IJM Corp Bhd

2024 CDP Corporate Questionnaire 2024

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.
Terms of disclosure for corporate questionnaire 2024 - CDP

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09/27/2024, 03:20 am

Contents

C1. Introduction

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

(1.3.2) Organization type

Select from:

☑ Privately owned organization

(1.3.3) Description of organization

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

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

(1.4.1) End date of reporting year

03/30/2024

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

Select from:

☑ Yes

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

Select from:

☑ Yes

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

Select from:

☑ 2 years

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

Select from:

☑ 2 years

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

Select from:

☑ 2 years

[Fixed row]

(1.5) Provide details on your reporting boundary.

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

[Fixed row]

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

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

MYL3336OO004

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No
[Add row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

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

(1.24.4) Highest supplier tier known but not mapped

Select from:
☑ Tier 1 suppliers

(1.24.8) Primary reason for not mapping your upstream value chain or any value chain stages

Select from:

☑ Other, please specify **:**In the process of supply chain mapping

(1.24.9) Explain why your organization has not mapped its upstream value chain or any value chain stages

In FY2024, we developed a group-wide Supply Chain Framework with a planned roll-out in FY2025.
[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)

1

(2.1.3) To (years)

6

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

We define short-term and medium-term time horizon as “near-term” (up to 2030) to assess risks and opportunities manifesting from current policies and climate stressors

Medium-term

(2.1.1) From (years)

1

(2.1.3) To (years)

6

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

We define short-term and medium-term time horizon as “near-term” (up to 2030) to assess risks and opportunities manifesting from current policies and climate stressors

Long-term

(2.1.1) From (years)

7

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

Select from:

☑ No

(2.1.3) To (years)

46

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

We have considered long-term time horizon of up to 2050 to assess transition risks and opportunities, aligning with global pledges and national commitments, as well as the Group’s long-term net-zero target. Whereas, in assessing physical risks and opportunities, a long-term time horizon of up to 2070 was considered to align with the period of the Group’s concession assets.
[Fixed row]

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

(2.2.1) Process in place

Select from:

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

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

Select from:

☑ Not an immediate strategic priority

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

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

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

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

[Fixed row]

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

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

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

Select all that apply

☑ Risks

(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 only

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

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

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

International methodologies and standards

☑ IPCC Climate Change Projections

Other

☑ External consultants

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

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

☑ Heat waves

☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☑ Changing temperature (air, freshwater, marine water)

Policy

☑ Lack of mature certification and sustainability standards

Market

☑ Availability and/or increased cost of certified sustainable material

☑ Availability and/or increased cost of raw materials

Technology

☑ Transition to lower emissions technology and products

Liability

☑ Exposure to litigation

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Employees

☑ Investors

☑ Suppliers

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

Select from:

☑ No

(2.2.2.16) Further details of process

Our climate risks & opportunities assessment was completed in FY2023, where we evaluated the impacts of climate risks on our direct operations in the near and long-term. We adopted a data-driven analysis using scenarios published by the IPCC, IEA, and NGFS, and undertaken a qualitative screening of the Group's businesses and assets to identify physical and transition climate risks and opportunities based on the TCFD framework. Transition risks and opportunities: The Group's transition risks and opportunities assessment considered the Divergent Net Zero (1.5C warming) and Announced Pledges (2C 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 on 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. Physical risks and opportunities: Our assessment was based on projections and data published by IPCC and the World Bank's Climate Change Knowledge Portal. In our assessment, the Group considered the worst-case (above 4C warming) and current trajectory (2C to 3C warming) scenarios. Parameters related to temperature, precipitation, floods, and sea level rise in different geographies and time horizons were assessed. We have considered a near-term time horizon up to 2030 and a long-term time horizon up to 2070 to align with the period of the Group's concession assets. A review was conducted on the physical risks relevant across major projects at 9 locations, namely Klang Valley (Selangor and Kuala Lumpur), Penang, Pahang, Johor, and Perak in Malaysia, as well as the states of Karnataka, Maharashtra, and Madhya Pradesh in India. The assessment entailed a review of existing risk registers and past climate-related

events to assess the vulnerability of each asset. Location-specific climate projections were used to assess the likelihood and impact of climate stressors relative to each location. Following the risk assessments, each division identified the areas of impact relevant to their businesses. Current procedures to reduce the risk levels within our operations were reviewed, and future adaptation measures were discussed. At this juncture, our assessments have not factored in systemic risks and impacts such as food and water availability as well as public well-being. Quantitative assessment will be conducted for projects and assets with higher exposure.

Row 2

(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

☑ 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 only

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Other

☑ External consultants

☑ Scenario analysis

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Employees

☑ Investors

☑ Suppliers

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

Select from:

☑ No

(2.2.2.16) Further details of process

Our climate risks & opportunities assessment was completed in FY2023, where we evaluated the impacts of climate risks on our direct operations in the near and long-term. We adopted a data-driven analysis using scenarios published by the IPCC, IEA, and NGFS, and undertaken a qualitative screening of the Group's businesses and assets to identify physical and transition climate risks and opportunities based on the TCFD framework. Transition risks and opportunities: The Group's transition risks and opportunities assessment considered the Divergent Net Zero (1.5C warming) and Announced Pledges (2C 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 on 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. Physical risks and opportunities: Our assessment was based on projections and data published by IPCC and the World Bank's Climate Change Knowledge Portal. In our assessment, the Group considered the worst-case (above 4C warming) and current trajectory (2C to 3C warming) scenarios. Parameters related to temperature, precipitation, floods, and sea level rise in different geographies and time horizons were assessed. We have considered a near-term time horizon up to 2030 and a long-term time horizon up to 2070 to align with the period of the Group's concession assets. A review was conducted on the physical risks relevant across major projects at 9 locations, namely Klang Valley (Selangor and Kuala Lumpur), Penang, Pahang, Johor, and Perak in Malaysia, as well as the states of Karnataka, Maharashtra, and Madhya Pradesh in India. The assessment entailed a review of existing risk registers and past climate-related events to assess the vulnerability of each asset. Location-specific climate projections were used to assess the likelihood and impact of climate stressors relative to each location. Following the risk assessments, each division identified the areas of impact relevant to their businesses. Current procedures to reduce the risk levels within our operations were reviewed, and future adaptation measures were discussed. At this juncture, our assessments have not factored in systemic risks and impacts such as food and water availability as well as public well-being. Quantitative assessment will be conducted for projects and assets with higher exposure. [Add row]

