



SUSTAINED. ENABLED.

ONE SUSTAINABLE MEGAWATT AT A TIME

SUSTAINABILITY REPORT 2025

KINERGY ADVANCEMENT BERHAD
KINERGY GROUP

COVER RATIONALE

SUSTAINED. ENABLED.

ONE SUSTAINABLE MEGAWATT AT A TIME



The Sustainability and ESG arm serves as a key enabler of Kinergy's growth and transformation, integrating sustainable practices into the Group's operations and strategic agenda.

Anchored in measurable outcomes, this pillar reinforces Kinergy's commitment to delivering progress "One Sustainable Megawatt at a Time".

TABLE OF CONTENTS

01 ABOUT THIS REPORT

- 02 Reporting Scope and Boundary
- 02 Reporting Framework/ Standards
- 02 Accreditation and Certifications
- 03 Memberships and Associations
- 03 Board Approval
- 03 Feedback
- 03 Assurance
- 03 Judgement and Measurement of Uncertainty
- 03 Forward-Looking Statement

02 REFLECTIONS FROM OUR LEADERSHIP

- 04 Message from the Group Managing Director
- 08 Message from Our Sustainability Committee

03 SUSTAINABILITY HIGHLIGHTS IN FY2025

- 12 Sustainability Performance Scorecard

04 OUR BUSINESS AND SUSTAINABILITY CONTEXT

- 14 The Group at a Glance
- 16 Strategic Drivers of Our Business Model

05 OUR SUSTAINABILITY GOVERNANCE

- 18 Sustainability Oversight at Kinergy

06 BUILDING MEANINGFUL STAKEHOLDER RELATIONSHIPS

- 21 Our Stakeholder Engagement Process

07 PRIORITISING WHAT IS MOST MATERIAL

- 25 Materiality Approach
- 26 FY2025 Materiality Matrix and Material Matters
- 27 Mapping Our Material Matters to Risks and Opportunities

08 STRENGTHENING ETHICAL AND TRANSPARENT LEADERSHIP

- 35 Corporate Governance and Anti-Corruption
- 38 Economic Performance and Development
- 39 Data Privacy and Cybersecurity

09 ACCELERATING DECARBONISATION AND ENERGY TRANSITION

- 41 Climate Action
- 49 Materials and Waste Management
- 54 Responsible Water Management
- 55 Biodiversity

10 FOSTERING WORKFORCE AND COMMUNITY ENGAGEMENT

- 57 Occupational Health and Safety Standards and Practices
- 64 Service Quality and Customer Relationship
- 65 Labour Practices and Standards
- 72 Responsible Supply Chain
- 73 Promoting Diversity and Inclusion
- 76 Local Communities

11 ADDITIONAL DISCLOSURES

- 78 Global Reporting Initiative Content Index



SCAN HERE to access
**SUSTAINABILITY
REPORT 2025**

ABOUT THIS REPORT

[GRI 2-1, 2-2, 2-3, 2-5, 2-28]

This Sustainability Report ("Report") represents our latest annual publication dedicated to providing information on economic, environmental, social and governance ("ESG") performance that are material to Kinergy Advancement Berhad and its Group of Companies ("Kinergy" or "the Group") business and its stakeholders.

REPORTING SCOPE AND BOUNDARY

The scope of this Report includes business and operations controlled by the Group, encompassing our entities across various business segments, inclusive of operations across Malaysia, Thailand and Indonesia. Unless otherwise specified, this Report covers our activities from 1 January 2025 to 31 December 2025 ("FY2025"). This Report may also include reporting on material events that occurred after this date up to the date of publication.

Acquisition: In February 2025, Kinergy acquired 100% stake in Jati Cakerawala Sdn. Bhd., whereby Kinergy will act as a project developer, working with other stakeholders to repower a 650.0 megawatt ("MW") power plant.



Refer to pages 196 to 198 in the Group's FY2025 Annual Report for more details.

REPORTING FRAMEWORK/STANDARDS

This Report is prepared with reference to the following requirements, guidelines, frameworks and standards:-

- Bursa Malaysia Securities Berhad Main Market Listing Requirements ("MMLR")
- Bursa Malaysia Securities Berhad Sustainability Reporting Guide and Toolkits (3rd Edition)
- Global Reporting Initiative ("GRI") Standards 2021
- Greenhouse Gas Protocol ("GHG Protocol")
- International Financial Reporting Standards ("IFRS") S2 Climate-related Disclosures
- Malaysian Code on Corporate Governance ("MCCG") by Securities Commission Malaysia



ACCREDITATIONS AND CERTIFICATIONS

The Group maintains rigorous quality standards across its business divisions, ensuring they comply with recognised quality, environmental and safety management systems, including International Organisation for Standardisation ("ISO") 9001, ISO 14001, ISO 45001, ISO 37001 and other industry certification or accreditation.

Certifications

Construction Industry Development Board (CIDB)

ISO 9001: 2015 Quality Management System

ISO 37001: 2016 Anti-Bribery Management System

ISO 14001: 2015 Environmental Management System

ISO 45001: 2018 Occupational Health and Safety Management System

MyHijau Mark

Wholly Owned Companies of Kinergy

- Kinergy (3-stars)
- KAB Smart Solar Energy Sdn. Bhd. ("KSSE") (2-stars)
- Significant Technologies Sdn. Bhd. (2-stars)
- TVT Link Tech Solutions Sdn. Bhd.

- Kinergy
- KSSE
- KAB Energy Holdings Sdn. Bhd. ("KABEH")
- KAB Energy Power Sdn. Bhd. ("KABEP")
- KAB Bina Jaya Sdn. Bhd.
- KAB Technologies Sdn. Bhd. ("KABT")

- Kinergy

- Kinergy

- Kinergy

- KSSE

MEMBERSHIPS AND ASSOCIATIONS

The Group and its wholly owned subsidiaries maintain registered membership with the following national and industry associations listed below:-

National/Industry Associations

Malaysian Association of Facility Management

Malaysian Photovoltaic Industry Association

Registered Energy Service Company with the Energy Commission of Malaysia

Registered Energy Service Company with the Energy Commission of Thailand

Sustainable Energy Development Authority (SEDA)

Wholly Owned Companies of Kinergy

- TVT Link Tech Solutions Sdn. Bhd.
- KSSE
- Kinergy
- KABEH
- KABT
- KAB Core Connect O&M Services Sdn. Bhd.
- KIEV CRG Sdn. Bhd.
- Mayang Hijau Sdn. Bhd.

- Energy Optimization (Thailand) Co., Ltd.

- KABEH
- KSSE
- KAB Core Connect O&M Services Sdn. Bhd.
- KAB Gree Solar Sdn. Bhd.
- Mayang Hijau Sdn. Bhd.

BOARD APPROVAL

The Board of Directors ("Board") recognises the responsibility entrusted to its role in ensuring the integrity of this Report. Key reporting updates are reviewed, deliberated, and approved in line with our sustainability governance framework.

FEEDBACK

Stakeholder feedback on the Group's sustainability disclosures and practices plays a vital role in driving our continuous improvement. We welcome and value all comments, suggestions, and insights from our stakeholders to help strengthen our sustainability efforts.

For enquiries or suggestions, please contact us at:-

Group Sustainability Email
kabsustainable@kinergyadvancement.com

Kinergy Advancement Berhad
28-01, Level 28,
Menara Vista Petaling, 137 Jalan Puchong,
58200 Kuala Lumpur, Wilayah Persekutuan
Kuala Lumpur

Telephone
+603 – 2709 2380

ASSURANCE

The Group has not engaged internal or external assurance for the current reporting period. The Group has implemented internal data review and validation processes for sustainability-related information. These include Management-level checks on completeness of data, consistency and methodology

application. The internal review processes are designed to strengthen data quality and support continuous improvement, but do not constitute independent assurance.

Recognising the increasing expectations under leading sustainability frameworks, including IFRS S1 and IFRS S2, the Group is committed to progressively enhancing the robustness of its sustainability reporting. As part of this commitment, we are assessing the feasibility, scope and timing of obtaining independent assurance in future reporting years.

JUDGEMENT AND MEASUREMENT OF UNCERTAINTY

The Group quantifies its greenhouse gas ("GHG") emissions in accordance with the GHG Protocol, unless otherwise stated as required to meet IFRS S2 disclosure requirements. The reported metrics subject to inherent uncertainties due to reliance on activity data and emission factors sourced from third parties. Where such data is unavailable, incomplete or not obtained in a timely manner, reasonable estimates are applied.

FORWARD-LOOKING STATEMENT

This Report may include forward-looking statements relating to the Group's sustainability strategy, targets, initiatives, and expected outcomes. Such statements are based on current assumptions and are subject to uncertainties, including regulatory developments, market conditions, and operational factors. Actual results may differ materially. The Group does not assume any obligation to update forward-looking statements unless required by law.

REFLECTIONS FROM OUR LEADERSHIP

MESSAGE FROM THE GROUP MANAGING DIRECTOR

The Philosophical Shift: Kinergy's ESG and Sustainability performance is no longer a standalone narrative, but a leading indicator of both our operational resilience and financial strength. By embedding ESG and Sustainability at the core of our growth pillars, we are translating our green initiatives into structured value drivers that proactively de-risk the balance sheet through a more careful and considered approach.



THE FINANCIAL YEAR 2025 MARKED A PIVOTAL PHASE IN KINERGY'S EVOLUTION. EARLY THIS YEAR, ON 13 JANUARY 2025, THE GROUP WAS RECLASSIFIED UNDER BURSA MALAYSIA'S NEWLY ESTABLISHED RENEWABLE ENERGY SUB-SECTOR – A MARKET-WIDE VALIDATION OF OUR PIVOT TOWARDS HIGH-GROWTH SUSTAINABLE ENERGY SOLUTIONS ("SES") ASSETS AND PROJECTS, AS WELL AS OUR COMMITMENT TO DRIVING ENERGY TRANSITION PRIORITIES.



This year, we demonstrated strong execution with the commencement of our large-scale energy projects - recognising Kinergy's deepening capabilities, strengthened market standing, and disciplined pursuit of long-term value creation in lower-carbon power solutions and technologies.

A STRATEGIC INSTRUMENT FOR ASSET EVALUATION

Following our successful transition from a traditional project-based model to an asset-backed operating model, the Group is moving beyond the cyclical nature of pure-play engineering works towards building a multi-decade revenue base anchored on recurring income streams and sustained pipeline of project opportunities.

The energy and engineering landscape of 2025 necessitated a fundamental evolution - shaped by the National Energy Transition Roadmap ("NETR") and supporting policy and regulatory frameworks that are increasingly tied to financial metrics and sustainability performance outcomes. As Kinergy emerges as a maturing energy player, we recognise the need to build



resilience against current and future fiscal shocks - ensuring financial stability and long-term sustainability remain at the core of our growth trajectory.

In response, the Group has undertaken a deliberate shift to embed ESG and Sustainability as a strategic operating lens, rather than a parallel reporting function. While still at an early stage, efforts are underway to integrate ESG considerations into its investment evaluation and decision-making processes. This evolving approach aims to support a more holistic assessment of risks, return profiles and capital efficiency across project lifecycle - from origination to execution and monetisation.

SCALING IMPACT WITH A THREE-TIERED PROJECT EVALUATION TOOL

SES remains as our critical growth driver, underpinned by a zero-failure engineering philosophy, stringent project governance, and disciplined execution. As Kinergy deepens its presence in the energy segment, key milestones achieved during the year - including the award of our largest 120.0 MW Engineering, Procurement, Construction and Commissioning ("EPC") contract and the strategic transformation development of a decommissioned 650.0 MW power plant in Perlis - serves as tangible validation of our technical credibility, execution track record, and ability to participate in increasingly complex energy infrastructure developments.

The Group is tactically pivoting to anchor its portfolio with high-visibility, long-duration assets, while leveraging our multi-role capabilities as Builder, Owner, and Operator to optimise value capture across the project lifecycle. This approach enables tighter control over cost, timelines, and asset performance, while enhancing earnings resilience and forward visibility. Our capital deployment remains guided by disciplined investment thresholds, with a focus on risk-adjusted returns, asset quality, and alignment with lower-carbon transition pathways. Through this structured approach, Kinergy aims to systematically build a portfolio that delivers sustainable financial performance, while generating enduring social and economic value in line with national energy priorities.

Calibrating an ESG Lens for Risk, Insights, and Impact Integration

PERFORMING PROJECTS

OPTIMISATION-PERFORMANCE LAYER

ESG is applied as a diagnostic lens to identify emissions hotspots and uncover opportunities for energy efficiency and emissions management across our ongoing operations. This supports targeted operational expenses (OPEX) optimisation while progressively improving the Group's carbon profile and operational efficiency.

PIPELINE PROJECTS

RISK-RESILIENCE LAYER

ESG considerations are incorporated into project evaluation to assess exposure to emerging risks, including carbon pricing. Projects are stress-tested against potential carbon cost scenarios ensuring that only commercially viable and resilient projects proceed.

PROSPECTIVE PROJECTS

STRATEGIC GROWTH LAYER

ESG serves as a forward-looking filter to prioritise opportunities aligned with national energy transition priorities. Focus is placed on assets supported by policy frameworks and access to transition financing, strengthening long-term value creation and portfolio resilience.

ESG Integration and External Recognition

Constituent of the **FTSE4Good Bursa Malaysia Index (F4GBM)** and **FTSE4Good Bursa Malaysia Shariah (F4GBMS)**

Since December 2023

FTSE Russell Assessment 3-star ESG Rating

Since 2021 for four (4) consecutive years

Reflections from Our Leadership

The Group's inclusion in the F4GBM and F4GBMS, together with its 3-star ESG rating under the FTSE Russell assessment, is underpinned by its continued focus on strengthening governance practices, stakeholder engagement and transparency.

Over the past four (4) years, the Group has enhanced its corporate governance framework, reinforced anti-corruption and compliance controls, and expanded stakeholder engagement efforts, while progressively improving the quality and consistency of its ESG disclosures. These efforts have contributed to the Group's recognition by FTSE Russell since 2021 and its subsequent inclusion in the FTSE4Good Indexes in 2023, reflecting alignment with recognised ESG standards and market expectations.

PEOPLE, COMMUNITY AND GOVERNANCE EXCELLENCE

At Kinerget, our people drive the Group's growth. We focus on developing skills, empowering employees, and fostering a safe and supportive workplace. Through initiatives such as our Kinerget WellnessLink, employees have access to programmes that promote wellbeing, engagement, and work-life balance, ensuring the workforce is equipped and resilient to meet operational demands.

Beyond our workforce, we engage with local communities to understand their needs and incorporate their feedback into project planning and delivery. Initiatives create positive social impact, particularly for vulnerable groups, including the B40 and M40 segments, and involve collaboration with local stakeholders to support inclusive economic participation and uplift livelihoods. By investing in people and communities, Kinerget ensures growth is sustainable, responsible, and inclusive, fostering a culture of empowerment and shared value creation.

Central to our sustainability journey is a robust governance framework characterised by active Board-level oversight. We take significant pride in the composition of our Sustainability Committee, which is chaired and supported by three (3) distinguished members of the Board. Their direct involvement ensures that ESG and Sustainability is not only applied as operational initiatives but a core component of our long-term fiduciary duty, providing the necessary guidance and high-level reassurance to our stakeholders that Kinerget's transition goals are both ambitious and achievable.

FUTURE OUTLOOK

AS SUSTAINABLE ENERGY CAPACITY GROWS, NATURAL GAS CONTINUES TO PROVIDE THE FLEXIBLE, LOWER-CARBON BASELOAD NEEDED TO RELIABLY MEET RISING DEMAND FROM INDUSTRY, MANUFACTURING, AND, INCREASINGLY, DATA CENTRES. THIS EVOLVING LANDSCAPE POSITIONS THE INDUSTRY NOT JUST AS AN ENERGY SUPPLIER, BUT AS A STRATEGIC PARTNER IN SUPPORTING DECARBONISATION AND DELIVERING PRACTICAL, SUSTAINABLE SOLUTIONS TO MEET CUSTOMER NEEDS.

With a strong foundation in operational excellence, robust governance, sustainability integration, and community engagement, Kinerget is well-positioned to continue its growth trajectory as a trusted energy and engineering solutions provider and a maturing leader in Malaysia's energy transition journey.

I look forward to further embedding the ESG and Sustainability lens across our existing and prospective portfolios, where our ESG and Sustainability strategy will increasingly inform our operating model and serve as a more precise instrument for measuring financial resilience.

Dato' Lai Keng Onn

Executive Deputy Chairman
cum. Group Managing Director
Founder of Kinerget

OUR SUSTAINABILITY COMMITTEE



From left to right:

Datin Alicia Chan Pey Kheng

Member of the
Sustainability Committee
Executive Director
(Group Chief Operating Officer)

Lu Chee Leong

Chairman of the
Sustainability Committee
Independent Non-Executive
Director

Tong Siut Moi

Member of the
Sustainability Committee
Independent Non-Executive
Director

Reflections from Our Leadership

MESSAGE FROM OUR SUSTAINABILITY COMMITTEE



The past year has been marked by continued economic volatility, regulatory evolution, and heightened stakeholder expectations surrounding sustainability and climate-related performance. In this dynamic environment, sustainability is no longer a peripheral consideration — it is integral to risk management, long-term value creation and corporate resilience.



Lu Chee Leong

Chairman of the Sustainability Committee
Independent Non-Executive Director

As Chairman of the Sustainability Committee ("SusComm") and a member of the Audit Committee, I view sustainability through both a strategic and governance lens. Our oversight approach recognises that ESG risks and opportunities are inherently linked to financial performance, internal controls, and long-term business viability. In line with MCG 2021 and Bursa Malaysia's enhanced Sustainability Reporting requirements, we continue to strengthen the integration between sustainability oversight, enterprise risk management, and financial governance.

Sustainability is a continuous journey rather than a fixed destination. The Board, through the SusComm, will continue to provide active oversight, ensuring that governance standards remain robust and that sustainability considerations are embedded within strategic planning and operational execution.

Together, we will continue to shape a future that balances performance with responsibility, ensuring that Kinerget's progress remains sustainable, disciplined and value driven.



Sustainability is not a static objective, and we acknowledge that it requires continuous refinement of systems, discipline in execution, and responsiveness to emerging risks and opportunities. As Executive Director and Group Chief Operating Officer, my focus is on ensuring that our sustainability commitments translate into disciplined operational practices across headquarters and project sites.



Datin Alicia Chan Pey Kheng

Member of the Sustainability Committee
Executive Director (Group Chief Operating Officer)

During the year, the Board reaffirmed its commitment to embedding sustainability into the Group's core decision-making processes. Attention has been given to improving ESG data governance as well as key performance indicator ("KPI") and target settings, where feasible. In collaboration with Management and internal control functions, we have enhanced monitoring processes, clarified reporting responsibilities, and strengthened review mechanisms to ensure greater transparency and accountability.

Beyond strengthening governance structures, we also deepened our focus on people and culture during the year. The Kinerget WellnessLink initiative, introduced under my leadership through Kinerget's Recreational

and Welfare Committee, has further enhanced the promotion of employee wellbeing, engagement, and community involvement. These efforts reaffirm our belief that sustainable performance extends beyond financial metrics to include workforce resilience and meaningful social impact.

Encouragingly, we have witnessed strong unity across the Group, with growing participation in voluntary initiatives and a heightened sense of shared responsibility. As we move forward, we remain committed to responsible growth and disciplined execution – guided not only by strategy and performance, but by the collective spirit and commitment of our people, who are the heart of Kinerget's long-term journey.

Reflections from Our Leadership



Tong Siut Moi

Member of the Sustainability Committee
Independent Non-Executive Director



In today's environment, sustainability is inseparable from good governance. It is reflected not only in environmental or social initiatives, but in the discipline of our Board processes, the integrity of our disclosures, and the clarity of accountability throughout the organisation.



Throughout the financial year, the Board paid careful attention to strengthening the structures that support sustainability oversight. This included reviewing reporting frameworks, refining the delineation of responsibilities between the Board and Management, and ensuring that sustainability considerations are consistently deliberated alongside risk and financial performance.

At Kinergy, independence remains a cornerstone of effective governance. It enables objective review of management proposals, balanced decision-making, and the protection of minority shareholder interests.

During the year, the Independent Directors continued to exercise independent judgement in evaluating sustainability priorities and key risk exposures to ensure responsible and prudent oversight.

I am pleased to see Kinergy's strategic direction firmly aligned with its strengthened identity and long-term aspirations. With a clear path forward, we are positioned to create lasting value while advancing the nation's energy and sustainable development objectives.

