IJM Corp Bhd

CDP Corporate Questionnaire 2026

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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10/02/2026, 12:26 am

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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

03/31/2026

(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:

☑ 3 years

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

Select from:

☑ 3 years

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

Select from:

☑ 3 years

[Fixed row]

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

6754030000

(1.5) Provide details on your reporting boundary.

(1.5.1) Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?

Select from:

☑ No

(1.5.2) How does your reporting boundary differ to that used in your financial statement?

The reporting boundary does not include the following: ▪ An associate-level equity holding in a toll concession in Argentina ▪ One unoccupied commercial building in China meant for sale ▪ An associate-level construction company in Singapore, which is being prepared for carbon emission reporting in FY2027 ▪ New UK operations that are currently being prepared for carbon emission reporting in FY2027
[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

☑ Singapore

☑ United Kingdom

(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]

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

The risk assessment time horizons used by IJM correspond directly with those established under its Enterprise Risk Management (ERM) Framework, reporting timeframe and strategic decision-making. Short Term: FY2027 (covering 0 – 12 months)

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

The risk assessment time horizons used by IJM correspond directly with those established under its Enterprise Risk Management (ERM) Framework and strategic decision-making. Medium Term: FY2028 – FY2031 (covering 2 – 5 years)

Long-term

(2.1.1) From (years)

6

(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

The risk assessment time horizons used by IJM correspond directly with those established under its Enterprise Risk Management (ERM) Framework and strategic decision-making. Long Term: FY2032 and beyond (covering more than 5 years)
[Fixed row]

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

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[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	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[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

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

(2.2.2.4) Coverage

Select from:

☑ Partial

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Not defined

(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

☑ Local

☑ National

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

International methodologies and standards

☑ IPCC Climate Change Projections

Other

☑ Materiality assessment

☑ Scenario analysis

(2.2.2.15) Risk types and criteria considered

Acute physical

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

☑ Landslide

Chronic physical

☑ Heat stress

☑ Sea level rise

Policy

☑ Carbon pricing mechanisms

Market

☑ Changing customer behavior

Technology

☑ Transition to lower emissions technology and products

(2.2.2.16) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ National and/or subnational governments

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

Select from:

☑ Yes

(2.2.2.18) 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 evaluate their likelihood and potential impact. Following our climate risk and opportunity assessment, we identified key risks that are most likely to affect our operations. To support this, we undertook a data-driven scenario analysis and screening of the Group's businesses and assets for qualitative and quantitative financial impacts.
[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:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

IJM assessed the broad interconnections between environmental dependencies, impacts, risks, and opportunities. This was done through its double materiality assessment and the latest enhancements to its enterprise risk management process.
[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

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Capital expenditures

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 21-30

(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 quantitative and qualitative approach where applicable. We define substantive effect as 'Major' impact in the ERM Framework, i.e.: • ≥20% - 29.99% decrease in Operating Revenue • ≥20% - 29.99% loss before tax margin • ≥20% - 29.99% increase in cash outflow Additionally, the impact is considered high when there is a ≥30% increase in OPEX

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.

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Direct operating costs

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 31-40

(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 quantitative and qualitative approach where applicable. We define substantive effect as 'Major' impact in the ERM Framework, i.e.: • ≥20% - 29.99% decrease in Operating Revenue • ≥20% - 29.99% loss before tax margin • ≥20% - 29.99% increase in cash outflow Additionally, the impact is considered high when there is a ≥30% increase in OPEX [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) Details of policies and processes in place to identify and classify potential water pollutants

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. 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. These are in accordance with the Environmental Quality (Industrial Effluent) Regulations 2009.
[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

☑ Implementation of integrated solid waste management systems

☑ Water recycling

☑ Requirement for suppliers to comply with regulatory requirements

☑ Discharge treatment using sector-specific processes

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

(2.5.1.6) 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

In FY2026, the Group completed a climate risk assessment covering its Malaysia operations (mainly Peninsular Malaysia), including construction sites, manufacturing facilities, property developments, and toll and port concessions—evaluating exposure to four key hazards: extreme heat, rainfall/riverine flooding, landslides, and coastal flooding. For each hazard, the Group has identified specific mitigation measures along with associated FY2026 costs and projected opex/capex spending across the short, medium, and long term: - Extreme heat: Shaded rest areas, hydration stations, adjusted schedules, and heat-resilient clothing, supported by a formal SOP and training. FY2026 cost: RM0.45m (opex) + RM0.96m (capex). - Flooding: A post-flood risk assessment at Kuantan Port led to a multi-year drainage upgrade programme; NPE is addressing flooding linked to adjacent developments. FY2026 capex: RM0.85m, plus ongoing drainage maintenance of RM0.30m (opex). - Coastal/sea level rise: All future sites are built at least 3m above mean sea level per IEM guidelines. - Landslides: Slope stabilisation, monitoring, and drainage upgrades. FY2026 cost: RM0.43m (opex) + RM0.07m (capex). Based on this assessment, the Group reports nil vulnerable assets on a net risk basis for FY2026. While some assets carry high or very high gross risk exposure, existing mitigation measures bring this down to manageable levels, meaning no assets remain at high or very high risk on a net basis. Overall, current climate risk is considered within a manageable trajectory. That said, the Group recognises the science is evolving. For instance, IPCC AR6 projects higher sea level rise than AR5, and accelerating ice sheet melt suggests even these projections could be conservative. As such, the Group is committed to progressively updating its climate risk assessments and standards (e.g., adopting WBGT heat monitoring) to stay aligned with the latest science rather than anchoring to thresholds that may become outdated.

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:

☑ Evaluation in progress

(3.1.3) Please explain

As part of our current climate-related physical risk assessment, we have assessed four physical risk hazards. Water stress risk has not yet been included within the scope of this assessment. We recognise water scarcity as a potential environmental risk and intend to incorporate a dedicated water risk assessment in our future reporting cycles, which will allow us to evaluate its potential substantive effects on our organisation more comprehensively. 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.
[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?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*In FY2026, there were no recorded instances of non-compliance with water quality standards.*

[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, and we do not anticipate being regulated in the next three years

(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:

☑ Evaluation in progress

(3.6.3) Please explain

As part of our current climate-related physical risk assessment, we have assessed four physical risk hazards. Water stress risk has not yet been included within the scope of this assessment. We recognise water scarcity as a potential environmental risk and intend to incorporate a dedicated water risk assessment in our future reporting cycles, which will allow us to evaluate its potential substantive effects on our organisation more comprehensively. 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.
[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 present an opportunity for Construction, Property and Industry Division. In FY2026, 81% of the new construction projects secured by IJM were green-certified. 84.3% of the division's revenue (RM2,949.89 million) was derived from green-certified projects. These include prominent developments designed or executed to chieve GBI, LEED, MyCREST, or GreenRE certifications, such as IJM Rimbayu, The Light City, Shah Alam International Logistics Hub (SAILH), and the RTS Link ICQ Complex. 63.9% of Property Division revenue came from the sale of GreenRE-certified developments. Since FY2024, the Property Division has mandated a minimum target of GreenRE Bronze for all newly launched projects. 74.8% of industry revenue (RM927.71 million) was derived from certified green products. The division's concrete piles and precast components carry eco-credentials such as the MyHijau Mark, SIRIM Eco Label, and Singapore Green Label.