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

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

Select from:

☑ No

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

Select from:

☑ Other, please specify **:**Dependencies on nature are identified, but not yet assessed in a manner that is in accordance to TNFD.

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

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

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

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we are currently in the process of identifying priority locations

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

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

(2.3.4) Description of process to identify priority locations

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

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

Select from:

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

[Fixed row]

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

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Climate risks are managed as part of the Group's operational risks, governed by the ERM policy and framework. In our maiden year of assessment, we have undertaken a qualitative approach, where we have established climate-specific parameters aligning with the Group's existing ERM framework to assess our exposure to both physical and transition risks. Within IJM's ERM policy, risks are categorised as strategic, operational, reporting, and compliance. On the likelihood and severity scale of 1 to 10, a score of 7 and above is considered as 'High'. Parameters related to temperature, precipitation, floods and sea level rise in different geographies and time horizons were assessed. We have considered a near-term time horizon up to 2030 and a long-term time horizon up to 2070 to align with the period of the Group's concession assets. A review was conducted on the physical risks relevant across major projects at 9 locations, namely Klang Valley (Selangor and Kuala Lumpur), Penang, Pahang, Johor and Perak in Malaysia, as well as the states of Karnataka, Maharashtra and Madhya Pradesh in India. The assessment entailed a review of existing risk registers and past climate-related events to assess the vulnerability of each asset. Location-specific climate projections were used to assess the likelihood and impact of climate stressors relative to each location. Following the risks assessments, each division identified the areas of impact relevant to their businesses. Current procedures to reduce the risk levels within our operations were reviewed and future adaptation measures were discussed.

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 (1.5C warming) and Announced Pledges (2C warming) with assumptions developed by IEA and NGFS, respectively. We have considered near-term time horizon up to 2030 and long-term time horizon up to 2050 to assess transition risks, aligning with global pledges and national commitments. We assessed the level of exposure and impact of transition risks and opportunities to the Group's current and future businesses in Malaysia and India. The engagements involved interviews and discussions with various levels of management who have influence over the strategic direction of the Group's businesses.
[Add row]

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:

☑ Yes, only within our direct operations

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

Select from:

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

(3.1.3) Please explain

We identified inherent physical climate risks related to pluvial flooding resulting from heavy rainfall for certain assets, given the exposure of these assets from past occurrences. However, past occurrences either took place near our existing assets or floodwaters at our highways subsided and operations recommenced the next day.
[Fixed row]

(3.1.1) Provide details of the environmental risks 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

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Heat stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Malaysia

(3.1.1.9) Organization-specific description of risk

The risk of heat stress is expected to escalate in SSP2 and SSP5 scenarios as temperatures chronically rise over time, potentially impacting the Group's operations and productivity.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption to workforce management and planning

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

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

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

Quantitative impact not yet determined.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Policies and plans

☑ Other policies or plans, please specify **:**See description

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Not available

(3.1.1.29) Description of response

The majority of our workforce work outdoors, thus are exposed to heat waves. Measures taken such as moving work time earlier in the day, hydrating the workforce, providing shaded areas, and allowing frequent rest intervals to avoid heat exposure.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Malaysia

(3.1.1.9) Organization-specific description of risk

Based on our assessment, certain assets, particularly those situated in Klang Valley and Pahang, have been identified as inherently vulnerable to pluvial flooding caused by heavy rainfall in the near term under SSP2 and SSP5 scenarios, reflecting their historical exposure to such events.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

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

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

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

Quantitative impact not yet determined.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Policies and plans

☑ Other policies or plans, please specify **:**See description

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Not available

(3.1.1.29) Description of response

We will evaluate the effectiveness of our safety and health measures, emergency response plans, and business continuity strategies to ensure a robust response to extreme weather events.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Sea level rise

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Malaysia

(3.1.1.9) Organization-specific description of risk

Over the long term, our analysis has identified a heightened probability of coastal flooding due to sea level rise affecting assets and operations in coastal areas like Penang and Johor under the SSP5 scenario, whereas the SSP2 scenario indicates a slower onset.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

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

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

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

Quantitative impact not yet determined.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Policies and plans

☑ Other policies or plans, please specify :See description

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Not available

(3.1.1.29) Description of response

We will evaluate the effectiveness of our safety and health measures, emergency response plans, and business continuity strategies to ensure a robust response to extreme weather events.
[Add row]

(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:

☑ 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

Investment in climate-related opportunities took place after the current assessment year, and will be disclosed in the following year. [Fixed 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
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

☑ Overseeing reporting, audit, and verification processes

☑ Approving corporate policies and/or commitments

☑ Overseeing the setting of corporate targets

(4.1.2.7) Please explain

The Board provides oversight on the strategic direction for climate and sustainability-related matters within the Group with support from the Executive Committee (now known as Operating Committee). The CEO is a member of the Board and chairs the Operating Committee, where climate-related matters are deliberated. In FY2024, the Risk Management and Sustainability Committee ("RMSC") was formalised to provide oversight on matters relating to climate change across the Group. The RMSC has endorsed the integration of climate consideration within the Enterprise Risk Management Framework, with specific likelihood and impact criteria, given the longer time horizon they are assessed against.