OUR SUSTAINABILITY TEAM



From left to right:

Syahira Sorfina binti Mohammad Shariff

Member,
Senior Executive,
Integrity and
Governance

Chee Wai Leong, Edwin

Member,
Senior Manager,
Human Resources
Lead, People Strategy
and Organisational
Development

Lai Yiew Kar, Reiko

Member,
Group Manager,
Corporate Affairs and
Communication

Foong Hui Yi

Member,
Sustainability Manager

Nursyazwani binti Suparman

Member,
Environmental Officer

SUSTAINABILITY HIGHLIGHTS IN FY2025

SUSTAINABILITY PERFORMANCE SCORECARD

Strengthening Ethical and Transparent Leadership



	Performance in FY2025	Target
Percentage of operations assessed for corruption-related risks	100%	100%
Confirmed incidents of corruption and action taken	Zero (0)	Zero (0)
Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Zero (0)	Zero (0)

Accelerating Decarbonisation and Energy Transition



	Performance in FY2025	Target
Scope 1 emissions	92.24 tCO ₂ e	Reduce Scope 1 and Scope 2 Emissions by 42% in 2030, and 90% by 2050
Scope 2 emissions	1,007.46 tCO ₂ e	
Scope 3 emissions	294.22 tCO ₂ e	N/A
Energy consumption	1,315,704 kWh	N/A
Total waste generated	10.30 metric tonnes	N/A
Total waste directed to disposal	6.73 metric tonnes	N/A
Total waste diverted to disposal	2.14 metric tonnes	N/A
Water consumption	2.50 megalitres	N/A
Electricity generated from our active SES-projects	87,004,082 kWh	N/A
Emissions avoided from our active SES-projects	66,614 tCO ₂ e	N/A

Fostering Workforce and Community Engagement



	Performance in FY2025	Target
Percentage of directors by gender	37.50% women on Board	Maintain a minimum of 33% women representation on Board
Number of fatalities	Zero (0)	Zero (0)
Lost-time injury rate	Zero (0)	Zero (0)
Proportion of spending on local suppliers	91.19%	N/A
Average training hours per employees	9.79 hours	10.00 hours
Number of substantiated complaints concerning human rights violations	Zero (0)	Zero (0)
Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR296,131.66	Minimum annual donations of MYR300,000.00

Note:

N/A indicates that targets have not yet been established for the respective indicators, as the Group is currently assessing data maturity, operational boundaries and target feasibility.

RECOGNITIONS AND CERTIFICATIONS



Achieved **ISO 9001, 14001, 45001, 37001** certifications for Kinergy Advancement Berhad



3-star FTSE4Good ESG Rating since 2021

OUR BUSINESS AND SUSTAINABILITY CONTEXT

THE GROUP AT A GLANCE

Initially established in 1997 as Kejuruteraan Asastera Sdn. Bhd., the Group began its journey as a key player in Malaysia's engineering landscape. In 2017, the Group was listed on Bursa Malaysia's ACE Market, and within three (3) years, the Group successfully transferred to the Main Market in 2020, reflecting its growth and strengthened market position.

Following our first foray into the SES market in 2018 and further diversification in 2022, the Group redefined its corporate identity as Kinergy Advancement Berhad in 2023. Today, Kinergy has been a constituent of the F4GBM and F4GBMS Indices since December 2023 and has maintained a 3-star ESG rating under the FTSE Russell ESG Assessment for four (4) consecutive years since 2021, underscoring the Group's continued commitment to sustainable business practices.

Kinergy recognises the importance of meeting the evolving needs of customers across industries through its niche expertise and integrated solutions. The Group's businesses and operations are organised into four (4) business segments, namely SES, Engineering - EPCC, Independent Power Producer ("IPP") and Integrated Facilities Management ("IFM").

The following section provides an overview of the Group's business segments:-



SES



We provide end-to-end SES that support the climate transition by delivering technically robust, commercially viable and future-ready outcomes.

Our integrated platform enables us to develop, invest in and operate a diverse portfolio of up to eight (8) advanced solutions—spanning clean and renewable energy, energy efficiency and sustainable facilities management—helping clients reduce emissions, enhance energy resilience and accelerate their transition to a lower-carbon economy.

Types of technology covers:-

- Waste Heat Recovery
- Cogeneration
- Gas Engine Power Plant
- Solar Photovoltaic ("PV") System
- Hydropower
- Bioenergy (Biogas/Biomass)
- Battery Energy Storage System ("BESS")
- Chiller Optimisation and Retrofit



IPP



Our IPP business segment operates power generation assets that supply electricity to utilities, grid operators, or end-users through contractual arrangements such as Power Purchase Agreements ("PPAs").

This business segment plays an important role in supporting energy security, infrastructure development, and the transition towards lower-carbon energy systems by investing in both conventional and renewable generation technologies.

Types of services include:-

- Operations and Maintenance
- EPCC



ENGINEERING - EPCC



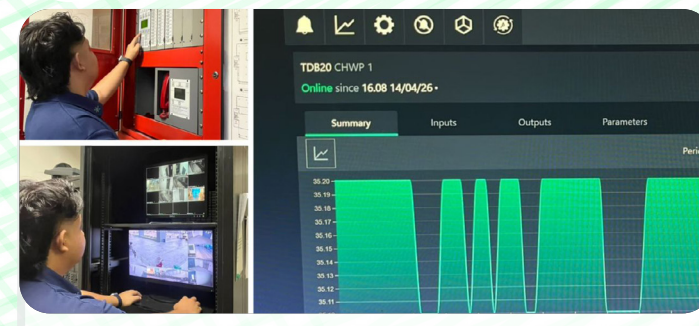
Anchored by a strong technical foundation and our engineering excellence, built on nearly three (3) decades of experience, we efficiently design, construct and commission high-performing electrical systems and building works that support reliable infrastructure delivery and the transition to a more sustainable energy ecosystem.

Types of services include:-

- Mechanical and Electrical Engineering
- Operations and Maintenance
- EPCC



INTEGRATED FACILITIES MANAGEMENT



Kinergy's IFM solutions integrate technology, sustainability and operational excellence to optimise building performance. By centralising critical functions, we help clients reduce energy consumption, minimise downtime, manage life-cycle costs, and achieve their sustainability and compliance objectives, while safeguarding the long-term value of their assets.

Types of services include:-

- Integrated Building Management Systems (IBMS)
- Building Security System (BSS)

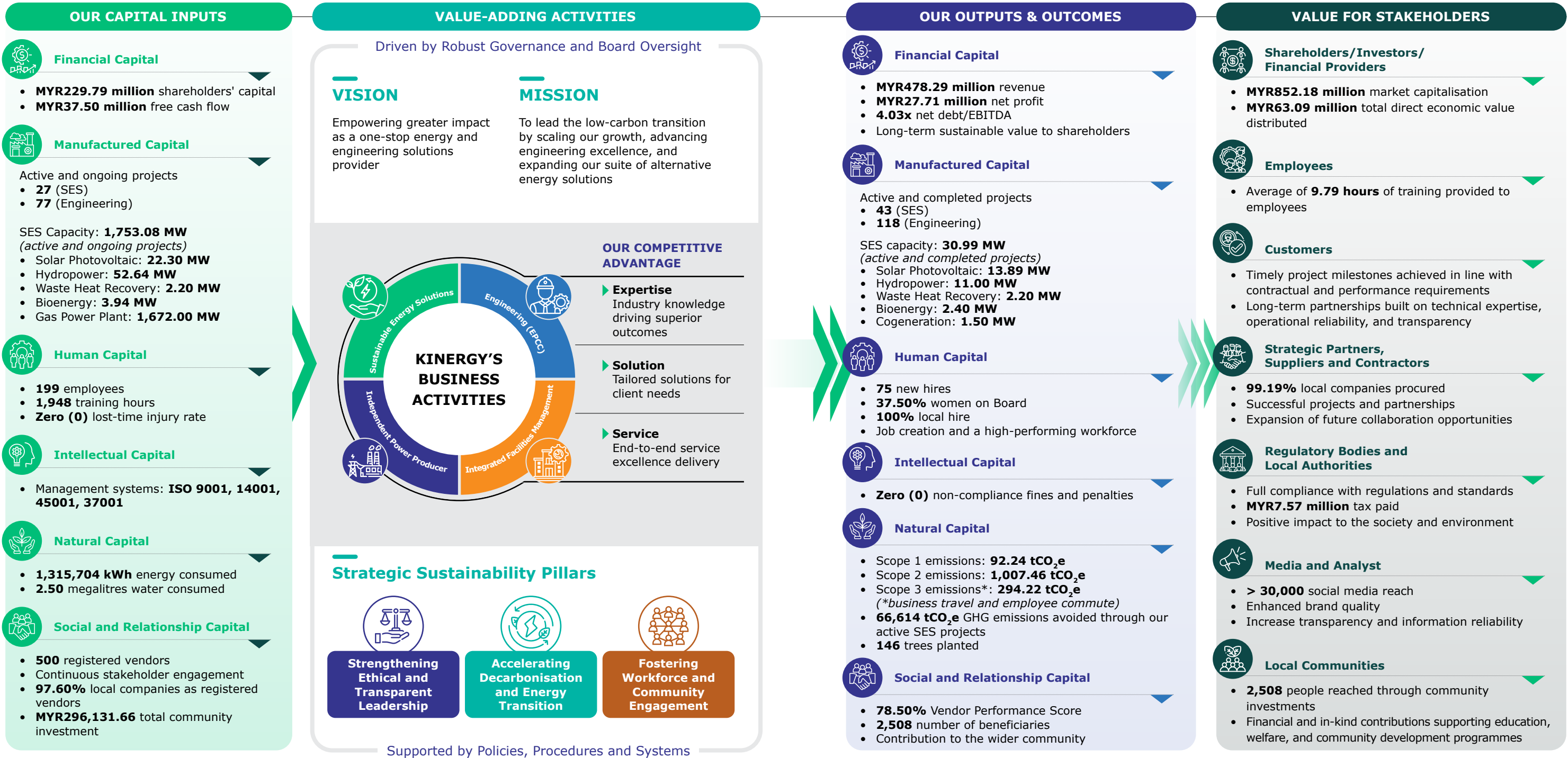
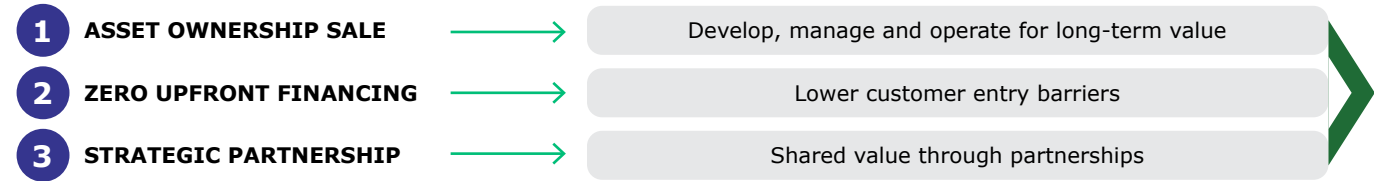


More information on our energy technologies and service offerings, please visit our website at <https://www.kinergyadvancement.com/innovation>

OUR BUSINESS AND SUSTAINABILITY CONTEXT

OUR VALUE CREATION MODEL

STRATEGIC DRIVERS OF OUR BUSINESS MODEL



OUR SUSTAINABILITY GOVERNANCE

SUSTAINABILITY OVERSIGHT IN KINERGY

[GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-16]

SUSTAINABILITY GOVERNANCE STRUCTURE

Kinergy is committed to the highest standards of governance, ethics and integrity, which are fundamental for long-term value creation and the protection of our stakeholders’ interests. We believe that strong governance underpins our values through clear accountability, robust risk and performance management, transparency, and ethical leadership.

The Board has overall accountability for the Group’s sustainability strategy, performance and disclosures, ensuring alignment with value creation and regulatory expectations. A dedicated Sustainability Committee, comprising of a diverse mix of directors, provides oversight on ESG matters, including climate-related risks and opportunities, sustainability targets, policies and disclosures in line with the MCGG and Bursa Malaysia Sustainability Reporting requirements.



BOARD OF DIRECTORS

Roles and Responsibilities

- Overall accountability for the Group’s sustainability and climate-related strategy, performance, and disclosures
- Ensures sustainability and climate-related considerations are integrated into the Group’s long-term strategy, business model and decision-making
- Oversee the identification, management and monitoring of material sustainability risks and opportunities, including climate-related risks
- Reviews and approves sustainability policies, targets, and KPIs
- Ensures the integrity, accuracy and completeness of sustainability and climate-related disclosures in accordance with Bursa Malaysia requirements and applicable frameworks

SUSTAINABILITY COMMITTEE (“SUSCOMM”)

Roles and Responsibilities

- Assists the Board in overseeing sustainability and climate-related matters
- Reviews the Group’s sustainability strategy, material matters, targets and initiatives prior to Board approval
- Monitors progress against sustainability goals, including ESG performance
- Oversees climate-related disclosures, transition planning and alignment with recognised frameworks where applicable
- Reviews sustainability reporting processes and recommends improvements to enhance transparency and data quality
- Ensures timely reporting, documentation and maintenance of sustainability records to support internal review and external assurance, where applicable

SUSTAINABILITY TEAM (“SUSTEAM”)

Roles and Responsibilities

- Responsible for implementing the Board-approved sustainability strategy, policies and initiatives across the Group
- Integrates sustainability and climate-related considerations into operations, risk management processes and internal controls
- Coordinates sustainability data collection, validation and consolidation in accordance with Bursa Malaysia Sustainability Reporting requirements
- Ensures timely reporting, documentation and maintenance of sustainability records
- Reports sustainability performance, key developments and emerging risks to the SusComm on a bi-annual basis, or as and when required

BUSINESS DIVISIONS AND CORPORATE SUPPORT

Roles and Responsibilities

- Drive operational execution of sustainability-related initiatives and integrated ESG considerations into day-to-day business activities in collaboration with the SusTeam
- Supports data collection in their various business divisions and consolidates data for reporting and compliance

 Further information on the Group’s corporate governance practices as denoted under the MCGG, please refer to the Corporate Governance Overview Statement on pages 108 to 133 of Kinergy’s Annual Report 2025.

GROUP SUSTAINABILITY POLICY

Kinergy’s Sustainability Policy serves as the strategic mandate for our overarching sustainability framework, codifying the Board’s and Management’s commitment to institutionalising sustainability as a core driver of value creation. This governance-led approach ensures a unified alignment across all business divisions, translating high-level policy into consistent operational execution.

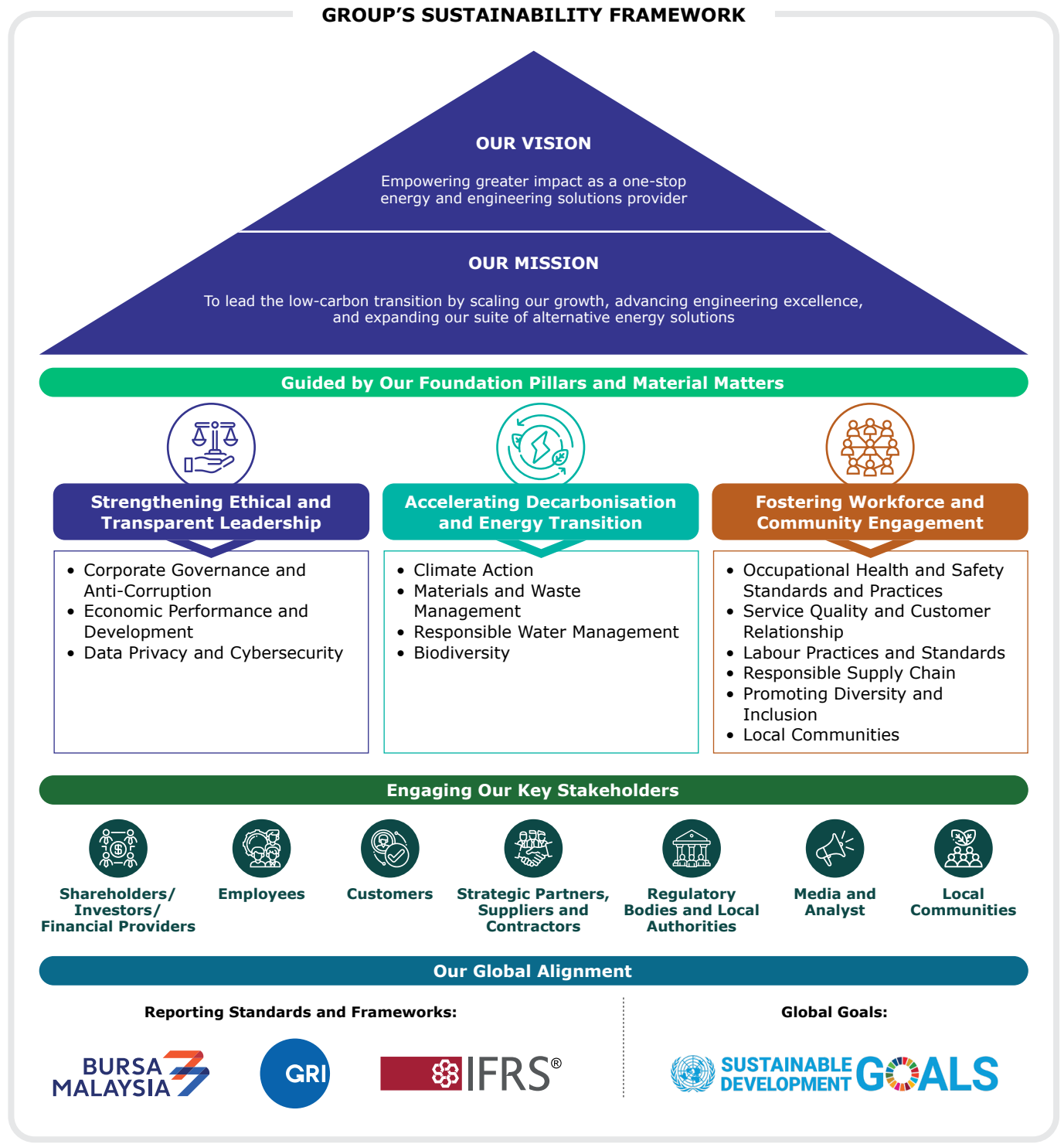
By embedding these principles at the highest levels of leadership, we ensure that sustainability is not a siloed function, but an integrated standard that guides our strategic decision-making and long-term capital allocation.

 More information on our Group’s Sustainability Policy can be accessed on our website or here at <https://cdn.kinergyadvancement.com/xhZzv2998.pdf>

Our Sustainability Governance

SUSTAINABILITY FRAMEWORK

Our sustainability framework guides our approach to creating long-term value for stakeholders while supporting the transition to a low-carbon and resilient economy. It integrates ESG-related considerations into every aspect of our business, from strategy and operations to reporting and stakeholder engagement.



BUILDING MEANINGFUL STAKEHOLDER RELATIONSHIPS

OUR STAKEHOLDER ENGAGEMENT PROCESS

[GRI 2-29]

The Group recognises that effective stakeholder engagement is essential to sustainable value creation. We engage regularly with key stakeholders through appropriate and structured channels to understand their interests, expectations and concerns. Feedback gathered is considered in our decision-making, risk management and operational planning to ensure regulatory compliance, responsible business practices and alignment with stakeholder needs. This approach supports transparency, accountability and continuous improvement across the Group.