(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

☑ 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

The growing demand for green buildings can be translated directly into revenue growth for the Construction, Property and Industry Division in FY2026. Green-certified projects accounted for 84.3% of the division's revenue, equivalent to RM2,949.89 million. Within this, the Property Division derived 63.9% of its revenue from GreenRE-certified developments, while the Industry Division generated RM927.71 million (74.8% of its revenue) from certified green products, including eco-labelled

concrete piles and precast components. This indicates that green certification has become a core revenue driver rather than a niche segment, positioning the Group to capture a growing share of demand-driven pricing premiums and market share in the sustainable construction space.

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

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

4659380000

(3.6.1.23) Explanation of financial effect figures

This figure represents the total revenue derived from green-certified projects and products across the Group's operations, comprising revenue from construction projects certified under GBI, LEED, MyCREST, or GreenRE; property developments certified under GreenRE; and industry products carrying eco-credentials such as the MyHijau Mark, SIRIM Eco Label, and Singapore Green Label.

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

This figure reflects no incremental cost attributed to realising this opportunity, as the associated costs are either borne by clients or already embedded within business-as-usual operations. Certification costs for construction projects are typically borne by clients as part of project scope, while the GreenRE Bronze requirement for Property and green product certifications for Industry are standard practice embedded within existing BAU costs rather than additional costs specific to this opportunity.

(3.6.1.26) Strategy to realize opportunity

To capitalise on this opportunity, Construction Division will continue leveraging its established track record of quality and reliability in high-rise building construction, supported by the use of Building Information Modelling (BIM) and Industrialised Building System (IBS) technology to enhance construction efficiency, precision, and sustainability outcomes. The Property Division will continue to target a minimum GreenRE Bronze certification for all newly launched projects, reinforcing the Group's commitment to embedding sustainability as a standard practice across its development pipeline. The Industry Division will continue its R&D efforts to further advance zero steam curing technology for pre-tensioned spun pile production, reducing reliance on conventional steaming processes and associated emissions.

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 developed zero steam curing for the production of pre-tensioned spun piles through in-house R&D, reducing our reliance on the conventional steaming process and lowering associated emissions. In addition, the division has substituted 14.1% of cement with non-cementitious material across our pre-tensioned spun piles and quarry business.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct 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

17580000

(3.6.1.25) Explanation of cost calculation

This figure reflect capital expenditure for the implementation of zero steaming programme

(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)

4659380000

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

Select from:

☑ 61-70%

(3.6.2.4) Explanation of financial figures

This figure represents the total revenue derived from green-certified projects and products across the Group's operations, comprising revenue from construction projects certified under GBI, LEED, MyCREST, or GreenRE; property developments certified under GreenRE; and industry products carrying eco-credentials such as the MyHijau Mark, SIRIM Eco Label, and Singapore Green Label over the total revenue of the Group.
[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)

IJM_Board_Diversity_Policy.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 every board meeting (standing agenda item)

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

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing and guiding major capital expenditures

☑ Overseeing reporting, audit, and verification processes

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Overseeing and guiding the development of a climate transition plan

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

(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. The Audit Committee is responsible for all verification-related matters, including assurance for climate-related matters.

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
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

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(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 meetings 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

For C-suite members and business division heads, 5% of their business scorecard is specifically dedicated to sustainability performance, which includes climate-related metrics. This scorecard directly influences performance-based rewards, such as bonuses and increments

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

Relative to other material topics, water is positioned amongst the third tier in the materiality matrix.
[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

☑ Other strategy and financial planning-related metrics, please specify :Complying with ISSB reporting requirement

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 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

IJM_Environment_Policy.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

IJM_Net Zero Commitment_Media Release.pdf,IJM IAR FY2026_SS_Climate Strategy.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

(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

Yes

☑ 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

IJM_Net Zero Commitment_Media Release.pdf

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

Select from:

☑ Yes, my organization is registered

(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 FY2026, we participated in several forums and 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

(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

☑ Responding to consultations

(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 and Bursa CSO Forum to raise feedback on compliance with 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

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☑ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☑ GRI
☑ IFRS
☑ TCFD

(4.12.1.4) Environmental issues covered in publication

Select all that apply
☑ Climate change
☑ Water
☑ Biodiversity

(4.12.1.5) Status of the publication

Select from:
☑ Complete

(4.12.1.6) Content elements

Select all that apply
☑ Strategy
☑ Governance
☑ Risks & Opportunities
☑ Climate-related targets
☑ Water accounting figures
☑ Greenhouse gas emissions figures

(4.12.1.7) Page/section reference

Governance - 145 Risk and Opportunities - 149 Strategy - 147 - 157 Greenhouse Gas Emission - 158 - 163 Climate-related Target - 152 Water Consumption - 201

(4.12.1.8) Attach the relevant publication

IJM IAR FY2026_SS Part A_B.pdf

(4.12.1.9) Comment

IJM Sustainability Statement Part A and Part B
[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 have incorporated climate-related hazards into our Enterprise Risk Management (ERM) framework, including scenario analysis to assess environmental outcomes. We are in the process of extending this approach to water-related risks, which 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) SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(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
☑ 2040
☑ 2050
☑ 2060
☑ 2070
☑ 2080
☑ 2090
☑ 2100

(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) SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(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 influence of the scenario analysis on the selected business processes