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:

☑ 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

☑ Overseeing reporting, audit, and verification processes

☑ Approving corporate policies and/or commitments

☑ Overseeing the setting of corporate targets

(4.1.2.7) Please explain

The Board provides oversight on the strategic direction for climate and sustainability-related matters within the Group with support from the Executive Committee (now known as Operating Committee). The CEO is a member of the Board and chairs the Operating Committee, where climate-related matters are deliberated. In FY2024, the Risk Management and Sustainability Committee ("RMSC") was formalised to provide oversight on matters relating to climate change across the Group. The RMSC has endorsed the integration of climate consideration within the Enterprise Risk Management Framework, with specific likelihood and impact criteria, given the longer time horizon they are assessed against.
[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

[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

[Fixed row]

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

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

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

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Setting corporate environmental policies and/or commitments

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

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

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Board provides oversight on the strategic direction for climate and sustainability-related matters within the Group with support from the Executive Committee (now known as Operating Committee). The CEO is a member of the Board and chairs the Operating Committee, where climate-related matters are deliberated. In FY2024, the Risk Management and Sustainability Committee ("RMSC") was formalised to provide oversight on matters relating to climate change across the Group. The RMSC has endorsed the integration of climate consideration within the Enterprise Risk Management Framework, with specific likelihood and impact criteria, given the longer time horizon they are assessed against.
[Add row]

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

Climate change

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

Select from:

☑ Yes

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

5

(4.5.3) Please explain

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

Emission reduction

☑ Implementation of an emissions reduction initiative

Engagement

☑ Increased value chain visibility (traceability, mapping)

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

Short term incentives only i.e. bonus.

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

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

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

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

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

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

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to stakeholder engagement and capacity building on environmental issues

(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 Policy Statement on Environment (EN).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_AR24_SS_ENVIRONMENT.pdf
[Add row]

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

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

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

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

☑ UN Global Compact

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

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

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

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

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

Select all that apply

☑ No, we have assessed our activities, and none could directly or indirectly influence policy, law, or regulation that may impact the environment

(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 **:**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.

(4.11.4) Attach commitment or position statement

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

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

Select from:

☑ Yes

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

Select all that apply

☑ Mandatory government register

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

SSM 198301008880 (104131-A)

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

Climate advocacy and collective action form a large part of R2O. IJM is an official supporter of TCFD, reinforcing our commitment to taking a phased approach to implement its recommendations. As a signatory of British Malaysian Chamber of Commerce Climate Action Pledge, we also continue our support through the annual communication of our climate action progress. In FY2024, we participated in several forums and industry engagements to share our findings and approach in building

credible climate actions and sustainable practices. On top of that, we report our sustainability performance on an annual basis, prepared in accordance with the local regulatory guidelines and take into consideration the international sustainability reporting frameworks, standards and guidelines.

(4.11.9) Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select from:

☑ Other, please specify **:**Engagements with regulators, industry bodies, and peers may not necessarily have influenced policy, law and regulation.

(4.11.10) Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Page 165 - IJM Annual Report
[Fixed row]

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

Row 1

(4.12.1.1) Publication

Select from:

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

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

Select all that apply

☑ GRI

☑ TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Governance

☑ Risks & Opportunities

☑ Strategy

☑ Emissions figures

☑ Emission targets

(4.12.1.6) Page/section reference

Governance - Page 133, 155 Risks and Opportunities - Page 155 Strategy - Page 155 Emission Figures - Page 159 - 161 Emission Targets - Page 154, 155, 157

(4.12.1.7) Attach the relevant publication

IJM Annual Report 2024.pdf

(4.12.1.8) Comment

IJM Annual Report 2024
[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
[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 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

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 increases of 1.7C 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 1.5C by 2100. However, this scenario assumes higher costs compared to the NetZero 2050 (NZE) scenario due to the implementation of divergent policies across sectors and a more rapid phase-out of fossil fuels. Consequently, the DNZ scenario presents significantly higher transition risks and lower physical risks than the NZE scenario, owing to delayed or varied policy adoption across countries and sectors.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2070

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

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

Regulators, legal and policy regimes

☑ Level of action (from local to global)

☑ Global targets

☑ Methodologies and expectations for science-based targets

Direct interaction with climate

☑ On asset values, on the corporate

☑ Perception of efficacy of climate regime

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

This scenario represents the 'most likely' trajectory based on the current scale and pace of climate commitments. This scenario is employed to evaluate the most probable disruptions. Referred to as the "middle-of-theroad" 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 2.7C by the end of the century. Socioeconomic factors continue along historical trends without significant deviations.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2070

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

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

Regulators, legal and policy regimes

☑ Level of action (from local to global)