Legend:

Frequency of Engagement

● Annually ● Quarterly ● As and When Required ● Ongoing

Shareholders/Investors/Financial Providers

Why Do We Engage Them
Promote open dialogue with both institutional and private investors to enhance their understanding of the Group's business

Engagement Channels and Frequency

● Annual General Meetings ("AGM")	● Written correspondence and email
● Annual Report	● One-on-one meetings
● Corporate website	● Social media
● Investor conferences	

Key Interests and Concerns • Sustainable financial performance • Strong corporate governance and ethical business conduct • Returns on investment • Transparency in financial and non-financial disclosures	Kinergy's Response • Maintain transparent, timely and accurate financial and non-financial disclosures • Uphold strong corporate governance, risk management and internal controls • Engage regularly through briefings, meetings, analyst calls and investor communications • Integrate ESG considerations into strategy, decision-making and capital allocation • Ensure compliance with Bursa Malaysia, FTSE Russell and relevant regulatory requirements
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Risks • Loss of investor confidence leading to reduced access to capital • Increased cost of financing • Reputational damage due to poor governance or disclosure gaps	Opportunities • Enhanced investor confidence and long-term value creation • Improved access to capital and favourable financing terms • Stronger market reputation through transparent ESG performance
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Building Meaningful Stakeholder Relationships

Employees

Why Do We Engage Them

Foster a positive ecosystem with our core stakeholders to align strategy, drive performance and embed a culture of responsibility

Engagement Channels and Frequency	
- Board meetings - Senior Management meetings - Departmental meetings - Internal employee engagement initiatives	- Performance appraisals - Internal memos - Social media
Key Interests and Concerns - Safe and healthy work environment - Career development - Fair remuneration and benefits	Kinergy's Response - Provide a safe, healthy and inclusive working environment - Offer fair remuneration, benefits and opportunities for learning and development - Engage employees through regular communication, training and feedback channels - Uphold ethical conduct, grievance mechanisms and employee wellbeing initiatives
Risks	Opportunities
- Disengaged employees may seek opportunities elsewhere, increasing recruitment and training costs and disrupting workforce stability - Reduced motivation and engagement can negatively affect efficiency, innovation, and overall Group performance - Negative employee sentiment may damage Kinergy's employer brand, affecting stakeholder confidence and the Group's ability to attract top talent	- Engaged employees drive higher productivity, innovation, and operational efficiency - Strong employee development and wellbeing programmes enhance retention and workforce stability - Positive workplace culture strengthens Kinergy's reputation as an employer of choice, leading to easier attracting and retaining top talent

Customers

Why Do We Engage Them

Engagement ensures we understand their evolving needs and expectations while addressing the gaps to ensure we can deliver safe, reliable, and cost-effective solutions, enhancing their trust in loyalty to Kinergy as their preferred service provider

Engagement Channels and Frequency	
- Annual Report - Corporate website - Written correspondence and email - Customer satisfaction surveys	- One-on-one meetings - Industry conferences - Site visits - Social media
Key Interests and Concerns - Product quality and service reliability - Safety and health compliance - Data privacy and security	Kinergy's Response - Deliver quality products and services that meet safety and regulatory standards - Ensure timely delivery, reliability and responsive customer needs and requirements - Maintain transparent communication and fair business practices - Safeguard customer data and uphold privacy and confidentiality
Risks	Opportunities
- Poor product or service quality may lead to customer dissatisfaction and loss of trust - Delays, service disruptions, or safety issues can damage Kinergy's reputation	- High-quality, reliable products and services strengthen customer loyalty and satisfaction - Anticipating market trends and customer needs strengthens competitiveness and long-term relationships

Strategic Partners, Suppliers and Contractors

Why Do We Engage Them

Strategic enablers of project delivery, innovation and sustainability across our value chain

Engagement Channels and Frequency	
- Annual Report - Corporate website - Written correspondence and email	- Vendor performance evaluation survey - Strategic dialogues - Social media
Key Interests and Concerns - Clear, fair, and transparent business agreements - Opportunities for innovation and mutual growth - Timely payments	Kinergy's Response - Apply supplier due diligence and compliance with the Group's policies and standards - Engage regularly to align quality, safety, ESG and performance expectations - Support responsible sourcing, workplace safety and continuous improvement
Risks	Opportunities
- Poor supplier or contractor performance may disrupt operations and affect project timelines - Non-compliance with ethical, safety, or regulatory standards can lead to reputational, legal, and financial risks - Limited collaboration or innovation from partners may reduce competitiveness and operational efficiency	- Strong partnerships and collaboration improve supply chain reliability and project efficiency - Co-innovation with partners can enhance product, service, and process improvements, driving competitiveness

Regulatory Bodies and Local Authorities

Why Do We Engage Them

Ensure compliance, secure approvals and align our projects with national development and climate goals

Engagement Channels and Frequency	
- Annual Report - Corporate website - Regulatory-related reporting and updates	
Key Interests and Concerns - Ethical business conduct - Regulatory compliance with applicable laws, regulations and licensing requirements - Timely and accurate reporting	Kinergy's Response - Engage proactively with regulators and local authorities on approvals and compliance matters - Maintain transparent, timely and accurate regulatory reporting and disclosures - Ensure full compliance with applicable laws, regulations and licensing requirements
Risks	Opportunities
- Non-compliance with laws and regulations may result in fines, penalties, or legal action - Reactive engagement can increase costs and reduce flexibility in project execution - Delays in approvals or permitting processes can disrupt operations and project timelines	- Proactively monitoring and anticipating regulatory requirements to ensure compliance and operational readiness - Early alignment with regulatory expectations facilitates smoother approvals and project execution

Building Meaningful Stakeholder Relationships

Media and Analyst

Why Do We Engage Them

Collaboration to distribute critical information affecting the Group’s reputation and branding

Engagement Channels and Frequency	
- Analyst briefings - Press releases - Annual Report	- Corporate website - Social media
Key Interests and Concerns - Accurate, timely, and transparent corporate information - Access to Group’s management for clarifications, briefings, and updates	Kinergy’s Response - Maintain transparent communication on corporate performance and key developments - Provide accurate, consistent and timely information through approved channels - Respond to media and analyst queries professionally and in a timely manner
Risks	Opportunities
- Inaccurate or delayed communication may lead to misinformation and reputational damage - Failure to leverage modern communication channels may limit reach and impact	- Proactive, transparent, and timely communication strengthens credibility and stakeholder trust - Anticipating media trends and analyst expectations can improve market perception and support informed investment decisions

Local Communities

Why Do We Engage Them

Enhance community understanding of the Group’s business and operations

Engagement Channels and Frequency	
- Community engagement sessions - Corporate website	- Corporate social responsibility programmes - Social media
Key Interests and Concerns Safety and health of Kinergy’s operations and their impact on surrounding areas	Kinergy’s Response - Support community development initiatives and responsible contributions - Uphold health, safety and wellbeing of surrounding communities - Engage openly with local communities and address concerns in a timely manner
Risks	Opportunities
- Negative social or environmental impacts from operations can harm community relations and Kinergy’s reputation - Failure to address community concerns may lead to conflicts, protests, or operational delays	Innovative solutions for environmental management, community programmes, or shared value initiatives can drive sustainable development and positive stakeholder outcomes

PRIORITISING WHAT IS MOST MATERIAL

MATERIALITY APPROACH

[GRI 3-1, 3-2, 3-3]

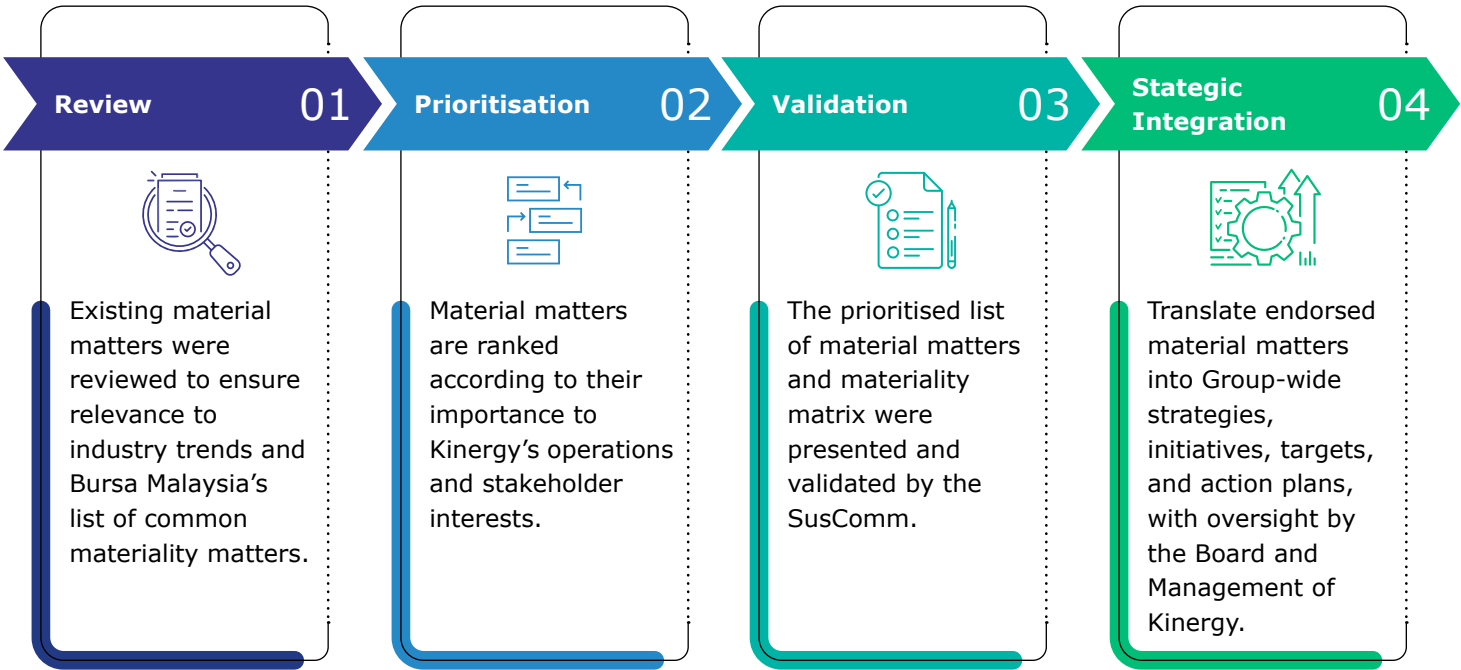
OUR MATERIALITY ASSESSMENT PROCESS

The Group adopts a structured and systematic approach to identifying and prioritising material sustainability matters. We assess material matters based on their potential impact on the Group’s business strategy and long-term value creation, as well as their significance to key stakeholders.

In FY2025, we have conducted an internal limited scale materiality review session, taking into consideration applicable Bursa Malaysia Sustainability Reporting requirements, regulatory expectations, and industry practices. The assessment involved Kinergy’s management team and respective Heads of Department whereby sustainability matters have been evaluated based on their relevance to the Group’s business, risks, and long-term value creation, as well as their significance to key stakeholders.

The findings were presented to the SusComm for review and approval. Once endorsed, the identified material matters receive strategic direction from the Board and Management team, forming the foundation for Group-wide strategies, initiatives, and action plans.

Our four (4) step materiality assessment approach involves:-

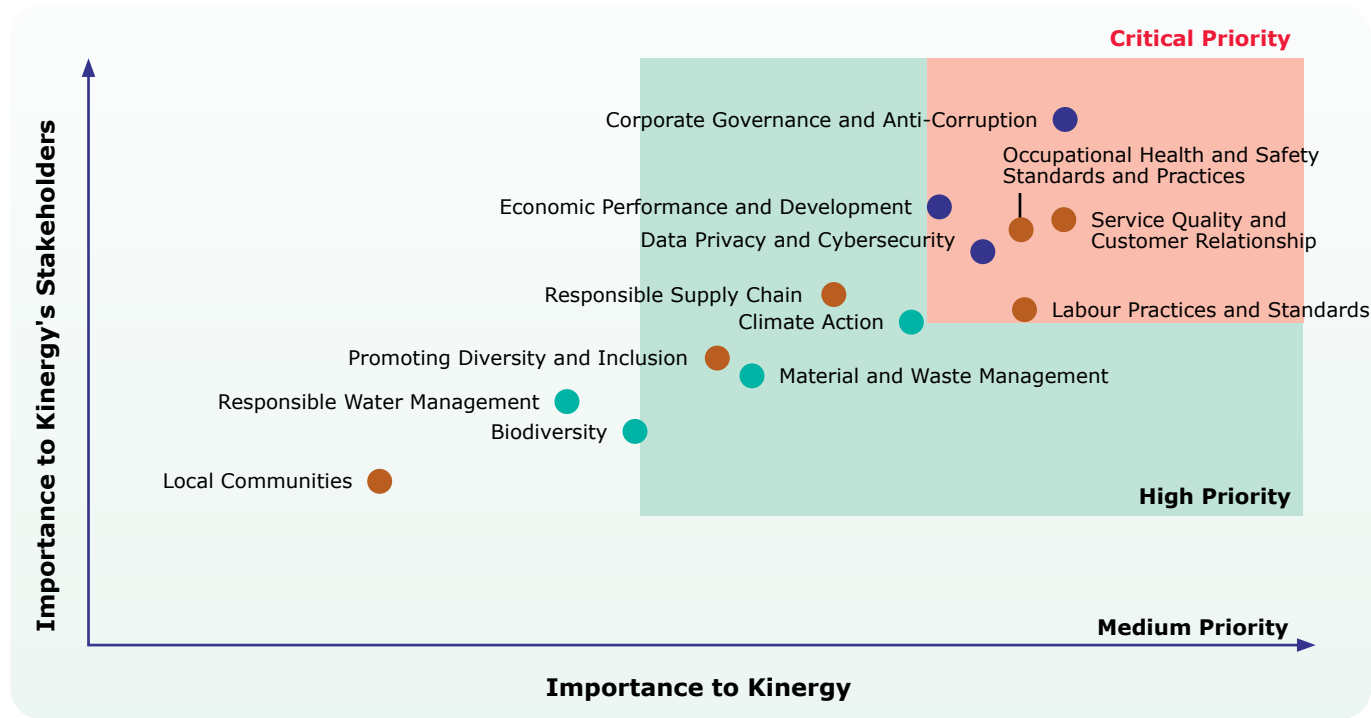


Prioritising What Is Most Material

FY2025 MATERIALITY MATRIX AND MATERIAL MATTERS

The Group’s materiality matrix illustrates the relative prioritisation of sustainability matters identified through the internal materiality review conducted during the year. The outcomes of the materiality matrix guide the Group’s strategic focus, resource allocation and sustainability disclosures.

Following the internal materiality review in FY2025, the Group reprioritised 12 previously identified material matters and recognised **Corporate Governance and Anti-Corruption, Occupational Health and Safety Standards and Practices, Service Quality and Customer Relationship, Economic Performance and Development, Data Privacy and Cybersecurity** and **Labour Practices and Standards** as the most critical matters. **Local Communities** was identified as a new material matter in this reporting year. The resulting FY2025 materiality matrix is presented below.



Legend:		
● Economic and Governance	● Environmental	● Social

Critical Priority	High Priority	Medium Priority
- Corporate Governance and Anti-Corruption - Occupational Health and Safety Standards and Practices - Service Quality and Customer Relationship - Economic Performance and Development - Data Privacy and Cybersecurity - Labour Practices and Standards	- Responsible Supply Chain - Climate Action - Promoting Diversity and Inclusion - Materials and Waste Management	- Responsible Water Management - Biodiversity - Local Communities

MAPPING OUR MATERIAL MATTERS TO RISKS AND OPPORTUNITIES

The Group maps its identified material sustainability matters to relevant risks and opportunities to strengthen strategic decision-making and risk management. Each material matter is assessed in relation to its potential impacts on the Group’s operations, financial performance, regulatory compliance and long-term value creation. This mapping enables the Group to integrate sustainability considerations into enterprise risk management, strategy development and business planning, while identifying opportunities to enhance resilience, operational efficiency and sustainable growth.

1

Occupational Health and Safety Standards and Practices

3

GOOD HEALTH AND WELL-BEING

4

QUALITY EDUCATION

8

DECENT WORK AND ECONOMIC GROWTH

Importance to Kinergy

Maintaining a safe and healthy workplace by upholding strong safety standards, managing risks proactively and driving ongoing improvements across operations.

Risks	Opportunities
- Safety incidents at headquarters (“HQ”) and/or project sites involving employees or contractors may result in injuries, work stoppages, regulatory action and reputation impact to the Group - Insufficient safety awareness or training may lead to unsafe work behaviours, particularly in high-risk construction and maintenance activities	- Strong OSH governance and site-level controls can reduce the occurrence of incidents, improve workforce wellbeing and enhance project delivery reliability - Proactive OSH management enhances the Group’s reputation as a responsible project developer and operator, supporting stakeholder confidence and business sustainability

For more information, please refer to pages 57 to 63 of this Report.

2

Corporate Governance and Anti-Corruption

8

DECENT WORK AND ECONOMIC GROWTH

16

PEACE, JUSTICE AND STRONG INSTITUTIONS

Importance to Kinergy

Upholding the highest standards of governance and integrity by ensuring accountability, transparency and zero tolerance towards corruption across all business practices.

Risks	Opportunities
- Inadequate awareness or enforcement of governance and anti-corruption policies may lead to non-compliance across business units and subsidiaries - Corruption risks arising from third-party dealings, procurement activities and project execution	- Transparent governance practices enhance the Group’s reputation as a trusted and responsible business partner, supporting long-term value creation - Strong governance structures and ethical leadership reinforce regulatory compliance and effective decision-making

For more information, please refer to pages 35 to 37 of this Report.

Prioritising What Is Most Material

3 Service Quality and Customer Satisfaction



Importance to Kinergy

Providing excellence in service delivery and cultivating meaningful customer relationships to drive retention and sustainable growth.

Risks

- Inconsistent service quality or delays in project delivery may lead to customer dissatisfaction, contractual disputes and reputational impact
- Failure to meet the agreed technical, safety or performance specifications may affect customer confidence and repeated business

Opportunities

- Consistent service quality and reliable project execution strengthen customer trust and satisfaction
- Strong service performance supports the Group's reputation as a reliable project partner, creating opportunities for repeat contracts and long-term growth

For more information, please refer to page 64 of this Report.

4 Economic Performance and Development



Importance to Kinergy

Driving sustainable business growth through strong financial performance while contributing to broader economic development and value creation for stakeholders.

Risks

- Insufficient investment planning or capital allocation may limit the Group's long-term growth and development
- Cost overruns, schedule delays or underperformance of assets may reduce project returns and overall portfolio profitability

Opportunities

- A diversified mix of development projects, operating assets and service-based income enhances revenue stability and financial resilience
- Optimising asset performance and lifecycle management improves returns, operating margins and cash flow generation

For more information, please refer to page 38 of this Report.

5 Labour Practices and Standards



Importance to Kinergy

Promoting fair labour practices and upholding recognised standards to safeguard employee rights, welfare and working conditions.

Risks

- Gaps in fair remuneration, benefits and employee wellbeing practices may lead to lower morale, higher turnover and talent retention challenges
- Weak oversight of labour and human rights practices, including across contractors and third-party workers, may expose the Group to compliance and reputational risks

Opportunities

- Structured training and competency development enhance workforce capability, safety awareness and operational effectiveness
- Strong human rights standards and fair labour practices reinforce the Group's reputation as a responsible employer and project partner, supporting sustainable growth

For more information, please refer to pages 65 to 71 of this Report.

6 Data Privacy and Cybersecurity



Importance to Kinergy

Safeguarding sensitive information with strong data protection measures and cybersecurity practices to ensure trust and resilience.

Risks

- Cyber incidents or data breaches involving employee, customer, project or commercial data may result in regulatory penalties and reputational damage
- Inadequate cybersecurity controls across information technology ("IT") systems, operational platforms and third-party vendors may increase exposure to cyber threats and operational disruption

Opportunities

- Ongoing cybersecurity awareness and training strengthen organisational resilience and risk culture
- Secure digital systems enable safe data sharing, operational efficiency and digital innovation across projects and business units

For more information, please refer to page 39 of this Report.

Prioritising What Is Most Material

7 Responsible Supply Chain



Importance to Kinergy

Promoting transparency, integrity and responsible practices throughout the supply chain to support sustainable and ethical business operations.

Risks	Opportunities
- Inadequate oversight of suppliers and contractors may lead to non-compliance with ethical, safety, labour or environmental standards, resulting in reputational and regulatory risks - Disruptions in the supply chain or supplier underperformance may affect project timelines, costs and delivery quality	- Implementing robust supplier due diligence and performance monitoring strengthens compliance, reliability and risk management - Engaging suppliers on ESG expectations promotes responsible sourcing, safety and labour practices across the value chain

 For more information, please refer to page 72 of this Report.

8 Materials and Waste Management



Importance to Kinergy

Optimising resource use and minimising waste through responsible material management, recycling and sustainable disposal practices.

Risks	Opportunities
- Improper handling, storage or disposal of waste, including scheduled and non-scheduled waste, may result in regulatory penalties, environmental impact and reputational risks - Limited monitoring of material consumption and waste generation across multiple project sites and contractors may weaken control and reporting accuracy	- Optimising material planning and usage improves cost efficiency and project performance - Strengthening material and waste management enhances regulatory compliance and environmental stewardship, supporting sustainable project delivery

 For more information, please refer to pages 49 to 53 of this Report.

9 Climate Action



Importance to Kinergy

Taking proactive measures to reduce greenhouse gas emissions, improve energy efficiency and support the transition to a low-carbon future.

Risks	Opportunities
- Physical climate risks such as extreme weather events may disrupt project construction, operations and asset performance - Transition risks arising from evolving climate regulations, carbon pricing and stakeholder expectations may affect project viability and costs	- Development and adoption of low-carbon and renewable solutions support the Group's transition strategy and growth opportunities - Participation in climate-related initiatives, including energy efficiency and carbon market mechanisms, strengthens climate performance and stakeholder confidence

 For more information, please refer to pages 41 to 48 of this Report.

10 Responsible Water Management



Importance to Kinergy

Ensuring efficient use of water resources through conservation, recycling and responsible discharge practices to minimise environmental impact.

Risks	Opportunities
- Contamination or discharge of water from operations may result in legal penalties and reputational damage - Inefficient water use or poor management at project sites and operational assets may lead to regulatory non-compliance, increased costs, and environmental impact	Optimising water usage and recycling across projects and operations improves cost efficiency and environmental performance

 For more information, please refer to page 54 of this Report.

Prioritising What Is Most Material

11 Promoting Diversity and Inclusion



Importance to Kinergy

Encouraging diversity in the workforce and promoting an inclusive culture that enables employees to thrive and contribute fully.

Risks

- Limited workforce diversity may restrict talent attraction, innovation and leadership pipeline development
- Ineffective inclusion practices may affect employee engagement, morale and retention, particularly across diverse project teams

Opportunities

- Inclusive policies and practices strengthen employee engagement, wellbeing and retention
- Promoting diversity and inclusion supports the Group's reputation as a responsible and progressive employer, contributing to long-term organisational sustainability

 For more information, please refer to pages 73 to 75 of this Report.

12 Biodiversity



Importance to Kinergy

Protecting and enhancing ecosystems by minimising operational impacts, conserving natural habitats and supporting biodiversity initiatives.

Risks

- Project activities may have localised impacts on surrounding habitats if not properly managed
- Non-compliance with environmental conditions or approvals may result in regulatory or reputational risks

Opportunities

- Incorporating basic biodiversity considerations during project planning supports regulatory compliance and environmental responsibility
- Adopting good environmental management practices helps minimise ecological disturbance at project sites

 For more information, please refer to page 55 of this Report.

13 Local Community



Importance to Kinergy

Building positive relationships including community engagement, philanthropic activities, volunteerism, and partnerships that support education, health, environment, and local development to contribute to sustainable community growth and shared value creation.

Risks

- Project activities may result in social, safety or environmental concerns, affecting community trust and the Group's social licence to operate
- Failure to address community feedback in a timely manner may cause reputational risks and strained stakeholder relationships

Opportunities

- Strong community relations help maintain the Group's social licence to operate, supporting smoother project execution and sustainability

 For more information, please refer to pages 76 to 77 of this Report.



