue (currency)
	0

[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:
☑ No

(9.13.2) Comment

Our products do not contain substances classified as hazardous by regulatory authorities. IJM strictly complies with all applicable local and international regulations governing material use and ensures that our products meet the required safety and environmental standards.
[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☑ No, but we plan to address this within the next two years

(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

☑ Important but not an immediate business priority

(9.14.4) Please explain

While IJM recognises the importance of assessing and classifying our products and services in terms of water impact, this has not been prioritised as an immediate business focus. Our current efforts are directed towards strengthening operational water management through efficiency measures, monitoring, and stewardship initiatives. As our water management practices mature, we plan to progressively evaluate and classify our offerings to better understand and communicate their water-related impacts.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

☑ No, but we plan to within the next two years

(9.15.3) Why do you not have water-related target(s) and what are your plans to develop these in the future?

(9.15.3.1) Primary reason

Select from:

☑ We are planning to introduce a target within the next two years

(9.15.3.2) Please explain

IJM has not yet established formal water-related targets. However, we recognise the importance of strengthening our water stewardship and are in the process of developing measurable targets. Within the next two years, we plan to introduce water-related targets that align with our broader sustainability commitments, focusing on improving water efficiency, expanding rainwater harvesting, and reducing reliance on municipal supply.
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Other, please specify :For the Property Division, we completed a comprehensive biodiversity assessment, encompassing both terrestrial and aquatic ecosystems within Sebana Cove Resort and its adjacent ecosystem. The development is currently reviewing its master plan.

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: ☑ No

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

IJM is considering supporting two biodiversity-rich locations, which are adjacent to the Sebana Cove township and The Light Waterfront development.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No known UNESCO sites

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No known UNESCO and Biosphere Reserves

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No Ramsar sites

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes (partial assessment)

(11.4.2) Comment

The Property Division have completed a comprehensive biodiversity assessment, encompassing both terrestrial and aquatic ecosystems within Sebana Cove Resort and its adjacent ecosystem identified as one of our key biodiversity area. The development is currently reviewing its master plan, taking into consideration the recommendations outlined in the biodiversity assessment.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No other areas important for biodiversity
[Fixed row]

(11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:
☑ Malaysia

(11.4.1.5) Name of the area important for biodiversity

Sebana Cove Resort, Pengerang

(11.4.1.6) Proximity

Select from:
☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

To identify biological components including native, introduced and invasive species for the development of a biodiversity management plan

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Other, please specify :For the Property Division, we completed a comprehensive biodiversity assessment, encompassing both terrestrial and aquatic ecosystems within Sebana Cove Resort and its adjacent ecosystem. The development is currently reviewing its master plan, taking

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

For the Property Division, we completed a comprehensive biodiversity assessment, encompassing both terrestrial and aquatic ecosystems within Sebana Cove Resort and its adjacent ecosystem. The development is currently reviewing its master plan, taking into consideration the recommendations outlined in the biodiversity assessment.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

(13.1.1) Other environmental information included in your CDP response is verified and/or assured by a third party

Select from:

☑ No, but we plan to obtain third-party verification/assurance of other environmental information in our CDP response within the next two years

(13.1.2) Primary reason why other environmental information included in your CDP response is not verified and/or assured by a third party

Select from:

☑ Not an immediate strategic priority

(13.1.3) Explain why other environmental information included in your CDP response is not verified and/or assured by a third party

In FY2025, the reported greenhouse gas emissions ("GHG") data, which includes Scope 1, Scope 2 and Scope 3 respectively, has undergone independent verification, in accordance with ISO 14064- 1:2018 standard. The independent verification report can be found in Appendix 1 and the Corporate website. Data, including other sustainability data presented in our Integrated Annual Report 2025, includes comparative data from the baseline year. Data disclosed in the report have been reviewed by the Group's Internal Audit Department.
[Fixed row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

In the recent Integrated Annual Report 2025, IJM has disclosed its response for protecting Biodiversity that elaborates the commitment to minimising ecological footprint by protecting sensitive habitats and integrating biodiversity safeguards into project design and execution.

(13.2.2) Attachment (optional)

arc_ar_2025_0_0.pdf
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.2) Corresponding job category

Select from:
☑ Chief Sustainability Officer (CSO)
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:
☑ No