☑ Global targets

☑ Methodologies and expectations for science-based targets

Direct interaction with climate

☑ On asset values, on the corporate

☑ Perception of efficacy of climate regime

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

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

Climate change

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

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

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

We recognise the increased importance of ensuring business resilience against the impacts of climate change. IJM is compelled to address both climate mitigation and adaptation to build resilience across our whole value chain through our Climate Strategy, R2O, which was substantiated from the outcome of the climate assessments and scenario analysis conducted from FY2022 to FY2023. As part of our Climate Strategy, we have implemented a series of initiatives across various aspects, including: 1. Product: • Introduction of cement replacement materials within our Industry Division. • Commitment to achieving a minimum Bronze GreenRE certification for all new developments commencing in 2024. • Pursuit of green projects as defined by FTSE4Good, focusing on public transportation infrastructure, water-related initiatives, and internationally certified green buildings in construction. 2. Organizational Engagement: • Active participation in climate advocacy and collective action, which are integral components of our R2Oinitiatives. • Development of a Supply Chain Engagement Framework to promote sustainability throughout our supply chain. • Installation of solar photovoltaic (PV) systems to enhance renewable energy usage. • Achievement of a significant percentage of renewable energy within our Scope 2 emissions. • Built a comprehensive dashboard for improved analysis and visibility of our sustainability data.
[Fixed row]

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

(5.2.1) Transition plan

Select from:

☑ No, but we have a climate transition plan with a different temperature alignment

(5.2.2) Temperature alignment of transition plan

Select from:

☑ Well-below 2°C aligned

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

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

Select from:

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

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

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

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

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

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

(5.2.9) Frequency of feedback collection

Select from:

☑ Annually

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

In FY2024, IJM introduced its Climate Strategy, known as R2O, containing mitigation and adaptation strategies that are anchored on two underlying findings. Firstly, major IPCC pathways point to a 1.5C scenario in the early 2030s, thus compelling the need to strengthen climate resilience. Secondly, as the Group's Scope 3 emissions account for 90% of our baseline FY2023, reduction measures must include our supply chain transitioning with us.

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

We have made encouraging progress in FY2024 on both fronts. Mitigation efforts saw the Industry Division successfully replacing 13% of cement content with non-cementitious material while development of the Group's sustainability dashboard is progressing well. It will enable comprehensive sustainability performance management across the Organisation. The Group has also bolstered our climate adaptation capacity by formalising climate risk assessment into the enterprise risk management framework.

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

Select all that apply

☑ No other environmental issue considered

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

Select from:

☑ Other, please specify **:**See description.

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

We recognise the imperatives to align our actions with climate science and avoid following a pathway that may not be consistent with addressing the climate crisis. Hence, our targets were established in line with 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 deviated 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, strategy only

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

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Operations

(5.3.3) Primary reason why environmental risks and/or opportunities have not affected your strategy and/or financial planning

Select from:

☑ Other, please specify **:**We have yet to quantify our climate risk and opportunity, but plan to do so within the next two years.

(5.3.4) Explain why environmental risks and/or opportunities have not affected your strategy and/or financial planning

We have performed our inaugural climate risk and opportunity assessment qualitatively in FY2023, and will undertake the quantitative assessment within the next two years.
[Fixed row]

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

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

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

• Introduction of cement replacement materials within our Industry Division. • Commitment to achieving a minimum Bronze GreenRE certification for all new developments commencing in 2024. • Pursuit of green projects as defined by FTSE4Good, focusing on public transportation infrastructure, water-related initiatives, and internationally certified green buildings in construction.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

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

• Active participation in climate advocacy and collective action, which are integral components of our R2O initiatives. • Development of a Supply Chain Engagement Framework to promote sustainability throughout our supply chain.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

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

Select all that apply

☑ Climate change

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

• Installation of solar photovoltaic (PV) systems to enhance renewable energy usage. • Achievement of a significant percentage of renewable energy within our Scope 2 emissions. • Built a comprehensive dashboard for improved analysis and visibility of our sustainability data.

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

[Fixed row]

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

(5.5.1) Investment in low-carbon R&D

Select from:

☑ Yes

(5.5.2) Comment

Mitigation efforts saw the Industry Division successfully replacing 13% of cement content with non-cementitious material while development of the Group's sustainability dashboard is progressing well. The Research and Development Department's study on new cement substitute materials in accordance with BS EN standard requirements has been verified and implemented in various concrete mixes, from ready-mixed concrete products to spun concrete piles products. This has resulted in new achievements in concrete workability performance in pump mixes.

[Fixed row]

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

Row 1

(5.5.6.1) Technology area

Select from:

☑ Unable to disaggregate by technology area

(5.5.6.3) Average % of total R&D investment over the last 3 years

0

(5.5.6.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.6.5) Average % of total R&D investment planned over the next 5 years

0

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

Mitigation efforts saw the Industry Division successfully replacing 13% of cement content with non-cementitious material while development of the Group’s sustainability dashboard is progressing well. The Research and Development Department’s study on new cement substitute materials in accordance with BS EN standard requirements has been verified and implemented in various concrete mixes from ready mixed concrete products to spun concrete piles products. This has resulted in new achievements in concrete workability performance in pump mixes.
[Add row]

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

(5.10.1) Use of internal pricing of environmental externalities

Select from:

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

(5.10.3) Primary reason for not pricing environmental externalities

Select from:

☑ Not an immediate strategic priority

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

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

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

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

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

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Other, please specify :See description

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Aligned to our commitment to Customer Focus, we actively connect with our valued customers to provide unparalleled services. Across all our business divisions, we diligently conduct surveys to gain valuable insights into customer satisfaction, enabling us to better comprehend their unique requirements. However, we have yet to include environmental considerations in our engagements with our customers.

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

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

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Other, please specify :See description

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

The Company places great importance in ensuring the highest standards of transparency and accountability in its communication with investors, analysts and the public, and has a dedicated Investor Relations team that handles analyst briefings, communicates with key institutional investors and answers queries from shareholders. However, we have yet to include environmental considerations in our engagements with our investors.