STRENGTHENING ETHICAL AND TRANSPARENT LEADERSHIP



Relevant UN SDGs



Material Matters

Pages 35 to 37

Corporate Governance and Anti-Corruption

Page 38

Economic Performance and Development

Page 39

Data Privacy and Cybersecurity

Key Highlights

ZERO (0)

confirmed case of incidents relating to anti-corruption

ZERO (0)

non-conformity reports recorded during the ISO 37001:2016 Anti-Bribery Management Systems surveillance audit

MYR63.09 million

economic value distributed

ZERO (0)

substantiated complaints concerning breaches of customer privacy and losses of customer data reported

Strengthening Ethical and Transparent Leadership

CORPORATE GOVERNANCE AND ANTI-CORRUPTION

[GRI 2-23, 2-24, 2-26, 2-27, 3-3, 205-1, 205-2, Bursa C1(a), C1(b), C1(c)]

Why it Matters

Strong corporate governance and a zero-tolerance approach to bribery, corruption and any unethical business practices are fundamental to Kinergy's long-term success. They ensure that business decisions are made ethically, transparently, and in the best interests of all stakeholders.

Our Approach and Performance

We conduct our business ethically and in compliance with all applicable laws, including the Malaysian Anti-Corruption Commission Act 2009, the Malaysian Anti-Corruption Commission (Amendment) Act 2018. Our anti-corruption framework is further strengthened through compliance with ISO 37001 Anti-Bribery Management System ("ABMS"), which provides a structured and risk-based approach in identifying, preventing and addressing bribery and corruption risks across the Group.

The Group's Codes, Policies and Procedures

Our approach to corporate governance and anti-corruption is anchored in several key policies and guidelines, each serving a purpose to uphold ethical conduct, strengthen accountability, and ensure compliance with applicable laws and regulatory requirements. The following refers to some of our Group's codes, policies and procedures:-

Anti-Bribery and Corruption ("AB&C") Policy

Establishes a zero-tolerance approach towards bribery and corruption, outlining preventive measures, reporting obligations, and consequences for non-compliance

Board Charter

Defines the roles, responsibilities, authority and governance framework of the Board to ensure effective oversight, accountability and decision-making

Directors' and Key Senior Management Remuneration Policy

Provides a structured and transparent framework for remuneration aligned with performance, responsibilities, and long-term sustainability objectives

Directors' Code of Conduct and Ethics Policy

Sets out expected standards of ethical behaviour, integrity, and professionalism for the Board in the discharge of their duties

Ethics, Compliance and Whistleblowing Policy

Enables employees and stakeholders to report concerns on unethical or improper conduct confidentially, with safeguards against retaliation

Fit and Proper Policy

Establishes criteria to assess the suitability, competence, integrity, and financial soundness of the Board and Key Senior Management

Insider Trading Policy

Regulates the handling of price-sensitive information and prohibits trading in securities based on unpublished material information



For more information, the full list of our codes and policies are available on our website at <https://www.kinergyadvancement.com/investor-relations/corporate-governance> and <https://www.kinergyadvancement.com/esg-insights-hub>

Strengthening Ethical and Transparent Leadership

Board-Led Governance and Corruption Risk Assessment

In accordance with Bursa Malaysia’s Listing Requirements and the MCCG, the Board maintains ultimate oversight of the Group’s AB&C framework. Corruption risk is formally integrated into the Group’s Enterprise Risk Management (“ERM”) framework, utilising a Risk Control Self-Assessment (“RCSA”) process conducted quarterly. This process evaluates inherent and residual corruption risks across key business activities, including procurement, project execution, third-party engagements, and regulatory interactions.

The outcomes of the RCSA are reviewed by senior management and escalated to the Risk Management Committee, enabling oversight of risk exposure, adequacy of internal controls, and effectiveness of mitigation measures. Where heightened risks are identified, targeted actions are implemented, such as enhanced controls, strengthened due diligence, or focused awareness initiatives.

The Board, supported by the Executive Risk Management Committee, monitors trends in corruption risk, whistleblowing cases, and control effectiveness to ensure continuous improvement of the AB&C framework. This governance approach reinforces accountability, supports informed decision-making, and ensures ongoing alignment with regulatory expectations and leading corporate governance practices.

Anti-Bribery Management System (ISO 37001)

The Group maintains an ABMS certified to ISO 37001:2016. During the financial year, surveillance audits were conducted by an independent certification body to assess the continued effectiveness of our anti-bribery controls, governance framework and risk management processes.

The audit concluded with zero (0) non-conformities reported, reflecting the robustness of our anti-bribery controls and ongoing compliance with the ISO 37001 standard.

Anti-Corruption Awareness, Training and Communication

To embed a strong culture of integrity, employees receive regular anti-corruption and ethics training, ensuring awareness of legal obligations, internal policies and expected standards of conduct. In addition, ongoing anti-corruption communications, including during onboarding and bi-annual refresher sessions, internal notices, policy updates and awareness initiatives, are used to reinforce zero-tolerance principles and promote ethical behaviour across all levels of the Group.



Employee Category	FY2023	FY2024	FY2025
Top Management and Key Senior Management	100.00%	100.00%	62.50%
Senior Management			92.30%
Management	100.00%	66.00%	50.00%
Executive	100.00%	66.00%	26.20%
Non-Executive	71.00%	45.00%	0.00%

**The FY2025 anti-corruption training figures represent specialised external programmes attended by key personnel. In addition to these figures, 100% of our internal workforce received mandatory internal refresher training to ensure ongoing alignment with our ABMS.*

Through these measures, the Group continues to strengthen governance, enhance risk management and uphold transparency and accountability in line with Bursa Malaysia Sustainability Reporting requirements and recognised international best practices.

Assessing Corruption and Due Diligence

The Group undertakes periodic corruption risk assessments to identify, assess and mitigate potential exposure to bribery and corruption within our operations and business relationships. These assessments inform the design of controls, policies, and procedures to ensure continued effectiveness and compliance.

We have in place our internal Due Diligence Procedures which provide a structured process for evaluating the scope, scale, and nature of more-than-low bribery risks associated with potential business partners, third parties, contractors, and projects, ensuring compliance with the Group’s AB&C Policy and relevant laws. In this reporting period, 100% of our operations have been assessed for corruption-related risks.

Indicator	FY2023	FY2024	FY2025
Percentage of operations assessed for corruption-related risks	100%	100%	100%

Whistleblowing and Grievance Mechanism

The Group’s whistleblowing mechanism enables employees and other stakeholders to report concerns about unethical or improper conduct without fear of retaliation. Reports are submitted to the Whistleblowing Committee via confidential and secure reporting mechanisms in accordance with the Ethics, Compliance and Whistleblowing framework.

Multiple reporting avenues are made available to ensure accessibility and confidentiality, including direct discussions, dedicated email and hotline channels, an e-whistleblowing form as well as written correspondence. These mechanisms are designed to promote early detection of misconduct, safeguard whistleblowers against retaliation, and support timely investigation and appropriate action.



whistleblowing@kinergyadvancement.com



Ethics hotline: +603-2709 2380

All reports are handled confidentially and assessed independently to ensure fairness, objectivity, and compliance with applicable laws and regulations. Significant cases, trends, and outcomes are reported to Senior Management and the Board, providing oversight and enabling the Board to monitor the effectiveness of the Group’s anti-bribery and corruption controls.

In FY2025, we have zero (0) number of confirmed incidents relating to anti-corruption and actions taken. We also did not incur any cost, fines, penalties or settlements in relation to corruption.

Indicator	FY2023	FY2024	FY2025
Number of confirmed incidents of corruption	0	0	0



In FY2025, there were

ZERO (0)

confirmed case of incidents relating to anti-corruption

Strengthening Ethical and Transparent Leadership

ECONOMIC PERFORMANCE AND DEVELOPMENT

[GRI 3-3, 201-1]

Why it Matters

Strong economic performance underpins the Group’s ability to deliver projects, invest in growth opportunities and create long-term value for shareholders and stakeholders. Sustainable financial performance supports capital allocation, business resilience and operational continuity, while enabling the Group to contribute to economic development through employment, local procurement and infrastructure development.

Our Approach and Performance

Our robust financial trajectory serves as the primary catalyst for multi-stakeholder value creation. By maintaining consistent profitability, we translate corporate growth into systemic economic advancement—optimising shareholder returns while scaling our contributions to national revenue and local ecosystems. This financial resilience ensures the continuity of our social investments in non-governmental organisations (“NGOs”) and social enterprises, while fortifying the local supply chain against market volatility. Ultimately, our fiscal strength is the foundation upon which we fulfil our financial obligations and expand our capacity for job creation and entrepreneurial support.

We disclose our economic footprint not merely through statutory profit, but through the distribution of wealth to our stakeholders. This includes payments to employees (*wages and benefits*), payments to providers of capital (*dividends and interest*), and significant contributions to the national economy through taxes and community investments. By maintaining a robust balance sheet, the Group ensures the long-term viability of its anti-corruption programmes and ESG initiatives, linking financial resilience directly to ethical stability.

Indicators	FY2023	FY2024	FY2025
Economic Value Generated (in MYR million)	203.01	221.68	480.80
Economic Value Distributed (in MYR million)	180.93	227.87	63.09
Operating Costs (in MYR million)	157.95	199.69	23.68
Employee Wages and Benefits (in MYR million)	13.61	15.39	19.46
Payments made to Providers of Capital (in MYR million)	5.87	9.51	12.08
Payments to Government (Taxes) (in MYR million)	3.26	3.21	7.57
Community Investments (in MYR million)	0.24	0.08	0.30
Economic Value Retained (in MYR million)	22.08	-6.19	417.71

DATA PRIVACY AND CYBERSECURITY

[GRI 3-3, 418-1, Bursa C8(a)]

Why it Matters

Data privacy and cybersecurity are critical to protecting the Group’s operational integrity, business information and personal data, including employee, customer and stakeholder information managed across office and project-based environments. As the Group increasingly relies on digital tools for workforce management, project execution and corporate functions, robust data protection and cybersecurity practices help safeguard sensitive information, prevent unauthorised access and ensure compliance with applicable data protection and regulatory requirements.

Our Approach and Performance

Kinergy adopts a risk-based approach to data privacy and cybersecurity across its office and project-based operations. The Group manages personal data in accordance with the Personal Data Protection Act 2010 (“PDPA”) and has established internal policies, procedures and access controls to safeguard sensitive business and personal data, including employee information, against unauthorised access, misuse or loss. Data protection considerations are integrated into day-to-day operations, particularly in relation to human resources, finance, project management systems and electronic communications.

During the reporting year, 100% of employees acknowledged the Employee Personal Data Protection Policy, reinforcing awareness of individual responsibilities in handling personal data. To further strengthen cybersecurity awareness, the Group also provided internal memo communications on scam and fraud avoidance, focusing on phishing risks, suspicious communications and safe digital practices.

The Group monitors cybersecurity risks and system vulnerabilities on an ongoing basis and takes corrective actions where necessary to minimise the risk of data breaches and operational disruptions. During the reporting period, there were no substantiated complaints concerning breaches of customer privacy and losses of customer data reported. The Group remains committed to continuously enhancing its data protection and cybersecurity practices in line with regulatory requirements and evolving cyber threats and target to continuously achieve zero (0) substantiated complaints concerning breaches of customer privacy and losses of customer data reported.



In FY2025, there were

ZERO (0)

substantiated complaints concerning breaches of customer privacy and losses of customer data reported



More information of our Personal Data Protection Policy can be found here
<https://cdn.kinergyadvancement.com/xfTzR3178.pdf>



ACCELERATING DECARBONISATION AND ENERGY TRANSITION



Relevant UN SDGs



Material Matters

Pages 41 to 48

Climate Action

Pages 49 to 53

Materials and Waste Management

Page 54

Responsible Water Management

Page 55

Biodiversity

Key Highlights

66,614 tCO₂e
emissions avoided through our
SES projects in FY2025

146
trees planted

Accelerating Decarbonisation and Energy Transition

CLIMATE ACTION

[GRI 3-3, 302-1, 305-1, 305-2, 305-3, 305-4, 305-7, Bursa C4(a), C11(a), C11(b), C11(c)]

Why it Matters

The Group recognises climate change is the defining challenge of our era and a core determinant of our long-term value creation. In January 2025, our strategic evolution culminated in a landmark sector reclassification to Renewable Energy on Bursa Malaysia, reflecting our successful transformation into a full-cycle IPP.

In response, climate-related considerations are progressively integrated into the Group's sustainability and risk management approach, in line with regulatory expectations and evolving best practices. We progressively incorporate climate metrics into our decision-making processes, ensuring our long-term value creation is predicated on rigorous scenario analysis and the proactive mitigation of transition and physical risks, keeping the Group at the forefront of global best practices in corporate sustainability.

Our Approach and Performance

Governance in Climate-Related Risk Management

Board of Directors

Strategic Direction and Oversight

Oversight of the Group's climate-related strategy, including approval of strategic priorities, transition pathways, and key climate-related targets. Climate considerations are incorporated into discussions on long-term business strategy, capital allocation and portfolio resilience.

Risk Appetite and Governance Framework

Oversee the integration of climate-related risks into the Group's ERM framework and sets the Group's risk appetite in relation to climate transition and physical risks.

Performance and Target Oversight

Monitor progress against climate-related targets including GHG emissions performance and transition milestones, and reviews Management updates on performance and outcomes.

Disclosure and Stakeholder Oversight

Oversee the integrity and transparency of climate-related disclosures to stakeholders.

Capability and Governance Effectiveness

Ensure the Board has access to appropriate climate-related knowledge and expertise to support effective oversight.

Accelerating Decarbonisation and Energy Transition



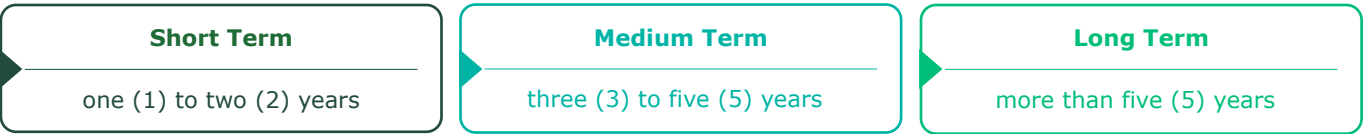
Further information about our Sustainability Governance Structure is detailed on pages 18 to 19 of this Report.

Climate Strategy: Transition Resilience through Ownership

As a “One-Stop Energy and Engineering Solutions Provider,” our business is uniquely positioned to capture climate opportunities while being exposed to transition risks. We recognise that evolving climate policies, market expectations, technology developments and physical climate impacts may influence energy demand patterns, asset performance and long-term value creation.

Kinergy’s IPP model serves as our primary strategy for climate resilience. Our natural gas IPP assets, including our strategic partnership in the 72.0 MW power plant awarded in 2023, and our latest project awarded to re-power a 650.0 MW power plant are critical components of supporting a progressive and ‘Orderly Transition’ strategy. While our solar and hydropower assets provide zero-emissions, our gas IPP provides the essential baseload stability required to manage the intermittency of renewables. This dual-track approach aligns Kinergy with the NETR, which identifies natural gas as a key enabler for Malaysia’s shift from coal-dependence towards a 70% renewable energy capacity mix by 2050.

To ensure a structured evaluation, we define time horizons as follows:-



Kinergy’s Climate-Related Risk Management Process

At this stage of the Group’s climate reporting maturity, the Group has not conducted a quantitative climate scenario analysis as contemplated under IFRS S2. Climate-related risks and opportunities are currently assessed on a qualitative basis, informed by:-

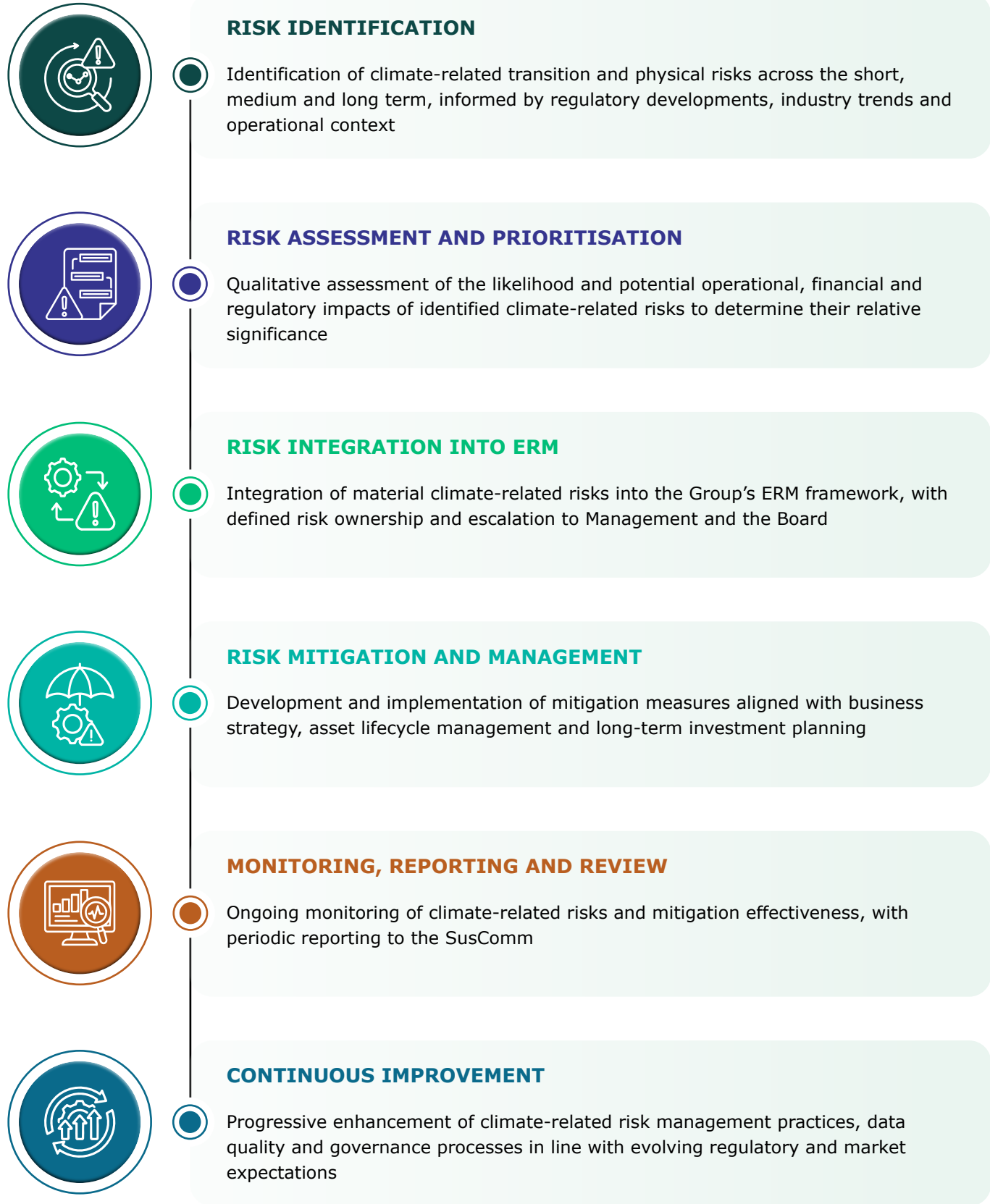
- Recognised external climate reference (including Intergovernmental Panel on Climate Change (IPCC) Shared Socioeconomic Pathways (SSP)
- Sector-specific transition trends relevant to the energy industry
- Regulatory developments, market expectations, and financing considerations
- The contractual and operational characteristics of the Group’s asset portfolio

The Group’s assessment of climate-related transition risk is further supported by the long-term contractual nature of its power generation assets, with PPAs ranging from 11 to 25 years, providing revenue certainty and demand visibility over the economic life of the assets. This structure mitigates exposure to short-term transition volatility and reduces the likelihood of stranded assets during the transition to a lower-carbon energy system.

The Group intends to progressively enhance its climate risk assessment approach, including consideration of more structured scenario-based analysis over time, as internal data availability, capabilities and regulatory expectations continue to evolve.

The Group integrates climate-related risks into its enterprise risk management framework through a structured process encompassing risk identification, assessment, mitigation, monitoring and continuous improvement, in line with IFRS S2 and Bursa Malaysia Sustainability Reporting requirements.

Accelerating Decarbonisation and Energy Transition



Climate-Related Risks and Opportunities

The Group identifies and assesses climate-related risks and opportunities across its operations and investment activities, with a focus on both physical risks and transition risks relevant to our operations. Physical risks may arise from acute or chronic climate-related events that could affect operational continuity, asset performance or supply chain reliability. Transition risks include changes in energy policies and regulations, shifts in market demand towards lower-emissions energy sources, technological advancements, and evolving stakeholder and investor expectations. These risks are assessed and managed through the Group's ERM framework, with oversight by the Board and SusComm.