As part of our inaugural IFRS S2-aligned disclosures, IJM applied climate scenario analysis using RCP 4.5 (Base) and RCP 8.5 (Worst) for physical risks and the NGFS Divergent Net Zero (DNZ) and IEA Announced Pledges Scenario (APS) for transition risks. These scenarios have materially shaped our risk management, strategy, and financial operations. 1. Risk and Opportunity Assessment Under our enhanced ERM Framework (V3.0), climate risk is now a standalone category, quantitatively and qualitatively integrated into our Group risk heatmap. Using local IPCC-derived NAHRIM data, we map site-specific exposure to extreme heat, riverine/pluvial flooding, landslides, and coastal flooding across our development portfolio, concessions, and manufacturing assets in Peninsular Malaysia. Our framework has shifted from a defensive posture to an active value-pursuit model, tracking opportunities such as rising demand for green building/materials and Malaysia's resilience infrastructure pipeline. 2. Strategy and Financial Planning Climate mitigation and adaptation costs are now factored directly into project and division budgets. Examples: • Kuantan Port flood mitigation (prompted by FY2026 monsoon flooding, informed by a climate-adjusted flood risk assessment): RM0.85m CapEx in FY2026, plus RM0.70m short-term, RM7.71m medium-term, and RM4.71m long-term. • A low-lying Southern Region potential coastal development: RM4.70m (medium-term) and RM4.94m (long-term) allocations for land elevation. • Extreme heat operational controls (shaded rest areas, adjusted schedules): RM0.45m OpEx and RM0.96m CapEx in FY2026, with structured allocations through the long term. • Via our Marginal Abatement Cost (MAC) Curve, used to prioritise low-carbon capital investment, RM23.17m was deployed in FY2026 to solar PV installation and our "Zero-Steaming" transition programme. 3. Business Model Resilience Our R_2O strategy pairs "Reduce to Net Zero" (emissions transition) with "Resilience in a Net-Zero World" (physical adaptation). Despite gross physical exposures, net vulnerable assets/activities stood at nil (0.0%) in FY2026, confirming our mitigation measures are protecting capital assets. We mandate a minimum 3-metre elevation above mean sea level for all future property and infrastructure developments, above the Institution of Engineers Malaysia (IEM) recommendations, to withstand projected long-term sea-level rise. Green-aligned revenue (green-certified construction, property, and eco-label products) reached RM4,659.38 million, which is 69.0% of total Group revenue, in FY2026. 4. Capacity Building and Target Setting We rolled out targeted ERM training and workshops for Management, Risk Champions, and Risk Owners across divisions. The NRC has linked executive remuneration to EES and climate-related KPIs, with 5% of C-suite/division head scorecards dedicated to sustainability. Our Scope 2 Net-Zero 2035 target (100% renewable electricity) becomes a formal scorecard metric from FY2027. SBTi-referenced targets: Scope 1 & 2 net-zero by 2050 (Scope 2 by 2035); Scope 3 net-zero by 2050 for Categories 4 (upstream transport), 5 (operational waste), and 6 (business travel); and engagement with 67% of Scope 3 Category 1 suppliers on low-carbon plans by 2027. 5. Transition Planning Our "Zero-Steaming" programme in spun-pile manufacturing cut Scope 1 emissions by 7,487.4 tCO_2e versus the FY2023 baseline, at RM17.58 million CapEx in FY2026. We installed 12.0 MWp of cumulative solar PV, including major installations at ICP Bestari Jaya and IJM IBS in FY2026. Cement remains 47.8% of our Scope 3 footprint; non-cementitious material use in concrete rose to 14.5% (from 9.1% in FY2023), avoiding 56,098.6 tCO_2e of Scope 3 emissions. Scenario analysis also identified a residual Scope 1 emissions gap even after full decarbonisation; we plan to spend RM2.5–RM3.1 million per annum on carbon credits by 2050 to address this. Climate scenario analysis is now central to how IJM manages risk, allocates capital, and sets targets — not a standalone reporting exercise.
[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. As part of our Scope 1 decarbonisation efforts, we have introduced a Zero-Steaming programme, which commits to reducing the use of diesel in our diesel-fired boilers across our manufacturing operations in favour of lower-carbon alternatives. 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.

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

Select from:

☑ We have a different feedback mechanism in place

(5.2.11) 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.

(5.2.12) Frequency of feedback collection

Select from:

☑ Annually

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

IJM introduced its Climate Strategy, known as R_2O, 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.

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

Compared to the FY2023 baseline year, the Group has achieved a 39.4% absolute reduction in Scope 1 emissions and a 12.2% absolute reduction in Scope 2 (market-based) emissions. However, we have seen an increase in Scope 1 emissions of 12.1% versus FY2025. Group Scope 1 emissions increased +12.1% Y-o-Y in FY2026 (to 24,042.2 tCO_2e) due to higher business volumes. Industry Division reported a +14.5% Y-o-Y rise (to 12,295.1 tCO_2e) from higher overall concrete production output, and Construction rose +14.3% Y-o-Y from accelerated progress billings on active infrastructure and building segments.

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

R2O Strategy - FY2023.pdf

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

Select all that apply

☑ No other environmental issue considered

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

☑ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

Our adaptation objectives are structured under the "Resilience in a Net-Zero World" pillar of our dual-pillar R_2O Climate Strategy. The core objective of this adaptation framework is net vulnerability mitigation, which systematically reduces the physical climate risk exposure of the Group's assets and business activities on a net basis. To operationalise adaptation, our strategy is built around three core pillars of action: 1. Asset and Business Adaptation — implementing site-specific mitigation and resilience measures across our development portfolio, concessions, and manufacturing assets. 2. Climate Risk Integration with Enterprise Risk Management (ERM) — embedding physical climate risk within our Group-wide risk management processes to ensure consistent identification, assessment, and monitoring. 3. IFRS S2 Alignment — ensuring our adaptation approach and disclosures are aligned with IFRS S2 requirements, supporting transparent and decision-useful reporting to our stakeholders.

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

Select from:

☑ Other, please specify

(5.2.21) 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
☑ Investment in R&D
☑ 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
☑ Physical 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. As a transition opportunity, to address the growing market demand for green infrastructure, our product strategy incorporates certified low-carbon materials across our offerings. Notably, our ICP piles are SIRIM Eco-Label and Green Mark certified, featuring a 14.5% replacement of cementitious materials with non-cementitious alternatives to effectively lower embodied carbon in projects. 2. Additionally, driven by our commitment to resource-efficient design, we leverage advanced technologies like BubbleDeck. This structural innovation reduces overall material and concrete volume usage by up to 40% compared to conventional slab designs, providing lower carbon footprints and enhanced cost savings for our clients. 3. On top of that, capitalising on accelerating market demand for sustainable developments, 81% of our newly secured construction projects are targeted for green certification, significantly increasing our contribution to green revenue. 4. Aligned to our target to pursue green credentials, we have mandated a minimum baseline requirement of GreenRE Bronze certification for all new project launches, ensuring our offerings consistently match evolving market and sustainability standards.