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

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

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Other, please specify :See description

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Our strategy focuses on building resilience and increasing capabilities across our value chain. This includes forming partnerships with industry peers, associations and practitioners to advocate for climate resilience within the supply chain. We will continue to explore the significance of these opportunities to drive longer-term positive change and strengthen our business and value chain resilience.
[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 assess the dependencies and/or impacts of our suppliers, and have no plans to do so within 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

In our assessment, our Scope 3 Category 1 is mainly derived from the procurement of three products, namely cement, steel, and concrete. These suppliers are relatively larger companies who have more ability to reduce their emissions.
[Fixed row]

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

	Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process	Policy in place for addressing supplier non-compliance	Comment
Climate change	*Select from:* ☑ No, but we plan to introduce environmental requirements related to this environmental issue within the next two years	*Select from:* ☑ No, we do not have a policy in place for addressing non-compliance	*No comments.*

[Fixed row]

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

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Other capacity building activity, please specify :Building awareness on climate change and the need to reduce emissions.

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

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

Select from:

☑ 26-50%

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

Select from:

☑ 26-50%

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

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

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

Select from:

☑ Unknown

[Add row]

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

(7.1.1) 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]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ No, because the impact does not meet our significance threshold

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

The significant threshold is used to define any significant change to the data, inventory boundary, methods, or any other relevant factors. IJM adopts a significant threshold of 5% in line with recommended industry practices. As reference, Scope 3 categories are deemed immaterial if they are below 5% of the Group's absolute emissions, or the total annual Scope 1 and 2 emissions for the year under assessment. Another instance is when there is significant change to the organisational boundary (i.e. through acquisition or disposal of a business) where it could alter base year emissions by more than 5%, triggering a recalculation. Although a significant threshold has been set, the baseline emissions have been calculated in line with GHG Protocol's Accounting and Reporting Principles, taking into consideration relevance, completeness, consistency, transparency and accuracy.

(7.1.3.4) Past years' recalculation

Select from:

☑ Yes

[Fixed row]

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

(7.3.1) Scope 2, location-based

Select from:

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

(7.3.2) Scope 2, market-based

Select from:

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

(7.3.3) Comment

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

(7.5) 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

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

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

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

807780.3

(7.5.3) Methodological details

Average-data method is used to calculate the emission from this Category. The primary basis of calculation will be based on the mass (in kg or tonnes) or other relevant units of good purchased (e.g., litres, m2, etc), multiplied by the appropriate emission factors of embodied carbon (cradle-to-gate only) sourced from Bath

Inventory of Carbon and Energy (ICE), 2019. Where amount used is unavailable, local market price from CIDB Embodied Carbon for Construction Materials, 2021 can be used for spend-based method as a supplementary approach. Where primary data is not obtainable, the spend-based method (not preferred) is used where site-specific spend data are multiplied with environmentally extended economic input-output (EEIO) data to calculate absolute emissions from the purchased goods and services.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

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

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

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

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

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

1779.6

(7.5.3) Methodological details

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

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

10876.7

(7.5.3) Methodological details

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

Scope 3 category 6: Business travel

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

1396.0

(7.5.3) Methodological details

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

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

4171.0

(7.5.3) Methodological details

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

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

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

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

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

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

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

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

2236.9

(7.5.3) Methodological details

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

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

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

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

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

7637.2

(7.5.3) Methodological details

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

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

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

Scope 3 category 15: Investments

(7.5.1) Base year end

03/31/2023

(7.5.2) Base year emissions (metric tons CO2e)

1806.2

(7.5.3) Methodological details

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

Scope 3: Other (upstream)

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

-

Scope 3: Other (downstream)

(7.5.1) Base year end

03/30/2023

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

-
[Fixed row]

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

Reporting year

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

20820.2

(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 or where available, total distance travelled by the vehicle type, using the corresponding emission factors by fuel-specific or distance-based calculation approach.

Past year 1

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

39681.4

(7.6.2) End date

03/30/2023

(7.6.3) Methodological details

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

Past year 2

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

26050

(7.6.2) End date

03/30/2022

(7.6.3) Methodological details

Scope 1 emissions includes all emissions released directly by our operations from company-owned vehicles and machineries. - Mobile combustion, On-road vehicles (e.g.: passenger cars, 4x4 vehicles and lorries), fuel purchased for company- owned vehicles and mobile generation sets at construction sites. - Stationary combustion: Natural gas-fired and diesel-fired boilers at Industry Division's ICP factories, diesel-fired emergency generators, firewater pumps and cranes at all Divisions
[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)

51429.5

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

0

(7.7.4) Methodological details

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

Past year 1

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

54201.9

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

0

(7.7.3) End date

03/30/2023

(7.7.4) Methodological details

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

Past year 2

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

53019.2

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

0

(7.7.3) End date

03/30/2022

(7.7.4) Methodological details

Data has been restated due to the updated grid emissions factor for operations in Malaysia, published by the Energy Commissions Malaysia in December 2022. Emissions data in FY2022 covers operations in Malaysia only.
[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)

918618.1

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

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

0

(7.8.5) Please explain

This Category applies to Construction, Property and Industry Divisions. For construction projects and industrial manufacturing, these emissions are A1 to A3 stages of the Embodied Carbon concept. For Construction and Property Divisions, if the building is completed on behalf of third-party owner(s), then the "cradle-to-gate" emissions are reported under Category 1. Emissions resulting from construction activities that are undertaken by sub-contractors, e.g. equipment fuel usage, electricity in site office used by sub-contractors, are also reported under Category 1, where available. Non-production related materials purchased for IJM Corporation's office should be excluded since it is deemed de minimis. Materials purchased by assets leased to third parties are excluded (e.g. operations in India under Industry Division). Intra-Group emissions under Category 1 between Construction, Property and Industry Divisions has been eliminated to avoid double counting. Average-data method is used to calculate the emission from this Category. The primary basis of calculation will be based on the mass (in kg or tonnes) or other relevant units of good purchased (e.g., litres, m2, etc), multiplied by the appropriate emission factors of embodied carbon (cradle-to-gate only) sourced from Bath Inventory of Carbon and Energy (ICE), 2019. Where amount used is unavailable, local market price from CIDB Embodied Carbon for Construction Materials, 2021 was used for spend-based method as a supplementary approach.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, not yet calculated

(7.8.5) Please explain

Excluded for FY2024 as assets owned by IJM are still under construction and hence are reported under Category 1.