The table below present the Group's identified climate-related risks:-

Type of Risks		Description of Risk Impacts	Risk Horizon
Physical Risks	Acute	Potential damages and liabilities on ongoing projects and business operations	Short Term
		Supply chain disruptions due to climate change impacts	
		Workforce travel disruptions due to climate-related extreme weather events such as flash floods and heatwaves	
		Damage of materials, items or equipment during transportation due to sudden climate-related disaster	
Transition Risks	Chronic	Rise in vector-borne diseases which may lead to potential health crisis and disruptions in workforce productivity and operations	Long Term
		Changes in availability and accessibility of natural resources due to climate-impacted scarcity issues potentially affecting project and business performance	
		Increased compliance costs and capital expenditure to meet evolving environmental and energy regulations, potentially affecting project economics and returns	Short Term
		Delays in regulatory approvals may extend project timelines, impact commissioning schedules and defer revenue recognition	
Transition Risks	Policy and Legal Risk: Government and Industry Regulations	Non-compliance or delayed adaptation could expose the Group to penalties, restrictions on operations or reputational risks, affecting long-term asset viability	Long Term
	Technology Risk: Adoption of New Energy-Efficient Solutions	Higher upfront capital investment and integration costs associated with adoption lower-emissions or energy-efficient technologies	Short Term
		Transitional operational inefficiencies or disruptions during technology upgrades may affect productivity and short-term operating margins	Medium Term
		Failure to adopt appropriate technologies in a timely manner may reduce asset competitiveness and long-term operating efficiency	Long Term
Transition Risks	Market Risk: Access to Financing	High cost of capital or more restrictive financing terms as lenders and investors incorporate climate-related considerations into credit and investment decisions	Medium Term
		Increased disclosure, reporting and compliance costs to meet sustainability-linked financing requirements	Medium Term
		Potential constraints on funding availability for projects that do not meet evolving ESG or climate-related financing criteria	Long Term

Accelerating Decarbonisation and Energy Transition

The Group continues to expand its SES business segment in response to growing demand for cleaner and renewable energy. In addition, anticipated developments such as the introduction of carbon pricing mechanisms are expected to increase market demand for lower-carbon and energy-efficient solutions, creating new commercial opportunities for the Group. Climate-related opportunities are prioritised based on their expected time horizon, market readiness, regulatory visibility and capital requirements. This approach supports informed decision-making and enables the Group to balance near-term operational improvements with medium- and long-term strategic growth opportunities.

The table below present the Group's identified climate-related opportunities:-

Type of Opportunities	Business Value	Time Horizon
Efficiency, readiness and immediate market demand	Resource and energy efficiency improvements	Short Term
	Increased investor and financier interest in lower-carbon activities	
	Regulatory and market readiness for carbon-related policies	
Portfolio diversification and revenue growth	Expansion of SES business segment	Medium Term
	Growing demand for cleaner energy solutions	
	Partnerships and strategic collaborations	
Strategic resilience and competitive positioning	Participation in a lower-carbon energy system	Long Term
	Enhanced business resilience to climate and policy changes	
	Innovation and emerging energy technologies	

These opportunities are considered as part of the Group's strategic planning and capital allocation processes to support sustainable growth and long-term value creation.

Energy Consumption and Emissions Management Performance

The Group monitors energy consumption and GHG emissions across its operations in line with the GHG Protocol. Our three (3)-year performance data are as follows:-

Indicators	FY2023	FY2024	FY2025
Scope 1 Emissions (tCO ₂ e) ¹	70.39	62.73	92.24
Scope 2 Emissions (tCO ₂ e) ²	541.67	519.00	1,007.46
Scope 3 Emissions (tCO ₂ e)	151.12	228.93	294.22
(i) Category 6: Business Travel ³	19.12	60.35	77.07
(ii) Category 7: Employee Commuting ⁴	132.00	168.58	217.15

¹Scope 1 emissions data comprise emissions from the use of Group-owned vehicles and assumptions of assumed annual refrigerant leakage rates.

²Scope 2 emissions covers electricity consumption from our HQ as well as our project sites for both Engineering and SES segment.

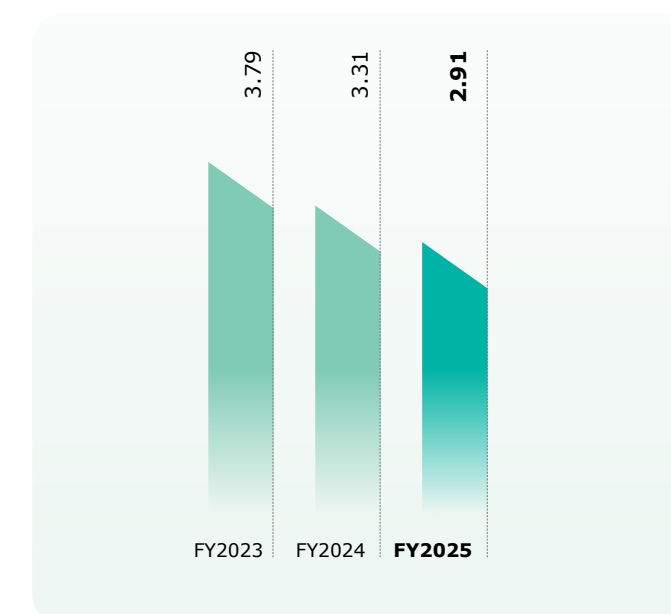
³Business travel data covers land and air travel emissions, where information provided utilised data assumptions and emission factors from UK Government GHG Conversion Factors for Company Reporting.

⁴FY2023 and FY2024 employee commuting data have been restated to ensure consistency and comparability with the current reporting methodology.

GHG EMISSION INTENSITY (tCO₂e/MWh)



GHG EMISSION INTENSITY (tCO₂e/MYR million revenue)



Indicator	FY2023	FY2024	FY2025
Total Electricity Generated Across Our Active Projects (kWh)	86,083,760	94,287,827	86,826,699
(i) Solar PV System	8,824,701	11,569,480	11,183,862
(ii) Hydropower	55,864,066	60,436,761	51,263,907
(iii) Biogas	6,720,346	7,854,375	9,321,880
(iv) Waste Heat Recovery	14,674,647	14,472,211	15,057,050

Accelerating Decarbonisation and Energy Transition

Indicator	FY2023	FY2024	FY2025
Total Energy Consumption¹ (kWh)	709,895	678,851	1,315,704
(i) HQ	102,912	111,816	113,935
(ii) Projects ²	606,983	567,035	1,201,769

¹Energy consumption data from projects comprises of a combination of project site offices data, actual project site data and estimation of energy consumption from auxiliary usage. Auxiliary electricity consumption at the Group's solar PV assets relates primarily to plant monitoring, control systems, and ancillary equipment. Where separate metering is unavailable, auxiliary load is estimated based on engineering benchmarks as a percentage of gross electricity generation. The Group has applied a conservative assumption of 1% in line with industry practice. Electricity consumed is predominantly supplied by on-site solar generation.

²Increase in energy consumption for data is due to increase data coverage across our project sites as well as increased project site offices established.

The Group recognises that energy and emissions management is an evolving journey. Improvements to data accuracy, coverage and target-setting will be progressively implemented in line with business growth, regulatory developments and stakeholder expectations.

Internal Energy Efficiency and Awareness Initiatives

In parallel with formal metrics tracking, the Group promotes responsible energy use through internal initiatives aimed at reducing avoidable consumption and fostering employee awareness. These include:-

- (i) Encouraging the switching off of electrical appliances and equipment during non-use hours
- (ii) Implementing "lights-off" practices during breaks and outside normal office hours
- (iii) Air-conditioning temperature at 23-24°C for optimal comfort
- (iv) Ongoing internal reminders and awareness efforts to reinforce energy-efficient workplace behaviours

These initiatives support incremental energy savings and contribute to a culture of shared responsibility for emissions reduction.



MATERIALS AND WASTE MANAGEMENT

[GRI 3-3, 301-1, 306-1, 306-2, 306-3, 306-4, 306-5]

Why it Matters

Effective materials and waste management is essential to operational efficiency, cost control and environmental stewardship. For the Group, responsible use of materials and proper waste handling help minimise environmental impacts, reduce disposal costs and ensure compliance with applicable environmental regulations across project sites and office operations.

Our Approach and Performance

As the Group continues to undertake energy-related projects, managing project use materials, operational waste and general office waste responsibly also contributes to broader sustainability goals, including emissions reduction, resource conservation and alignment with stakeholder expectations.

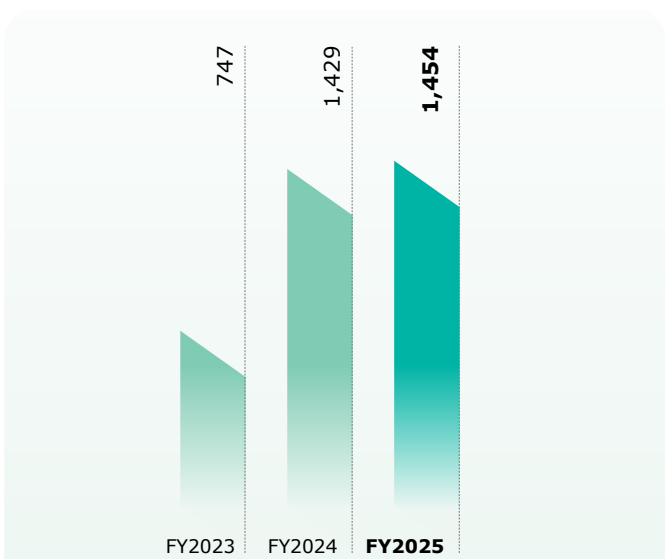
Materials

For corporate and office operations, paper consumption represents the primary material used by the Group. Paper usage is managed through administrative controls and supported by the gradual adoption of digital processes to minimise unnecessary consumption.

Material disclosure currently focuses on key materials that are consistently used, centrally managed, and relevant to the Group's operational footprint. Project-specific construction and engineering materials, which are largely driven by customer specifications and contractual requirements, are excluded at this stage as their quantities vary significantly by project and do not reflect ongoing operational consumption.

The Group will continue to review and enhance its materials data coverage and tracking methodologies as part of its continuous improvement efforts. The following table refers to the Group's three (3)-year data on our key materials used across our operations.

PAPER CONSUMPTION (kg)



*FY2023 and FY2024 data have been restated.

Accelerating Decarbonisation and Energy Transition

Waste Management

The Group manages waste generated from its operations in accordance with applicable environmental regulations and its ISO 14001 Environmental Management System (“EMS”). Waste is classified into hazardous and non-hazardous categories to ensure appropriate handling, storage and disposal.

 3Rs (Reduce, Reuse, Recycle) Strategy	- Adoption of a 3R approach to minimise waste generation and improve resource efficiency in our office and across our projects - Where practicable, materials and equipment are reused to extend their lifecycle, particularly for project and maintenance activities, provided safety and quality requirements are met
 General Waste Management	- General waste is collected and disposed of by appointed service providers in a safe and responsible manner - Covers non-hazardous office-related waste, food and pantry waste and other domestic-type waste generated from corporate and support operations
 Scheduled Waste Management	- Scheduled waste is managed in accordance with applicable environmental regulations - Such waste is properly identified, labelled, stored and disposed of through licensed waste contractors to ensure safe handling and regulatory compliance
 Project-Related Waste Management	- Project-related waste arising from engineering and site activities, including construction and installation works, is managed through site-specific controls - Waste is segregated at source where practicable and disposed of in accordance with project requirements and regulatory standards - Designated waste disposal containers are prepared by the main contractor
 Recycled Waste Management	- The Group encourages recycling of suitable non-hazardous materials, such as paper and packaging, particularly within office operations - Recycling initiatives are implemented where facilities and infrastructure are available before they are sent to the recycling centre on a bi-weekly basis
 Chemical Waste Management	- Chemical waste, including regulated substances used for operational or maintenance purposes, is handled with appropriate safety controls - Storage, handling and disposal are conducted in accordance with safety data sheets, regulatory requirements and approved waste management procedures
 Waste Tracking and Monitoring	- In this reporting year, we have improved general waste tracking by weighing data from previous year estimation methods - Review of waste handling and disposal practices as part of the ISO 14001 EMS requirements

As a Group, Kinergy generated 10.30 metric tonnes of waste in FY2025, of which 6.73 metric tonnes have been directed to disposal. Non-hazardous waste generation and management are currently monitored and tracked at the Group’s HQ, serving as a baseline for the progressive expansion of waste data collection and management practices across our project sites, where applicable. Recycling rate at our HQ improved from approximately 10% in FY2024 to 21% in FY2025, demonstrating progress despite higher total waste volumes.

Indicators	FY2023	FY2024	FY2025
Waste Generated (metric tonnes) ¹	1.14	4.26	10.30
Waste Directed to Disposal (metric tonnes) ²	0.26	3.82	6.73
Waste Diverted from Disposal (metric tonnes) ³	0.68	0.43	2.14

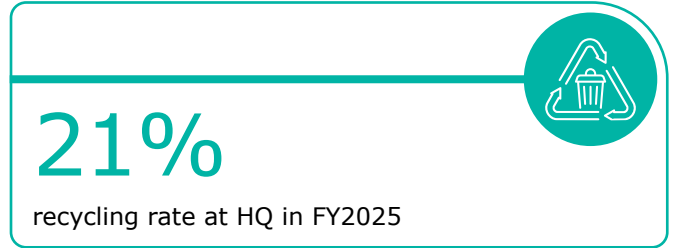
¹ Total waste generated covers both hazardous waste and non-hazardous office-related waste, food and pantry waste and other domestic-type waste generated from corporate and support operations.

² Waste directed to disposal refers to waste disposed to landfill and registered licensed disposal contractors identified by the DOE.

³ Refers to total recyclable waste generated from Kinergy’s HQ, including paper, plastics and aluminium cans, steel/mix.

In FY2025, the Group generated a total of 6.77 metric tonnes of hazardous waste, primarily arising from Engineering projects and SES projects, while hazardous waste generation at HQ remained minimal. At project sites, scheduled waste is generated primarily from engineering, installation and maintenance activities. Common scheduled waste streams include used oil, rags, contaminated containers and other regulated materials arising from site operations. Where waste disposal is managed under the main contractor’s eSWIS registration, the Group maintains oversight through contractual requirements, site supervision and verification of relevant waste transfer documentation. This ensures that all scheduled waste generated from the Group’s project activities is treated and disposed of at authorised facilities.

At the Group’s HQ, scheduled waste primarily comprises electronic waste (e-waste) such as obsolete IT equipment, as well as discarded printer ink cartridges and toner. These waste streams arise from routine office operations, including IT equipment upgrades, maintenance activities and administrative functions. Scheduled waste generated at the HQ is segregated at source and temporarily stored in designated areas prior to collection. Disposal is carried out exclusively by DOE-licensed scheduled waste contractors in accordance with the Environmental Quality (Scheduled Wastes) Regulations 2005. E-waste and used ink cartridges and toner are channelled to authorised recovery or treatment facilities to minimise environmental impact and ensure regulatory compliance.



Accelerating Decarbonisation and Energy Transition

		FY2023			FY2024			FY2025		
		HQ	Engineering Projects	SES Projects	HQ	Engineering Projects	SES Projects	HQ	Engineering Projects	SES Projects
Total Hazardous Waste Generated (metric tonnes)			0.462			2.259			6.773	
(i)	SW110 E-waste	0.020	N/A	N/A	0.007	N/A	N/A	0.084	N/A	0.300
(ii)	SW418 Discarded Inks	0.005	N/A	N/A	0.004	N/A	N/A	0.007	N/A	N/A
(iii)	Electronic Recyclable Items	N/A	N/A	N/A	N/A	N/A	N/A	0.245	N/A	N/A
(iv)	SW409 Contaminated Container/ Contaminated Cartridge and Toner*	0.010	0.017	N/A	N/A	0.060	0.261	0.003	0.056	0.384
(v)	SW410 Contaminated Rags	N/A	N/A	N/A	N/A	N/A	0.006	N/A	0.001	0.010
(vi)	SW305 Spent Lubricating Oil	N/A	N/A	N/A	N/A	N/A	1.705	N/A	N/A	4.562
(vii)	SW408 Contaminated Soil	N/A	N/A	N/A	N/A	N/A	0.002	N/A	N/A	0.100
(viii)	SW429 Discarded Chemicals	N/A	N/A	0.410	N/A	N/A	0.214	N/A	N/A	N/A
(ix)	SW311 Waste Gas Oil	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.593
(x)	SW327 Waste Thermal Oil	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.431

Note: N/A refers to no hazardous waste generated.

* FY2025 HQ SW409 waste refers to Contaminated Cartridge and Toner, while other location data reported refers to Contaminated Container.

In FY2025, the Group generated a total of 3.53 metric tonnes of non-hazardous waste, representing an increase compared to FY2024 and FY2023. This increase corresponds with higher office occupancy, increased corporate activities, and improved waste identification and tracking at the Group's HQ, where non-hazardous waste monitoring is currently focused. The Group's non-hazardous waste performance demonstrates steady progress in waste segregation and recycling, supported by employee engagement initiatives and structured waste monitoring at HQ. These efforts have contributed to higher waste diversion rates and provide a foundation for further strengthening waste reduction and recycling practices across the Group's operations.

Indicator	FY2023	FY2024	FY2025
Total Non-Hazardous Waste Generated (metric tonnes)	0.67	2.00	3.53
(i) General waste ¹	N/A	1.57	1.63
(ii) Paper ²	0.62	0.36	1.68
(iii) Plastic and Aluminium ²	0.05	0.05	0.07
(iv) Steel/Mix ²	0.00	0.02	0.15

¹Tracking and monitoring of actual general waste generated data only begun in FY2025. FY2024 data is based on estimates only.

²Recyclable waste covers waste generated from Kinergy's HQ only.

Looking ahead, Kinergy will focus on developing comprehensive waste management strategies across all business units to ensure a consistent and unified approach to waste reduction. The Group also aims to collaborate with specialised recycling and waste recovery vendors to enhance landfill diversion rates and improve overall recycling efficiency.

Environmental-Related Fines and Penalties

In FY2025, the Group maintained its track record of zero (0) environmental-related fines and penalties. This performance reflects the effectiveness of our environmental management practices, which are guided by our ISO 14001 EMS and support ongoing compliance with applicable environmental regulations.

Indicators	FY2023	FY2024	FY2025
Number of Environmental-Related Fines or Penalties	0	0	0
Total Cost of Environmental-Related Fines (MYR)	0	0	0

Moving forward, we continue to maintain our target to achieve zero (0) fines or penalties from relevant regulatory authorities and zero (0) major non-conformance report cases annually through robust compliance and monitoring controls.

Accelerating Decarbonisation and Energy Transition

RESPONSIBLE WATER MANAGEMENT

[GRI 3-3, 303-3, 303-4, 303-5, Bursa C9(a)]

Why it Matters

Responsible water management helps conserve finite water resources, minimise operational risks, and ensure compliance with environmental regulations. The Group recognises water as a critical natural resource and manages water use responsibly to support long-term water security.

Our Approach and Performance

The Group recognises water as a shared and finite resource essential to both the environment and our operations. In line with our commitment to sustainable environmental management as stipulated under our Group's Environmental Policy, we are dedicated to:-

- **Optimising Water Use** – We implement measures to reduce water consumption through reuse, recycling, and the adoption of efficient technologies across our operations.
- **Preventing Water Contamination** – We maintain stringent wastewater management practices and discharge controls to minimise environmental impact and protect local ecosystems.
- **Ensuring Water Quality Compliance** – We continuously monitor and manage water quality to meet or exceed regulatory and environmental standards, ensuring responsible stewardship of this vital resource.

Through these commitments, the Group seeks to integrate sustainable water management into our operational practices, demonstrate accountability to stakeholders, and support global environmental sustainability objectives.

The Group’s water withdrawal is primarily sourced from municipal water supply for office-based operations. No water is withdrawn directly from surface water, groundwater, seawater, or third-party water reuse systems. Water withdrawal data is derived from utility billing records at the Group’s HQ and serves as the baseline for monitoring consumption trends.

The following refers to municipal water in which we have consumed across our operations from FY2023 to FY2025.

Indicator	FY2023	FY2024	FY2025
Water Consumption (megalitres)	0.74	0.78	2.50

**The increase in water consumption in FY2025 is due to expansion of data coverage for four (4) project site offices and projects.*

Water discharge from the Group’s operations consists mainly of domestic wastewater generated from office facilities. All wastewater is discharged to the municipal sewage system and treated by licensed service providers in accordance with local regulatory requirements. The Group does not directly discharge wastewater into surface water bodies or groundwater.

While water efficiency and monitoring remain a priority, current operations are not exposed to significant regional water scarcity risks. The Group continues to track water use to support long-term sustainability and resilience planning. During the reporting period, the Group focused on maintaining efficient water use through good housekeeping practices, employee awareness, and the prompt rectification of leaks and inefficiencies.

BIODIVERSITY

[GRI 3-3, 101-1, 101-2]

Why it Matters

While the Group’s operations are not considered high-risk for biodiversity impacts, responsible biodiversity management remains important to safeguard local ecosystems, protect land and water resources, and maintain stakeholder trust. Proactive assessment and mitigation of potential impacts demonstrate our commitment to environmental stewardship and sustainable operations.

Our Approach and Performance

At present, none of the Group’s active projects fall under the scope of the Environmental Quality (Prescribed Activities) (Environmental Impact Assessment (“EIA”)) Order 2015 and, therefore, are not required to undergo a formal EIA. Nevertheless, the Group continues to apply environmental monitoring and management practices across all operations to ensure responsible and sustainable project execution.

PTIME Project – On-Site Vegetation Initiative

As part of the PTIME Project, the Group has implemented a vegetation programme in collaboration with local stakeholders in this reporting year, where approximately **146 trees** have been planted within our site area with the following objectives:-

1. Enhance site aesthetics and environmental value: Creating a greener environment to improve landscape quality and overall environmental benefits.

2. Strengthen soil stability: Reducing the risk of landslides and erosion in areas prone to soil instability.

3. Support long-term soil resilience: Establishing deeper root systems that improve soil structure and stability over time.

This initiative demonstrates the Group’s commitment to integrating sustainable environmental practices into operational site management, even in areas not classified as high-risk for biodiversity.



We will continue to uphold our Group's Environmental Policy and ongoing environmental monitoring initiatives, while fostering strong partnerships with local communities through outreach programmes. At the same time, we will continue to promote the importance of biodiversity preservation, encouraging individuals to actively contribute to a sustainable and resilient future.