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. 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

Investment in R&D

(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

To respond to transition risk that is to meet our net zero target, Industry Division implemented Zero Steaming programme, that is supported by the R&D team that collaborated with cross-departmental teams (such as Operations, Engineering, and Quality Assurance) to execute joint testing and trial initiatives aimed at optimising production efficiency.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition 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 expanded our solar photovoltaic (PV) capacity in FY2026 with installations at ICP Bestari Jaya (3.2 MWp), IJM IBS (409.0 kWp), ICE Sales Gallery (56.8 kWp), and Seremban 2 Sales Gallery (128.3 kWp), bringing our group-wide solar PV capacity to 12 MWp, further increasing our use of renewable energy and reducing 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. Since FY2024, our Industry Division has made good progress in implementing the zero-steaming programme to reduce reliance on the energy-intensive boiler steaming process in spun pile manufacturing, specifically for diesel-powered boilers. This has contributed to a 12.0% reduction in diesel consumption intensity for boilers in FY2026 compared to FY2025, significantly reducing Scope 1 emissions within our Industry Division and aligning with our R_2O 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

☑ Capital expenditures

☑ Capital allocation

(5.3.2.2) Effect type

Select all that apply

☑ Physical risks

☑ Transition 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

1. Strategic Budgeting & Project Planning Climate-proofing is standard in project design with adaptation costs built into civil infrastructure and property budgets. While no asset decommissioning or repurposing is expected due to climate impacts, a Marginal Abatement Cost (MAC) Curve is used to prioritise cost-effective emission-reduction projects. 2. Transition Opportunities (Green Revenue) Total green-certified projects and products have contributed to the Group's total revenue. For Construction Division, 84.3% of the total Construction revenue was from projects with green certifications. For Property Division, 63.9% derived from sales of GreenRE-certified developments. Finally, for Industry Division, 74.8% of their total revenue was derived from sales of products that are Green Mark/SIRIM Eco-Label certified. 3. Planning for Transition Risks (CapEx & OpEx) Decarbonisation outlays for FY2026 totalled RM23.17 million across concrete pile zero-steaming (RM17.58M CapEx) and rooftop solar (RM5.59M CapEx), with short-term fleet electrification planned at RM1.07 million (FY2027). Near-term OpEx will increase for renewable energy procurement to meet Scope 2 2035 targets. 4. Physical Climate Risk & Hazard Managing physical hazards cost RM6.26 million in FY2026 (CapEx RM2.03 million, OpEx RM3.14 million, Property Dev RM1.09 million) with planned escalations reaching RM12.68 million CapEx, RM4.60 million p.a. OpEx, and RM10.19 million development cost in the long term. Specific allocations address riverine flooding at Kuantan Port (RM0.85M spent; up to RM7.71 million medium-term) and the NPE corridor (RM2.75 million medium-term), sea-level rise adaptation for Southern Region developments (RM4.70M medium-term / RM4.94M long-term), workplace extreme heat controls (RM1.41M total spent), and quarry slope stabilisation (RM0.50M total spent).
[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	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy ☑ Other methodology or framework	*Select from:* ☑ At both the organization and activity level

[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 :Green-building or infrastructure certification

(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)

2949890889.57

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

84.3

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

Methodology/Framework for Assessing Climate Transition-Aligned Revenue (Construction) • Green revenue is determined based on revenue derived from construction projects that have obtained recognised green-building or green-infrastructure certifications, such as GreenRE, LEEDS, GBI, INFRASTAR or equivalent certification schemes. • A project is classified as "green-certified" and its associated revenue is included in our climate transition-aligned revenue if it has been awarded – or is contractually committed to achieving – certification under these recognised green building rating frameworks at the point of project secure/order book intake.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ Other, please specify :Green-building certification

(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)

781781000

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

63.9

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

Methodology/Framework for Assessing Climate Transition-Aligned Revenue (Property Development) • Green revenue is determined based on sales revenue derived from residential and commercial properties that have obtained GreenRE certification.

Row 3

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ Other, please specify :Green Mark or SIRIM Eco-Label

(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)

927708217

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

74.8

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

Methodology/Framework for Assessing Climate Transition-Aligned Revenue (Manufacturing) • A product is classified as "green-certified", and its sales revenue is included in our climate transition-aligned revenue if it has been awarded certification under these recognised third-party green product labelling/rating schemes, such as our ICP piles, which are SIRIM Eco-Label and Green Mark certified.

Row 4

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ Other, please specify :ASEAN Taxonomy Sustainable Finance Version 4

(5.4.1.3) Objective under which alignment is being reported

Select from:
☑ Climate change mitigation

(5.4.1.5) Financial metric

Select from:
☑ CAPEX

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

5591997

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

0.56

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

Methodology/Framework for Assessing Climate Transition-Aligned Capex • We use the ASEAN Taxonomy for Sustainable Finance version 4 as our reference framework to assess the alignment of our capital expenditure with climate transition activities. Transition-Aligned Revenue (Manufacturing) • Based on this reference, we identified that capex incurred on the installation of our solar photovoltaic (PV) systems for the year is eligible under Activity 68[004] Renewable Technologies of the ASEAN Taxonomy. Transition-Aligned Revenue (Manufacturing) • Specifically, our solar PV installations meet criterion (a) under this activity — "Installation, maintenance and repair of solar photovoltaic systems and the ancillary technical equipment" — as they are installed on-site as technical building systems at our facilities. Transition-Aligned Revenue (Manufacturing) • However, we have not yet completed the Do No Significant Harm (DNSH) assessment, which forms part of the essential criteria required under the ASEAN Taxonomy's Plus Standard to determine full alignment. As such, this capex is currently classified as taxonomy-eligible but not yet taxonomy-aligned.
[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of renewable energy technologies

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ Other, please specify :ASEAN Taxonomy Sustainable Finance Version 4

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

(5.4.2.16) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

5591997

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.56

(5.4.2.24) Calculation methodology and supporting information

The number provided is the capital expenditure for the installation of Solar PV in FY2026, which includes the projects below: 1. ICP Bestari Jaya (3.2MWp) 2. IJM IBS (409.0 kWp) 3. ICE Sales Gallery (56.8 kWp) 4. Seremban 2 Sales Gallery (128.3 kWp)

(5.4.2.25) Substantial contribution criteria met

Select from:

☑ No

(5.4.2.26) Details of substantial contribution criteria analysis

Under 68[004] Renewable Technologies in ASEAN Taxonomy, the technical screening criteria for EO1: climate change mitigation that the activity met are the installation, maintenance and repair of solar photovoltaic systems and the ancillary technical equipment. However, we have not yet completed the Do No Significant Harm (DNSH) assessment, which forms part of the essential criteria required under the ASEAN Taxonomy's Plus Standard to determine full alignment. As such, this capex is currently classified as taxonomy-eligible but not yet taxonomy-aligned. EU Taxonomy is not strictly equivalent to the Technical Screening Criteria (TSC) in the ASEAN Taxonomy for Sustainable Finance, although the ASEAN Taxonomy's top "Green" tier directly references EU standards; therefore, we are unable to determine if substantial criteria is met.