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

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

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

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

1237.5

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

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

0

(7.8.5) Please explain

This Category is applicable to Construction, Property and Industry Divisions. Each division records the transportation of purchased material identified under Category 1 – Purchased Goods & Services on vehicles not owned or controlled by the Group. This category covers transportation services paid by the Divisions for transportation of raw materials from supplier warehouse to individual project sites. For Industry Division, this is the transportation services paid for by IJM to deliver the sold products to customers' sites in vehicles not owned by IJM. Emissions from transportation of products from Industry Division's factories to customers' sites are excluded as data is currently not obtainable. Transportation and distribution of products sold by IJM from its factories to the customers' sites are excluded from the calculation as data is currently not obtainable. The Group will review its processes and establish a database to monitor emissions resulting from the transport of products to customers' sites. Average distance-based method is used to calculate the emissions and extrapolate accordingly if required. This method involves determining the distance and mode of each shipment, then applying the appropriate emission factor for the vehicle used. Emission factors of different categories of Heavy Goods Vehicles (HGV) are sourced from UK DEFRA, GHG Conversion Factors for Company Reporting ver. 2.0 (2022). 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)

6889.9

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

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

0

(7.8.5) Please explain

This Category is applicable to all Divisions in IJM. Emissions arise from landfill disposal of non-scheduled waste or solid waste comprising domestic waste, construction waste and e-waste, and scheduled wastes which include hazardous wastes. Waste generated by the India Division has been excluded due to the unavailability of data. The division will review its procedures and establish a process to collect and monitor waste data in the future. The monthly weight data of different categories of waste types is multiplied with the specific emission factors to obtain the carbon emissions associated with the waste disposal. Emissions avoided from waste recycling activities are reported under Emissions Avoidance. Emission factors of different waste disposed are sourced from the UK DEFRA, GHG Conversion Factors for Company Reporting ver. 2.0 (2022). 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)

6073.1

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

☑ Distance-based method

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

0

(7.8.5) Please explain

This Category is applicable to all Divisions of IJM and includes business air travel and road transportation, covering passenger cars, motorcycle, rail, bus and taxi. Transportation by ship is excluded from this calculation. Emissions generated under this category is excluded for India Division as business travels by the division utilise company-owned vehicles, hence are reported under Scope 1. Distance-based method used where practical. Where data is limited, spend-based method was used. Emission factors are sourced from UK DEFRA, GHG Conversion Factors for Company Reporting ver. 2.0 (2022). For air travels, emissions are aggregated and

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

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

4817.2

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

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

0

(7.8.5) Please explain

This Category is applied to all Divisions of IJM, covering passenger cars, motorcycles, rail, taxi and bus. Estimated based on average-data method where the transportation mode and distance from home to the workplace are determined via a survey deployed in FY2022 with employee participation rate of 94%. Emissions intensity for each division was determined and multiplied by the total number of employees in FY2024. Emission factors for different transportation mode are obtained from the UK DEFRA, GHG Conversion Factors for Company Reporting ver. 2.0, 2022. Emission factor of motorcycle with petrol was used due to absence of reference for diesel.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

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

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

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

Processing of sold products

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

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

Use of sold products

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

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

983.3

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

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

0

(7.8.5) Please explain

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

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

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

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

17781.2

(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

(7.8.5) Please explain

This Category is applicable to Group Services, Property, Industry and Port Divisions. Menara Prudential building is leased out by the Group Services; the sand mining and quarry operations under Industry Division are leased to third parties; and some office space and land are leased to tenants at Kuantan Port. Only Scope 1 and 2 of tenants' and third parties' emissions are reported under this category. Other divisions are excluded from this Category apart from the above-mentioned. Under Toll Division, the vendors leasing at rest service areas (RSAs) and the petrol stations which are built and operated by Lessees on the long term leased land are excluded from this category as data is not obtainable in FY2024. Fugitive emissions of each entity reporting this category are excluded as it is considered as de minimis. Emissions are calculated using either the asset-specific method, which involves collecting site-specific fuel, electricity and energy use data, as well as process emissions data (Scope 1 and 2 of the individual leased assets). The emission factors of fuel-based calculation approaches are sourced from the GHG Conversion Factors for Company Reporting ver. 1.0, published by UK DEFRA in 2021. The emission factors of electricity grids for Peninsular Malaysia, Sabah and Sarawak are sourced from the 2022 Energy Commission Malaysia Grid Emission Factors (2017-2019). For entities in India, the corresponding emission factor is sourced from the Grid Electricity for 2019-20 (incl. import) and India Central Electricity Authority (2021).