 More information of our Environmental Policy can be accessible on our website or here <https://cdn.kinergyadvancement.com/c1GCf2992.pdf>



FOSTERING WORKFORCE AND COMMUNITY ENGAGEMENT



Relevant UN SDGs



Material Matters

Pages 57 to 63

Occupational Health and Safety Standards and Practices

Pages 64

Service Quality and Customer Relationship

Pages 65 to 71

Labour Practices and Standards

Page 72

Responsible Supply Chain

Pages 73 to 75

Promoting Diversity and Inclusion

Pages 76 to 77

Local Communities

Key Highlights

ZERO (0)

case of fatalities and LTIR

Average

9.79 HOURS

of training per employee

99.19%

local procurement spend

37.50%

women representation on Board

MYR296,131.66

contributed towards community development and welfare initiatives, impacting more than **2,500** individuals across the communities in which we operate

Fostering Workforce and Community Engagement

OCCUPATIONAL HEALTH AND SAFETY STANDARDS AND PRACTICES

[GRI 2-27, 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-8, 403-9, Bursa C5(a), 5(b), 5(c)]

Why it Matters

Occupational Safety and Health ("OSH") is fundamental to Kinergy's operations, given the nature of our engineering and project-based activities. Ensuring a safe and healthy workplace protects our employees, contractors and business partners, while minimising incidents that could disrupt operations or impact project delivery.

Effective OSH management supports regulatory compliance, reduces operational and legal risks, and reinforces stakeholder confidence in our safety performance. Kinergy regards OSH as a core element of good governance and sustainable value creation, underpinning workforce wellbeing, productivity and long-term business resilience.

Our Approach and Performance

Policy to Practice: Kinergy's OSH Governance Framework

Safety and health considerations are embedded into Kinergy's leadership and decision-making processes. The Board sets the tone at the top by endorsing the Group's Workplace Environment, Occupational Safety and Health ("WOSH") Policy and expects Management to uphold high safety standards across all operations and project sites.

Kinergy's approach to OSH is guided by our WOSH Policy, which sets out the principles, roles and responsibilities for managing occupational safety and health across the Group. This policy applies to all contractors, subcontractors, consultants and other external stakeholders engaged in activities at Kinergy's workplaces or project sites, who are required to comply with the relevant workplace environment, occupational safety and health requirements.



More information of our WOSH policy can be found on our website or here at <https://cdn.kinergyadvancement.com/VFLwb2999.pdf>, which is also available in Bahasa Malaysia to ensure accessibility and understanding for the workforce.

Kinergy maintains safety and health management systems across its operations that are aligned with ISO 45001 principles, recognised international, national and industry-specific standards and guidelines. These systems are implemented in accordance with applicable legal requirements and recognised risk management practices. The OSH management system applies to all employees, activities and workplaces within the Group's operations and is designed to drive continual improvement in overall OSH performance.

1

POLICY

- Management-approved WOSH Policy
- Commitment to legal compliance, risk prevention and continual improvement
- Clear expectations for employees, contractors and external parties

2

MANAGEMENT SYSTEM/ MANUAL

- Roles, responsibilities and accountability (Management, OSH Coordinator, Site Safety Supervisor, ESH Committee)
- Hazard Identification, Risk Assessment and Risk Control ("HIRARC") framework
- Compliance with Department of Occupational Safety and Health ("DOSH") guidelines and applicable OSH legislation
- Minimum mandatory requirements applicable across all operations and project sites

3

PROCEDURES AND WORK INSTRUCTIONS

- Safe work procedures and method statements
- Site-specific risk assessments and control measures
- Permit-to-Work systems and emergency response procedures
- Contractor safety requirements and site induction processes

4

SUPPORTING DOCUMENTS

- Forms, checklists and inspection templates
- Training records, toolbox meeting materials and incident reporting forms
- Monitoring, audit and corrective action tracking tools
- Documentation supporting regulatory compliance and reporting

Fostering Workforce and Community Engagement

We comply fully with all applicable OSH regulations across our operations, which require employers, employees and stakeholders to uphold safe working conditions and share responsibility for workplace wellbeing. The following outlines the key OSH-related standards and frameworks which the Group complies with, including but are not limited to:-

- Occupational Safety and Health Act 1994
- Environmental Quality Act 1974
- Malaysian Construction Industry Development Board Act 1994
- Fire Services Act 1988
- Electrical Supply Act 1990
- Industry Code of Practice for Safe Working in a Confined Space 2010
- Occupational Health and Safety Management Systems - Requirements with Guidance for Use (ISO 45001:2018)
- Environmental Management Systems - Requirements with Guidance for Use (ISO 14001:2015)
- Industry Code of Practice on Indoor Air Quality 2010
- Uniform Building By-Laws 1984
- Guidelines on Ergonomics Risk Assessment at Workplace 2017
- Guidelines for Hazard Identification, Risk Assessment and Risk Control 2008

We continually strengthen our processes in line with recognised global standards and best practices to enable a safe, responsible and resilient operating environment. By embedding health and safety considerations into how we plan, execute and review our work, we support high-quality service delivery while safeguarding the physical and psychological well-being of our employees and business partners.

Environmental, Safety and Health Committee and Meetings

Kinergy has established an Environmental, Safety and Health (“ESH”) Committee to support effective governance, oversight and implementation of environmental, safety and occupational health matters across the Group. The ESH Committee provides a structured platform for Management and employee representatives to engage in OSH-related risks, performance and continuous improvement initiatives.

The ESH Committee’s key responsibilities include, but are not limited to the following:-

- Monitor compliance with applicable environmental, safety and health laws, regulations and standards, including requirements issued by DOSH
- Review occupational safety and health performance, including incidents, near misses, corrective actions and preventive measures
- Oversee the implementation and effectiveness of the Group’s safety and health management system, policies and procedures
- Facilitate communication and consultation between management and employees on ESH matters
- Recommend improvements to enhance workplace safety, health and environmental performance

ESH Committee meetings are conducted on a quarterly basis, chaired by Kinergy’s Technical Audit and Engineering Compliance Director and attended by nominated Committee Management and site staff representatives as members, in accordance with internal governance requirements and regulatory expectations. During these meetings, key ESH matters such as hazard identification and risk assessments, incident investigations, training programmes and regulatory updates are reviewed and documented. Outcomes and action items from the meetings are tracked to ensure timely implementation.

Our Safety Champions

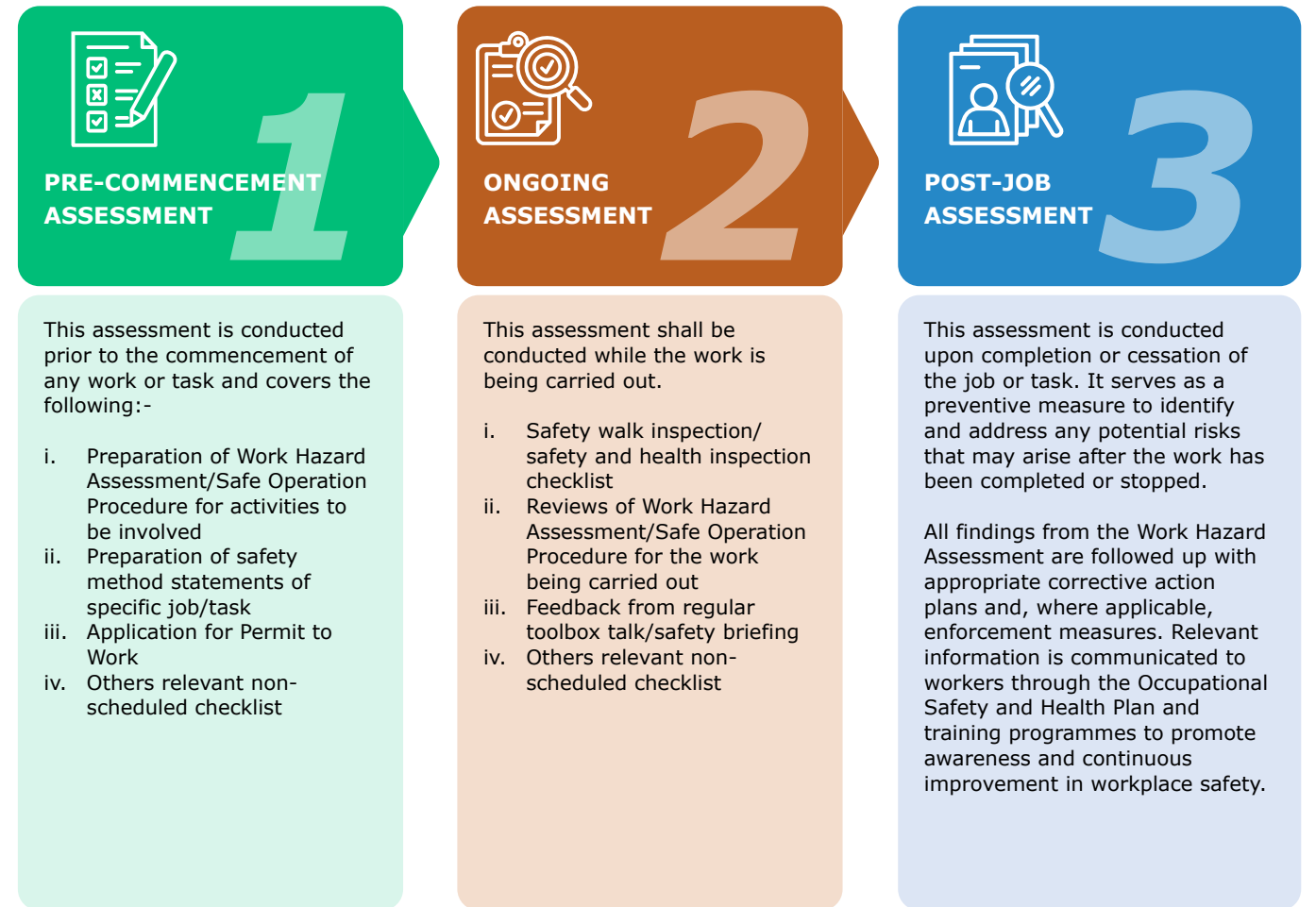
In line with local regulatory requirements, Kinergy appoints OSH Coordinators, Site Safety Supervisors and Safety and Health Officers to support effective OSH oversight and implementation.

OSH coordinators and safety personnel play a vital role in implementing our OSH governance framework and ensuring alignment with regulatory obligations and ISO 45001 safety management principles. Their work includes site-level hazard identification, risk assessments, incident investigation, contractor management, emergency response planning, and communication of safety procedures across operational teams.

Hazard Identification, Risk Identification and Risk Control

We systematically identify work-related hazards, assess occupational health and safety risks, and implement appropriate controls to eliminate hazards or mitigate risks through our HIRARC procedure. The HIRARC procedure is developed in accordance with guidelines issued by DOSH and forms the foundation of our safety management framework.

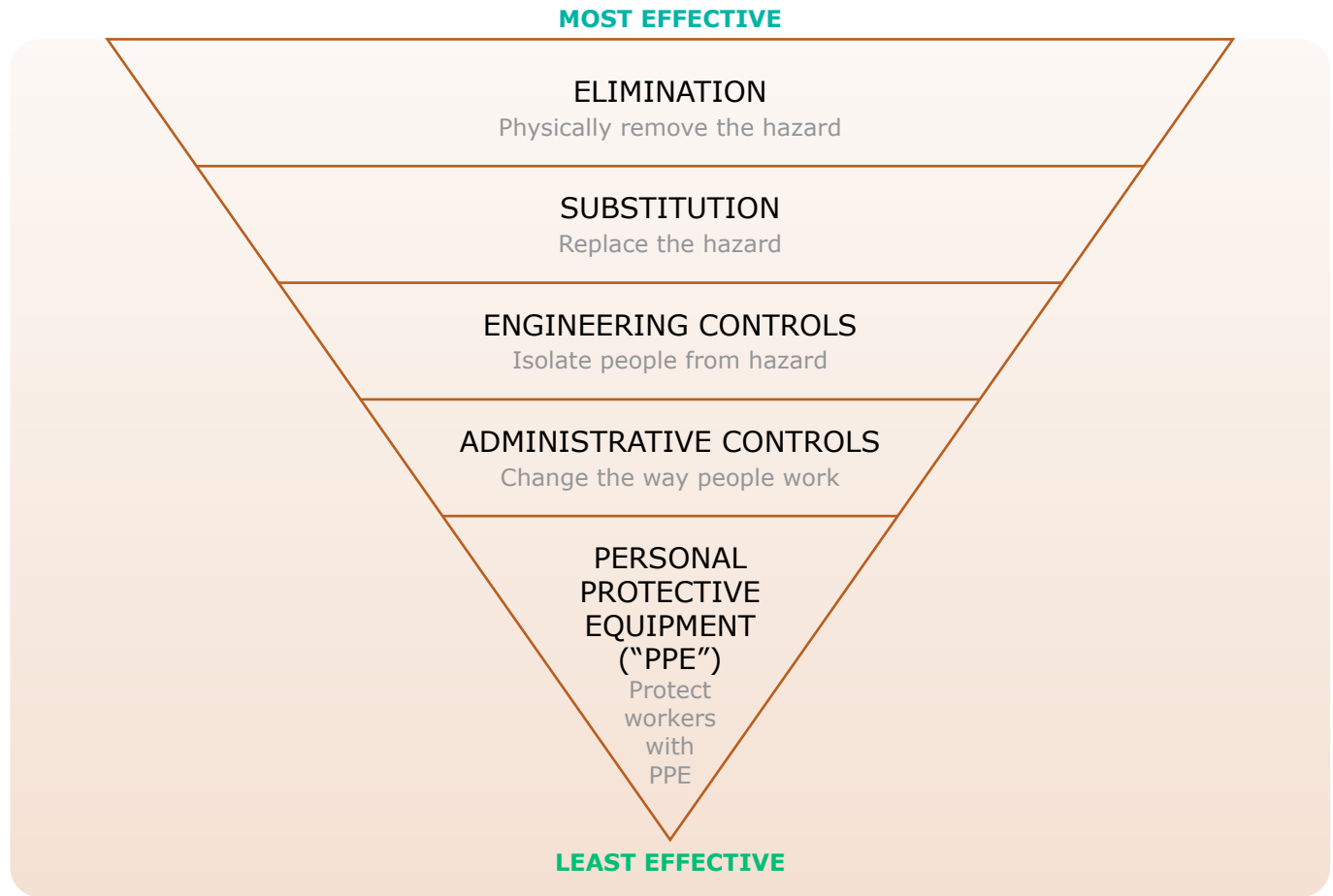
HIRARC assessments are conducted prior to the commencement of all projects and maintenance works. Regular HIRARC training is provided to ensure consistent understanding and effective implementation of the procedure across our operations.



Fostering Workforce and Community Engagement

Hierarchy of Controls

In addition, specific risk assessments are carried out in FY2025 to evaluate exposure to workplace hazards and work conditions, including:-



Risk Assessment	Description
Chemical Health Risk Assessment	The assessment involves identifying chemical hazards associated with the use, handling, storage, or transportation of chemicals in the workplace, in compliance with the Occupational Safety and Health (Use and Standard of Exposure to Chemicals Hazardous to Health) Regulations 2000. It also recommends appropriate controls to reduce exposure and minimise harm to our workers on site.
Noise Risk Assessment	Audiometric testing is conducted to assess the hearing ability of employees across specified frequencies enabling the evaluation of the effectiveness of existing noise control measures in preventing occupational hearing loss in line with Occupational Safety and Health (Noise Exposure) Regulation 2019 and Audiometric Testing Programme.
Ergonomic Risk Assessment	We conduct Employee Ergonomic and Manual Handling surveys on an annual basis to identify and recognise the ergonomic risks involving manual handling tasks as well as to provide information on how to choose the effective options to reduce the risks as part of the Guidelines on Ergonomics Risk Assessment at Workplace 2017.

To further support a healthy and resilient workforce, we aim to include a psychosocial risk assessment to identify factors that may impact on our employees' mental wellbeing and workplace experience. The assessment will potentially cover key risk drivers such as workload, job control, interpersonal relationships, emotional demands and organisational support.

Emergency Response Procedure

The Group maintains a structured emergency response procedure to safeguard employees, assets, and the environment in the event of emergencies such as fatalities, injuries, evacuation, fires, chemical spills, or theft. Clear roles and responsibilities are defined, emergency communication channels are established, and employees receive regular training and emergency drills. Post-emergency reviews are conducted to evaluate response effectiveness and enhance preparedness.

These plans specify immediate actions, such as the issuance of Stop Work Orders (SWO) for serious incidents involving fatalities, structural collapses, or transmission line accidents, to prevent escalation, avoid additional injuries, and safeguard overall safety.

Emergency responses are carried out in coordination with relevant authorities, including the Royal Malaysian Police (PDRM), Fire and Rescue Department of Malaysia (BOMBA), and ambulance services, as well as DOE and DOSH where required. Clear and effective communication is facilitated through an Emergency Action Flowchart, which begins with the individual reporting the incident and extends to all relevant internal and external stakeholders to ensure timely and coordinated action.

In FY2025, we achieved

ZERO (0)

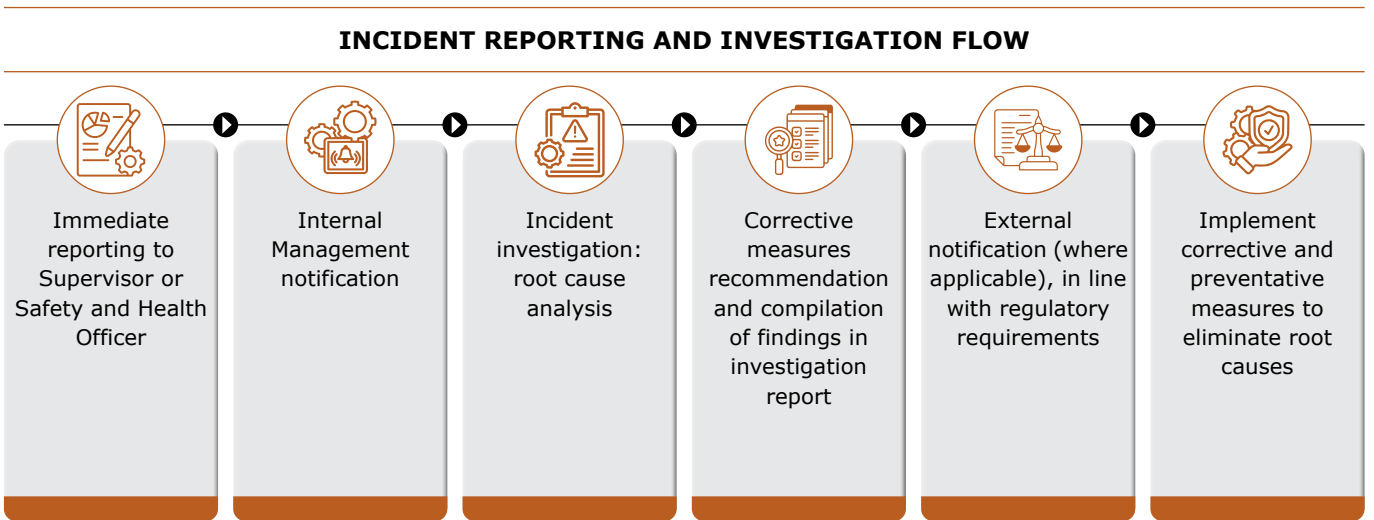
non-compliance related to environmental and social laws and/or regulations in the area of OSH

fatalities and LTIR

Incident/Accident Reporting and Investigation Process

The Group has established a structured accident/incident reporting and investigation process as part of our Emergency Response and Occupational Safety and Health management framework. The process applies to all employees, contractors and worksite personnel and covers accidents, near misses, dangerous occurrences and unsafe conditions. Reporting and notification are carried out in accordance with the Occupational Safety and Health Act 1994 (Act 514) and the Guidelines on Safety and Health Notification of Accident, Dangerous Occurrence, Occupational Poisoning and Occupational Disease (NADOPOD). All incidents are documented using the Group's internal accident and incident reporting system.

The following refers to the Group's incident reporting and investigation flow:-



Fostering Workforce and Community Engagement

Insights from incident investigations are used to strengthen safety controls, improve work practices and enhance safety awareness across the Group.

Indicators		FY2023 ¹	FY2024 ¹	FY2025	
				Employee	Contractor
In FY2025, Number of Hours Worked 2,058,680 hours	Total Number of Hours Worked	2,186,650	1,711,840	641,060	1,417,620
	Fatalities	0	0	0	0
	Fatality Rate	0	0	0	0
	Recordable Work-Related Injury	0	0	0	0
	Lost-time Injury Rate ²	0	0.12	0	0

¹FY2023 and FY2024 data cover both employees and contractors.

²LTIR is based on 200,000 hours worked.

In FY2025, there was zero (0) non-compliance related to environmental and social laws and/or regulations in the area of OSH. Building on this performance, we remain committed to continuous improvements in workplace safety and maintain our targets of zero (0) fatalities and zero (0) LTIR.

ISO Audits

Through an internal audit process, the Group ensures OSH conformance is aligned with ISO 14001 and ISO 45001 standards. This is complemented by annual external audits conducted by third party accredited certification bodies for the Group.

OSH Training and Communication

The Group places emphasis on effective OSH training and communication to ensure that employees and contractors at our HQ and project sites are equipped with the knowledge, awareness and competencies needed to perform their work safely. We utilise multiple communication channels to disseminate safety-related information, including briefings, posters, digital platforms and feedback mechanisms. This ensures visibility of key messages and fosters a workplace environment where employees feel informed and empowered to raise concerns. Our approach focuses on building a safety culture grounded in continuous learning, clear communication and proactive risk prevention.