(5.4.2.27) Do no significant harm requirements met

Select from:

☑ No

(5.4.2.28) Details of do no significant harm analysis

Expenditure classified under the ASEAN Taxonomy for Sustainable Finance Version 4 references to the relevant Environmental Objectives only. Essential Criteria such as Do Not Significantly Harm have not yet been assessed.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☑ No

[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

N/a

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

N/a

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☑ No

(5.4.3.4) Explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Not required.
[Fixed row]

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

Carbon

(5.10.1) Use of internal pricing for this environmental externality

Select from:

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

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☑ Not an immediate strategic priority

(5.10.3) Explain why your organization does not price this environmental externality

IJM has not implemented an internal carbon pricing mechanism, as IJM continues to monitor the development of Malaysia's carbon tax framework. In the interim, the Group has conducted an internal Marginal Abatement Cost (MAC) Curve analysis to identify and prioritise cost-effective emissions reduction opportunities across our operations.

Water

(5.10.1) Use of internal pricing for this environmental externality

Select from:

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

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☑ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)

(5.10.3) Explain why your organization does not price this environmental externality

We do not currently apply an internal price on environmental externalities for water, primarily due to a current lack of internal capacity and technical expertise. As a first step, we plan to conduct a water risk assessment next year to better understand our water-related exposures and impacts, while concurrently building our internal capacity to support this and future water stewardship initiatives, including the potential development of internal pricing mechanisms down the line.

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

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

[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

	Engaging with this stakeholder on environmental issues	Environmental issues covered
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

(5.11.7.9) 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.
[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:
☑ Other value chain stakeholder, please specify :National Water Research Institute of Malaysia

(5.11.9.2) Type and details of engagement

Other
☑ Other, please specify :Engagement to access local climate data for our climate risk assessment

(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

We engage with NAHRIM to understand local climate conditions for a fair assessment of our climate risk.

(5.11.9.6) Effect of engagement and measures of success

• Able to understand future climate projections from RCP 4.5 and 8.5 for our assets • Establish relationships with the agency for future national climate data development
[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 are reporting 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. Emissions are reported on an absolute basis, with Scope 2 currently disclosed using both the location-based and market-based methodologies, which are currently equivalent as no renewable energy instruments have been procured to date. Market-based methodology will be updated to reflect the impact of contractual instruments in future reporting periods as IJM starts to procure renewable energy.
[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 excluded from your disclosure of climate-related data?

Select from:

☑ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Our current emissions disclosure excludes our UK operations. These operations commenced in 2012 with a small-scale project (Royal Mint Gardens Phase 1), prior to the establishment of our emissions baseline, and were therefore not incorporated into our baseline reporting boundary. However, since FY2025, our UK operations have expanded, including a major expansion through the acquisition of a 50% stake in UK-based contractor JRL Group, which added in-house construction capabilities to our UK portfolio and has resulted in multiple ongoing projects. Given this material change in scale and operational footprint, we recognise the need to bring our UK operations, including JRL Group, into our emissions reporting boundary and are working toward incorporating them into future disclosures.

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 1
☑ Scope 3: Investments
☑ Scope 2 (market-based)
☑ Scope 3: Capital goods
☑ Scope 2 (location-based)
☑ Scope 3: Waste generated in operations
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Upstream leased assets
☑ Scope 3: Downstream leased assets
☑ Scope 3: Purchased goods and services

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

☑ Emissions are relevant but not yet calculated

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:

☑ Emissions are relevant but not yet calculated

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

☑ Emissions are relevant but not yet calculated

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

☑ Emissions are relevant but not yet calculated

(7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

0

(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

8.1

(7.4.1.10) Explain why this source is excluded

Our UK operations have been excluded from our current emissions disclosure primarily because the setup was very small in scale, and we did not have sufficient internal capacity to collate GHG data from our UK entities. However, since FY2025, we have undertaken capacity building efforts and have started collating relevant emissions information from our UK operations, including JRL Group. While this data has not yet been incorporated into our formal reporting, we are working toward including UK operations within our emissions reporting boundary in future disclosures.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

To estimate the percentage of emissions represented by this excluded source, we referenced data collection efforts that began in February FY2026 for our UK operations. As March 2026 represented the most complete month of data available within the financial year, we compared the UK's March FY2026 emissions data

against the Group's total March FY2026 emissions data to derive an estimated percentage. It is important to note that this is a mere estimation, as Scope 3 emissions in particular cannot be reliably extrapolated from a single month of data, given that the purchase of materials fluctuates significantly depending on the phase and stage of ongoing projects. As such, this estimate should be interpreted with caution and is intended only to provide a directional indication of materiality, pending more complete full-year data collection in future reporting periods.
[Add row]

(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 2 (market-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

Emissions are reported on an absolute basis, with Scope 2 currently disclosed using both the location-based and market-based methodologies, which are currently equivalent as no renewable energy instruments have been procured to date. Market-based methodology will be updated to reflect the impact of contractual instruments in future reporting periods as IJM starts to procure renewable energy.

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), 2025. 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.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Excluded for FY2026 as assets owned by IJM are still under construction and hence are reported under Scope 1, 2 and 3. Upon project completion, IJM will consider reporting this category aligning to the accounting principle of the Group's capital goods.

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

(7.5.1) Base year end

03/31/2023

(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: • Mileage claims based on RM0.80/km for cars and 4x4 vehicles and RM0.40/km for motorcycles as per HR Manual • Petrol claims based on RM1.99/litre of average RON95 fuel price (Source: Department of Statistics Malaysia, https://open.dosm.gov.my/data-catalogue/dosm-public economy_fuelprice_1) • Diesel claims based on RM2.15/litre of average diesel fuel price (Source: Department of Statistics Malaysia, https://open.dosm.gov.my/data-catalogue/dosm-public economy_fuelprice_3)

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 FY2026, emissions under this category were estimated based on the intensity per employee in FY2025, where the survey received an 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 FY2026. Calculation for Group Services, Construction, Property, Industry, Port and Toll Divisions: Emissions = Divisional Emissions Intensity per Employee in FY2025 X No. of Employees in FY2026 Calculation for India Division: Emissions = Group Emissions Intensity per Employee in FY2025 X No. of Employees in FY2026

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)

24042.2

(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 using the corresponding emission factors by fuel-specific calculation approach. Sources of Emission Factors The emission factors of fuel-based calculation approaches are sourced from the GHG Conversion Factors for Company Reporting ver. 2.0, published by UK Department for Environment, Food & Rural Affairs (DEFRA) in 2025. The emission factors of global warming factors and common refrigerants are sourced from IPCC's Sixth Assessment Report 2021 (AR6).