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

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

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

1838.4

(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

(7.8.5) Please explain

IJM Corporation has equity investment of 50% in the JV of The Light City in Penang and a 40.8% Associates stake in the West Coast Expressway (WCE) concession; IJMC has equity investment of 70% in the JV of the construction of WCE highway; Toll Division has equity investment of 50% in the JV of LEKAS Highway. For FY2024, this Category applicable to the Toll Division for the reporting of emissions for LEKAS Highway. Only the proportional Scope 1 and 2 emissions of the investment in LEKAS Highway is reported as the Scope 3 emissions. Apart from the above-mentioned, this Category does not currently apply to the other Divisions. Emissions from The Light City development is currently reported under the Construction Division under Scope 1, Scope 2 and the relevant Scope 3 emissions, as the construction of the project is ongoing, and the division has influence and control over carbon reduction efforts. Similarly, for WCE, the project is currently ongoing and will be reported under Construction Division for operations under their control. The same methods of calculating Scope 1 and Scope 2 emissions, as described in earlier sections, are applicable in the quantification of the GHG emissions. Emissions are calculated using investment-specific method based on the 50% proportionate equity share of investment for Associate in LEKAS Highway. The emission factors of fuel-based calculation approaches are sourced from the UK

DEFRA, GHG Conversion Factors for Company Reporting ver. 2.0, 2022. The emission factors of electricity grids for Peninsular Malaysia, Sabah and Sarawak are sourced from the 2022 Energy Commission Malaysia Grid Emission Factors (2017-2019).

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This category is not applicable to IJM's businesses.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

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

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

Past year 1

(7.8.1.1) End date

03/30/2023

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

921176

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

0

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

0

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

1779.6

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

10876.7

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

1396

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

4171

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

0

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

0

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

0

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

2236.9

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

0

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

7637.2

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

0

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

1806.2

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

0

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

0

(7.8.1.19) Comment

We have established FY2023 as our baseline year.

Past year 2

(7.8.1.1) End date

03/30/2022

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

691794

(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)

50806.8

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

3543

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

494.1

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

3614.9

(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)

0

(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)

5601.7

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

0

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

1278.9

(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

Data for FY2022 has been restated due to the expansion of scope from completion of the Group's carbon footprint assessment, post-publication of the FY2022 Annual Report. Emissions data in FY2022 covers operations in Malaysia only.
[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

(7.9.1.5) Page/section reference

BSI Verification report can be refered to page 209, under Appendix 1 in FY2024 Annual Report

(7.9.1.6) Relevant standard

Select from:
☑ ISO14064-1

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

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

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

arc_ar_2024.pdf

(7.9.2.6) Page/ section reference

BSI Verification report can be refered to page 209, under Appendix 1 in FY2024 Annual Report

(7.9.2.7) Relevant standard

Select from:
☑ ISO14064-1

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

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

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

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

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.3.5) Attach the statement

arc_ar_2024.pdf

(7.9.3.6) Page/section reference

BSI Verification report can be refered to page 209, under Appendix 1 in FY2024 Annual Report

(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-1

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(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)

3732.44

(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 expanded to 8,050 kWp as a result of newly commissioned solar photovoltaic (PV) panels at ICP Klang and Kuantan factories under Industry Division, and at Kuantan Port. This contributed to the increase in our energy consumption from renewable

sources to 9,032.6 MWh. We continue to procure renewable energy certificates (“RECs”) for Menara Prudential in FY2024. The RECs were acquired via regulated Tradable Instrument for Global Renewable registry from a reputable local power producer.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2024.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2024.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2024.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2024.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2024.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2024.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2024.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

This category is not applicable to IJM's businesses in FY2024.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

12961.74

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

13.8

(7.10.1.4) Please explain calculation

In FY2024, energy usage by subcontractors at project sites amounting to 45,932.1 MWh was reclassified to Scope 3 Category 1, from Scope 1 in the previous year. [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	*1660.4*	*7354.5*	*0*
Malaysia	*19159.8*	*44075*	*0*

[Fixed row]

(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)*	*302.2*
Row 2	*Construction*	*2691.7*
Row 3	*Industry*	*12501*
Row 4	*Property*	*602.7*
Row 6	*Toll*	*359.8*
Row 7	*Port*	*4362.8*

[Add row]

(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)*	*1240.09*	*0*
Row 2	*Construction*	*4140.44*	*0*
Row 3	*Property*	*2977.87*	*0*
Row 4	*Industry*	*21623.55*	*0*
Row 5	*Toll*	*10811.71*	*0*
Row 6	*Port*	*10635.87*	*0*

[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)

20820.2

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

51429.5

(7.22.4) Please explain

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

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

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

0

(7.22.4) Please explain

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

(7.30) 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

82555.1

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

82555.2

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

9032.6

(7.30.1.3) MWh from non-renewable sources

66394.3

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

75426.9

Total energy consumption

(7.30.1.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

9032.6

(7.30.1.3) MWh from non-renewable sources

148949.4

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

157982
[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:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
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:*

	Indicate whether your organization undertakes this fuel application
	☑ No

[Fixed row]

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

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

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

0

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

0

(7.30.7.8) Comment

-

Other biomass

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

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

0

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

0

(7.30.7.8) Comment

-

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

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

0

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

0

(7.30.7.8) Comment

-

Coal

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

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

0

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

0

(7.30.7.8) Comment

-

Oil

(7.30.7.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

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

0

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

0

(7.30.7.8) Comment

-

Gas

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

22066.6

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

0

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

0

(7.30.7.8) Comment

LHV (Net CV) based on DEFRA's Conversion Factors 2022 for natural gas

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

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

82555.1

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

0

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

0

(7.30.7.8) Comment

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

Total fuel

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

104621.7

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

0

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

0

(7.30.7.8) Comment

-
[Fixed row]

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

India

(7.30.16.1) Consumption of purchased electricity (MWh)

9079.6

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

0

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

0

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

0

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

9079.60

Malaysia

(7.30.16.1) Consumption of purchased electricity (MWh)