To support this, we deliver OSH-related training during onboarding to new employees as well as refresher training for all employees to strengthen safety competencies and reinforce compliance with OSH policies and standard operating procedures ("SOPs"). In addition, training and briefing sessions are delivered across operational sites prior to the commencement of work and refreshed at regular intervals throughout the year. Site supervisors and OSH personnel facilitate practical, scenario-based learning supported by toolbox talks and on-the-ground communication.

Continuous achievement
of our targets of

ZERO (0)

fatalities and LTIR

Internal Trainings Conducted Across Project Sites: -

Sub-contractor workers training covers a broad spectrum of safety-critical topics, including hot work permits and controls, PPE compliance, aluminium ladder safety and SOP refresher training, and safe chemical handling practices. Periodic emergency fire drills and evacuation simulations are conducted to build readiness and strengthen response capabilities in the event of an incident. These sessions reinforce good safety behaviours, hazard recognition and safe work procedures at high-risk work areas.



Worker training on the use of safety harness for working at height

Indicator	FY2023	FY2024	FY2025
Number of Employees Trained in Health and Safety Standards*	N/A	59	61

*Figures are reported based on unique individuals trained to avoid double counting across multiple OSH training sessions.

Through these training and communication efforts, we strengthen OSH awareness, reduce incident risks and promote a culture of shared responsibility for safety and health across the organisation.



More information on our OSH-related training courses attended by our workforce in FY2025 can be found on page 79 of this Report.

Fostering Workforce and Community Engagement

SERVICE QUALITY AND CUSTOMER RELATIONSHIP

[GRI 3-3]

Why it Matters

Service quality and strong customer relationships are essential to maintaining trust, ensuring project delivery excellence, and supporting long-term business sustainability. Consistent service standards enhance customer satisfaction, reduce operational and reputational risks, and contribute to repeat business and stable revenue streams.

Open communication and responsive engagement with customers also enable the Group to better understand expectations, address concerns promptly, and continuously improve performance, reinforcing long-term value creation for both customers and the Group.

Our Approach and Performance

During the year, the Group successfully delivered SES and Engineering projects with a strong focus on service quality, safety, and technical excellence. Our project execution framework is guided by structured management systems, including our Integrated Management System (IMS), which encompasses quality, environmental, and safety standards to ensure consistent and reliable delivery.

We maintain close engagement with clients throughout the project lifecycle, from planning to commissioning and defect liability periods, to ensure expectations are clearly understood and met. Timely communication and responsiveness remain central to strengthening long-term client relationships and trust.

All projects were completed in accordance with agreed timelines, with no major quality or safety non-conformance recorded during the financial year. Post-completion monitoring and after-sales support are provided to address any operational issues promptly, reinforcing our commitment to service reliability and customer satisfaction.

Customer Satisfaction Survey

Customer satisfaction is evaluated across the following key service quality categories:-

- | | |
|-----------------------------------|---------------------------|
| • Paperwork and Submissions | • Technical Knowledge |
| • Work Efficiency | • Material Handling |
| • Manpower Arrangement | • Safety and Housekeeping |
| • Workmanship and Quality Control | • Cooperation and Support |
| • Effectiveness of Supervision | |

Achieved

76.75%

in our Customer Satisfaction Survey score



LABOUR PRACTICES AND STANDARDS

[GRI 2-7, 3-3, 401-1, 401-2, 404-1, 404-2, 404-3, 406-1, Bursa C6(a), 6(b), 6(c)]

Why it Matters

Upholding strong labour practices is essential to ensuring fair treatment, protecting human rights, and creating a safe and inclusive workplace. It fosters a skilled, motivated, and engaged workforce, which in turn drives operational excellence, innovation, and long-term business sustainability. By promoting ethical labour standards, the Group reinforces trust with employees, partners, and stakeholders while contributing to broader social and economic development.

Our Approach and Performance

Workplace Ethics and Code of Conduct

The Group recognises employees as its most valuable asset. Our workforce spans diverse functions and expertise, contributing to operational excellence, innovation, and long-term business sustainability.

Our approach to human capital includes promoting a culture of integrity, professionalism, and accountability through our Employee Code of Conduct and Ethics Policy ("Code"), which sets clear expectations for behaviour, compliance with laws and regulations, and adherence to the Group's ethical standards. This Code complements other internal policies, procedures, rules and regulations of the Group, including the Employee Handbook, AB&C Policy, Ethics, Compliance and Whistleblowing Policy, and any other policy implemented by the Management from time to time.

Communication of Employee's Responsibilities

Regular communication and training are conducted to ensure all employees understand their responsibilities under the Employee Code of Conduct. This includes:-

- Mandatory onboarding sessions for new employees that introduce the Code and key ethical practices
- Annual refresher trainings for all employees to reinforce compliance, anti-bribery, and workplace ethics
- Internal communications, such as newsletters, intranet updates, and visual reminders, to highlight ethical practices and real-life examples
- Workshops and briefings led by Management to discuss practical scenarios and encourage employee engagement with the Code

These initiatives ensure that ethical standards are embedded in day-to-day operations and that employees are consistently supported in upholding the Group's values.



More information of our Code can be found here at: <https://cdn.kinergyadvancement.com/D0Fg32990.pdf>

Fostering Workforce and Community Engagement

Nurturing Talent Continuity

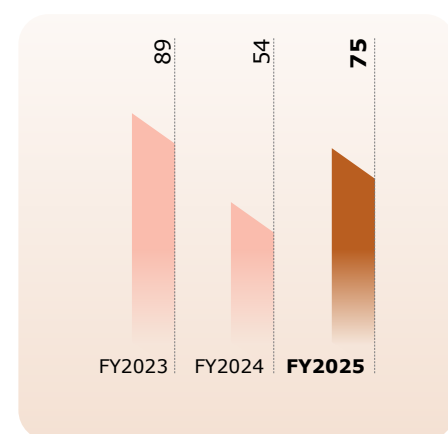
We aim to attract, develop, and retain talent by implementing fair and transparent recruitment practices and monitoring workforce stability through turnover trends.

New Hires and Turnover

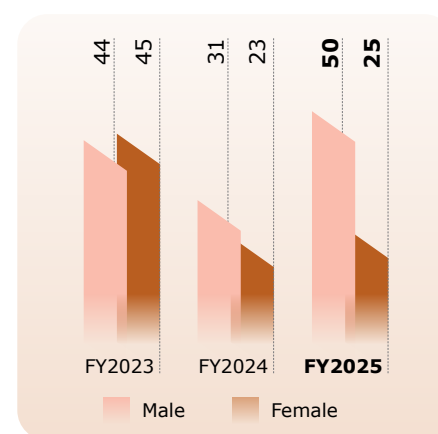
In FY2025, Kinergy welcomed 75 new employees across various functions to support operational growth and strengthen our sustainability agenda. Our recruitment approach focuses on attracting individuals with the right competencies, values and commitment to responsible business practices.

New employees undergo structured onboarding to familiarise them with the Group's governance framework, Code of Conduct, management systems and sustainability priorities. This ensures alignment with our corporate values and reinforces awareness of ESG-related responsibilities from the outset of employment. As an equal opportunity employer, our recruitment practices are based on merit, skills and suitability for the role, regardless of gender, race, ethnicity or background. Our commitment to diversity and fair employment practices supports a respectful and inclusive working environment where all employees are given equal opportunities to contribute and grow within the organisation.

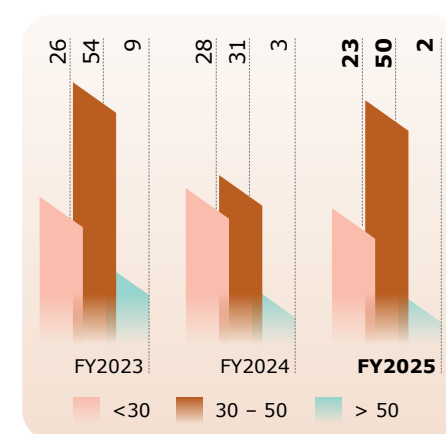
NEW EMPLOYEE HIRES
(Number)



NEW EMPLOYEE HIRES BY GENDER
(Number)



NEW EMPLOYEE HIRES BY AGE
(Number)



Employee Turnover by Category

Employee Category	FY2023	FY2024	FY2025
Top Management and Key Senior Management	3	1	2
Senior Management	2	1	2
Management	59	4	11
Executive	72	12	37
Non-Executive	56	4	20



More information of our Group's employee diversity data can be found on pages 73 to 75 of this Report.

Advancing Workforce Quality of Life

The Group provides comprehensive benefits and welfare programmes designed to safeguard employees' health, safety, and overall wellbeing, reflecting our commitment to a supportive work environment. Beyond statutory requirements, we invest in initiatives that enhance quality of life throughout the employee journey – from onboarding and career development to wellness and workplace experience.

Leave Entitlement	Employee Engagement	Allowance, Subsidy and Reimbursements	Healthcare Plans and Insurance Coverage
- Annual - Medical - Paternity - Maternity - Compassionate - Marriage - Study - Exam	- Annual dinner - Festival celebration - Team building activities - Corporate social responsibility initiatives - Internal gamified employee challenges and rewards 	- Work-related travel (<i>i.e., mileage claims, accommodation, flight and/or food expenses</i>) - Petrol allowance - Mobile allowance - Housing allowance - Relocation allowance - Competency allowance (<i>i.e., to recognise technical qualifications and regulatory competencies required for the role</i>)	- Medical - Dental - Group term life insurance - Personal accident insurance

We continuously assess emerging workforce expectations and benchmark against industry practices to ensure our welfare offerings remain relevant and competitive. By doing so, we aim not only to retain talent and boost productivity, but also to uphold our social responsibility as an employer that supports people in achieving both personal and professional fulfilment.

Employee Engagement and Participation

The Group has a longstanding commitment to employee wellbeing and engagement, previously coordinated under the Recreational Welfare Club ("RWC"). In June 2025, this focus was further formalised and expanded through the establishment of Kinergy WellnessLink, a dedicated platform for wellness, learning, and interaction. While continuing the initiatives previously led by the RWC Committee, Kinergy WellnessLink provides a more structured approach, offering inclusive programmes in physical and mental wellbeing, professional development, teamwork, and employee volunteerism.

Through this platform, employees participate in activities that promote physical and mental wellbeing, encourage teamwork, enhance professional skills, and foster a sense of belonging across the workforce. Activities under Kinergy WellnessLink span health and wellbeing programmes, professional development workshops, team-building initiatives, and employee volunteerism, providing employees multiple avenues to grow personally and professionally while contributing to the community.

Programmes are designed to be inclusive, ensuring employees across all levels, roles, and backgrounds can participate and benefit, reinforcing a culture of equity, collaboration, and belonging. Moving forward, the Group plans to expand Kinergy WellnessLink with additional wellness initiatives, leadership programmes, and community engagement opportunities to further strengthen workforce engagement and wellbeing.

Fostering Workforce and Community Engagement

Story Highlight: Kinergy's Inaugural Blood Donation Drive

The event was organised through a strategic collaboration with Hospital Sultan Abdul Aziz Shah (HSAAS), Universiti Putra Malaysia (UPM), and Pusat Darah Negara (PDN). The inaugural blood donation drive successfully engaged the community and helped strengthen the national blood supply, highlighting the Group's active role in supporting public health and social welfare.



Future-Proofing Our Workforce

The Group invests in continuous learning and skill development programmes to enhance employee competencies, promote career growth, and support future-ready workforce capabilities. Our learning and development programmes span across six (6) competency areas in FY2025.

During the financial year, the Group recorded a total of 1,948 training hours, with average training hours of 9.79 hours per employee. Training hours disclosed are based on Bursa Malaysia Securities' definition and include external training programmes, paid education leaves and topic-specific training.

In FY2025, we achieved an average of **9.79 HOURS** of training per employees



Total Hours of Training by Employee	FY2023	FY2024	FY2025
Top Management and Key Senior Management	162	76	84
Senior Management	162	76	180
Management	1,754	739	268
Executive	1,290	454	928
Non-Executive	174	272	488

Categories	Description*
Technical and Operational	Focused on job-specific and technical capabilities, ensuring employees have the expertise to perform their roles efficiently and effectively, this includes but is not limited to:- 11kV switching procedure and operation - Project construction management - Risk management assessment - Introduction and Use of Microsoft Project in Construction Project Scheduling

Categories	Description*
Environmental, Safety and Health	Workplace safety, compliance and risk prevention, this includes but is not limited to:- - Working at height - Fire watcher safety - Oil and gas safety passport - Scissor lift safety - Basic rigging and slinging - Defensive driving training - Authorised entrant and standby person for confined space - Certified Environmental Professional In Scheduled Waste Management (CePSWaM) - Basic occupational first aid, CPR and Automated External Defibrillator (AED) training - Authorised gas tester and entry supervisor for confined space - OSH Coordinator training - Electrical Supply Act 1990 and Electricity Regulations 1994 - Scheduled Waste Management Workshop: Electronic Scheduled Waste Information System (eSWIS) Version 2.0
Corporate Governance	Strengthening understanding of governance frameworks, policies and standards, including:- - ISO 37001: 2016 ABMS awareness training - Decoding transaction and related-persons transaction rules - Internal ABMS awareness
ESG and Climate Change	Sustainability awareness, disclosures and climate-related risks such as:- - Introduction to sustainability and ESG - GHG protocol and climate change - Introducing risks and opportunities under the IFRS - Sustainable engineering design and Scope 3 emissions - Fundamentals of grid scale battery energy storage system (BESS) - SEDA Malaysia Grid-Connected PV Systems Design Course
Digital and Technology	Proficiency in digital tools, systems, and data management to drive innovation and operational efficiency, including but not limited to Microsoft Office
Soft Skills	Developing interpersonal skills, business communication, and English for work to enhance collaboration, professionalism, and effectiveness in a global workplace

*Note: This list is non-exhaustive.

Performance Appraisals

Our performance appraisal processes ensure employees receive regular feedback, recognition, and guidance, supporting personal growth and aligning individual goals with the Group's objectives. The Group implements an annual performance appraisal process for all employees, measuring individual performance against pre-defined KPIs, established at the beginning of each financial year.

In this reporting year, performance evaluations were completed for 100% of our employees. Progress is monitored on a quarterly basis to ensure consistent performance management and continuous improvement.

100%

of employees received performance appraisals in FY2025



Fostering Workforce and Community Engagement

Upholding Human Rights and Labour Standards

We promote equal opportunity, prohibit discrimination, forced labour, child labour, and harassment, and respect employees' rights to fair wages, safe working conditions, and freedom of association. These commitments are embedded within our Employee Code of Conduct, Discrimination and Harassment in the Workplace Policy, Human Rights and Labour Standards Policy and Sexual Harassment Policy, which are communicated to employees through onboarding programmes, training sessions, and internal communications.

By upholding strong human rights and labour standards, the Group fosters a safe, respectful, and inclusive workplace that supports employee wellbeing, engagement, and long-term organisational sustainability. The Group's human rights and labour commitments are guided by the following national and international frameworks:-

- Malaysian Employment Act 1955 and other relevant national labour laws in the countries in which we operate
- United Nations Guiding Principles on Business and Human Rights ("UNGPs")
- International Labour Organisation ("ILO") Core Conventions
- International Bill of Human Rights

HUMAN RIGHTS AND LABOUR STANDARDS POLICY

Kinergy's Human Rights and Labour Standard Policy outline our human rights commitment, its implementation and the procedure for reporting grievances. The policy obligates the Group and all its employees to uphold the following:-

- | | |
|--|---------------------------------------|
| • Equity, diversity and inclusion | • Forced labour and human trafficking |
| • Freedom of association and collective bargaining | • Child labour |
| • Health and safety | • Work hours and benefits |
| • Workplace security | • Minimum wages |

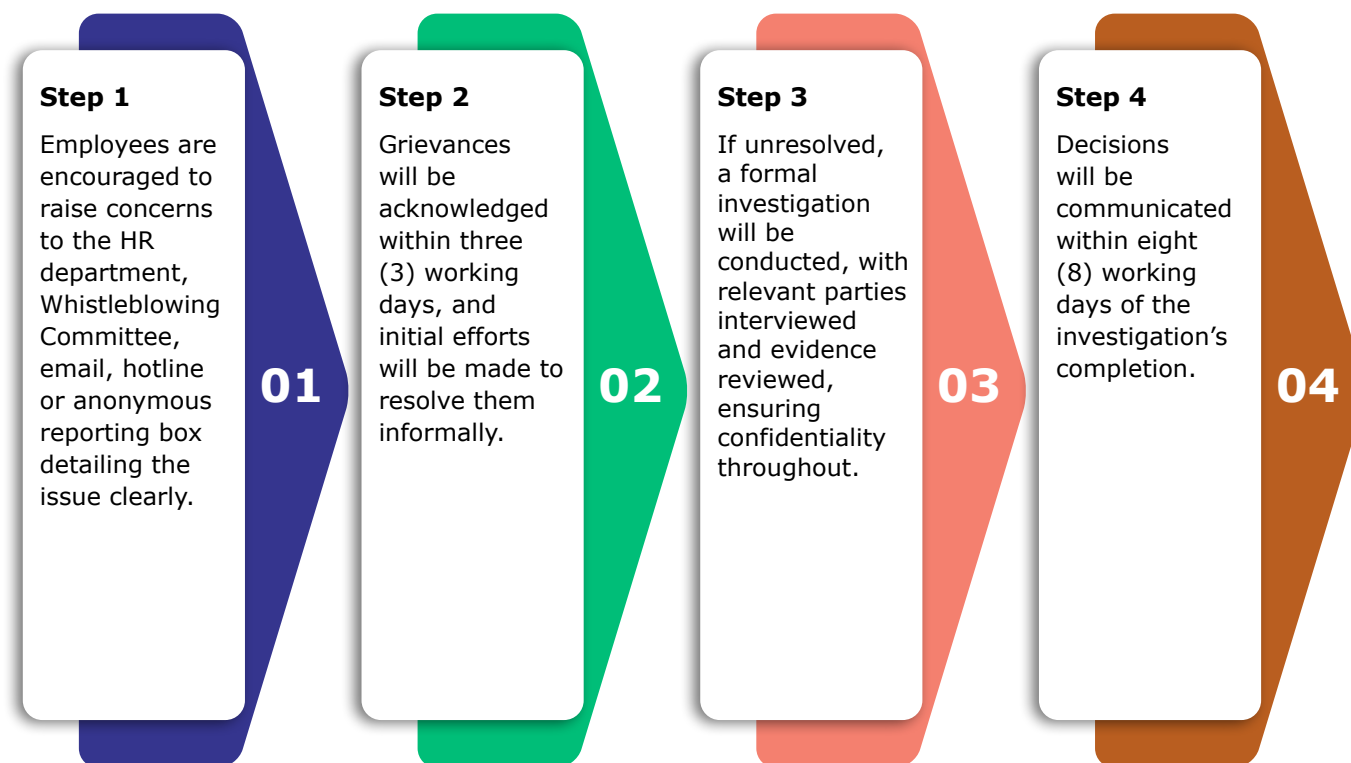
More information on our Human Rights and Labour Standards Policy can be found on our website or here at <https://cdn.kinergyadvancement.com/vRDLJ3008.pdf>

The Group's employees have not established any collective bargaining agreements during the reporting period. Nevertheless, the Group respects employees' rights to freedom of association and does not restrict or limit current or future opportunities for collective bargaining, in compliance with applicable labour laws and regulations.

Whistleblowing Mechanism

The Group has established a formal grievance mechanism to provide employees with a safe, accessible, and confidential channel to raise concerns related to workplace conduct, human rights, labour practices, or working conditions. Grievances may be reported through designated reporting channels and are handled in a fair, timely, and impartial manner.

The Whistleblowing Committee shall review any reports on a monthly basis and maintain proper records of all actions taken in respect of each report, where applicable, escalate matters to the Board or the Audit Committee when necessary. The Group prohibits retaliation against individuals who raise concerns in good faith, reinforcing a culture of trust, transparency, and accountability.



whistleblowing@kinergyadvancement.com



Ethics hotline: +603-2709 2380



e-form:
Please scan the QR Code.

In FY2025, we received

ZERO (0)



substantiated complaints
concerning human rights
violations



incidents of discrimination and
corrective actions taken

Fostering Workforce and Community Engagement

RESPONSIBLE SUPPLY CHAIN

[GRI 3-3, 204-1, 308-1, 414-1, Bursa C7(a)]

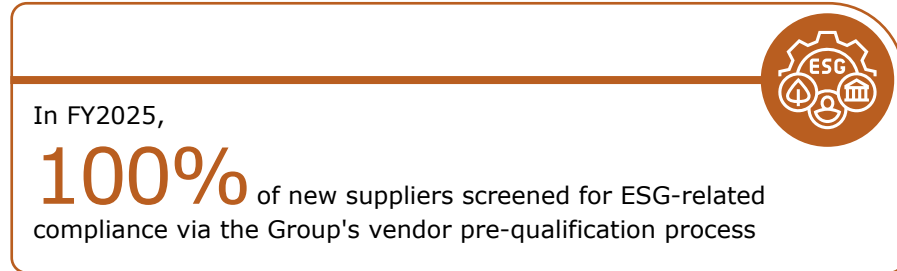
Why it Matters

A responsible supply chain helps manage environmental, social, and ethical risks while ensuring business continuity and quality delivery. By promoting fair labour practices, safe working conditions, and ethical conduct among suppliers, the Group strengthens stakeholder trust, reduces reputational and operational risks, and supports long-term sustainable value creation.