Past year 1

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

21444.7

(7.6.2) End date

03/31/2025

(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 using the corresponding emission factors by fuel-specific calculation approach. Sources of Emission Factors The emission factors of fuel-based calculation approaches are sourced from the GHG Conversion Factors for Company Reporting ver. 2.0, published by UK Department for Environment, Food & Rural Affairs (DEFRA) in 2024. The emission factors of global warming factors and common refrigerants are sourced from IPCC's Sixth Assessment Report 2021 (AR6)

Past year 2

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

20820.2

(7.6.2) End date

03/31/2024

(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 using the corresponding emission factors by fuel-specific calculation approach. Sources of Emission Factors The emission factors of fuel-based calculation approaches are sourced from the GHG Conversion Factors for Company Reporting ver. 2.0, published by UK Department for Environment, Food & Rural Affairs (DEFRA) in 2022. The emission factors of global warming factors and common refrigerants are sourced from IPCC's Sixth Assessment Report 2021 (AR6).

Past year 3

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

39681.4

(7.6.2) End date

03/31/2023

(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 using the corresponding emission factors by fuel-specific 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)

47609.6

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

47609.6

(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. Emissions are reported on an absolute basis, with Scope 2 currently disclosed using both the location-based and market-based methodologies, which are currently equivalent as no renewable energy instruments have been procured to date. Market-based methodology will be updated to reflect the impact of contractual instruments in future reporting periods as IJM starts to procure renewable energy.

Past year 1

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

49471.8

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

49471.8

(7.7.3) End date

03/31/2025

(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. Emissions are reported on an absolute basis, with Scope 2 currently disclosed using both the location-based and market-based methodologies, which are currently equivalent as no renewable energy instruments have been procured to date. Market-based methodology will be updated to reflect the impact of contractual instruments in future reporting periods as IJM starts to procure renewable energy.

Past year 2

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

51429.5

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

51429.5

(7.7.3) End date

03/31/2024

(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. Emissions are reported on an absolute basis, with Scope 2 currently disclosed using both the location-based and market-based methodologies, which are currently equivalent as no renewable energy instruments have been procured to date. Market-based methodology will be updated to reflect the impact of contractual instruments in future reporting periods as IJM starts to procure renewable energy.

Past year 3

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

54201.9

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

54201.9

(7.7.3) End date

03/31/2023

(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. Emissions are reported on an absolute basis, with Scope 2 currently disclosed using both the location-based and market-based methodologies, which are currently equivalent as no renewable energy instruments have been procured to date. Market-based methodology will be updated to reflect the impact of contractual instruments in future reporting periods as IJM starts to procure renewable energy.
[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)

885941.3

(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

59.6

(7.8.6) Please explain

The average-data method is used to calculate the emissions from this category. The primary basis of calculation will be based on the mass (in kg or tonnes) or other relevant units of goods purchased (e.g., litres, m², etc.), multiplied by the appropriate emission factors of embodied carbon (cradle-to-gate only) sourced from the Bath Inventory of Carbon and Energy (ICE), 2019. Where the amount used is unavailable, local market price from the CIDB Embodied Carbon for Construction Materials, 2021 can be used for a spend-based method as a supplementary approach. For Ordinary Portland Cement (OPC) purchased from YTL Cement, the emission factor used is obtained directly from YTL Cement's Environmental Product Declaration (EPD), in place of the generic ICE database factor, as it reflects supplier-specific, product-level data.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, not yet calculated

(7.8.6) 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) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) 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)

6876.9

(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

(7.8.6) 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 and 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)

6473.7

(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

(7.8.6) 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)

3646.1

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

☑ Spend-based method

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

0

(7.8.6) 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. IJM adopts a hybrid approach of spend-based and distance-based methods to facilitate the Divisions that are undergoing digitalisation efforts. Where the 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 the monetary amount spent to fuel volume used. The corresponding emission factor of fuel type is used for emission calculations. For air travel, emissions are aggregated and estimated based on International Civil Aviation Organization (ICAO) 2018 assumptions and commercial flight ticket prices. Conversion factors used for spend-based method: • Mileage claims based on RM0.80/km for cars and 4x4 vehicles and RM0.40/km for motorcycles as per HR Manual • Petrol claims based on RM1.99/litre of average RON95 fuel price (Source: Department of Statistics Malaysia, https://open.dosm.gov.my/data-catalogue/dosm-public-economy_fuelprice_1) • Diesel claims based on RM2.15/litre of average diesel fuel price (Source: Department of Statistics Malaysia, https://open.dosm.gov.my/data-catalogue/dosm-public economy_fuelprice_3)

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

4532.7

(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

(7.8.6) Please explain

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 FY2026, 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 FY2026. Calculation for Group Services, Construction, Property, Industry, Port and Toll Divisions: Emissions = Divisional Emissions Intensity per Employee in FY2025 X No. of Employees in FY2026 Calculation for India Division: Emissions = Group Emissions Intensity per Employee in FY2025 X No. of Employees in FY2026

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

This category is not applicable to IJM, as the Group does not lease any assets (e.g., buildings, vehicles, equipment, or machinery) from other entities as a lessee for its operations. All assets utilised in IJM's operations are either owned by the Group or, where applicable, already captured under Scope 1 and Scope 2 emissions boundaries.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, not yet calculated

(7.8.6) Please explain

Excluded for FY2026 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

(7.8.6) Please explain

Excluded for FY2026 as intermediate products produced by Industry Division cover too many possible final products, and it is 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)

2247.6

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Other, please specify :Distance-based method

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

0

(7.8.6) Please explain

Applies to our Port Division only, accounting for emissions by Port users from seagoing vessels and third-party logistics. Intermediate products sold by Industry Division do not consume energy directly; therefore, they are omitted/not relevant. Other specific life-cycle emission factors for the indirect-use phase of intermediate products are more difficult to determine accurately. The emissions from seagoing 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

(7.8.6) Please explain

Excluded for FY2026. 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)

5909

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Asset-specific method

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

0

(7.8.6) Please explain

This Category is applicable to Group Services, Property, Industry, Port and Toll 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 FY2026. Fugitive emissions of each entity reporting this category are excluded as it is considered as immaterial.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization's activities

(7.8.6) Please explain

This category is not applicable to IJM, as the Group does not operate any franchise arrangements, either as a franchisor or franchisee, across its business operations. IJM's business model does not involve the licensing of its brand, operations, or business processes to franchisees, nor does it operate under any franchise agreements with other entities.