57314.7

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

9032.6

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

0

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

0

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

66347.30
[Fixed row]

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

Row 1

(7.45.1) Intensity figure

0.000012207

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

72249.7

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

5918814000

(7.45.5) Scope 2 figure used

Select from:

☑ Location-based

(7.45.6) % change from previous year

40.55

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Other, please specify

(7.45.9) Please explain

The significant decrease combined Scope 1 and 2 emissions from FY2023 is due to the reclassification of energy usage by subcontractors at project sites from Scope 1 to Scope 3 Category 1 (Purchased Goods and Services), as a result of enhanced data collection process in FY2024.
[Add row]

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

Row 1

(7.52.1) Description

Select from:
☑ Waste

(7.52.2) Metric value

116382.88

(7.52.3) Metric numerator

Metric tonnes

(7.52.4) Metric denominator (intensity metric only)

0

(7.52.5) % change from previous year

0
[Add row]

(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, net-zero target (Operational emissions - Category 4,5 and 6)

(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)

67.7

(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)

67

(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)

67

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

70.3

(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)

20820.2

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

51429.5

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

918618.1

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

1237.5

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

6889.9

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

6073.1

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

932818.600

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

1005068.300

(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

-59.35

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

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

(7.53.1.83) Target objective

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

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

FY2024 was pivotal for operationalising our R2O Climate Strategy, launched early in the year Stated below are among the progress made to the end of the reporting year: • Introduction of cement replacement materials within our Industry Division. • Commitment to achieving a minimum Bronze GreenRE certification for all new developments commencing in 2024. • Pursuit of green projects as defined by FTSE4Good, focusing on public transportation infrastructure, water-related initiatives, and internationally certified green buildings in construction. • Installation of solar photovoltaic (PV) systems to enhance renewable energy usage. • Achievement of a significant percentage of renewable energy within our Scope 2 emissions. • Built a comprehensive dashboard for improved analysis and visibility of our sustainability data. • Active participation in climate advocacy and collective action, which are integral components of our R2O initiatives. • Development of a Supply Chain Engagement Framework to promote sustainability throughout our supply chain.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(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:

☑ Yes

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

Select from:

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

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ No, we do not plan to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

Intention to purchase or cancel carbon credits for neutralization of residual carbon emissions will be reviewed in 2050.

(7.54.3.17) Target status in reporting year

Select from:
☑ Underway

(7.54.3.19) Process for reviewing target

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

(7.55.1) 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 (only for rows marked *)
Under investigation	*0*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*0*	*0*
Implemented	*2*	*62345.4*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

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

Row 1

(7.55.2.1) Initiative category & Initiative type

Non-energy industrial process emissions reductions

☑ Process material substitution

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

53436.7

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

Select all that apply

☑ Scope 3 category 1: Purchased goods & services

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ Ongoing

Row 2

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption
☑ Solar PV

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

8908.7

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

Select all that apply
☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

[Add row]

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

Row 1

(7.55.3.1) Method

Select from:

☑ Internal incentives/recognition programs

(7.55.3.2) Comment

Included in business division balance scorecard.

[Add row]

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

(7.72.1) Assessment of life cycle emissions

Select from:

☑ Yes, quantitative assessment

(7.72.2) Comment

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

(7.72.1) Provide details of how your organization assesses the life cycle emissions of new construction or major renovation projects.

(7.72.1.1) Projects assessed

Select from:
☑ All new construction and major renovation projects

(7.72.1.2) Earliest project phase that most commonly includes an assessment

Select from:
☑ Construction

(7.72.1.3) Life cycle stage(s) most commonly covered

Select from:
☑ Cradle-to-gate

(7.72.1.4) Methodologies/standards/tools applied

Select all that apply
☑ Whole life carbon assessment for the built environment (RICS)

(7.72.1.5) Comment

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

(7.72.2) Can you provide embodied carbon emissions data for any of your organization's new construction or major renovation projects completed in the last three years?

	Ability to disclose embodied carbon emissions	Comment
	Select from: ☑ No	*Recording of carbon emission generated for projects are in progress.*

[Fixed row]

(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 obtained SIRIM ECO 033 : 2021 certification after financial year end.

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

Other

☑ Other, please specify :Concrete building materials

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

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

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

Select from:

☑ No

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

0.2

[Add row]

C11. Environmental performance - Biodiversity

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

	Actions taken in the reporting period to progress your biodiversity-related commitments
	Select from: ☑ No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years

[Fixed row]

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

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

[Fixed row]

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

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	*Select from:* ☑ Yes	*IJM is considering supporting two biodiversity-rich locations, which are adjacent to the Sebana Cove township and The Light Waterfront development.*
UNESCO World Heritage sites	*Select from:* ☑ Not assessed	*Rich text input [must be under 2500 characters]*
UNESCO Man and the Biosphere Reserves	*Select from:* ☑ Not assessed	*Rich text input [must be under 2500 characters]*
Ramsar sites	*Select from:* ☑ Not assessed	*Rich text input [must be under 2500 characters]*
Key Biodiversity Areas	*Select from:* ☑ Not assessed	*Rich text input [must be under 2500 characters]*
Other areas important for biodiversity	*Select from:* ☑ Not assessed	*Rich text input [must be under 2500 characters]*

[Fixed 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:

☑ Other, please specify **:**See description

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

In FY2024, our 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 our Corporate website. Data, including other sustainability data presented in our annual report, includes comparative data from the previous two years. Data disclosed in this annual report have been verified 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 Investors Relations and Sustainability Officer

(13.3.2) Corresponding job category

Select from:

☑ Chief Sustainability Officer (CSO)

[Fixed row]