Our Approach and Performance

Cultivating A Responsible Supply Chain

To qualify for tender participation, suppliers are required to undergo a vendor pre-qualification and sustainability due diligence process. This process assesses suppliers' compliance with key requirements, including but not limited to adherence to anti-corruption practices in line with MACC guidelines, alignment with the Group's Sustainability Policy, and compliance with our WOSH requirements. Through this process, the Group ensures that its suppliers meet minimum ethical, environmental, and safety standards prior to engagement. In FY2025, 100% of the Group's new suppliers were screened for ESG-related compliance via the Group's vendor pre-qualification process.



More information on our Vendor Code of Conduct can be found on our website or here at <https://cdn.kinergyadvancement.com/bpzmX3170.pdf>

Supporting Local Procurement

Throughout our operations, we prioritise engagement with local suppliers and provide opportunities for small and medium-sized enterprises ("SMEs") to supply their products and services to the Group. Our commitment to supporting local suppliers is reflected in the supplier data presented below.

Indicator	FY2023	FY2024	FY2025
Proportion spent on local procurement	92.90%	81.71%	99.19%

**Note: FY2023 and FY2024 data only reflect our procurement spending for our top 50 vendors. In FY2025, we enhanced data coverage to include total Group procurement spend excluding non-purchase order ("non-PO") transactions.*

Recognising the importance of supply chain capacity in climate-related reporting, the Group facilitated supplier upskilling by inviting the Group's top 50 suppliers across our business segments to a virtual session hosted by Bursa Malaysia Securities on Scope 1 and Scope 2 emissions, supporting broader readiness for emerging disclosure requirements.

PROMOTING DIVERSITY AND INCLUSION

[GRI 3-3, 405-1, Bursa C3(a), 3(b)]

Why it Matters

A diverse and inclusive workplace reinforces fairness, equal opportunity and merit-based recognition. Employees are more motivated when they know they are treated equitably and assessed based on performance and capability.

Our Approach and Performance

We are committed to cultivating a diverse talent pipeline through fair and transparent recruitment and selection processes, and striving for balanced representation across all organisational levels, including the Board and Key Senior Management. Employees are provided fair and consistent access to opportunities, training and career advancement, supported by merit-based performance evaluations and equitable remuneration practices. We prohibit discrimination, harassment and bullying in any form, in line with the Group's Employee Code of Conduct, Discrimination and Workplace Harassment Policy and relevant laws in the jurisdictions in which we operate.

More information on our Diversity Policy can be found on our website or here at <https://cdn.kinergyadvancement.com/WrXnM2989.pdf>

Our Workforce Diversity

Diversity, equity and inclusion practices are crucial to ensure a diverse range of perspectives, enhancing employee engagement and fostering innovation. The Group's employment policies and practices extend to supporting local employment, reflecting our commitment to strengthening the communities in which we operate. In this reporting year, the Group achieved 100% local hiring for its HQ operations, demonstrating our focus on providing opportunities and contributing to local workforce development. The Group also has a diversified workforce across all age groups, employee category and ethnicity, as follows:-

Group Employee Data

As of FY2025, the Group employs a total of 199 employees across its operations. Our workforce comprises a diverse mix of talent, with women representing 26.60% of the total employee population. We are committed to improving gender diversity and **aim to achieve a target of 30% female representation across the organisation, and 33.30% representation on the Board**, respectively.

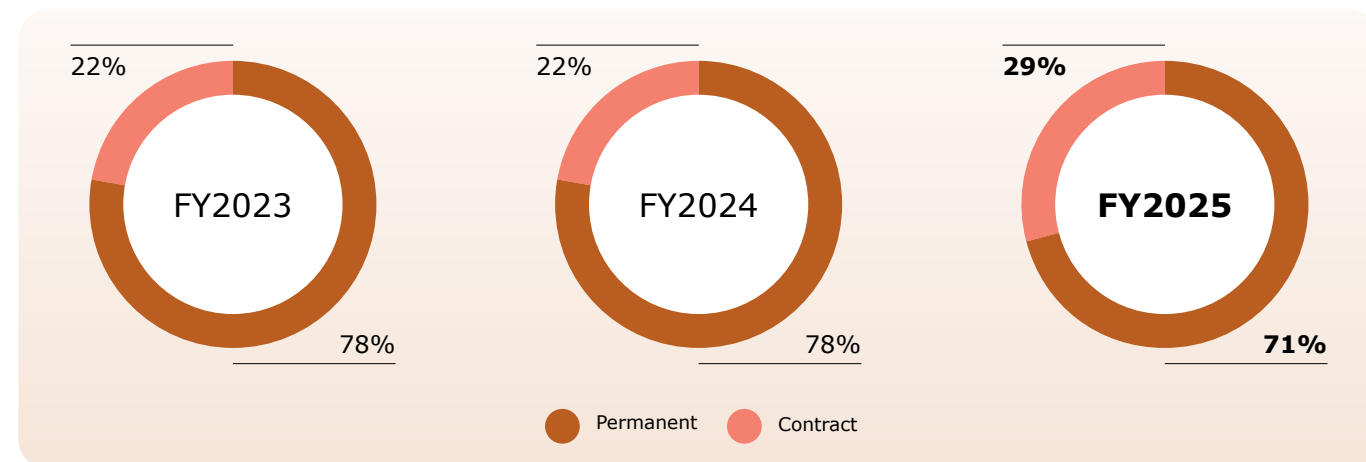
We continue to monitor workforce composition across employment type, gender, age group, and employee category to support diversity, succession planning, and long-term organisational sustainability.

TOTAL EMPLOYEES (Number)

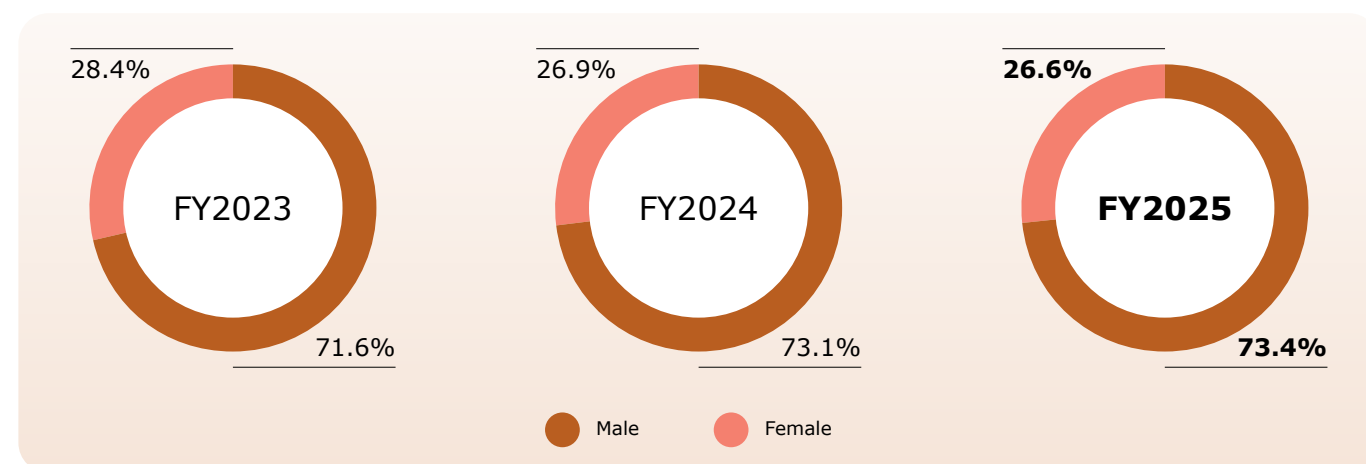


Fostering Workforce and Community Engagement

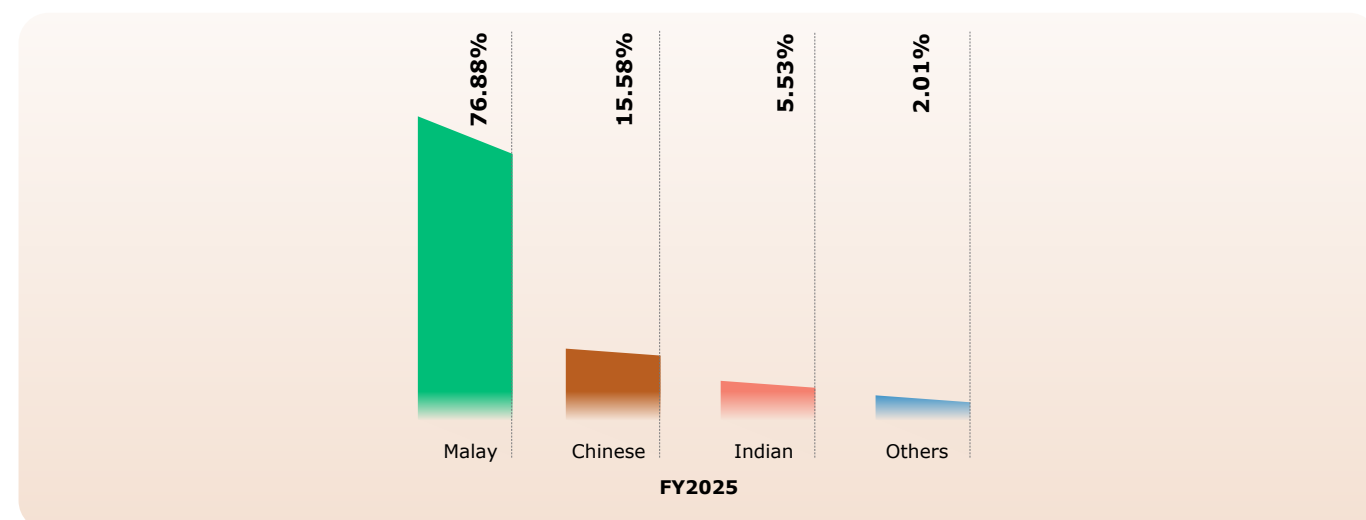
PERMANENT OR CONTRACT EMPLOYEES (Percentage)



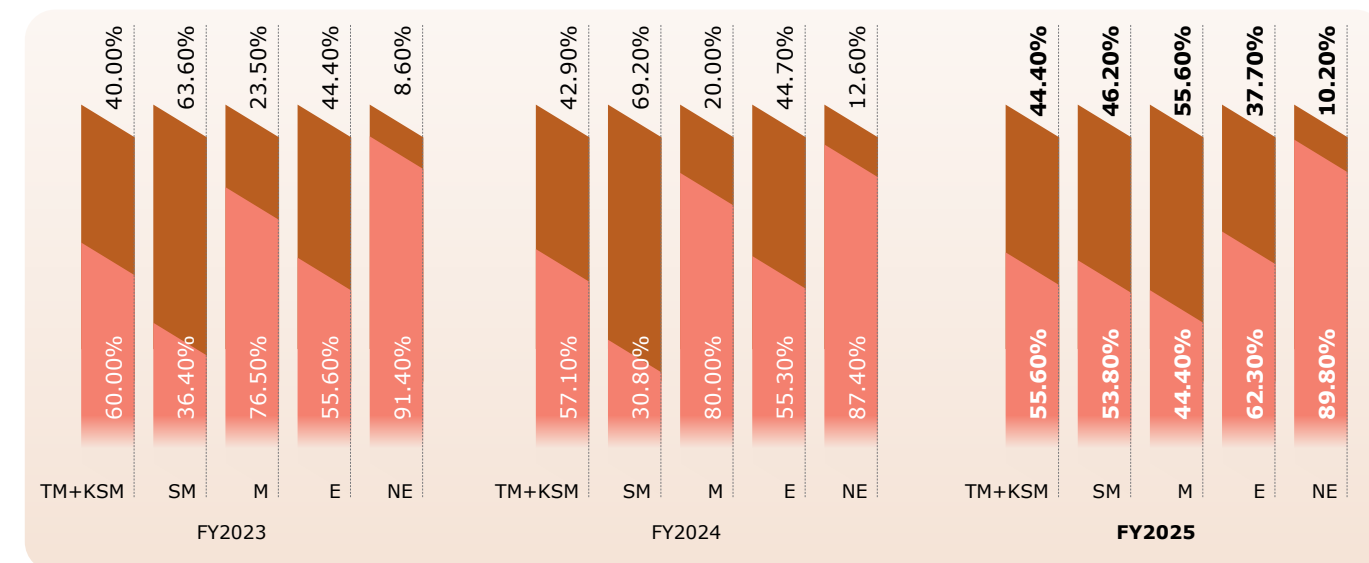
GENDER DIVERSITY (Percentage)



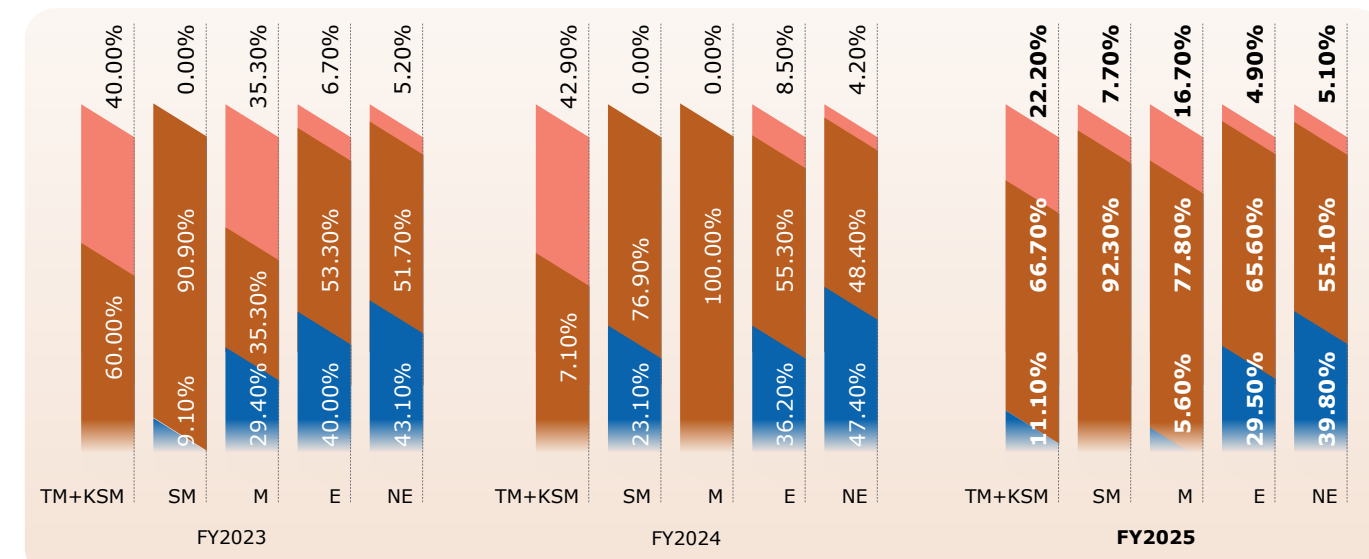
TOTAL EMPLOYEES BY ETHNICITY (Percentage)



GENDER DIVERSITY BY EMPLOYEE CATEGORY (Percentage)



AGE DIVERSITY BY EMPLOYEE CATEGORY (Percentage)



TM + KSM Top Management and Key Senior Management
M Management

SM Senior Management
NE Non-Executive

Board Women Representation

At the Board level, the Group values diversity across skills, experience, and gender representation. The current Board composition within Kinergy at 37.50% women and reflects this commitment, supporting balanced oversight and effective governance.



Further information on Kinergy's Board diversity and composition can be found in the Corporate Governance Overview Statement in pages 108 to 133 of our Annual Report.

37.50%

women representation on Kinergy's Board



Fostering Workforce and Community Engagement

LOCAL COMMUNITIES

[GRI 3-3, 413-1, Bursa C2(a), 2(b)]

Why it Matters

For Kinergy, positive community relations are essential to maintaining the social conditions that enable operational continuity. By understanding and addressing community needs, expectations and development priorities, we create shared value, reduce potential social risks and enhance stakeholder confidence in the Group.

Our Approach and Performance

In FY2025, the Group contributed a total of MYR296,131.66 towards community development and social welfare initiatives, benefitting more than 2,500 individuals and families across the communities in which we operate.

Our contributions were channelled through a combination of direct donations, sponsorships and in-kind support, focusing on vulnerable groups, community wellbeing and inclusive social development. All contributions are approved in accordance with the Group's internal authority and governance framework, with records maintained to ensure transparency and accountability. In FY2026, we **target to make a minimum contribution of MYR300,000** towards charitable donations, supporting organisations and initiatives that address community needs and social wellbeing.

We have made a total of

MYR296,131.66

contribution towards community development on social welfare initiatives in FY2025



Supporting Communities Where We Operate

Food Donation Drive



We have conducted a series of food donation drives to support underprivileged individuals and families within our communities. These initiatives provided essential food supplies and daily necessities to beneficiaries, helping to ease immediate needs while reinforcing food security for vulnerable groups.

In addition to ad-hoc food donation drives, the Group sustained a monthly egg donation programme throughout the year, supporting various welfare homes and community centres. Eggs were provided as a nutritious and reliable food source, contributing to the daily dietary needs of beneficiaries.

Monetary Donations and Charity Packs



Our contributions included donations to the Dignity Foundation, the National Council for the Blind Malaysia, the United Nations Children's Fund (UNICEF), and Kelab Kegiatan Tautan Kasih Lenggong. These donations help empower vulnerable communities, promote inclusiveness, and support programmes that enhance the wellbeing and development of children and individuals with disabilities.

In this reporting year, we have distributed over 200 charity packs containing essential items, which were aimed at improving the wellbeing of underprivileged families and individuals.

Local Community Engagement



Over 100 individuals from the local community joined us for a *buka puasa* event in FY2025. The gathering provided an opportunity to connect, share, and strengthen relationships with the community, fostering inclusivity and a spirit of togetherness.

Office Furniture Donation for Refugees Community Kepong



We donated office furniture from our previous office to the Refugees Community in Kepong. This extended the life of our resources while providing practical support to a community in need, combining environmental care with social impact.

GRI CONTENT INDEX

The GRI is a widely recognised multi-stakeholder standard for sustainability reporting that provides guidance on report content, disclosures and performance indicators. Developed to improve the global comparability and quality of environmental, social and governance information, the GRI Standards promote transparency and accountability in organisational reporting.

Statement of Use	Kinergy is reporting from the period 1 January 2025 to 31 December 2025, in reference with the GRI Standard.
GRI 1 Used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Page
GRI 2: General Disclosures 2021	2-1 Organisational details	1
	2-2 Entities included in the organisation's sustainability reporting	2
	2-3 Reporting period, frequency and contact point	
	2-4 Restatements of information	FY2023 and FY2024 employees commuting data and paper consumption data have been restated to ensure consistency and comparability with the current reporting methodology.
	2-6 Activities, value chain and other business relationships	14-17
	2-7 Employees	73-75
	2-9 Governance structure and composition	18-19
	2-10 Nomination and selection of the highest governance body	
	2-11 Chair of the highest governance body	
	2-12 Role of the highest governance body in overseeing the management of impacts	
	2-13 Delegation of responsibility for managing impacts	
	2-14 Role of the highest governance body in sustainability reporting	
	2-15 Conflicts of interest	35-37
	2-16 Communication of critical concerns	18-19
	2-17 Collective knowledge of the highest governance body	Kinergy's Annual Report 2025: Corporate Governance Overview Statement
	2-18 Evaluation of the performance of the highest governance body	
	2-19 Remuneration policies	
	2-20 Process to determine remuneration	
	2-22 Statement on sustainable development strategy	4-6
	2-23 Policy commitments	35

GRI Standard	Disclosure	Page
	2-24 Embedding policy commitments	35-37, 39, 55, 70-71
	2-26 Mechanisms for seeking advice and raising concerns	37,70-71
	2-27 Compliance with laws and regulations	35, 53, 58
	2-28 Membership associations	3
	2-29 Approach to stakeholder engagement	21-24
GRI 3: Material Topics 2021	3-1 Process to determine material topics	25-26
	3-2 List of material topics	
	3-3 Management of material topics	Throughout the Sustainability Report
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	55
	101-2 Management of biodiversity impacts	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	38
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	72
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	35-37
	205-2 Communication and training about anti-corruption policies and procedures	
	205-3 Confirmed incidents of corruption and action taken	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	49
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	48
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	54
	303-4 Water discharge	
	303-5 Water consumption	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	47
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-3 Other indirect (Scope 3) GHG emissions	
	305-4 GHG emissions intensity	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	50-53
	306-2 Management of significant waste-related impacts	
	306-3 Waste generated	51-53
	306-4 Waste diverted from disposal	51
	306-5 Waste directed to disposal	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	72

GRI Content Index

GRI Standard		Disclosure	Page
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	66
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	67
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	57-63
	403-2	Hazard identification, risk assessment, and incident investigation	59-60
	403-3	Occupational health services	57-63
	403-4	Worker participation, consultation, and communication on occupational health and safety	
	403-5	Worker training on occupational health and safety	
	403-8	Workers covered by an occupational health and safety management system	
	403-9	Work-related injuries	62
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	68
	404-2	Programmes for upgrading employee skills and transition assistance programs	68-69
	404-3	Percentage of employees receiving regular performance and career development reviews	69
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	73-75
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	71
GRI 413: Local Communities"	413-1	Operations with local community engagement, impact assessments, and development programmes	76-77
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	72
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	39

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