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

4450.4

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Investment-specific method

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

0

(7.8.6) Please explain

For FY2026, this Category was applicable to the Construction, Property and Toll Division for the reporting of emissions for JVs. Only the proportional Scope 1 and 2 emissions of the investment in the projects stated above are reported as the Scope 3 emission from the 2022 Energy Commission Malaysia Grid Emission Factors (2017-2019). 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; IJMC has equity investment of 45% in the JV of the construction of EMB1A; Property Division has equity investment of 50% in the JV of C1 – Sales Gallery Offices – Riana Dutamas, Galaxy Minyoun & JDV Hyatt & The Light Exchange, Lighwater Residences, Nasa City Office, NC – Phases 5, 6, 11A, 11B, 12A, 12B, PWCC & The Waterfront Shoppes, RD – Phase 3 – Stellaris Main Building Works and The Waterfront Shoppes (Operational); Property Division has an equity investment of 45% in the JV Setapak – Parcel 1 (Substructure Works), Setapak Sales Gallery. The Toll Division has an equity investment of 50% in the JV of LEKAS Highway. Under the operational control consolidation approach, the emissions from equity investments are not included in Scope 1 or Scope 2. Therefore, proportional Scope 1 and Scope 2 emissions of equity investments should be accounted for under Category 15 Investments.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:
☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Not applicable to IJM's business

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:
☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Not applicable to IJM's business
[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

03/31/2025

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

957053.5

(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)

5438.3

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

6901.6

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

7872

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

4535.6

(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)

2394.4

(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)

20244.1

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

0

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

1900.4

(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

03/31/2024

(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 3

(7.8.1.1) End date

03/31/2023

(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

-
[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

ijm-fy2026-bsi-verification-opinion-statement.pdf

(7.9.1.5) Page/section reference

Pages 1 - 5

(7.9.1.6) Relevant standard

Select all that apply

☑ ISO14064-3

(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

ijm-fy2026-bsi-verification-opinion-statement.pdf

(7.9.2.6) Page/ section reference

Pages 1 - 5

(7.9.2.7) Relevant standard

Select all that apply
☑ ISO14064-3

(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

(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

ijm-fy2026-bsi-verification-opinion-statement.pdf

(7.9.3.6) Page/section reference

Pages 1 - 5

(7.9.3.7) Relevant standard

Select all that apply
☑ ISO14064-3

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 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:
☑ Increased

(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)

1862.2

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

3.8

(7.10.1.4) Please explain calculation

Our renewable energy generation capacity has expanded to a total of 11,974.3 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 6,950.2 MWh, which is 4.1% of total energy consumption in FY2026.

Other emissions reduction activities

(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

Since FY2024, the Industry Division has made good progress in implementing the zero-steaming programme to reduce reliance on the energy-intensive boiler steaming process in spun pile manufacturing, specifically for diesel-powered boilers. This has reduced our diesel consumption intensity per tonne produced from 1.58 to 1.39 in FY2026 compared to FY2025, a 12.0% intensity reduction. However, due to increased business activities, our total absolute Scope 1 emissions increased by 12.1% in FY2026 compared to FY2025, which is explained in the row "Change in output".

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 in FY2026.

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 in FY2026.

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 in FY2026.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

1680.1

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

5

(7.10.1.4) Please explain calculation

Industry Division's Scope 1 emissions in FY2026 increased by 12.1% (2,597.5 tCO_2e) compared to the FY2025. The increases were driven by higher production volumes (piles production increased by 16.0%) and the reclassification of India operations from Scope 3 in FY25 to Scope 1 and Scope 2 in FY26.

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 in FY2026.

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 in FY2026.

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 in FY2026.

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 in FY2026.
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Location-based

(7.12) Does your organization have significant land sector activities in its operations or value chain?

	Agriculture, forestry or other land sector activities	Specify the reason for no significant activities
	Select from: ☑ No, explanation provided	*Select from:* ☑ No relevant activities identified

[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from: ☑ No, explanation provided	*Select from:* ☑ No relevant activities identified	*Select from:* ☑ No

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

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

(7.15.2) Primary reason for not providing an emissions breakdown by greenhouse gas type

Select from:

☑ Other, please specify :Other gases are not monitored and are only checked periodically at certain intervals.

(7.15.3) Explain why your organization does not break down its Scope 1 or 2 emissions by greenhouse gas type

Other gases are not monitored and are only checked periodically at certain intervals.
[Fixed row]

(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	*2766.6*	*8265.3*	*8265.3*
Malaysia	*21275.6*	*39344.3*	*39344.3*
Singapore	*0*	*0*	*0*
United Kingdom	*0*	*0*	*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)*	*257.1*
Row 2	*Construction*	*5621.9*
Row 3	*Property*	*684.7*
Row 4	*Industry*	*12295.1*
Row 5	*Toll*	*4868.4*
Row 6	*Port*	*315*

[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)	Scope 2, market-based (metric tons CO2e)
Row 1	*IJM Corporation (Group Services)*	*1422.5*	*1422.5*
Row 2	*Construction*	*4715.1*	*4715.1*
Row 3	*Property*	*4543.1*	*4543.1*
Row 4	*Industry*	*20201.3*	*20201.3*
Row 5	*Toll*	*7340.8*	*7340.8*
Row 6	*Port*	*9386.8*	*9386.8*

[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)

24042.2

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

47609.6

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

47609.6

(7.22.4) Please explain

Consolidated Accounting Group = Consolidated subsidiaries of IJM Corporation Berhad, Other Investees = Associates, joint ventures and other unconsolidated subsidiaries. IJM utilises the operational control approach for GHG emissions consolidation. Accordingly, emissions from all consolidated entities are fully included in our Scope 1 and 2 emissions under our operational control, while emissions from other investees, including Joint Operation are accounted for under Scope 3 Category 15 (Investments).

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

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

Consolidated Accounting Group = Consolidated subsidiaries of IJM Corporation Berhad, Other Investees = Associates, joint ventures and other unconsolidated subsidiaries. IJM utilises the operational control approach for GHG emissions consolidation. Accordingly, emissions from all consolidated entities are fully included in our Scope 1 and 2 emissions under our operational control, while emissions from other investees, including Joint Operation are accounted for under Scope 3 Category 15 (Investments).
[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

(7.29) 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

95695.1

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

95695.10

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

6950.2

(7.30.1.3) MWh from non-renewable sources

65574

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

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

72524.20

Total energy consumption

(7.30.1.2) MWh from renewable sources

6950.2

(7.30.1.3) MWh from non-renewable sources

161269.1

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

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

168219.30
[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:*

	Indicate whether your organization undertakes this fuel application
	☑ 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) Total fuel MWh consumed by the organization

0

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

0

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

0

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

0

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

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

0

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

0

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

0

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

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

0

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

0

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

0

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

0

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

0

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

0

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

0

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

72311.1

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

0

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

0

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

0

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

23384

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

0

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

0

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

0

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

(7.30.7.1) Total fuel MWh consumed by the organization

0

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

0

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

0

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

0

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

95695.1

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

0

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

0

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

0
[Fixed row]

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

India

(7.30.14.1) Consumption of purchased electricity (MWh)

65574

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

0

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

0

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

0

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

65574.00

Malaysia

(7.30.14.1) Consumption of purchased electricity (MWh)

59226.2

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

6950.2

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

0

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

0

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

66176.40
[Fixed row]

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1

(7.30.15.1) Country/area of electricity consumption

Select from:

☑ Malaysia

(7.30.15.2) Sourcing method

Select from:

☑ None (no active purchases of low-carbon electricity)

(7.30.15.14) Comment

All renewable energy consumed is self-generated via solar PV.
[Add 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

0.000011

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

71651.8

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

6750000000

(7.45.5) Scope 2 figure used

Select from:
☑ Location-based

(7.45.6) % change from previous year

1

(7.45.7) Direction of change

Select from:
☑ Increased

(7.45.8) Reasons for change

Select all that apply
☑ Change in output

(7.45.9) Please explain

Our total absolute Scope 1 emissions increased by 12.1% in FY2026 compared to FY2025 due to increased business activities.
[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)

24042.2

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

47609.6

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

885941.3

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

6876.9

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

6473.7

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

3646.1

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

902938.000

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

974589.800

(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

-54.18

(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, we do not plan to mitigate emissions beyond our value chain

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

Scope 1 and 2 performances against net-zero targets are reviewed annually, as Group carbon emissions are tracked via a sustainability dashboard. Net-zero target is critically assessed against available reduction options. As disclosed in our Sustainability Statement (Part A), we recognise that the SBTi requires an organisation to reduce its emissions by at least 90% from its baseline, with carbon credits used only to offset the remaining unavoidable residual emissions. The use of carbon credits, however, would equate to carbon neutrality and not constitute net zero.
[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.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☑ Yes

[Fixed row]

(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*	
To be implemented	*2*	*0*

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Implementation commenced	*2*	*12630.6*
Implemented	*0*	*0*
Not to be implemented	*0*	

[Fixed 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.

Row 2

(7.55.3.1) Method

Select from:

☑ Marginal abatement cost curve

(7.55.3.2) Comment

To identify and prioritise cost-effective reduction opportunities across our operations, we utilise Marginal Abatement Cost Curve as a tool to visualise those benefits. [Add row]

(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)

Buildings construction and renovation

☑ Pre-casting

(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

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.8

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, The Industry Division made notable progress by increasing the substitution of cement with non-cementitious alternatives to 14.5%, an increase from 14.1% in FY2025 and 9.1% in FY2023.

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

Select from:

☑ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

13.5

Row 3

(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 :Green building certifications include GBI, LEED, GreenRE, MyGHI and Sustainable INFRASTAR

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

Buildings construction and renovation
☑ Other buildings construction and renovation, please specify :Green-certified built environment

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

85.3% of construction revenue in FY2026 was derived from the delivery of green-certified projects, which includes project designed and executed with the aim of achieving LEED, GBI, Sustainable INFRASTAR or GreenRE certification.

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

Select from:
☑ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

43.7

Row 4

(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 :Green building certifications include GBI, LEED, GreenRE, MyGHI and Sustainable INFRASTAR

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

Buildings construction and renovation

☑ Other buildings construction and renovation, please specify :Green-certified built environment

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

Property Division has set a minimum of GreenRE Bronze for all newly launch development in FY2024. In FY2026, 63.9% of Property's revenue were derived from the sale of GreenRE certified developments.

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

Select from:

☑ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

11.6
[Add row]

(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:

☑ At least once a month

(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:

☑ At least once a month

(9.2.3) Method of measurement

Monthly water bill and water meter

(9.2.4) Please explain

IJM monitors water intake from municipal water, surface water, rainwater, and groundwater. In FY2026, 146,788.6 m³ (86.5%) was from municipal sources. Surface water accounted for 164,944.1 m³ (12.4%), followed by roundwater at 9,917.6 m³ (0.7%), rainwater at 3,303.2 m³ (0.2%), and other sources at 129.0 m³ (0.1%).

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)

0

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(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

We do not currently monitor total water withdrawal or total water discharge separately. For reporting purposes, we assume that all water withdrawn is consumed, and therefore report water consumption as equivalent to water withdrawal. Water discharge is not currently tracked.

Total discharges

(9.2.2.1) Volume (megaliters)

0

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(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

We do not currently monitor total water withdrawal or total water discharge separately. For reporting purposes, we assume that all water withdrawn is consumed, and therefore report water consumption as equivalent to water withdrawal. Water discharge is not currently tracked.

Total consumption

(9.2.2.1) Volume (megaliters)

1325082.5

(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:

☑ Unknown

(9.2.2.5) Primary reason for forecast

Select from:

☑ Unknown

(9.2.2.6) Please explain

In FY2026, the Group's total water withdrawal was 1,325,082.5 m³, which represents an increase of 13.0% compared to the prior year, driven primarily by increase at the Property Division.
[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:

☑ Unknown

(9.2.4.9) Please explain

We recognize that intensifying heat can exacerbate water stress, which is why we will begin conducting water risk assessments in FY2027 to identify water-stressed areas and corresponding mitigation measures.
[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 substantive water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

In FY2026, we conducted a climate risk assessment covering four physical hazards: flood, coastal flood, extreme heat, and landslide. In FY2027, we plan to expand this approach to additional climate risks, including water stress, storminess, and other relevant hazards.

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 substantive water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

In FY2026, we conducted a climate risk assessment covering four physical hazards: flood, coastal flood, extreme heat, and landslide. In FY2027, we plan to expand this approach to additional climate risks, including water stress, storminess, and other relevant hazards.
[Fixed row]

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

	Revenue (currency)
	6754030000

[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

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

Select from:

☑ Not an immediate strategic priority

(9.14.7) 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) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1) Target set in this category

Select from:

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

(9.15.3) Primary reason for not setting a target in this category

Select from:

☑ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

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.

Water withdrawals

(9.15.1) Target set in this category

Select from:

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

(9.15.3) Primary reason for not setting a target in this category

Select from:

☑ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

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.

Water, Sanitation, and Hygiene (WASH) services

(9.15.1) Target set in this category

Select from:

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

(9.15.3) Primary reason for not setting a target in this category

Select from:

☑ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

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.

Other

(9.15.1) Target set in this category

Select from:

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

[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, we do not use indicators, but plan to within the next two years

[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 a biodiversity-rich locations adjacent to the Sebana Cove township.

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
☑ Legally protected areas
☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:
☑ Unknown

(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 FY2026, 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 2026, includes comparative data from the baseline year. Data disclosed in the report have been reviewed by the Group's Internal Audit Department.
[Fixed row]

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

(13.3.1) Job title

Chief Investor Relations and Sustainability Officer

(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 to facilitate collective action in priority basins.

Select from:

☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute