IOI PROPERTIES
Trusted.



TRUSTED TO BUILD, COMMITTED TO SUSTAIN.

Sustainability Report 2026

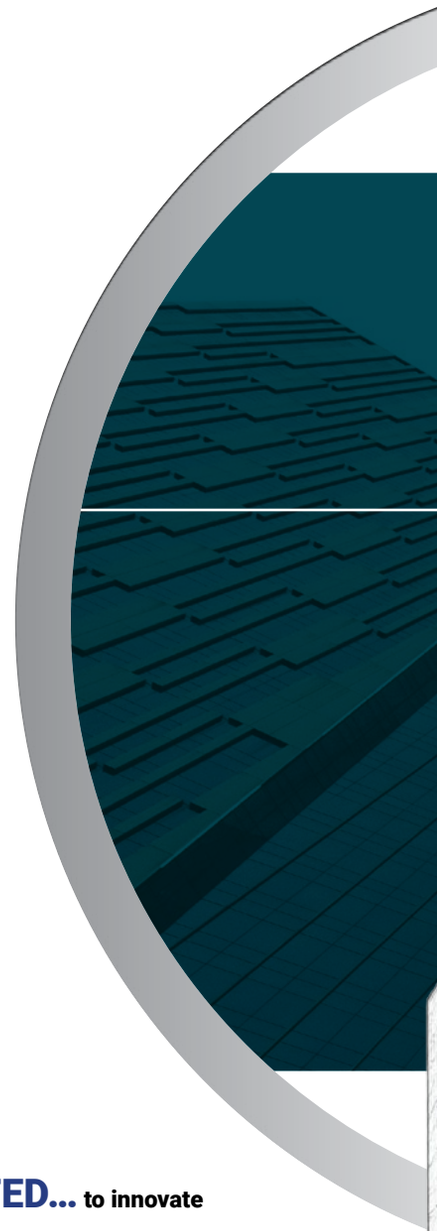
ENTER REPORT

IOI PROPERTIES
Trusted.

>

OUR VISION

TRUSTED.



OUR MISSION STATEMENT

TRUSTED... to deliver

We perform our best, prioritise our customers, and demand quality excellence in everything we do.

TRUSTED... to build confidence

We consistently deliver products and services that exceed expectations.

TRUSTED... to innovate

We constantly strive to innovate our products and services, enriching lives and delivering emotional connections with our customers.

TRUSTED... to conduct our business with integrity

We are guided by strong values of ethics and integrity to safeguard the interests of all stakeholders at all times.

TRUSTED... to empower our people

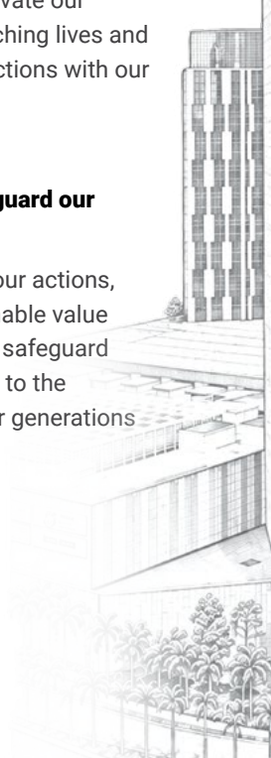
Our success lies in our people, the champions of value creation, whom we nurture and support to achieve their aspirations, enabling collaboration and teamwork towards shared goals.

TRUSTED... to safeguard our environment

We consider the impact of our actions, endeavour to create sustainable value for our surroundings and to safeguard our environment; contribute to the preservation of our earth for generations to come.

TRUSTED... to build sustainable communities

We strive to create vibrant and thriving communities through positive impacts, responsible actions and sustainable management of our operations.





TRUSTED TO BUILD, COMMITTED TO SUSTAIN

A vision of responsible growth unfolds where the built environment and nature coexist in harmony, reinforcing IOI Properties Group's position as a trusted developer with a lasting commitment to sustainability. The biodiversity-rich foreground, featuring flora, wildlife and a thriving waterscape, reflects the Group's care for biodiversity and its broader ESG priorities. Rising beyond this natural landscape are IOI City Towers, IOI Central Boulevard Towers and South Beach Singapore, developments recognised for their green and sustainable features, demonstrating how environmental considerations are integrated into the Group's approach to development. Together, the flourishing natural environment and sustainably designed buildings bring "Trusted to Build, Committed to Sustain." to life, expressing a commitment to creating quality developments while preserving environmental value and delivering lasting benefits for communities and future generations.



OUR CORE VALUES

INTEGRITY
without which nothing we do matters

QUALITY
as the basis of our reputation

INNOVATION AND CREATIVITY
to unlock value by breaking boundaries

COMMITMENT AND PASSION
to excel in all that we do

COST EFFECTIVENESS
to achieve the desired results without compromising on cost efficiency

PEOPLE FIRST
to unleash potential of our People

TEAMWORK
to drive our Vision forward together

IOI PROPERTIES
Trusted.



IOI City Towers at IOI Resort City, Putrajaya, Malaysia

IOI PROPERTIES GROUP MALAYSIA

IOI Properties Group Berhad (IOIPG) is an award-winning top-ten property developer in Malaysia with a legacy of more than four decades in the property industry.



IOI Central Boulevard Towers, Singapore

IOI PROPERTIES SINGAPORE

IOI Properties Singapore has built a strong presence in Singapore with iconic developments which shape its skyline.



Sheraton Grand Xiamen Jimei, PRC

IOI PROPERTIES CHINA

IOI Properties Group in the People's Republic of China (PRC) has developed landmark projects in Xiamen that enrich its cityscape.

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DIGITAL REPORT AVAILABLE

IOI Properties Group Berhad is committed to making a difference to the environment. Play your part by opting to download a soft copy of our Sustainability Report at https://ioiproperties.com.my/sr2026 or by scanning the QR code.



ABOUT THIS REPORT

SCOPE AND BOUNDARY

The annual IOI Properties Group Berhad (IOIPG) Sustainability Report 2026 (SR2026) presents our performance against economic, environmental, social and governance (EESG) benchmarks for the period from 1 July 2025 to 30 June 2026 (FY2026), with comparative historical data included where available. The previous report was published in October 2025.

The reporting scope covers all of the Group's operations across its Property Development, Property Investment, and Hospitality and Leisure segments, spanning its geographical presence in Malaysia, Singapore and People's Republic of China (PRC). Consistent with the previous report, the scope of this report remains comprehensive and covers the same group of entities included in our financial reporting. The qualitative and quantitative data presented in SR2026 have been sourced internally and validated by the respective data owners and business units.

The Board of Directors, supported by the Board Sustainability Committee (BSC), has reviewed and approved SR2026. The Board confirms that the report presents a balanced, accurate and comprehensive account of IOIPG's sustainability performance for the year under review. Any restatements of information from previous years have been clearly disclosed throughout the report, where relevant.



Lookout Point at 16 Sierra, Malaysia

ADOPTION OF THE INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS®) SUSTAINABILITY DISCLOSURE STANDARDS AND TRANSITIONAL PROVISIONS

This Report has been prepared in accordance with the IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board (ISSB), in line with Bursa Malaysia's Main Market Listing Requirements and the NSRF. Disclosure topics under the SASB Standards have also been referred to and considered in the preparation of this Report.

SR2026, covering the reporting period from 1 July 2025 to 30 June 2026 is prepared in accordance with the IFRS Sustainability Disclosure Standards. The Group's adoption of the IFRS Sustainability Disclosure Standards is aligned with the requirements and phased adoption timeline set out under the National Sustainability Reporting Framework (NSRF).

The IFRS Sustainability Disclosure Standards provide transition reliefs for the first annual reporting period in which an entity applies the standards. In addition, the Main Market Listing Requirements provide additional transition reliefs for issuers listed on the Main Market of Bursa Malaysia, guided by the NSRF. Accordingly, the Group has applied the following additional transition reliefs (ATRs):

ATR 1:

Disclosing information only on climate-related risks and opportunities in accordance with IFRS S2, without comparative information.

ATR 2:

Focusing climate-related disclosures on the Group's principal business segments.

ATR 3:

Not disclosing Scope 3 emissions, except for categories already required by the relevant regulators.

Although the Group has applied the transition relief for Scope 3 emissions disclosure, selected Scope 3 categories may be disclosed on a voluntary basis where data is available and where such metrics are monitored by the Group.

Notwithstanding the adoption of these transition reliefs, the Group has, where practicable, incorporated disclosures aligned with IFRS S1 on a voluntary basis. IOIPG is progressively strengthening its sustainability disclosures in line with the IFRS Sustainability Disclosure Standards, based on available resources and reasonable and supportable information available at the reporting date.

Please refer to the IFRS S2 Content Index on pages 103 to 110 for further information.

ABOUT THIS REPORT

GUIDELINES AND STANDARDS

This SR2026 has been developed with reference to widely recognised sustainability reporting guidelines, principles, frameworks, standards and assessment tools to ensure transparent, consistent and meaningful disclosures.

GLOBAL GOALS

- United Nations Sustainable Development Goals (UN SDGs)

REPORTING FRAMEWORKS AND STANDARDS

- Bursa Malaysia Main Market Listing Requirements
- National Sustainability Reporting Framework (NSRF)
- Global Reporting Initiative (GRI) Standards 2021
- IFRS Sustainability Disclosure Standards:
  - IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information (IFRS S1)
  - IFRS S2 Climate-related Disclosures (IFRS S2)
- Sustainability Accounting Standards Board (SASB) Standards

Please refer to the Bursa Malaysia Prescribed Table on page 94, SASB Content Index on page 102, IFRS S2 Content index on pages 103 to 110, and GRI Content Index on pages 111 to 115 for the full list of disclosures referred to in this report.

SUSTAINABILITY-RELATED INDICES AND RATING TOOLS

- FTSE Russell ESG Data Model
- S&P Global Corporate Sustainability Assessment (CSA)
- MSCI ESG Ratings

ASSURANCE AND VERIFICATION

The Group Internal Audit has performed an internal review of selected aspects of the Sustainability Report for the financial year ended 30 June 2026. The review was conducted with reference to the Global Internal Audit Standards, the Group's internal policies and Bursa Malaysia's Sustainability Reporting Guide. The review was limited to assessing the accuracy of the selected sustainability indicators against the Group's internal records and supporting documents. The scope of the internal review included the following indicators.

a. Climate Change
b. Corporate Governance & Anti-Corruption
c. Biodiversity
d. Health, Safety & Wellbeing

FORWARD-LOOKING STATEMENTS

This SR2026 contains forward-looking statements intended to provide stakeholders with insights into IOIPG's perspectives, objectives, strategies, plans and future initiatives.

These statements are based on current assumptions, expectations and information available at the time of reporting and should not be regarded as guarantees or definitive predictions of the Group's future performance. Actual outcomes may differ materially due to various risks, uncertainties and other factors beyond the Group's control, including changes in economic, environmental, regulatory and social conditions. Accordingly, readers are advised to exercise caution when interpreting forward-looking statements and should not place undue reliance on them.

FEEDBACK

IOIPG welcomes our stakeholders to provide feedback on this report and the issues covered. Please contact us at:

Group Corporate Sustainability Department
IOI Properties Group Berhad
Level 29, IOI City Tower 2, Lebuh IRC, IOI Resort City,
62502, Putrajaya, Malaysia.
Tel: +603-8680 3333

Email: corpsustain.ioipg@ioiproperties.com.my

NAVIGATING ICONS

This icon indicates related information in the Sustainability Report 2026 and the Integrated Annual Report 2026.

This icon indicates that more information is available online.

Business Segments:

- Property Development
- Property Investment
- Hospitality & Leisure

6 Capitals:

- F Financial
- S Social
- H Human
- I Intellectual
- M Manufactured
- N Natural

Material Matters:

- M1 Corporate Governance & Anti-Corruption
- M2 Policies & Compliance
- M3 Economic Performance
- M4 Technology & Innovation
- M5 Supply Chain Management
- M6 Customer Satisfaction & Branding
- M7 Landbank
- M8 Climate Change
- M9 Water Consumption
- M10 Material Consumption
- M11 Waste & Effluents
- M12 Biodiversity
- M13 Employee Management
- M14 Health, Safety & Wellbeing
- M15 Community Development

OUR SUSTAINABILITY JOURNEY

WHO WE ARE



IOI City Towers and IOI City Mall at IOI Resort City, Putrajaya, Malaysia

IOIPG has established a strong track record built on more than four decades of experience and excellence in the property industry. Our award-winning legacy reflects our continued commitment to quality, innovation and long-term value creation across the built environment.

The Group's core business segments comprise Property Development, Property Investment, and Hospitality and Leisure. Together, these segments form an integrated ecosystem that supports sustainable urban living, thriving commercial spaces and vibrant communities. From master-planned residential townships to distinctive retail, hospitality and lifestyle destinations, we create thoughtfully designed spaces that enhance quality of life and contribute to community development.

At IOIPG, sustainability is embedded in how we build, manage and operate. We remain committed to creating enduring value while safeguarding the natural environment, managing our social and environmental impacts responsibly, and supporting the development of inclusive, resilient and liveable communities. Guided by trust, innovation and integrity, we continue to set higher benchmarks in property development and create spaces that inspire, endure and deliver lasting value.

For our regional developments and projects, as well as our value creation model, please refer to our Integrated Annual Report 2026 (IAR 2026).

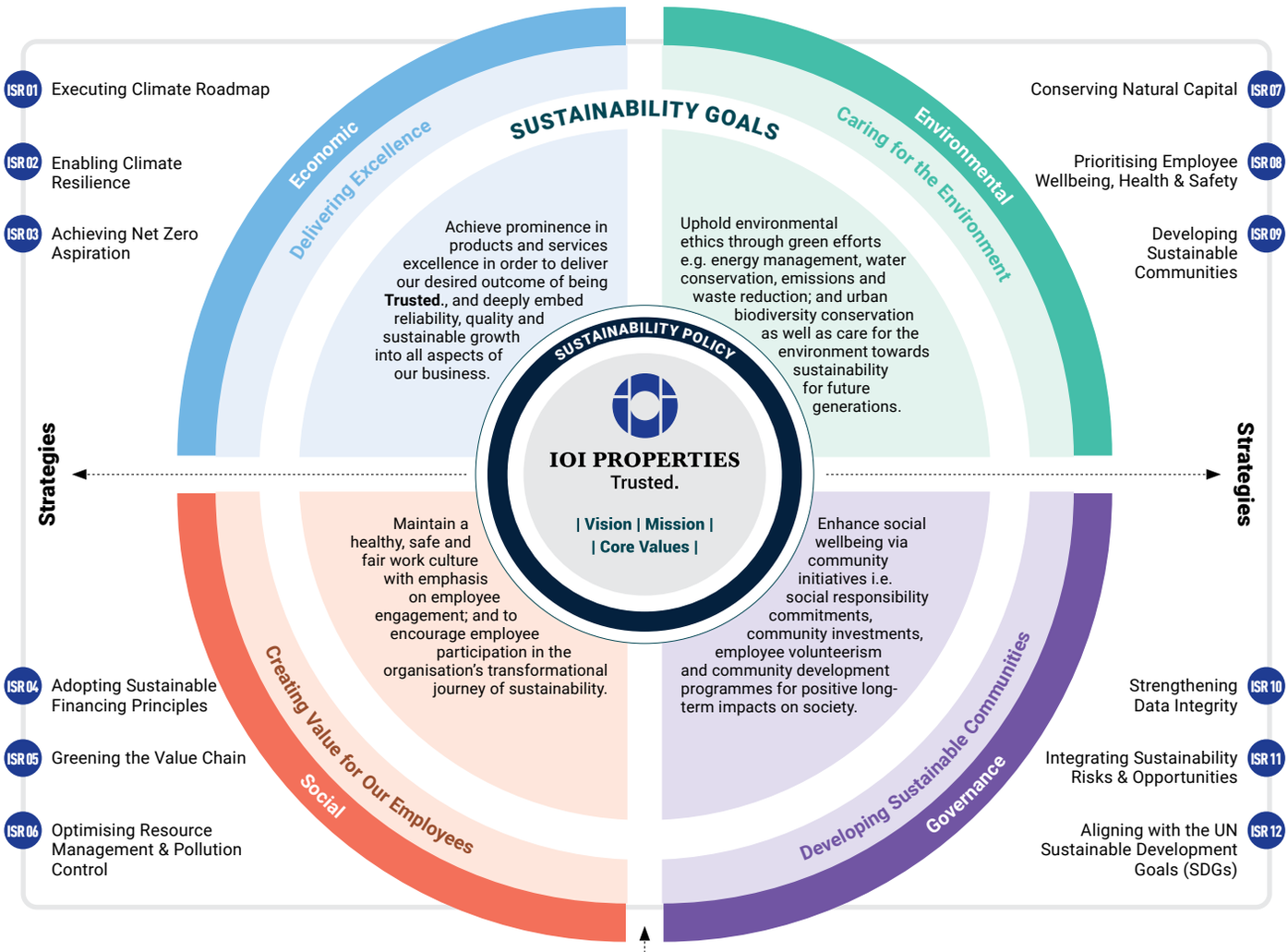
OUR SUSTAINABILITY JOURNEY

SUSTAINABILITY AT OUR CORE

Sustainability is embedded in IOIPG's purpose, strategy and decision-making. Through deliberate action and measurable progress, we strive to shape low-carbon, people-centric spaces, protect natural ecosystems and enhance the well-being of the communities in which we operate. This reinforces the Group's role in driving sustainable value creation across our business and stakeholder ecosystem.

SUSTAINABILITY FRAMEWORK

Our Sustainability Framework provides a structured approach to aligning IOIPG's strategic priorities with broader sustainable development objectives. It guides how we manage sustainability-related matters across our operations, ensuring that our actions support long-term value creation for our stakeholders, the communities we serve and the ecosystems on which we depend.



Material Matters

M1 Corporate Governance & Anti-Corruption	M4 Technology & Innovation	M7 Landbank	M10 Material Consumption	M13 Employee Management
M2 Policies & Compliance	M5 Supply Chain Management	M8 Climate Change	M11 Waste and Effluents	M14 Health, Safety & Wellbeing
M3 Economic Performance	M6 Customer Satisfaction & Branding	M9 Water Consumption	M12 Biodiversity	M15 Community Development

OUR SUSTAINABILITY JOURNEY

SUSTAINABILITY AT OUR CORE

IOI SUSTAIN ROADMAP 2030

The IOI Sustain Roadmap 2030 (ISR 2030) serves as the Group's comprehensive Sustainability Blueprint, setting the direction for our sustainability efforts and guiding the management of material Environmental, Social and Governance (ESG) matters. Through a holistic approach, the roadmap supports IOIPG in elevating sustainability goals and targets, strengthening business resilience across products and operations, and managing sustainability risks and opportunities more effectively.

ISR 2030 guides the Group's ESG initiatives and aligns our sustainability ambitions with key international and national aspirations, including the 2030 Agenda for Sustainable Development and the SDGs, the Global Biodiversity Framework, Nationally Determined Contributions (NDCs), the 12th Malaysia Plan (12MP), the Fourth National Physical Plan and the MADANI Economy framework.

Our next strategic planning cycle and materiality assessment will incorporate the 13th Malaysia Plan (13MP) into our sustainability goals and ambitions.

STRATEGIES WITHIN ISR 2030

ISR 01 Executing Climate Roadmap

ISR - 01 - 01
Addressing Transition and Physical Risks & Opportunities

ISR 02 Enabling Climate Resilience

ISR - 02 - 01
Climate Change Vulnerability Assessment

ISR - 02 - 02
Climate Risk Assessment

ISR - 02 - 03
Climate Adaptation Plan

ISR 03 Achieving Net Zero Aspiration

ISR - 03 - 01
Strengthen GHG Inventory

ISR - 03 - 02
Set Science-based Targets

ISR - 03 - 03
Implement Decarbonisation Plan

ISR 04 Adopting Sustainable Financing Principles

ISR - 04 - 01
Implement Sustainable Finance Framework

ISR - 04 - 02
Manage Financial Impacts

ISR 05 Greening Value Chain

ISR - 05 - 01
Adopt Sustainable Procurement Policy

ISR - 05 - 02
Integrate ESG Evaluation in Procurement Procedure

ISR 06 Optimising Resource Management & Pollution Control

ISR - 06 - 01
Implement Environmental Management in Our Developments/Operations

ISR - 06 - 02
Expedite Integrated Waste Management Plan

ISR - 06 - 03
Develop Water Management Plan

OUR SUSTAINABILITY JOURNEY

SUSTAINABILITY AT OUR CORE

ISR 07 Conserving Natural Capital

ISR - 07 - 01
Adopt & Implement Biodiversity Action Plan

ISR - 07 - 02
Improve Urban Biodiversity Comprehension

ISR - 07 - 03
Adopt Task Force on Nature-related Financial Disclosures (TNFD) Framework

ISR 08 Prioritising Wellbeing, Health and Safety

ISR - 08 - 01
Establish Group Human Rights Policy

ISR - 08 - 02
Continuous Capacity Building

ISR - 08 - 03
Implement Occupational Health & Safety (OHS) Management System

ISR 09 Developing Sustainable Communities

ISR - 09 - 01
Support Sustainable Infrastructure

ISR - 09 - 02
Support Meaningful Community Investment

ISR - 09 - 03
Develop Green Townships

ISR 10 Strengthening Data Integrity

ISR - 10 - 01
Digitalise Sustainability Performance Monitoring System

ISR - 10 - 02
Conduct Internal Review and External Assurance

ISR 11 Integrating Sustainability Risks & Opportunities

ISR - 11 - 01
Assess Material Sustainability Matters Risks & Opportunities

ISR - 11 - 02
Strategise to Mitigate Risks and Leverage on Opportunities

ISR 12 Aligning with the UN Sustainable Development Goals (SDGs)

ISR - 12 - 01
Align Business Strategies to Achieve SDGs

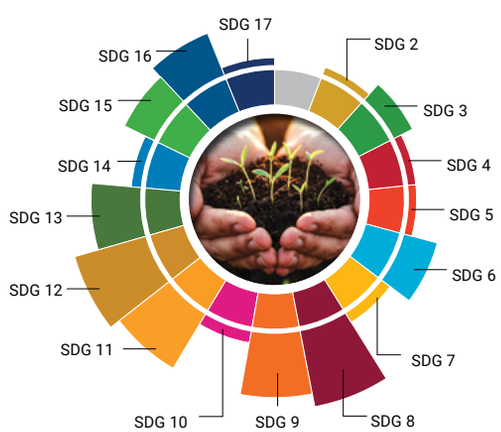
ISR - 12 - 02
Explore SDG Partnerships & Strengthen Capacity Building

ISR - 12 - 03
Explore Research & Development (R&D)

CONTRIBUTION TO THE UN SUSTAINABLE DEVELOPMENT GOALS

IOIPG contributes meaningfully to the UNSDGs by embedding sustainability across its operations and advancing initiatives that create lasting positive impact. Our efforts are aligned with 16 of the 17 SDGs, reflecting our commitment to responsible growth, environmental stewardship, and inclusive development.





OUR SUSTAINABILITY JOURNEY

ESG RATINGS, AWARDS AND RECOGNITION

IOIPG remains committed to managing ESG matters with integrity, accountability and transparency. We continue to strengthen our disclosures to provide stakeholders with clear, relevant and reliable information, enabling greater confidence in our sustainability journey. This commitment is reflected in our performance across key ESG ratings, as well as the awards and recognition we have received at both local and international levels.

ESG RATINGS

FTSE4Good

IOIPG maintained an ESG score of

4.3 out of 5.0

in June 2026 (Top 3%)

MSCI

Retained its AA rating for three consecutive years in the MSCI ESG Ratings

CCC	B	BB	BBB	A	**AA**	AAA

AWARDS AND RECOGNITION



- **ESG Select List 2025 – 2-Star Lister**
  United Nations Global Compact Network Malaysia & Brunei (UNGCMYB)
  Recognised under the ESG Trailblazer and ESG Breakthrough Innovation categories.

- **Top 50 PLCs – Overall Excellence Award,**
  National Corporate Governance & Sustainability Awards (NACGSA) 2025, Minority Shareholders Watch Group (MSWG)
  Ranked 34th out of 847 PLCs for governance and sustainability excellence.

- **Best Companies to Work For in Asia**
  HR Asia Awards 2025
  Awarded for strong HR practices and employee engagement for the fourth consecutive year.

- **Best Employer Award**
  KWSP Best Employers Award Johor 2025
  Recognised for employee welfare, compliance and timely EPF contributions.

- **Third Place – Private Agency/NGO Category**
  Anugerah SDG Sepang 2025, Majlis Perbandaran Sepang (MPSepang)
  Placed third for sustainability initiatives implemented at 16 Sierra.

- **Gold – Property Sector, Public Listed Company**
  The Edge Malaysia ESG Awards 2025
  Received Gold for property sector ESG performance for the third consecutive year.

- **Silver Award, Sustainability Reporting**
  Australasian Reporting Awards 2026
  Received Silver, demonstrating a benchmark for high-quality reporting.

- **Leadership in Sustainable Design & Performance (Biodiversity/Placemaking/Community)**
  Leadership in Sustainability Awards 2026, Malaysia Green Building Council (MGBC)
  Central Park @ 16 Sierra was recognised for leadership in sustainable design and performance, with a focus on biodiversity, placemaking, and community.

- **Gold Award, Retail -10 Years & Above**
  The Edge Best Managed & Sustainable Property Awards 2026
  IOI Mall Puchong was recognised as a winner in the Retail (10 Years & Above) category.

At the time of preparing this report, IOIPG emerged as the Gold Winner in the Best of the Best Awards at The Edge ESG Awards 2026.



The Edge Malaysia ESG Awards 2026

OUR SUSTAINABILITY JOURNEY

2026 HIGHLIGHTS

ENVIRONMENTAL

Legend: Achieved | In Progress

Goal	Strategy	Progress
Secure green building certifications for 50% of owned and managed office buildings in Malaysia by 2030.	We have designed our owned and managed buildings to achieve green building certification since 2014. The Group has been expanding its green building portfolio, with several new and existing properties designed to achieve green building certification.	✓
10% reduction in energy intensity by 2028.	We have adopted targeted strategies to reduce energy use. These include adhering to our Energy Policy, integrating renewable energy, and optimising consumption across all business segments.	⏳
18% reduction in Scope 2 emissions intensity by 2028 for Property Investment operations.	We have implemented targeted strategies, specifically focusing on Scope 2 emissions intensity within our managed property operations.	✓
Full adoption of low-volatile organic compound (VOC) paints for buildings in all new property developments.	We remain committed to sustainable sourcing by prioritising low-carbon, and recycled materials wherever feasible.	✓
Full adoption of green-certified waterproofing materials for all concealed waterproofing applications in all new property developments.		✓
Full adoption of green-labelled laminated timber flooring panels in all new property developments.		✓
Full adoption of green-labelled gypsum boards for plastered ceilings in all new property developments.		✓
Full adoption of water-saving sanitary wares and fittings, as well as low-VOC paints and materials, in refurbishment projects within the property investment segment.		✓

OUR SUSTAINABILITY JOURNEY

2026 HIGHLIGHTS

SOCIAL

Goal	Strategy	Progress
Zero work-related fatalities for employees and contractors.	We continue to enhance our OHS procedures by adopting industry best practices and aligning our procedures with the ISO 45001 management system.	
Zero substantiated complaints concerning human rights violations.	We uphold human rights by aligning our policy with the UN Guiding Principles, prohibiting forced and child labour, and maintaining whistleblowing channels to protect all stakeholders.	

GOVERNANCE

Goal	Strategy	Progress
Zero incidents of Anti-Bribery and Corruption (ABC) violations or litigation.	We uphold zero tolerance for corruption by conducting regular risk assessments, enforcing our ABC Policy.	
Zero non-compliance.	We address non-compliance with regulatory and statutory requirements (i.e., human rights, environment, health and safety, etc.) through comprehensive procedures for investigating and resolving identified issues.	
Zero incidents of substantiated complaints concerning breaches of customer privacy and losses of customer data.	We have implemented a robust and multi-layered security infrastructure to protect sensitive data from unauthorised access, breaches, and other cyber threats.	

OUR SUSTAINABILITY JOURNEY

EXTERNAL MEMBERSHIPS AND ASSOCIATIONS

IOIPG actively participates in various external memberships, industry associations, trade events and marketplace dialogues to support its commitment to sustainable development, responsible business practices and industry leadership, while maintaining a strong presence in the markets where we operate.

Through these strategic affiliations, the Group remains connected to local and global networks that advance areas such as climate governance, green building, gender equality, real estate innovation and retail excellence. Our participation enables us to contribute to industry and policy discussions, keep abreast of emerging trends, adopt relevant best practices and collaborate with like-minded stakeholders to drive positive impact across the built environment, our business operations and the communities we serve.

Name of Organisation	Our Membership & Contribution
1 **Climate Governance Malaysia (CGM)**	IOIPG has been a Corporate Friend of CGM since 2021. As part of a global network of business leaders focused on climate action, this membership provides IOIPG's Board with timely insights on climate risk management, supporting stronger business resilience and sustainability governance.
2 **Real Estate and Housing Developers' Association (REHDA)**	Through our membership in REHDA, IOIPG contributes to industry discussions and initiatives that support sustainable policy and development within Malaysia's real estate sector. We also support REHDA Institute's research on sustainable property development, with emphasis on affordable housing and private property development policies.
3 **UN Global Compact Network Malaysia, Brunei & Cambodia (UNGCNMYBC)**	IOIPG has been a participant in UNGCMYBC since January 2021 and has adopted the UN Global Compact Ten Principles. These principles guide our approach to human rights, labour practices, environmental stewardship and anti-corruption. Through events, workshops and initiatives, we exchange knowledge with industry peers and involve our consultants and contractors in climate-related sessions covering climate governance, greenhouse gas (GHG) emissions reduction, business strategy integration and climate action readiness.
4 **UN Women: Women's Empowerment Principles**	Since March 2021, IOIPG has supported the Women's Empowerment Principles, reflecting our commitment to advancing gender equality and fostering inclusive environments across the workplace, marketplace and community. Our alignment with these principles strengthens our diversity standards and supports wider social progress through our corporate responsibility efforts.
5 **Malaysia Green Building Council (MGBC)**	IOIPG became an industry partner of MGBC in 2024, enabling the Group to engage with professional networks and remain informed of evolving green building practices. The Group also participated in the CarbonScore project, which supports the World Green Building Council's targets of achieving at least a 40% reduction in upfront carbon by 2030 and net-zero embodied carbon for all new buildings and infrastructure by 2050.

OUR SUSTAINABILITY JOURNEY

EXTERNAL MEMBERSHIPS AND ASSOCIATIONS

Name of Organisation	Our Membership & Contribution
6 **Malaysia Golf Association (MGA)**	MGA is the national governing body for golf in Malaysia, responsible for promoting and regulating the sport. The association oversees areas such as national championships, handicap management, grassroots development and international representation, while also serving as an information and engagement platform for the golfing community.
7 **Malaysia Retailers Association (MRA)**	MRA provides members with platforms for networking, professional development and business growth. Through trade fairs, industry events and collaborative initiatives, members are able to broaden their networks, gain market insights and enhance business practices.
8 **Real Estate Developers' Association of Singapore (REDAS)**	The Group is a member of REDAS, a key representative body for Singapore's real estate industry. REDAS works closely with regulators, policymakers and stakeholders to promote best practices and support the development of a dynamic, progressive and sustainable real estate sector in Singapore.
9 **Malaysian Association of Hotels (MAH)**	Our hotels, including Courtyard by Marriott Penang, W Kuala Lumpur, Moxy Putrajaya, Putrajaya Marriott Hotel, Four Points by Sheraton Puchong, Palm Garden Hotel, A Tribute Portfolio Hotel and Le Méridien Putrajaya, are members of MAH. The association provides members with benefits such as industry advocacy, government engagement, training programmes, networking opportunities and selected discounts.
10 **Asia Pacific Real Assets Association (APREA)**	APREA supports the growth of the real assets sector by representing members on policy matters and providing access to industry research and insights. It also promotes ESG best practices through collaboration with leading industry experts. IOI Properties Singapore is a member of APREA.
11 **Singapore Green Building Council (SGBC)**	SGBC is a non-profit, member-driven organisation uniting stakeholders across the built environment to drive sustainable transformation. Through collaboration, advocacy, and knowledge sharing, SGBC empowers built environment stakeholders to adopt green building practices and create a greener, more sustainable future for Singapore and beyond.
12 **Xiamen Convention and Exhibition Association (XMCEA)**	Our hotel, Sheraton Grand Xiamen Jimei, is a member of XMCEA. XMCEA is a non-profit industry association under the guidance of the Xiamen Municipal Commerce Bureau. It serves as a bridge between the government and private Meetings, Incentives, Conventions and Exhibitions (MICE) enterprises.
13 **Xiamen Tourist Hotel Association (XTHA)**	Sheraton Grand Xiamen Jimei is a member of XTHA, a non-profit industry association. XTHA serves as a platform for collaboration and engagement across China's tourism sector.

OUR SUSTAINABILITY JOURNEY

EXTERNAL MEMBERSHIPS AND ASSOCIATIONS

Supporting ESG Through Industry Dialogue

IOIPG actively participates in industry discussions, conferences and knowledge-sharing platforms on ESG-related topics. Through these engagements, the Group contributes perspectives and experiences while supporting broader dialogue on sustainable development, climate resilience and long-term value creation.

National Climate Governance Summit (NCGS) 2026

The National Climate Governance Summit (NCGS) 2026, organised by Climate Governance Malaysia (CGM), brought together policymakers, industry leaders, experts and practitioners to explore pathways for enhancing climate resilience and advancing climate action. As part of the Summit, IOIPG was represented in an Association of Chartered Certified Accountants (ACCA)-led masterclass on opportunities at the intersection of strategy, sustainability and capital allocation, with Kristine Ng, Head of Group Corporate Sustainability, serving as a panellist alongside other sustainability practitioners. The session provided a platform for the exchange of perspectives on sustainability integration, climate resilience and long-term value creation, while supporting broader industry dialogue on sustainable business transformation.



APREA Malaysia Conference 2026

The Asia Pacific Real Assets Association (APREA) Malaysia Conference provided a platform for industry leaders to exchange perspectives on ESG and sustainability-related matters. During the conference, Kristine Ng, Head of Group Corporate Sustainability, served as a panellist in a forum discussing how ESG considerations, quality and long-term value creation are reshaping Malaysia's commercial real estate landscape. The discussion explored topics such as redevelopment and adaptive reuse, green building certifications, wellness-focused workplaces, and the evolving expectations of investors and occupiers. The forum provided an opportunity to exchange perspectives and practical experiences while supporting industry dialogue on responsible, resilient and sustainable real estate development.



Shaping the Future of Corporate Legal Function Through Strategic Innovation and Resilience

With the advent of global shifts driven by geopolitics, ESG, digitalisation and artificial intelligence (AI), the role of General Counsel continues to evolve significantly. Lim Ka-Tsung Joachim, Head of Group Legal, participated as a panellist in the session titled “The GC in 2030 – What's Next for In-House Legal?” during the conference Shaping the Future of Corporate Legal Function Through Strategic Innovation and Resilience. The discussion highlighted the importance of balancing strategic business objectives, risk management and sustainability considerations, while emphasising the need for commercially minded legal functions that support long-term business resilience and value creation.



OUR SUSTAINABILITY JOURNEY

LEADERSHIP MESSAGE



Lim Sim Seng
Chairman of the Board Sustainability Committee

Dear Valued Stakeholders,

Sustainability is fundamental to how IOIPG creates and sustains long-term value. We moved beyond setting direction with the launch of the ISR to embedding sustainability in the way we develop our products and manage our townships.

In our journey to create enduring value, the decisions we make today can shape environmental, social and economic outcomes well that will impact generations to come. The quality of the living spaces that we build, the resilience of the assets we own and manage, the resources we use, the communities we support and the trust we build with our stakeholders will generate long-term sustainability of our business.

For this reason, we see sustainability not as a separate agenda, but as an important strategy in responsible business and sound governance. It informs how we consider long-term risks and opportunities, exercise stewardship and remain accountable for the impact of our decisions.

The Group closed FY2026 with a revenue of RM4.44 billion. This financial performance provides the foundation for continued investment in the long-term sustainability of the spaces we create and manage, reinforcing the importance of allocating resources, managing risks and responding to changing stakeholder expectations.

Our Strategic Direction

Guided by the ISR, our sustainability direction is centred on creating lasting value responsibly.

The Roadmap provides a framework for the Group to consider material ESG matters in a structured and forward-looking manner. It also provides the basis for strengthening our response as expectations, regulations, risks and opportunities evolve.

Our ambition is not simply to increase the number of sustainability initiatives we undertake. It is to strengthen the quality of the decisions we make by ensuring that relevant sustainability considerations are appropriately understood alongside business, financial and operational considerations.

This is particularly important in a business such as ours, where decisions concerning land, development, infrastructure and communities have long-term implications.

We therefore continue to move to strengthen our approach where sustainability is increasingly embedded within the Group's established strategic and governance processes, rather than being treated as a separate agenda.

OUR SUSTAINABILITY JOURNEY

LEADERSHIP MESSAGE

At Board level, our responsibility is to provide direction, oversight and accountability, and to ensure that our strategic direction remains relevant, with an approach that is anchored on transparency and accountability.

The Sustainability Committee supports the Board in overseeing the Group's sustainability agenda and in considering matters that may affect the long-term resilience and prospects of the business. This includes maintaining visibility of material sustainability-related risks and opportunities, considering the effectiveness of the Group's overall direction and ensuring that sustainability remains appropriately connected to strategy and risk management.

In providing effective oversight, the BSC does not determine every operational action. Rather, it ensures that sustainability material matters receive appropriate attention, sustainability risks and opportunities are managed, and progress is assessed against a meaningful direction and purpose.

This distinction is important. Management is responsible for execution, while the Board provides the governance framework, oversight and accountability necessary to support responsible progress in the strategic direction and priorities established in the Group's ISR.

Integrating Sustainability into How We Govern

An important part of our sustainability journey is the continued integration of sustainability considerations with the existing governance framework and business processes.

We believe sustainability is most effective when it is considered within the framework through which the Group currently manages strategy, risk, operations and performance. This approach ensures that sustainability is considered in the context of the Group's broader priorities and constraints. With this integrated approach, we exercise



South Beach, Singapore

LEADERSHIP MESSAGE

appropriate judgement, taking into account materiality, business relevance, potential impact and the interests of our stakeholders.

This not only provides strong oversight but also connects sustainability with the Group's broader responsibility to ensure business resilience.

A Long-Term View of Climate Change

The implications of climate change extend beyond environmental performance. They can affect the resilience of assets, resource availability, operating conditions, supply chains and the environment in which our business operates.

We therefore recognise the importance of understanding and acknowledging climate-related risks and opportunities and their relevance to IOIPG's long-term prospects.

Our approach is to strengthen the information, capabilities and governance foundations needed to support informed consideration of climate-related matters. As this matures, we will continue to enhance how climate considerations are reflected in relevant business and risk decisions.

We recognise that climate action is a long-term endeavour. It requires consistency of direction, informed decision-making and the ability to respond to evolving regulations, technological advancements and stakeholder expectations.

Enhancing our Sustainability Reporting

Strong sustainability governance must be supported by transparency and accountability.

In FY2026, IOIPG prepared its first Sustainability Report adopting the ISSB Standards and aligning its climate-related disclosures with IFRS S2. We view this as an important step in the continued development of the disclosure of information. It strengthened the process of how climate-related matters are identified, assessed and communicated by the Group. The process has improved the consistency of our sustainability information, and supported more structured internal review. It has also strengthened the information available to the Board and Management when considering the sustainability-related risks and opportunities that may affect the Group's long-term prospects.

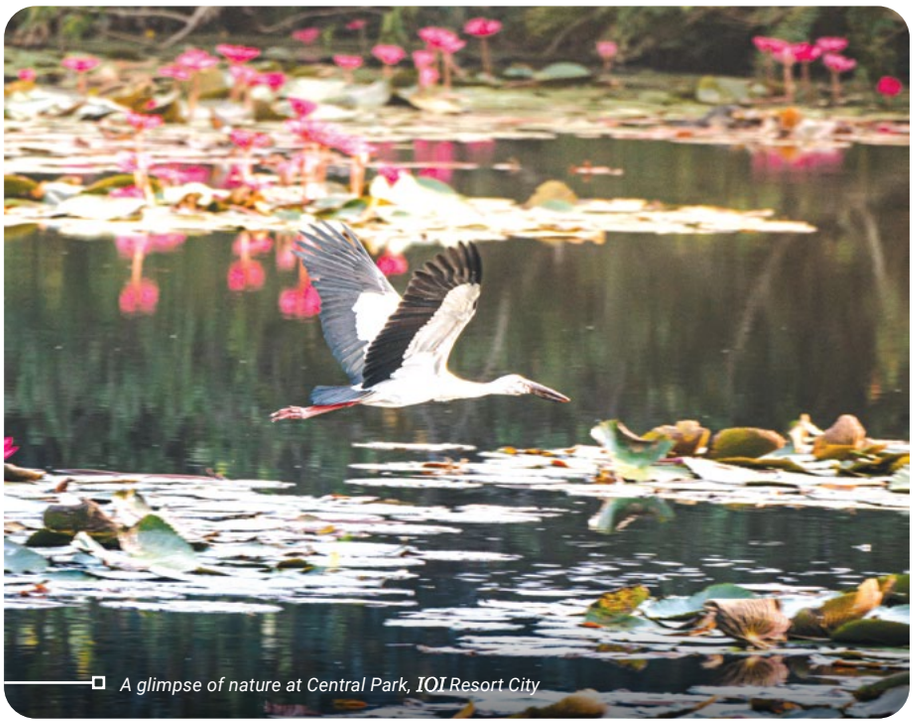
We adopted a measured and responsible approach in line with Malaysia's NSRF, applying available transition reliefs while voluntarily incorporating selected IFRS S1 disclosures where practicable. Important areas, including climate-related financial effects, Scope 3 emissions and scenario analysis will require continued development in capability building and more mature information systems. We will approach these areas responsibly, recognising the importance of providing information that is meaningful, balanced and decision-useful.

Creating Long-Term Value

Long-term value is built through responsible decisions over time and through our ability to balance immediate priorities with longer-term consequences.

We consider the resilience and relevance of the developments we build, the responsible consumption of resources, the engagements with stakeholders in our value chain, the wellbeing and capability of our people, and the Group's ability to assess and respond to risks and opportunities.

This means supporting responsible growth while considering the environmental and social context in which the Group operates. It also means ensuring that the Group remains sufficiently adaptable to respond to evolving sustainability-related risks without losing sight of its fundamental purpose.



A glimpse of nature at Central Park, IOI Resort City

OUR SUSTAINABILITY JOURNEY

LEADERSHIP MESSAGE



Navigating IFRS S1 & S2

In FY2026, IOIPG continued to apply system formwork across its active developments as part of our effort to improve construction efficiency and minimise avoidable material wastage. We will build on this foundation through more consistent measurement of material-efficiency outcomes, stronger waste management practices and wider consideration of lower-impact materials.

FY2026 also marked an important delivery milestone for COVO at 16 Sierra. The project reached its topping-out milestone in September 2025, bringing this transit-oriented development in the township closer to completion.

Located approximately 100 metres from the 16 Sierra MRT station, COVO integrates housing, mobility and everyday convenience, supporting a more connected residential experience and responds to changing expectations of how people want to live. COVO demonstrates how consideration of connectivity, mobility, access to amenities and public spaces and proximity to nature can be incorporated into the delivery of our developments from the outset.

Many other initiatives implemented in FY2026 reflect the considerations of the climate risks and opportunities as well as the social impact of our business. These include our circularity initiative in turning waste into compost, continued investment in the well-being and the development of our people, and the ongoing development of IOI Biodiversity Park, a 35.4-acre biodiversity conservation park in Bandar Putra Kulai, Johor.

Looking Forward

As we look towards FY2027 and beyond, our focus will remain on strengthening the foundations that enable sustainability to contribute meaningfully to IOIPG's long-term resilience and value creation.

We will continue to advance the direction established under the IOI Sustain Roadmap 2030, strengthen the integration of sustainability and climate considerations within relevant governance and business processes, and enhance the quality of information available to support Board and Management decision-making.

We will also continue to evolve our approach as expectations, regulatory requirements, technology and sustainability-related risks and opportunities develop.

Ultimately, our responsibility is to ensure that sustainability remains integral to how IOIPG creates value for the communities we build, impacting our stakeholders for many generations to come.

We remain committed to exercising this responsibility with discipline, transparency and a long-term perspective.


Biodiversity training

OUR SUSTAINABILITY JOURNEY

MATERIAL MATTERS

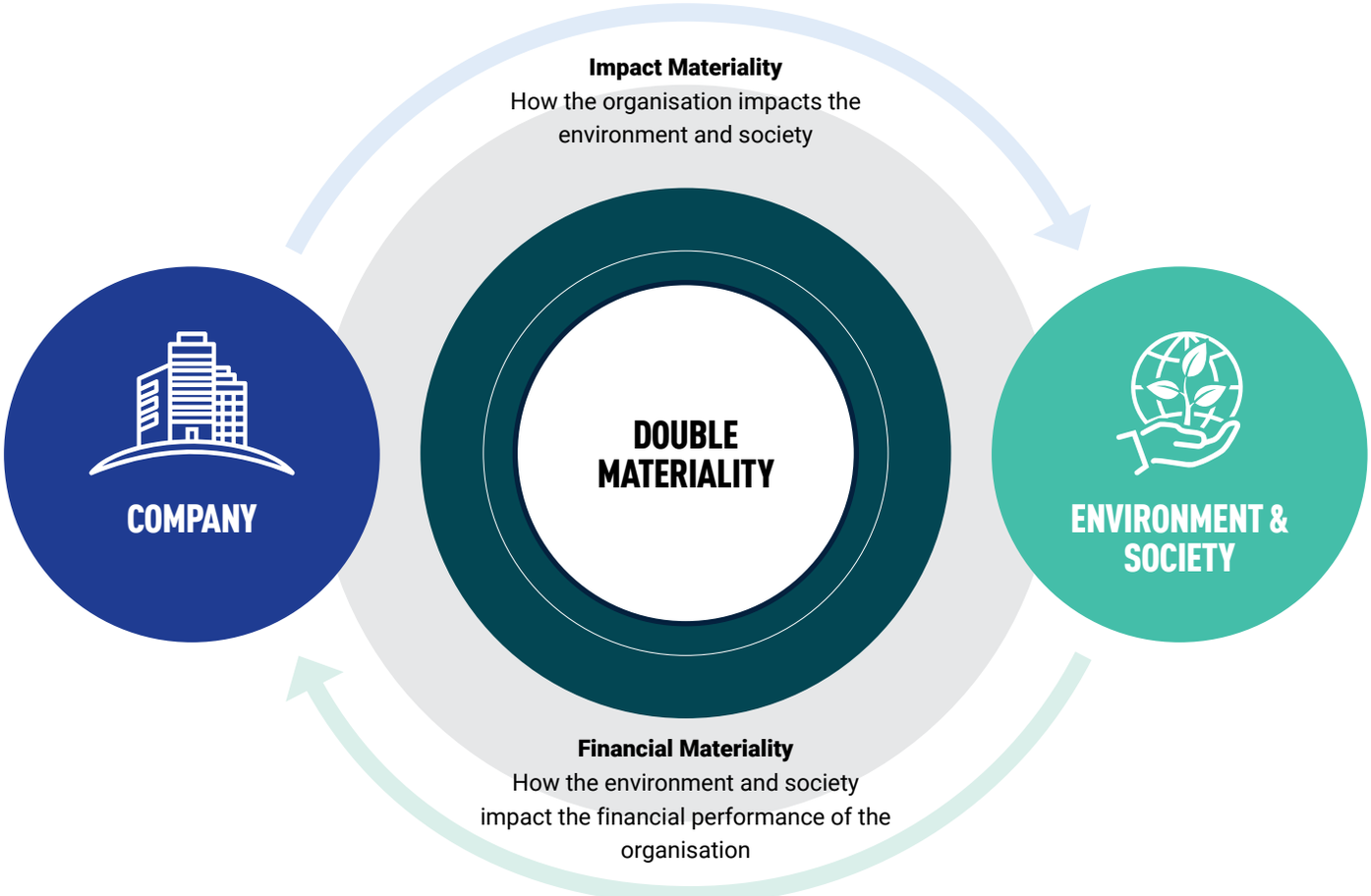
Materiality assessments play an important role in embedding sustainability considerations into IOIPG's corporate strategy and decision-making processes.

They enable us to direct our resources towards areas where we can create the most meaningful impact, while strengthening our ability to address stakeholder expectations and respond to emerging sustainability challenges. The materiality assessment also provides a foundation for IOIPG to undertake a focused evaluation of material risks and opportunities across our operations.

MATERIALITY APPROACH

Since conducting our first materiality assessment in FY2017, IOIPG has refreshed its assessment approximately every three years to ensure that our sustainability priorities remain relevant and aligned with evolving business, stakeholder and external developments. The most recent assessment was completed in FY2024 and introduced a double materiality approach. The outcomes of this assessment remain relevant to the Group's business operations in FY2026. In FY2027, IOIPG will be undertaking another double materiality assessment to reflect changes in our organisational boundary due to a corporate restructuring exercise.

The double materiality approach considers both the potential financial implications of ESG matters on the Group and the impact of our business activities on the environment and society. By moving beyond stakeholder priorities and business impact alone, this approach provides a more balanced, comprehensive and forward-looking view of sustainability-related risks and opportunities. It also aligns with global best practices and supports more informed decision-making as we continue to advance our sustainability strategy. The following section outlines our materiality assessment process, including how stakeholders were engaged and how the Group identified and prioritised its material topics.



OUR SUSTAINABILITY JOURNEY

MATERIAL MATTERS

MATERIALITY ASSESSMENT PROCESS

1 Identification of Material Matters

Our material matters continue to shape IOIPG's sustainability focus in FY2026. These matters were previously reviewed and refined to align with Bursa Malaysia's Sustainability Reporting requirements, the ISSB framework, and insights gathered through stakeholder engagement.

The current list of 15 material matters remains relevant to the Group, with clear definitions that reflect our key priorities, areas of impact and sustainability-related considerations across our operations.

M1 Corporate Governance & Anti-Corruption

Operating business with integrity and order towards promoting business prosperity and corporate accountability, ensuring transparency, maintaining compliance with Section 17 of the MACC Act, and guarding against various forms of corruption.

M2 Policies & Compliance

Adherence to the relevant policies, laws and guidelines governing our business, and assessing the anticipated environmental and social impacts of our activities.

M3 Economic Performance

Economic value generated and distributed by the organisation, including the indirect economic impacts resulting from such distributions.

M4 Technology & Innovation

Embracing innovation and technology to streamline business processes, elevate customer experience, and create positive economic, environmental and societal impacts.

M5 Supply Chain Management

Ensuring a robust supply chain that enables the delivery of quality products and services that are aligned with our ethics and business conduct, including managing the environmental and social impacts of our supply chain.

M6 Customer Satisfaction & Branding

Maintaining meaningful customer relationships, delivering product and service excellence with appeal towards the brand, and enhancing customer experience to build trust and confidence.

M7 Landbank

The management of strategic acquisition and development of land, including the availability and affordability of landbank, current landbank quantity, incorporating its social and environmental status, aligned to national and local regulations and plans.

M8 Climate Change

Decarbonisation practices to optimise energy consumption and utilisation of clean energy, reduce greenhouse gases (GHGs) and explore carbon sequestration to mitigate climate change. Also, addressing physical and transitional climate risks to future-proof climate resilience.

M9 Water Consumption

Consumption and efficiency of water usage in our operations.

M10 Material Consumption

Responsible sourcing and use of materials as inputs in our developments and asset management.

OUR SUSTAINABILITY JOURNEY

MATERIAL MATTERS

M11 Waste & Effluents

Management of solid waste and effluent (hazardous and non-hazardous) disposal from our operations.

M12 Biodiversity

Addressing potential ecological impacts and effects on ecosystem services from our business activities through Nature-based Solutions (NbS).

M13 Employee Management

Ensuring fair treatment of employees, embracing diversity, promoting growth and development, and cultivating professional competencies, while addressing human rights and labour practices.

M14 Health, Safety & Wellbeing

Maintaining a safe work environment and culture through hazard control and efforts to promote the health and wellbeing of employees, workers, and customers.

M15 Community Development

Investing in infrastructure and facilities that support community wellbeing, including affordable products and services, voluntary engagement and activities to create positive impacts.

2 Identification and Engagement with Stakeholders

Our stakeholders are instrumental in informing IOIPG's sustainability priorities and direction. As part of the materiality assessment, we engaged internal and key external stakeholders to gather their perspectives on the sustainability matters most relevant to them, as well as their perceived significance to the Group.

By involving a broad range of stakeholders who either influence, or are affected by, our operations, the assessment provided a comprehensive and balanced understanding of key sustainability concerns. These insights supported our stakeholder prioritisation process and helped guide the allocation of resources towards areas of greatest importance. Aligning our sustainability efforts with stakeholder expectations enables us to respond more effectively to concerns, manage perceptions and strengthen the impact of our sustainability initiatives.

INTERNAL	
1	Key Senior Management
2	Senior Management
3	Middle Management
4	Executive Employees
5	Non-Executive Employees

EXTERNAL	
1	Authorities
2	Customers
3	Financiers
4	Media
5	Suppliers
6	Local Communities

OUR SUSTAINABILITY JOURNEY

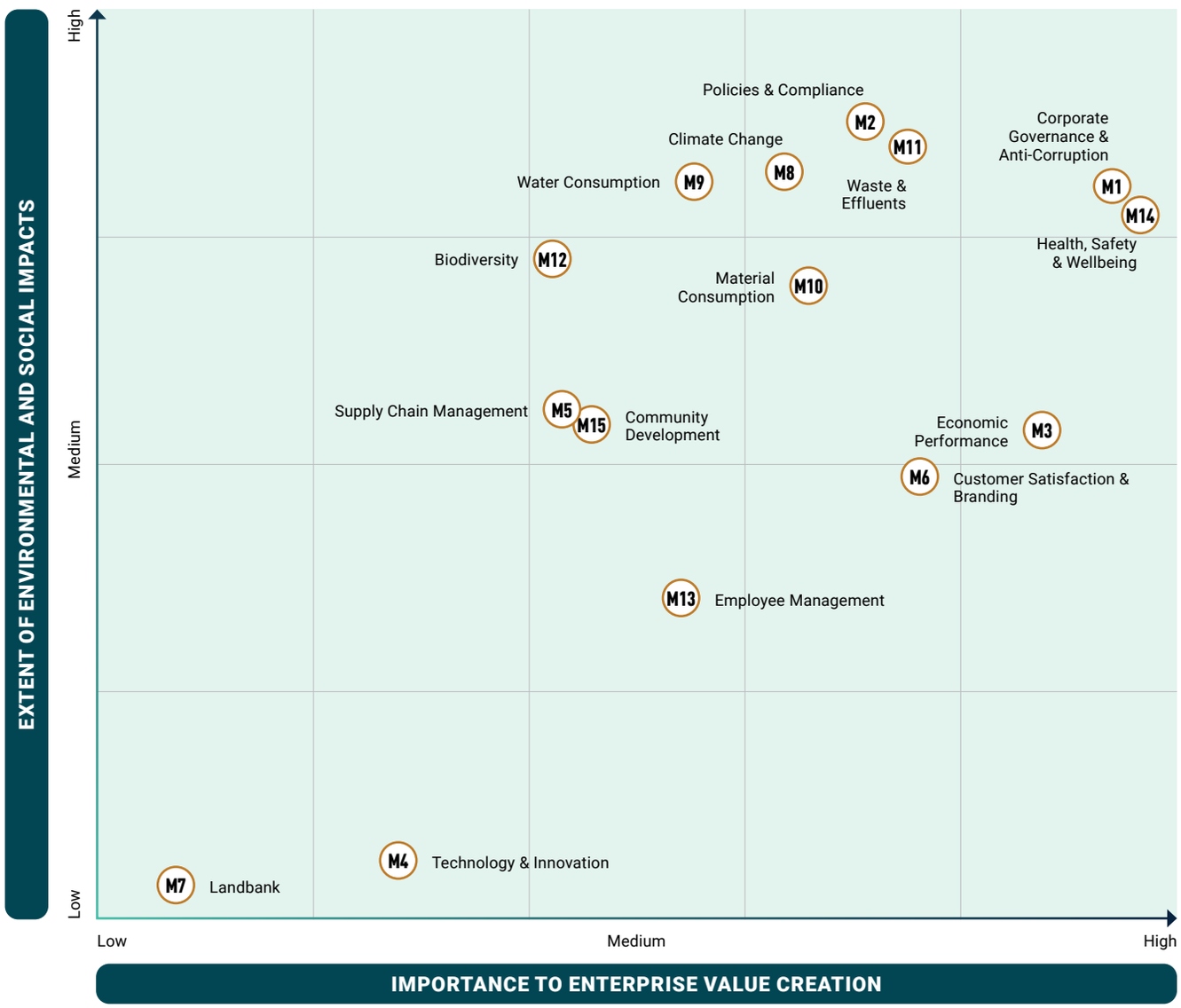
MATERIAL MATTERS

3 Analysis and Creation of Materiality Matrix

Survey responses were evaluated using established statistical techniques, including weighted averages, to reflect variations in stakeholder group participation and the relative importance of each respondent to the Group. The 15 material topics were subsequently plotted on a materiality matrix to determine their level of priority, based on IOIPG's capacity to generate enterprise value and the significance of their environmental and social impacts.

4 Validation and Endorsement

The materiality matrix and survey findings, including a comparative review of material priorities against local, regional and global industry peers, were presented to the Sustainability Steering Council for validation. Upon review, the assessment was approved and endorsed by the Board. Through this process, IOIPG mapped the 15 material topics that are most relevant to the Group's overall sustainability performance.



OUR SUSTAINABILITY JOURNEY

MATERIAL MATTERS

ESG RISKS AND OPPORTUNITIES

As part of our ongoing commitment to strengthening business resilience, the Group has identified key sustainability-related risks and opportunities that could affect our operations and long-term objectives. This assessment is guided by the sustainability reporting frameworks and standards referenced in this Report, including the GRI Standards 2021, SASB Standards, IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information, and IFRS S2 Climate-related Disclosures, ensuring alignment with recognised reporting practices and global expectations.

For further information on our risk management and climate-related risks, please refer to Chapter 3: Caring for the Environment.

Legend:

Capital:

F Financial | H Human | M Manufactured | S Social | I Intellectual | N Natural

12MP:

Theme: T1 Resetting the Economy; T2 Strengthening Security, Wellbeing and Inclusivity; T3 Advancing Sustainability Policy Enabler

PE (Policy Enabler): PE1 Developing Future Talent; PE2 Accelerating Technology Adoption and Innovation; PE3 Enhancing Connectivity and Transport Infrastructure; PE4 Strengthening the Public Service

M1 Corporate Governance & Anti-Corruption

RISKS

Reputational and financial damage due to regulatory non-compliance or corruption incidents.

OPPORTUNITIES

Strong governance practices enhance stakeholder confidence and access to capital.

CAPITALS IMPACTED:	ISR 2030:	SDGs	12MP
F H M S I N	ISR 01 ISR 02 ISR 03 ISR 04 ISR 05 ISR 06 ISR 07 ISR 08 ISR 10 ISR 11 ISR 12	16	T1 T2 T3 PE2

Refer to Chapter 2, Delivering Excellence.

M2 Policies & Compliance

RISKS

Evolving environmental, social, and construction regulations may lead to increased operational costs and delays in project approvals, especially in cases of non-compliance.

OPPORTUNITIES

Anticipating and preparing for upcoming regulatory changes to become early adopters, gaining first-mover advantage in sustainable practices.

CAPITALS IMPACTED:	ISR 2030:	SDGs	12MP
F H M S I N	ISR 01 ISR 02 ISR 03 ISR 04 ISR 05 ISR 06 ISR 07 ISR 08 ISR 10 ISR 11 ISR 12	16	T1 T2 T3

Refer to Chapter 2, Delivering Excellence.

OUR SUSTAINABILITY JOURNEY

MATERIAL MATTERS

M3 Economic Performance

RISKS

Reduced potential client interest for projects that are not aligned with sustainability expectations.

OPPORTUNITIES

Strong economic performance track record attracts investors, enhances market position, and supports sustainable growth.

CAPITALS IMPACTED: F H M S I

ISR 2030: ISR 01 ISR 02 ISR 03 ISR 04 ISR 05 ISR 06 ISR 07 ISR 11

SDGs



12MP T1 PE2 PE3

Refer to Chapter 2, Delivering Excellence.

M4 Technology & Innovation

RISKS

Lagging in digital adoption could reduce competitiveness and customer appeal.

Cybersecurity threats from increased reliance on digital platforms.

OPPORTUNITIES

Improve operational efficiency and customer experience through smart building technologies.

Leveraging a cyber-aware workforce to enhance organisational security posture and reduce potential operational disruptions.

CAPITALS IMPACTED: F H M I

ISR 2030: ISR 01 ISR 03 ISR 04 ISR 05 ISR 09 ISR 10 ISR 11

SDGs



12MP T1 T3 PE2

Refer to Chapter 2, Delivering Excellence.

M5 Supply Chain Management

RISKS

Disruption from suppliers who are not aligned to IOIPG's environmental and social requirements may cause reputational damage and affect timelines and quality, resulting in increased costs.

OPPORTUNITIES

Build a resilient and sustainable supply chain through robust supplier screening, vendor training programmes and engagements.

CAPITALS IMPACTED: F M S N

ISR 2030: ISR 01 ISR 02 ISR 03 ISR 04 ISR 05 ISR 06 ISR 07 ISR 11 ISR 12

SDGs



12MP T1 T2 T3 PE2

Refer to Chapter 2, Delivering Excellence.

OUR SUSTAINABILITY JOURNEY

MATERIAL MATTERS

M6 Customer Satisfaction & Branding

RISKS

Negative customer experiences impacting brand reputation and sales performance.

OPPORTUNITIES

Strengthen brand loyalty through quality assurance, digital engagement, and post-sale support.

CAPITALS IMPACTED: F S M I

ISR 2030: ISR 01 ISR 02 ISR 03 ISR 04 ISR 05 ISR 09

SDGs



12MP T1 T3

Refer to Chapter 2, Delivering Excellence.

M7 Landbank

RISKS

Landbank underutilisation or misalignment with market demand could affect returns.

OPPORTUNITIES

Unlock value through masterplanning of our developments in strategic locations.

CAPITALS IMPACTED: M N

ISR 2030: ISR 01 ISR 02 ISR 04 ISR 07

SDGs



12MP T1 PE3

Refer to Chapter 2, Delivering Excellence.

M8 Climate Change

RISKS

Climate change may increase compliance and regulatory costs, affecting overall development and operational costs.

Climate-related physical and transition risks may increase costs, disrupt operations and supply chains, and weaken competitiveness due to inadequate adaptation and mitigation measures.

OPPORTUNITIES

Integrate low-carbon design and climate resilience in our developments to reduce our carbon footprint.

Access green financing or incentives for green developments and green-certified buildings.

CAPITALS IMPACTED: F H M S I N

ISR 2030: ISR 01 ISR 02 ISR 03 ISR 04 ISR 05 ISR 06 ISR 07 ISR 09 ISR 11 ISR 12

SDGs



12MP T1 T3 PE2 PE3

Refer to Chapter 3, Caring for the Environment.

OUR SUSTAINABILITY JOURNEY

MATERIAL MATTERS

M9 Water Consumption

RISKS

Excessive water use may exacerbate water scarcity and lead to higher operating costs, as well as disrupting business operations.

OPPORTUNITIES

Enhance cost efficiency and business resilience by adopting water-saving technologies and practices that reduce consumption and lower utility costs.

CAPITALS IMPACTED:	ISR 2030:	SDGs	12MP
F S N	ISR 01 ISR 02 ISR 04 ISR 05 ISR 06 ISR 09 ISR 11 ISR 12	6 CLEAN WATER AND SANITATION; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 13 CLIMATE ACTION	T3 PE2

Refer to Chapter 3, Caring for the Environment.

M10 Material Consumption

RISKS

Dependence on carbon-intensive materials increases carbon footprint and cost exposure.

OPPORTUNITIES

Reduce carbon footprint by integrating resource efficiency and responsible material use.

CAPITALS IMPACTED:	ISR 2030:	SDGs	12MP
M F N	ISR 01 ISR 02 ISR 04 ISR 05 ISR 06 ISR 07 ISR 09 ISR 11 ISR 12	8 DECENT WORK AND ECONOMIC GROWTH; 12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 13 CLIMATE ACTION	T3 PE2

Refer to Chapter 3, Caring for the Environment.

M11 Waste & Effluents

RISKS

Environmental liabilities from improper handling of construction or operational waste, leading to fines or project delays.

OPPORTUNITIES

Effective waste management reduces environmental and climate change impacts, supporting circular economy initiatives.

CAPITALS IMPACTED:	ISR 2030:	SDGs	12MP
F S N	ISR 01 ISR 02 ISR 04 ISR 05 ISR 06 ISR 09 ISR 11 ISR 12	12 RESPONSIBLE CONSUMPTION AND PRODUCTION; 13 CLIMATE ACTION	T3 PE2

Refer to Chapter 3, Caring for the Environment.

OUR SUSTAINABILITY JOURNEY

MATERIAL MATTERS

M12 Biodiversity

RISKS

Loss of biodiversity may lead to ecosystem service disruption and reputational damage.

OPPORTUNITIES

Integrating ecological considerations into real estate projects can boost biodiversity resilience, enhance the appeal of our developments and support community wellbeing.

CAPITALS IMPACTED:	ISR 2030:	SDGs	12MP
F M S N	ISR 01 ISR 02 ISR 03 ISR 04 ISR 06 ISR 07 ISR 09 ISR 11 ISR 12	11 14 15	T3

Refer to Chapter 3, Caring for the Environment.

M13 Employee Management

RISKS

Talent attrition, skill gaps, or low engagement may lead to a high turnover rate and low productivity, affecting project delivery and innovation.

OPPORTUNITIES

Attract and retain talent through competitive benefits, upskilling, and clear career progression pathways.

CAPITALS IMPACTED:	ISR 2030:	SDGs	12MP
F H S I	ISR 08 ISR 10 ISR 12	5 8 10	T2 PE1

Refer to Chapter 4, Creating Value for Our Employees.

M14 Health, Safety & Wellbeing

RISKS

Non-compliance with safety standards leads to a high rate of workplace incidents and regulatory and legal repercussions.

OPPORTUNITIES

Drive productivity and trust through a strong safety culture and robust employee wellness programmes.

CAPITALS IMPACTED:	ISR 2030:	SDGs	12MP
I S H	ISR 04 ISR 05 ISR 10 ISR 11 ISR 12	3 8	T2

Refer to Chapter 4, Creating Value for Our Employees.

OUR SUSTAINABILITY JOURNEY

MATERIAL MATTERS

M15 Community Development

RISKS

Misaligned or ineffective efforts could lead to community dissatisfaction, resulting in reputational damage.

OPPORTUNITIES

Strengthen IOIPG's social licence to operate and brand reputation by investing in public infrastructure and amenities which are aligned with community needs.

CAPITALSIMPACTED: F M S N

ISR 2030: ISR 01 ISR 02 ISR 03 ISR 04 ISR 05 ISR 07 ISR 09 ISR 12

SDGs

12MP T2 PE3

Refer to Chapter 5, Developing Sustainable Communities.

STAKEHOLDER ENGAGEMENT

Stakeholder engagement is a key component of our sustainability strategy. It enables us to better understand the changing expectations of our customers, employees, business partners and other stakeholders, while ensuring that their perspectives are considered in our decision-making.

Stakeholder Group	Why They Matter	How We Engage
EMPLOYEES Key Senior Management, Senior and Middle Management, Executive and Non-Executive Employees	As the human capital of the Group, employees are the driving force behind the Group's growth and operational success. Their skills, dedication, and innovation are essential for achieving our strategic goals and maintaining a competitive edge.	**Collaborate/Empower** • Meetings • Trainings, workshops and seminars • Employee performance appraisal • IOIPG internal engagement platforms • Employee engagement activities • Town hall meetings
AUTHORITIES Government Agencies, Regulatory Bodies, Local Authorities	Government and policymakers formulate policies, regulations and standards, whereas authorities regulate and implement them. Adhering to regulations and supporting national and state policies are crucial for our operational continuity, integrity and sustainability.	**Collaborate/Consult** • Meetings • Written correspondence • Compliance inspections
CUSTOMERS Property Purchasers, Office Tenants, Retail Tenants, Mall Patrons, Hotel Guests, Golfers	Property purchasers, office tenants, retail tenants, mall patrons, hotel guests and golfers are important stakeholders of the Group. We actively engage these stakeholder groups through feedback channels, surveys, engagement sessions, safety briefings, community programmes and sustainability initiatives to better understand their needs, enhance service quality, promote responsible business practices, and support the development of sustainable communities. Their satisfaction and feedback drive excellence in our services and products.	**Collaborate/Empower** • Public engagement events • Social media and digital community engagement platforms • Loyalty programmes, including Club IOI • Customer feedback channels and service hotline, including IOI Support System • Complaints and defect reports • Customer and tenant satisfaction surveys

OUR SUSTAINABILITY JOURNEY

MATERIAL MATTERS

Stakeholder Group	Why They Matter	How We Engage
FINANCIERS Shareholders, Investors, Bankers, Financial Institutions, Analysts, Fund Managers	Financiers provide the capital and financial support necessary for sustainable growth and expansion. Their confidence in our operations is vital for our financial stability and strategic operations and expansions.	**Consult/Involve** • Annual General Meetings (AGMs) • Quarterly and annual financial reports • Statutory announcements • Ad-hoc one-on-one meetings • Information dissemination through our website and press releases
MEDIA Broadcast and Print Media, Digital News Portals, Social Media Users	Media channels play a crucial role in our communication with our stakeholders and communities, shaping public perception and enhancing our brand reputation. Effective media engagement helps our branding and marketing, communicating our achievements and commitments to a broader audience.	**Engage/Inform** • Press releases • Media invites • Interviews • Public events and networking sessions • Social media
SUPPLIERS Product and Service Providers, Business Associates, Vendors, Contractors, Consultants	Suppliers are essential partners in our value chain, ensuring the quality and excellence of our products and services. Engagements with suppliers enable work relationships and arrangements that would contribute to operational resilience and success.	**Consult/Collaborate/Involve** • Meetings • Trainings, workshops and seminars • Surveys
LOCAL COMMUNITIES Residents Associations, Joint Management Bodies, General Public, NGO Representatives	The local community's wellbeing is integral to our pursuit of sustainable development. Engaging with the community and understanding their needs enable us to contribute to positive social and environmental outcomes.	**Keep Informed** • Community engagement events • Social media platforms • Residents' Association meetings • Strategic partnerships with NGOs • Community feedback channels





IOI Resort City with the upcoming IOI City Mall 3 and Iconic Tower

DELIVERING EXCELLENCE

HIGHLIGHTS

Achieved
QLASSIC SCORE OF
88%
For Sonatia 3,
Bandar Putra Kulai

99.54%
Spending on
Local supplier

MATERIAL MATTERS

- M1 Corporate Governance & Anti-Corruption
- M2 Policies & Compliance
- M3 Economic Performance
- M4 Technology & Innovation
- M5 Supply Chain Management
- M6 Customer Satisfaction & Branding
- M7 Landbank

DELIVERING EXCELLENCE

SUSTAINABLE GROWTH THROUGH ROBUST GOVERNANCE

MATERIAL MATTERS

M1 Corporate Governance & Anti-Corruption

M2 Policies & Compliance

Our integrated governance structure integrates sustainability considerations across strategy, operations and risk management. Oversight is led by the Board of Directors (Board), supported by the Board Sustainability Committee (BSC) and the Sustainability Steering Council (SSC).

This structure enables the Group to manage sustainability-related risks and opportunities (SROs) while reinforcing transparency, accountability and long-term value creation.

Our governance approach is underpinned by robust policies, ethical business practices and clear lines of accountability. Through effective oversight, continuous capacity building and a culture of integrity, we ensure that our actions remain aligned with stakeholder expectations, national priorities and recognised global standards.

SUSTAINABILITY GOVERNANCE STRUCTURE

[IFRS S2 6(a)(i)] [IFRS S2 6(b) (i)-(ii)]

IOIPG's sustainability governance structure provides clear oversight, accountability and coordination across the Group. The structure is designed to embed sustainability and climate-related considerations into strategy, risk management, decision-making and day-to-day operations. At the highest level, the Board provides strategic oversight of the Group's sustainability agenda. The Board is supported by the BSC, which oversees material sustainability and climate-related matters and provides guidance on the Group's sustainability priorities, including ISR 2030 and climate-related disclosures.

Management-level implementation is driven by the SSC, chaired by the Group Chief Executive Officer (CEO). The SSC is supported by the Head of Group Corporate Sustainability (GCS), who leads Group-wide ESG initiatives and coordinates sustainability policies, climate-related risk management and long-term performance monitoring. The Group CEO, supported by the Head of GCS, provides executive oversight of the Group's climate-related risks and policies and tracks its long-term climate performance.[1]

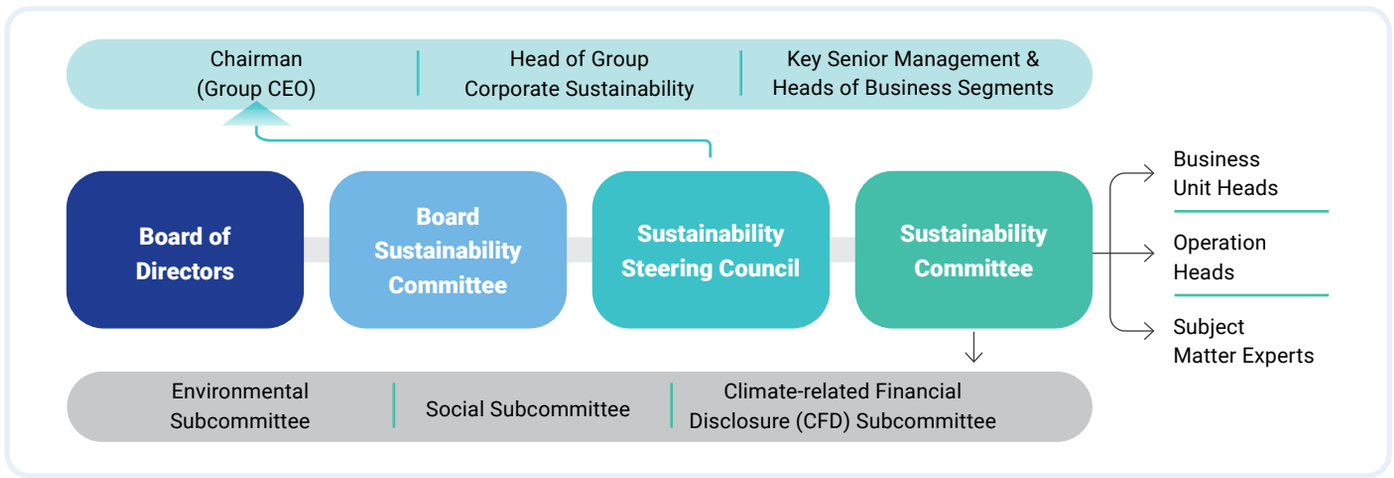
The Sustainability Committee (SC) helps translate the Group's sustainability strategy into practical actions, ensuring that environmental, social and climate-related priorities are embedded across relevant functions and operations. Dedicated sustainability subcommittees under the SSC support the operationalisation of ESG initiatives across business segments and units. These comprise of the Environmental Subcommittee, Social Subcommittee, and Climate-related Financial Disclosure (CFD) Subcommittees. The CFD Subcommittee is responsible for financial investment and projects related to greenhouse gas (GHG) emissions across IOIPG emissions, ensuring alignment with IFRS S2.[2]

To strengthen governance, employee remuneration, including senior management reporting to the CEO, is linked to ESG and climate-related KPIs, including progress towards the Group's target of reducing Scope 2 carbon intensity and GHG emissions from Property Investment operations by FY2028. Personnel also undergo ESG training and contribute to materiality assessments and sectoral initiatives to stay informed on emerging sustainability risks and opportunities.[3]

1 *For further information about our corporate governance (CG) practices, kindly refer to our CG Report 2026 and CG Overview Statement of the Annual Report 2026*
2 *The governance instruments of IOIPG can be accessed at https://www.ioiproperties.com.my/our-company/corporate-governance.*
3 *The training programmes, forums, conferences and seminars attended by the Directors in FY2026 are disclosed at https://www.ioiproperties.com.my/our-company/corporate-governance.*

DELIVERING EXCELLENCE

SUSTAINABLE GROWTH THROUGH ROBUST GOVERNANCE



Roles and Responsibilities

Board of Directors (Board)

Responsibilities
- Provides strategic oversight of IOIPG's sustainability agenda and climate-related risks.

Composition
- Executive Director
- Non-Executive Directors

Board Sustainability Committee (BSC)

Responsibilities
- Supports the Board in overseeing the Group's sustainability and climate-related matters, and the integration of these considerations into strategy and decision-making.
- Provides oversight of sustainability frameworks, policies, roadmaps, risk management strategies and action plans.
- Monitors the implementation of the ISR 2030, including initiatives to advance the Climate Roadmap.

Composition
- Independent Non-Executive Directors

Sustainability Steering Council (SSC)

Responsibilities
- Assists the BSC in overseeing and managing sustainability matters, including sustainability-related and climate-related risks and opportunities (CROs).
- Reviews critical policies and material sustainability issues.
- Tracks the Group's sustainability performance indicators and progress.

Composition
- Group CEO as Chair
- Head of Group Corporate Sustainability
- Key Senior Management and Heads of Business Segments

Sustainability Committee (SC)

Responsibilities
- Works together with the SSC to support sound decision-making and implement strategies aligned with the Group's sustainability goals.
- Facilitates and supports Business Units/Support Units to embed ESG practices into day-to-day operations.

Composition
- Heads of Business Units/Support Units
- Heads of Operation/ Departments
- Subject Matter Experts

SUSTAINABLE GROWTH THROUGH ROBUST GOVERNANCE

BOARD SUSTAINABILITY COMMITTEE

[IFRS S2 6a (ii)-(v)]

The BSC assists the Board in overseeing IOIPG's sustainability and climate-related priorities. Established in February 2024, the BSC enhances Board-level governance of the Group's sustainability strategy, material matters, risk management approach and long-term value creation agenda.

The BSC guides the integration of sustainability and climate-related considerations into the Group's strategies, policies, roadmaps, and decision-making processes. Its scope of oversight includes key material matters such as climate change, regulatory compliance, health and safety, anti-corruption and human rights. Day-to-day implementation is coordinated by various departments in collaboration with business functions across the Group to monitor, manage and report on human rights-related matters. The BSC also provides strategic direction on ISR 2030 and monitors progress on climate-related initiatives and disclosures in sustainability reporting, including alignment with IFRS S2 Climate-related Disclosures.

Through its composition, the BSC provides independent oversight and ensures that sustainability matters are addressed at the highest governance level. The BSC receives updates from Management, including the SSC, to support informed deliberation and effective monitoring of IOIPG's sustainability performance. The BSC comprises three Independent Non-Executive Directors from IOIPG's Board and is chaired by Lim Sim Seng. In FY2026, the BSC convened a total of three meetings, deliberating sustainability performance against targets, results from the climate risk assessment, and receiving updates on the year's sustainability initiatives.

To ensure the Board remains equipped with relevant sustainability knowledge and capabilities, the Group regularly conducts training programmes. Training in FY2026 primarily focused on the transition to the ISSB standards. The Board and relevant committees receive regular management reports and briefings on CROs at least annually, and more frequently as material matters arise. CROs are also considered as part of the Board's oversight of the Company's strategy and risk management processes, including the consideration of relevant trade-offs.



LIM SIM SENG

Chairman, Independent Non-Executive Director

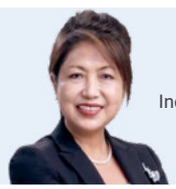
Age: 67

Meeting Attendance: 3/3

Date of Appointment to BSC
28 February 2024

Qualifications
- IBF Distinguished Fellow, Financial Markets
- Bachelor in Business Administration, Yokohama National University, Japan
- Japanese Government Monbusho Scholar

Lim Sim Seng brings extensive leadership experience across Asia's banking and capital markets sectors, having held senior positions with Citigroup globally and DBS Bank. In the Singapore government, he presently serves as the High Commissioner (Non-Resident) to Nigeria and as Chairman of Skills & Workforce Development Agency. In the past, he was the Chairman of Singapore Land Authority and subsequently the Chairman of Building & Construction Authority. He is currently the Chairman of Income Insurance Limited and the Deputy Chairman of SIA Engineering Company Limited. His international perspective, regulatory experience and leadership background strengthen IOIPG's sustainability oversight and risk governance.



SHIRLEY GOH

Committee Member, Independent Non-Executive Director

Age: 67

Meeting Attendance: 3/3

Date of Appointment to BSC
28 February 2024

Qualifications
- Member of the Malaysian Institute of Certified Public Accountants (MICPA)
- Member of the Malaysian Institute of Accountants (MIA)

Shirley Goh has more than four decades of experience with PricewaterhouseCoopers Malaysia, including 24 years as a Partner, where she advised clients on audit and business matters across various industries. Her experience includes working with local enterprises, conglomerates and multinational companies in sectors such as financial services, healthcare, construction, property development and investment, poultry farming, retail, services and others. Her professional background supports the Committee's ability to assess strategic insights, governance matters and sustainability-related business considerations.



DATIN JEANIE LIM LAI LING

Committee Member, Independent Non-Executive Director

Age: 58

Meeting Attendance: 3/3

Date of Appointment to BSC
1 June 2025

Qualifications
- Fellow of the Association of Chartered Certified Accountants (ACCA)
- Member of the Malaysian Institute of Accountants (MIA)

Datin Jeanie Lim brings over 30 years in investment banking where she was involved in corporate advisory services. She has extensive exposure to the capital markets and acted as intermediary between corporate clients and regulators for capital markets transactions. Her advisory experience to clients in various industries such as property development, construction, financial services, plantation and infrastructure as they navigate regulatory compliance as part of the transactions, will strengthen IOIPG's ESG risk oversight at BSC.

For more information on our BSC profile, please refer to our Integrated Annual Report 2026.

DELIVERING EXCELLENCE

SUSTAINABLE GROWTH THROUGH ROBUST GOVERNANCE

POLICIES AND COMPLIANCE

Regulatory compliance is fundamental to the Group's business continuity and responsible operations. It helps us mitigate business disruptions, financial and operational risks, reputational impacts and potential environmental harm. IOIPG remains committed to complying with applicable local and international laws and regulations, while upholding responsible business conduct and maintaining strong relationships with stakeholders.

IOIPG's compliance programmes are reviewed regularly as part of standard operating procedures and are subject to annual external audit. Internal audits are also conducted by the Group Internal Audit and Group Quality Management Unit, covering operational, regulatory, technological and financial areas. To strengthen governance and accountability, IOIPG has implemented Group-wide procedures to investigate and address incidents of non-compliance.

LIST OF IOIPG'S POLICIES, CODES, AND FRAMEWORKS

1. Human Rights Policy
2. Anti-Bribery and Anti-Corruption Policy
3. Anti-Money Laundering and Terrorism Financing Policy
4. Integrity Pledge
5. Whistleblowing Policy
6. IOIPG Conflict of Interest Disclosure Statement
7. Supplier Code of Conduct
8. Code of Conduct and Business Ethics
9. Policies and Procedures to Assess the Suitability and Independence of External Auditors
10. Fit and Proper Policy
11. Quality and Environmental Policy
12. Energy Policy
13. Waste Management Policy
14. Group Health and Safety Policy
15. Sustainability Policy Statement
16. Related Party Transactions Policy
17. Code of Conduct and Ethics for Directors
18. Board Diversity Policy
19. Remuneration Policy and Procedures for Directors and Senior Management
20. Group Tax Governance Statement
21. Policy on Non-Executive Directors' Remuneration
22. The Standard Operating Procedure of Personal Data Protection
23. Remuneration Policy and Procedures for Directors and Senior Management
24. Privacy Policy
25. Conflict of Interest Policy

For more information on IOIPG's policies and statements, please refer to the Group's corporate governance webpage.

DELIVERING EXCELLENCE

SUSTAINABLE GROWTH THROUGH ROBUST GOVERNANCE

PROCEDURE FOR NON-COMPLIANCE

IOIPG addresses reports of suspected non-compliance through a structured reporting, investigation and resolution process. All reports received are formally recorded and tracked to monitor their status, progress and outcome. Major incidents are promptly escalated through the Whistleblowing Channel to the Whistleblowing Committee or the Board, while the Integrity Committee provides half-yearly updates to the Risk Management Committee (RMC) to support ongoing oversight.

STEP 1 Record and assess

The report is recorded and a preliminary assessment is conducted to determine whether there are sufficient grounds for further investigation.

STEP 2 Investigate

Where the report is substantiated, an investigation is carried out through evidence collection and witness interviews, as appropriate.

STEP 3 Report and recommend

An investigation report is prepared, setting out the findings and recommendations for corrective or disciplinary action, where applicable.

STEP 4 Close and communicate

The case outcome is recorded and, subject to legal restrictions, the whistleblower is informed upon completion of the investigation.

ENVIRONMENTAL AND SOCIAL COMPLIANCE

In addition to meeting regulatory requirements, the Group has implemented the ISO 14001 Environmental Management System (EMS) across all Property Development segments in Malaysia to support stronger environmental governance and reduce ecological risks. The EMS covers environmental assessment and planning, legal requirements, emergency preparedness and response, performance monitoring, and incident reporting and investigation.

Where required, the Group conducts Environmental Impact Assessments (EIA) and Social Impact Assessments (SIA) for prescribed activities. EIA is undertaken to identify, predict and evaluate the potential beneficial and adverse environmental impacts of proposed development activities, and to identify appropriate mitigation measures before project approval and implementation. SIA involves analysing, monitoring and managing the social consequences, both positive and negative, of planned interventions and the social changes arising from them, with the aim of supporting a more sustainable and equitable environment. Together, these assessments consider potential environmental, biodiversity and social impacts, including water, air and noise quality, ecological conditions, flood risks, erosion and sediment control, and stakeholder perceptions.

Findings from the EIA and SIA, including anticipated impacts and recommended mitigation measures, support project planning and decision-making. Environmental quality monitoring, best management practices and stakeholder engagement are subsequently undertaken to support regulatory compliance and minimise potential environmental and social impacts. In FY2026, there were no incidents, fines or penalties relating to environmental or socioeconomic non-compliance within the Group's operations.

DELIVERING EXCELLENCE

SUSTAINABLE GROWTH THROUGH ROBUST GOVERNANCE

ANTI-BRIBERY AND CORRUPTION

IOIPG maintains a zero-tolerance position against all forms of bribery and corruption. The Board oversees the Group's anti-bribery and corruption (ABC) framework, supported by the Whistleblowing and Integrity Committees to promote transparent governance and impartial investigations. Employees and external stakeholders may report suspected bribery, corruption or other misconduct through the Group's confidential Whistleblowing Channel. Whistleblowers may choose to remain anonymous and are protected against retaliation, harassment and discrimination when reports are made in good faith.

A comprehensive suite of policies, codes and procedures, which are reviewed regularly, supports the Group's anti-corruption framework. Internal controls include due diligence checks, background screenings and open tender processes, with red flags actively monitored. Breaches may result in disciplinary action or contract termination.

FY2026 ACHIEVEMENTS

0 incidents
of ABC violations or litigation

87%
of employees have undergone ABC training

Anti-corruption training was conducted in Malaysia, Singapore and the PRC for employees and suppliers. The training covered applicable laws, IOIPG's policies, key risk areas such as gifts, hospitality, political donations and contractual provisions, including anti-corruption clauses that reference the Group's ABC Policy, Whistleblowing Policy and, where applicable, SCoC. Our suite of policies are made accessible via the Group's internal communication platforms and our website.

For more information about IOIPG's policies, please refer to 'Policies and Guidelines' at https://www.ioiproperties.com.my/ioi-sustain/policies

In FY2026, anti-corruption checks were conducted across the Group's business segments. There were no breaches, disciplinary actions, fines, litigation or contract terminations arising from such checks. This reflects the Group's continued progress towards its target of zero incidents. Employees and associates are prohibited from making political donations on behalf of IOIPG without Board approval, and personal political views must not be represented as the Group's position.

DATA PRIVACY AND CYBERSECURITY

At IOIPG, we are committed to protecting customers' personal data and comply with the Personal Data Protection Act 2010, including any subsequent amendments and other applicable data protection laws. We uphold high standards of confidentiality and do not disclose customer information to third parties, except where required by law or permitted in accordance with the Personal Data Protection Act. IOIPG has appointed its Data Protection Officer to oversee data breach management and ensure timely communication and reporting to the Personal Data Protection Commissioner. All customer data are collected with explicit consent, with customers clearly informed of the purpose and intended use of their data.

IOIPG adopts a layered approach to cybersecurity, combining network protection, endpoint security, access controls and employee awareness. Network activity is monitored through enterprise-grade firewalls with intrusion detection and prevention capabilities, while endpoint protection and regular security patching help strengthen workstation security.

User access is also reviewed periodically to ensure permissions remain appropriate to job responsibilities and to limit unnecessary exposure to sensitive information. Alongside these technical and access controls, the Group continues to build cybersecurity awareness by sharing monthly updates on emerging threats, common cyber risks and good security practices with employees.

FY2026 ACHIEVEMENTS

Zero incidents
of substantiated complaints concerning breaches of customer privacy and losses of customer data for five consecutive years.

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

FY2024	FY2025	FY2026
0	0	0

To strengthen employee awareness of data privacy and cybersecurity risks, IOIPG requires mandatory e-learning through its learning platform, covering key threats such as phishing and social engineering as well as practical measures to reduce exposure to cyber threats. This is reinforced by monthly IT security awareness newsletters from the Group's Digital Transformation and Technology (GDTT) team, which address topics such as software vulnerabilities, malware and insider threats to support continued employee awareness and vigilance.

DELIVERING EXCELLENCE

CREATING VALUE THROUGH INNOVATION

MATERIAL MATTERS

M3 Economic Performance M4 Technology & Innovation

ECONOMIC PERFORMANCE

Our role as a trusted organisation extends beyond delivering strong financial results. Our financial, operational and business performance is closely linked to our ability to create positive social and environmental outcomes. This is supported by a triple bottom line approach that balances people, planet and profit, while harnessing innovation to strengthen resilience and advance sustainable progress.

IOIPG's approach to value creation extends beyond financial performance to encompass the quality, resilience and long-term relevance of its developments. Through forward-looking planning and design, the Group seeks to respond to evolving market needs while creating positive outcomes for communities, the environment and the people who live, work and spend time within its developments.

This approach is reflected across green-certified buildings and integrated mixed-use townships, where considerations such as environmental performance, liveability and connectivity are incorporated into development planning. Projects are strategically connected to public transport networks and key infrastructure to improve accessibility and support transit-oriented lifestyles, while low-carbon infrastructure and energy-efficient design help reduce environmental impacts and enhance user comfort.

For more information on our economic performance, please refer to our Integrated Annual Report 2026 and Annual Performance Data.

PRODUCTS AND SOLUTIONS

SUSTAINABLE DESIGN AND DEVELOPMENT

Across its residential and commercial developments, smart offices, retail destinations and hospitality offerings, IOIPG continues to evolve its portfolio in response to changing market expectations and sustainability priorities. The Group incorporates smart technologies and user-focused features alongside responsible design approaches such as green and blue infrastructure, energy-efficient systems and passive design strategies to support a more resilient and liveable environment while contributing to longer-term economic and environmental outcomes.

Residential and Commercial Developments

The Group continues to broaden its residential and commercial offerings to meet diverse customer and business needs. These include cluster, strata shops and semi-detached units, and land parcels of varying sizes, providing greater flexibility for different operational requirements.

Retail Destinations

Our malls continue to evolve as vibrant lifestyle destinations, offering a well-rounded mix of retail, dining, entertainment and edutainment experiences. Through strategic asset and façade enhancements, targeted marketing initiatives and community-focused events, we aim to strengthen shopper engagement and foster long-term customer loyalty.

Leveraging technology-enabled solutions, including digital wayfinding, enhanced mall services, the CLUB IOI app and other platforms, we continue to enhance convenience and connectivity while delivering a more seamless and rewarding visit.

Smart Offices

Offices are increasingly adopting smart technology to streamline operations and elevate the tenant experience. These digital tools and infrastructure upgrades create more connected, responsive, and future-proof workplaces.

Leisure and Hospitality

As tourism momentum continues across Malaysia, Singapore and the PRC, the Group's hospitality portfolio is well positioned to capture opportunities arising from Visit Malaysia 2026, MICE activities, major events and growing demand for experiential, wellness, Muslim-friendly and medical tourism.

During FY2026, the Group continued to strengthen the integration of sustainability across its hospitality operations, with focus areas spanning resource efficiency, reduction of single-use plastics, waste and food waste management, responsible sourcing, sustainable dining, and circular economy practices. Sustainability considerations are also increasingly embedded into meetings and events through carbon footprint reporting and participation in relevant ESG and sustainability programmes.

The Group's hotels also continued to advance community engagement, local sourcing and social impact initiatives, reinforcing the Group's commitment to delivering more responsible, inclusive and sustainable hospitality experiences while supporting long-term operational resilience and stakeholder value.

DELIVERING EXCELLENCE

CREATING VALUE THROUGH INNOVATION

ADVANCING LOW-CARBON AND LIVEABLE DEVELOPMENTS

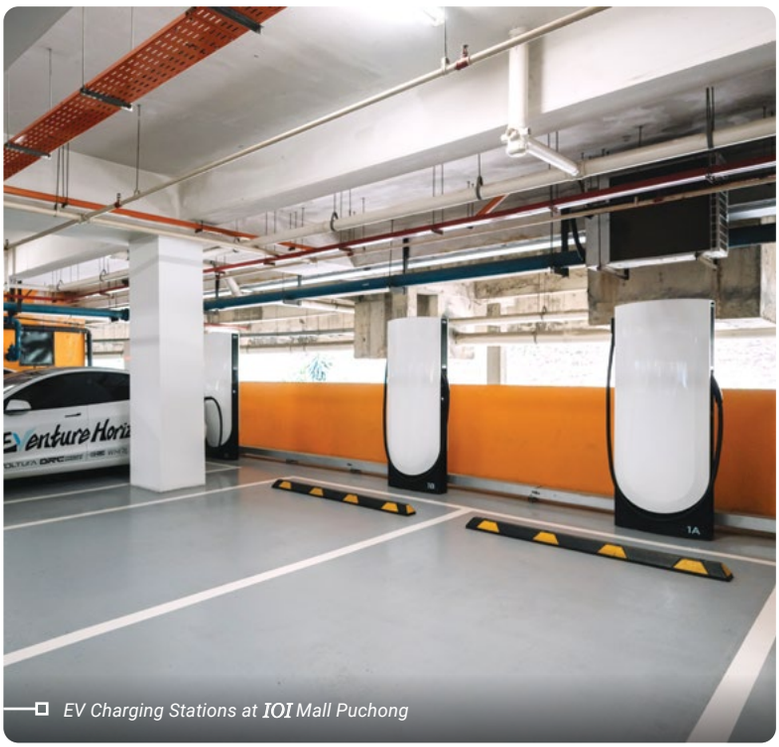
Low-carbon considerations are incorporated into the planning and design of IOIPG's developments with reference to the Malaysian Green Technology and Climate Change Corporation's (MGTC) Low Carbon Cities Framework (LCCF). The framework outlines four core focus areas and 15 performance criteria that guide the development of lower-carbon urban environments, including considerations relating to green spaces, biodiversity, mobility, infrastructure and building performance.

MGTC's Low Carbon Cities Framework Core Focus Areas

1 **Urban Environment**	Sustainable land use, biodiversity conservation and integration of green spaces.
2 **Urban Infrastructure**	Low-carbon public facilities, green buildings, renewable energy systems and water efficiency.
3 **Urban Transport**	Promotion of public transport, cycling infrastructure and pedestrian-friendly layouts to reduce transport-related emissions.
4 **Buildings**	Energy-efficient design, green certification and use of low-carbon materials.

Across its township and developments, IOIPG integrates parks, landscaped corridors and communal green areas to enhance liveability while supporting ecological resilience. Lower-carbon mobility is encouraged through pedestrian- and cyclist-friendly infrastructure, covered walkways and connections to public transport, complemented by facilities such as electric vehicle (EV) charging stations and end-of-trip amenities.

Building design also incorporates measures aimed at improving energy and resource efficiency and reducing operational and embodied carbon. Depending on project requirements, these may include natural ventilation, efficient lighting and cooling systems, lower-carbon materials, solar panels, smart-home features, water-efficient fittings, rainwater harvesting, eco-toilets and climate-resilient design.

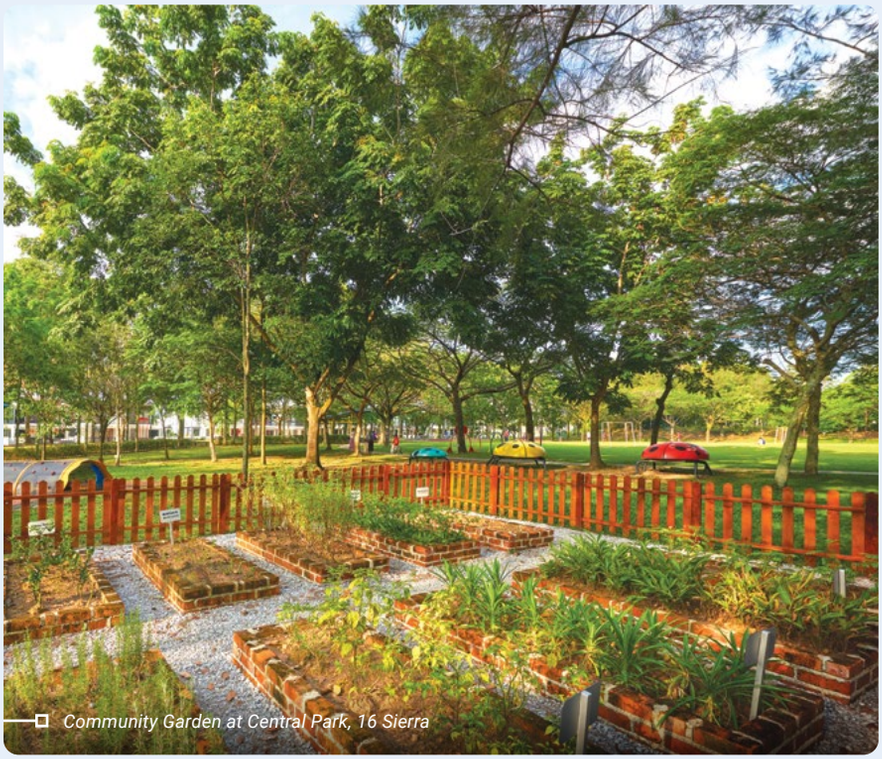


EV Charging Stations at IOI Mall Puchong

Spotlight:

GREEN DISTRICT AT 16 SIERRA

Green District at 16 Sierra brings together nature, connectivity and resource-efficient urban design to support a more sustainable and liveable township. 16 Sierra represents the ISR 2030 in action, demonstrating how sustainability considerations can be incorporated across different aspects of a development and its surrounding environment.



Community Garden at Central Park, 16 Sierra

Building on 16 Sierra's "Parks within a Park" concept, the Green District at 16 Sierra extends beyond individual green spaces such as Central Park to integrate sustainable features across residential, commercial, recreational and transit-oriented areas. The township's Sustainable Design Brief sets out a roadmap covering energy efficiency, water management, materials and waste, environmental planning, green buildings and transport, and community and innovation. The Green District at 16 Sierra received its provisional GreenRE Township Certification in Q4 of FY2026.

CENTRAL PARK: NATURE AT THE HEART OF THE DISTRICT

The 7.2-acre Central Park remains a key component of the Green District, anchoring 16 Sierra's network of 16 themed gardens and green spaces. Located near the Ayer Hitam Forest Reserve, these landscaped areas help connect the built environment with surrounding natural habitats.

Central Park supports urban biodiversity through native planting, habitat enhancement and biomonitoring, developed with input from ecologists, consultants, landscape architects and Universiti Putra Malaysia. Conservation measures include initiatives for firefly and dragonfly habitats, reduced chemical use and on-site composting. Its Forest Bathing Corner incorporates native timber and aromatic tree species such as *Pelawan, Chengal, Kayu Manis and Mahogany*, creating a multi-tiered canopy that provides shade and contributes to a cooler microclimate.

The broader Green District approach reinforces these features through plans for native planting, species protection and habitat conservation, including the establishment of a Species Protection Plan and Habitat Centre for fireflies, butterflies and other native wildlife.

Central Park also serves as an inclusive community space, with facilities including a pickleball court, mini skatepark, children's sand play area and play courts, complemented by bicycle lanes, pedestrian-friendly streets and connections to other green spaces. Educational signage and biodiversity-related activities further enable the park to function as a space for both recreation and environmental learning.

DELIVERING EXCELLENCE

CREATING VALUE THROUGH INNOVATION

CONNECTING GREEN LIVING THROUGH TOD COVO

The Green District also incorporates transit-oriented development (TOD) namely COVO, strengthening connectivity between homes, amenities and public transport. The wider township is planned around walkability and convenient access to essential amenities, helping residents meet everyday needs while reducing dependence on private vehicles.

Its proximity and connectivity to the MRT network are supported by pedestrian-friendly streets, bicycle lanes and planned internal shuttle services. Priority parking for green vehicles and EV charging infrastructure further broaden the range of lower-carbon mobility options available within the township.

Through this transit-oriented approach, the Green District seeks to combine higher-density development with accessible public transport, active mobility and nearby amenities, supporting a more connected urban lifestyle.

EXTENDING SUSTAINABILITY ACROSS THE GREEN DISTRICT

Beyond Central Park and COVO, sustainability considerations are being incorporated across the Green District through a range of design and infrastructure measures.

Energy efficiency forms one of the key focus areas. The township targets a 30% improvement in energy performance against the Malaysian Standard Code of Practice on Energy Efficiency and Use of Renewable Energy for Non-Residential Buildings (MS1525) for relevant infrastructure and public amenities, supported by energy-efficient lighting, pumps and mechanical systems. It also targets replacing 10% of common-area electricity with on-site renewable energy and proposes an Energy Management Plan to monitor and optimise consumption. Building orientation, natural ventilation and reduced east-west glazing are also incorporated into the design approach to limit heat gain and cooling demand.

Water resilience is addressed through water-efficient fittings, stormwater management, rainwater harvesting and water-efficient landscaping. The design brief targets a 30% reduction in potable water use through alternative water sources and improvements in runoff control to help reduce waterlogging and flood risk.

The Green District also adopts a circular approach to materials and waste. Planned measures include township-wide waste segregation, recycling and hazardous-waste collection facilities, supported by community education. A community composting station is intended to process organic waste and supply up to 30% of the fertiliser required for public green spaces.

Outdoor spaces are similarly designed with climate-responsive features. Solar Reflectance Index paving materials, open-grid pavements and shaded parking areas are proposed to reduce heat retention and improve outdoor thermal comfort. Green Urban Design Guidelines are also intended to provide a consistent framework for integrating sustainability features across individual parcels within the district.

CREATING A CONNECTED AND LIVEABLE GREEN DISTRICT

Community participation complements these physical features. Stakeholder engagement, environmental education and awareness initiatives are planned to encourage residents and other stakeholders to participate in the township's sustainability journey. Community-oriented features such as herb gardens further create opportunities for shared activity and environmental learning.

Taken together, Central Park, COVO and the wider suite of green infrastructure and urban-design measures demonstrate how sustainability is being considered at a district level rather than through individual features in isolation. By connecting biodiversity, resource efficiency, mobility, climate-responsive design and community wellbeing, Green District @ 16 Sierra provides a broader framework for advancing IOIPG's vision for a more resilient, inclusive and sustainable township.



Insect Hotel, Central Park, 16 Sierra

CREATING VALUE THROUGH INNOVATION

DRIVING DIGITAL INNOVATION

As the business landscape continues to evolve, IOIPG is advancing innovation beyond its physical developments through a Group-wide digital transformation agenda. Led by the GDTT department, this strategy focuses on improving operational efficiency, strengthening customer experience and creating greater value across key touchpoints. The approach is organised around four key pillars.

Pillar	Focus Area	Key Initiatives
CUSTOMERS	Elevating Experience and Engagement	• Enhance IOI Apps to deliver a more seamless and intuitive user experience. • Use customer feedback to inform improvements in functionality and service delivery. • Explore new technologies to strengthen digital interactions and engagement. • Recent enhancements include upgrades to the FreshStart Point-of-Sale (POS) system and integration of the Palm Garden Golf Club (PGGC) membership platform to support more personalised engagement.
SECURITY	Strengthening Cybersecurity Measures	• Review and strengthen IT security protocols with input from industry experts. • Maintain controls to manage cyber risks and support regulatory compliance. • Reinforce cybersecurity awareness through monthly newsletters and mandatory e-learning for employees in Malaysia and Singapore. • Provide tailored e-learning for IT personnel to strengthen incident response capabilities. • Promote safe digital practices and continued vigilance across the Group.
TECHNOLOGY	Modernising Solution Platforms	• Upgrade core platforms to support innovation, efficiency and future scalability. Key initiatives include implementation of an ERP system and deployment of e-invoicing to support statutory compliance. • Develop IOIPG Sustain as a digital platform for sustainability data collection, reporting and performance monitoring. • Apply Artificial Intelligence (AI) to improve operations and identify value-creation opportunities.
OPERATIONS	Driving Operational Efficiency	• Track technology developments and market trends to support future readiness. • Advance digitalisation across operations, particularly within Hospitality and Leisure, to improve guest experience and internal workflows. • Use collaborative workplace platforms to strengthen communication and integration across business units. • A cross-functional digital task force meets regularly to coordinate initiatives, resolve implementation issues and support delivery across the Group.

DELIVERING EXCELLENCE

STRENGTHENING OUR VALUE CHAIN AND CUSTOMER RELATIONS

MATERIAL MATTERS

M5 Supply Chain Management

M6 Customer Satisfaction & Branding

SUPPLY CHAIN MANAGEMENT

IOIPG strongly supports local businesses and contributes to economic growth in the communities where we operate. Our strategy includes promoting local hiring and sourcing from local suppliers, which helps strengthen the local economy and create opportunities within the community. At the same time, we ensure that our sustainability expectations and responsible procurement practices are extended to suppliers, including contractors, service providers and consultants.

At IOIPG, we recognise that our impacts extend beyond direct operations to the supply chain, including contractors, subcontractors and business partners. To uphold high standards of governance, environmental stewardship and social responsibility, the Group requires all suppliers, contractors and consultants to comply with its Supplier Code of Conduct (SCoC). The SCoC sets out the Group's sustainability expectations across the supply chain. Through the SCoC, the Group communicates its environmental expectations to suppliers, including compliance with environmental laws, responsible resource use, energy efficiency, water conservation, sustainable sourcing and the reduction of environmental impacts. The SCoC is communicated globally and translated into relevant local languages to ensure that all parties understand the requirements and expectations set by IOIPG. In our operations in Xiamen, the SCoC is made available in Mandarin as well as English. These requirements are aligned with the principles outlined in IOIPG's Sustainability Policy and Energy Policy.

The Contract and Procurement teams collaborate with Project Development team members in sourcing materials and expertise. Where feasible, priority is given to local sourcing to reduce emissions and minimise supply chain disruptions.

Supplier evaluation is conducted through a structured assessment guided by the Standard Operating Procedures for Evaluation and Selection of Contractors. This assessment considers quality, health and safety, and environmental standards. In addition, the SCoC, which is aligned with IOIPG's Anti-Bribery and Anti-Corruption Policy and Code of Conduct and Business Ethics, reinforces expectations on ethical conduct, human rights, labour practices, safety and environmental responsibility. By embedding sustainability criteria into procurement processes and strengthening due diligence, the Group aims to build a resilient, transparent and accountable supply chain that supports responsible business practices. Supply chain management is an important part of advancing our sustainability objectives and supporting local economies. By prioritising local suppliers and ensuring partners understand our ESG principles, we aim to maximise the positive impact of our procurement practices.

In FY2026, 98.95% of our suppliers across the Group were local registered companies, while 99.54% of procurement spending was allocated to local suppliers, reflecting our commitment to local sourcing.

Procurement Data	FY2024	FY2025	FY2026
Proportion of Local Suppliers	99.51%	99.53%	**98.95%**
Proportion of Spending on Local Suppliers	99.95%	99.58%	**99.54%**

VENDOR SCREENING PROCESS

IOIPG continues to utilise a structured supplier self-assessment checklist that incorporates environmental and social criteria to ensure alignment with internal sustainability policies. New vendors are required to meet these baseline requirements, supporting the Group's broader ESG objectives. At selected business units, contractor-registration requirements also consider quality, health and safety, and environmental ISO certifications. An ESG Self-Assessment Checklist is used to assess suppliers, contractors and vendors, with selected business units supplementing the screening process through supplier company visits as part of ongoing supplier monitoring activities.

All suppliers engaged by IOIPG are also required to acknowledge and comply with the Group's SCoC. Where feasible, we encourage suppliers to implement measures to reduce their environmental impacts, including minimising pollution, energy consumption, water usage, greenhouse gas emissions and adverse impacts on biodiversity, as well as adopting sustainable sourcing and other environmental best management practices. During FY2026, no suppliers were suspended or terminated due to ESG-related concerns.

In addition to screening, the Group conducts regular vendor engagement sessions and provides training for contractors, engineers, architects and other key stakeholders. These sessions are designed to raise awareness, strengthen compliance and promote sound governance practices among IOIPG's business partners.

DELIVERING EXCELLENCE

STRENGTHENING OUR VALUE CHAIN AND CUSTOMER RELATIONS

RISK ASSESSMENTS AND MONITORING

To manage environmental and social risks, the Group conducts EIA and SIA for applicable projects. These assessments evaluate potential impacts on air, water and noise quality, biodiversity, flood risk, erosion control and stakeholder perceptions. Findings from the EIA and SIA inform decision-making and help ensure appropriate mitigation measures are implemented.

Through continuous environmental monitoring, best practices and stakeholder engagement, IOIPG aims to reduce its environmental footprint while maintaining strong community relations. In FY2026, zero incidents of environmental and socio-economic non-compliance were recorded.

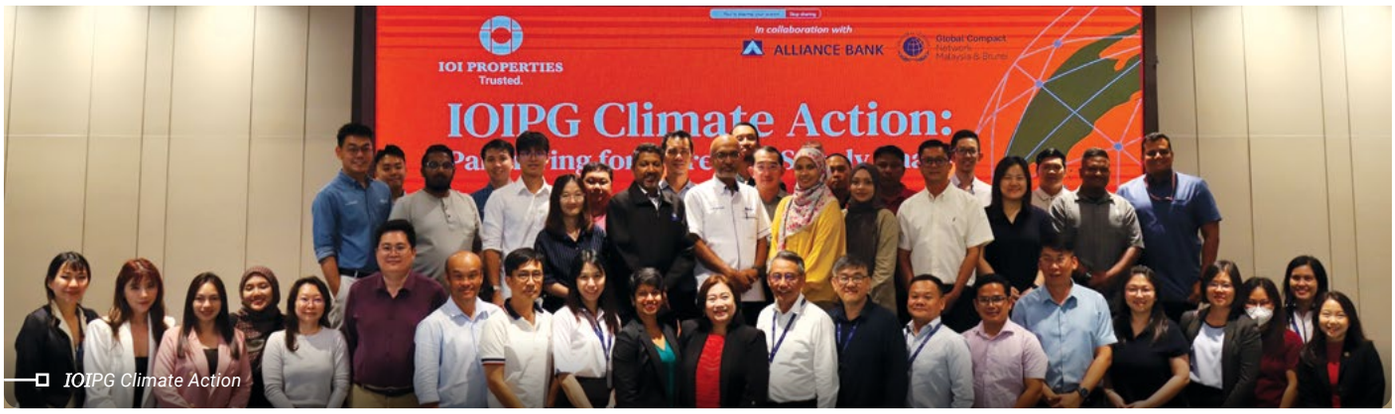
For more information about our EIA and SIA findings, please refer to Environmental and Social Compliance, available on page 36.

ENGAGING WITH OUR VENDORS

We recognise that strong vendor partnerships and well-informed business partners are key to delivering developments that are sustainable, safe and of high quality. In FY2026, the Group conducted one major supplier ESG engagement session to strengthen supplier capacity, enhance ESG alignment and support compliance with evolving regulatory requirements. Held in July 2025, this effort to green our supply chain covered the major developments of the current sustainability landscape, and was attended by approximately 70 participants, both physically and virtually, comprising consultants, contractors, engineers, architects and other business partners. Training materials were also made available to support continued learning and reference.

Across relevant operations, vendor engagement addresses environmental compliance, waste and resource management, sustainable sourcing, labour and human rights, product and food safety, Halal requirements, anti-bribery and corruption, due diligence and transparency. Engagement methods include supplier questionnaires and self-assessments, tender and contractual requirements, site visits and audits. 57% of our vendors conducted the supplier self-assessment checklist to create ESG awareness across our supply chain.

Moving forward, IOIPG plans to strengthen ESG requirements during supplier onboarding and evaluation, encouraging suppliers to adopt sustainable practices, conducting periodic ESG reviews, verifying supporting documentation and maintaining continued engagement on updated requirements.



IOIPG Climate Action

CUSTOMER SATISFACTION

The IOI Service Standards establish an integrated framework for delivering consistent, unmatched service quality across customer touchpoints. They support our aspiration to make the IOI brand synonymous with excellent product and service quality, fostering a culture of service excellence that creates memorable customer experiences.

We also maintain a structured framework for managing customer feedback and grievances. Across selected business units, this framework is implemented through digital platforms, surveys and direct engagement channels. Property purchasers may submit feedback and complaints through customer-service hotlines, email and the IOI Support System, while hospitality operations manage guest engagement through the hotel brand operator's established digital platforms and service channels. The Marriott Bonvoy App, supported operationally by the Guest Experience Platform (GXP), facilitates guest communication and service interaction, while GuestVoice serves as the principal platform for post-stay feedback and evaluation. Guest information is managed in accordance with applicable personal data protection requirements, and feedback received is systematically reviewed to identify recurring concerns, service improvement opportunities and appropriate corrective actions.

DELIVERING EXCELLENCE

STRENGTHENING OUR VALUE CHAIN AND CUSTOMER RELATIONS

Our projects are assessed against the Quality Assessment System in Construction (QLASSIC), established by the Construction Industry Development Board (CIDB) Malaysia, to provide an objective benchmark of construction workmanship and quality. In addition, we carry out close monitoring throughout the construction process through regular site inspections, quality assessments, mock-up inspections and quality audits. These activities help us identify potential quality issues early and ensure timely corrective actions are taken.

Through these continuous quality monitoring and improvement efforts, IOIPG remains committed to achieving our quality objectives and delivering developments of a high standard, while enhancing customer satisfaction and confidence in our products. In FY2026, our projects across various development types achieved commendable QLASSIC scores.

PROJECT QLASSIC SCORE - FY2026 (CENTRAL REGION)

Aster (Sierra 5A)	Arena Residences 2	2Rio Residences	Topaz (RSKU)*	Arawani	Skyloft Avenue
2-Storey Terrace	Service Apartment	Service Apartment	Townhouse	Semi-D & Bungalow	Shop Office
83%	81%	84%	78%	83%	82%

PROJECT QLASSIC SCORE - FY2026 (SOUTHERN REGION)

Jelita	Sonatia 3	Marvela 2	Veena	Valeria 2
Single-Storey Terrace	2-Storey Park Homes	2-Storey Terrace	2-Storey Cluster Homes	2-Storey Semi-D
83%	88%	83%	85%	83%

** RSKU = Rumah Selangorku (Selangor Affordable Housing Scheme)*

These results demonstrate IOIPG's ability to maintain consistent quality across a diverse portfolio of developments, reinforcing our reputation as a trusted developer focused on excellence, customer satisfaction and long-term value creation.

During FY2026, we launched several key initiatives to elevate service standards and empower our frontline team:

IOI Customer Service Month: Held in October 2025 by the Group Quality Management Unit (GQM) Service Quality in alignment with International Customer Service Week, this campaign centered on the theme "Mission: Possible – Powered by SMILE." The month-long event featured service excellence talks, customer engagement activities, and employee recognition programmes designed to reinforce an exceptional service culture.

Trusted Service Excellence Power Talk: Hosted virtually in November 2025 for all Property Development frontliners, this session equipped team members with actionable tools to embody the IOI SMILE values, build customer trust, manage emotions, and maintain consistent service quality.

Quarterly IOI Service Standard Training: To ensure continuous alignment with Group guidelines, interactive training sessions—featuring quizzes, games, and role-playing—serve as onboarding for new hires and refresher courses for existing staff.

DELIVERING EXCELLENCE

STRENGTHENING OUR VALUE CHAIN AND CUSTOMER RELATIONS

ENHANCING CUSTOMER EXPERIENCE

AT OUR DEVELOPMENTS

Customer Feedback and Responsiveness

The Customer Relations Unit manages feedback from established communities and residents of new townships. Non-defect feedback and emergency complaints, whether received verbally or in writing, are acknowledged within two days.

Feedback Channels

- **IOI Support App:** Enables customers to submit, track and follow up on complaints in real time.
- **Structured Surveys:** Customer satisfaction is assessed at key touchpoints, including Sales Administration, Sales & Marketing, vacant possession, workmanship, defect rectification and property management.
- **Direct Engagement:** Purchasers are engaged through face-to-face meetings, customer engagement sessions, email and the IOI Support App on matters including defects, resident wellbeing, waste management and sustainability awareness. Follow-up actions are taken where appropriate.

Quality Assurance and Service Excellence

Established SOPs guide the appointment of qualified contractors and consultants, supported by internal pre-QLASSIC assessments and real-time web-based site monitoring to track workmanship and quality before project delivery.

Key Performance Indicators (KPIs)

Service KPIs are monitored to maintain service standards and support timely issue resolution.

Training

Trusted Service Power Excellence Talk equip frontline employees with practical strategies and tools for delivering service excellence. Quarterly IOI Service Quality Standard briefings provide refresher training for existing frontline employees and orientation for new employees.

Recognition

The IOI Quality & Sales Excellence Awards 2025 celebrated internal business units that demonstrated exemplary standards in workmanship and service delivery.

These initiatives enable the Group to deliver reliable, high-quality customer experiences while reinforcing its ongoing dedication to operational efficiency and service excellence.

AT OUR OFFICES

Tenant experience and service delivery are managed by the Customer Relations Team under the leadership of the Building Manager. Tenant satisfaction surveys are conducted twice yearly in line with ISO 9001 requirements, while feedback and complaints are addressed by the next working day. Tenants receive regular updates on building activities and notices, and may report issues directly through the IOI Offices App. Cases are formally closed with sign-off from both Building Services and the tenant to support accountability and satisfactory resolution.

IN OUR MALLS

Customer feedback and grievances are managed through a structured process covering submission, acknowledgement, investigation, resolution and follow-up. Cases are recorded and assigned unique identifiers to support tracking, while customers are kept informed of progress until resolution. Feedback is also reviewed to identify recurring issues and opportunities to strengthen service delivery. A Customer Service Hotline and 24-hour Security Assistance provide additional channels for enquiries and support.

AT OUR HOTELS

Our hotels are committed to delivering consistent, high-quality guest experiences and maintaining strong hospitality standards across the Group's portfolio. Service delivery is underpinned by the global brand standards, digital platforms and quality assurance framework of our hotel brand operator, together with the Group's oversight of service quality and asset performance.

To support customer satisfaction, service excellence and guest privacy, our hotels implement the following key measures:

Customer Satisfaction and Feedback

Guest engagement is managed through an integrated range of digital and direct service channels designed to support a seamless experience throughout the guest journey. The Marriott Bonvoy App, supported operationally by the Guest Experience Platform (GXP), facilitates timely communication between guests and hotel teams, while GuestVoice serves as the principal post-stay platform for capturing and evaluating guest feedback.

These channels are supplemented by direct engagement, email, telephone, social media, online travel agency platforms and other survey tools, where applicable. Feedback and service performance are systematically reviewed to identify emerging trends, recurring concerns and opportunities for Service Quality and Brand Standards guest satisfaction and service delivery.

Service Quality and Brand Standards

Our hotels operate within the global brand standards, quality assurance requirements and operational audit framework of our hotel brand operator. Regular assessments and performance reviews support consistent service delivery, operational discipline and guest experience across the Group's hospitality portfolio.

Privacy and PDPA Compliance

Guest information is managed in accordance with the Personal Data Protection Act (PDPA) and other applicable data protection requirements, supported by relevant policies, internal controls, staff training and compliance processes to safeguard guest privacy and information.

Through these measures, the Group continues to strengthen guest satisfaction, service consistency, operational excellence and continuous improvement across its hospitality portfolio.

AT OUR LEISURE OPERATIONS

Digital Customer Satisfaction Feedback Form

Introduced in FY2026, the Digital Customer Satisfaction Feedback Form provides members and guests with a QR-enabled channel to share feedback on facilities and services, while also serving as the grievance channel for leisure operations.

DELIVERING EXCELLENCE

STRENGTHENING OUR VALUE CHAIN AND CUSTOMER RELATIONS

BRANDING

Strengthening IOIPG's market presence depends on how well the brand is recognised and understood by its target audiences. Building greater familiarity helps reinforce a distinct brand identity and supports efforts to attract new customers.

Guided by the Group's commitment to excellence and its core value of being Trusted, IOIPG focuses on building stakeholder confidence, expanding its digital presence and embedding sustainable design and development into its brand proposition. Together, these efforts help strengthen connections with communities, partners and customers.

BRANDING FOCUS AREA

STAKEHOLDER ENGAGEMENT

Media Relations

- Engage senior management with press and media platforms to strengthen relationships and enhance brand visibility.
- Shape positive public perception through consistent communication and media engagement.

Community Engagement

- Support initiatives that address social needs and contribute to community wellbeing.
- Foster meaningful connections with the communities in which we operate.

Partnership Building

- Collaborate with local communities and organisations to strengthen stakeholder relationships.
- Reinforce our reputation as a trusted and responsible corporate citizen.

ENHANCING EXPOSURE

Consistent Branding

- Organise Group branding events to strengthen brand presence.
- Maintain consistency across online and offline marketing materials and communications.

Digital Visibility

- Leverage analytics and AI tools to get insights to improve our analysis and campaign performance.
- Monitor and manage our Search Engine Optimisation (SEO), Answer Engine Optimisation (AEO), Generative Engine Optimisation (GEO) and AI Optimisation (AIO) so that it is up to date, ensuring AI tools and customer can find us or our properties online.

STRATEGIC MARKETING

Curated Content

- Deliver engaging and interactive content across digital and traditional channels.
- Conduct regular website performance reviews to enhance audience engagement and brand connection.

Achieving Recognition

- Strengthen brand credibility through industry awards, accolades and third-party recognition.

SUSTAINABLE DESIGN AND DEVELOPMENT

Green Features

- Incorporate active and passive design strategies into developments.
- Improve resource efficiency while reducing environmental impact.

Green Spaces

- Preserve and enhance urban parks and green areas.
- Promote biodiversity, recreation and improved quality of life for communities.

COMMUNITY SAFETY AND SECURITY

The Group places safety and security at the forefront of creating welcoming and well-managed environments across its townships and properties. A combination of on-ground personnel and security infrastructure is used to support the protection of customers, tenants and guests.

Auxiliary Police (AP)

AP personnel support safety across townships and managed properties through regular patrols, visible presence and on-site security assistance.

Advanced Security Measures

Security is further supported by measures such as patrol vehicles, CCTV surveillance, panic buttons and escort services across managed properties.

DELIVERING EXCELLENCE

STRATEGIC STEWARDSHIP OF OUR LANDBANK

MATERIAL MATTERS

M7 Landbank

IOIPG's landbank forms an important foundation for the Group's long-term development pipeline and growth strategy. Its value extends beyond land availability, providing the flexibility to shape future developments around market demand, infrastructure expansion and evolving community needs.

Through disciplined planning and phased development, the Group seeks to unlock the potential of strategically located sites while supporting integrated urban environments that enhance connectivity, liveability and long-term value creation.

In FY2026, IOIPG continued to progress selected land parcels through new residential, commercial and industrial offerings that reflect changing customer and market expectations. Development decisions are informed by a combination of commercial viability, infrastructure readiness and sustainability considerations, enabling the Group to balance growth opportunities with environmental and social outcomes. This approach supports the delivery of well-connected, resilient and inclusive developments across the Group's portfolio.

- **Biodiversity Conservation**
  Through rapid assessments, high-value native species are identified to ensure a minimum of 5% are earmarked for preservation via transplantation or on-site conservation.
- **Climate Resilience**
  Drainage planning, retention ponds and green buffers are guided by flood-risk assessments, which simultaneously aid in promoting biodiversity.
- **Carbon and Resource Efficiency**
  Masterplanning incorporates sustainable mobility, renewable energy and green building features, as reflected in developments such as IOI Resort City and IOI Central Boulevard Tower.
- **Community and Social Value**
  Malls, hotels, offices and other development components contribute to local economic activity, accessibility and quality of life.
- **Health and Safety in Design**
  Potential risks are considered from the planning stage through to maintenance, with relevant mitigation measures incorporated into design.

Land development is guided by a structured process that balances market dynamics, infrastructure readiness and sustainability considerations.

Focus Area	Approach
Market Demand and Demographics	Market studies assess current and future demand across residential, commercial, mixed-use and industrial segments, taking into account demographic trends, economic conditions and lifestyle preferences.
Infrastructure Readiness and Connectivity	Land parcels with access to highways, public transport, utilities and surrounding amenities are prioritised to support efficient and connected development.

These considerations have shaped the planning and site selection of developments including IOI City Mall, IOI City Towers, COVO Residence, 16 Sierra and IOI Rio Puchong. Their locations are supported by established infrastructure and incorporate features such as green-certified buildings, urban parks and integrated stormwater systems that contribute to biodiversity, recreation and overall liveability.

Alongside new development, IOIPG continues to strengthen recurring income through property investment and asset management. The Group focuses on optimising rental performance and undertaking asset enhancement initiatives to maintain the relevance, attractiveness and long-term value of its investment properties.



Townpark at Bandar Puteri Puchong
Photo credit : SOWM

CARING FOR THE ENVIRONMENT

IOIPG remains committed to environmental responsibility through extensive green initiatives, which include managing energy and water use, reducing emissions and waste, and conserving urban biodiversity.

HIGHLIGHTS

17,233 MWh
Solar Energy Generated

12,456 tCO_2e
Emissions Avoided

MATERIAL MATTERS

- M8 Climate Change
- M9 Water Consumption
- M10 Material Consumption
- M11 Waste & Effluents
- M12 Biodiversity

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CARING FOR THE ENVIRONMENT

CLIMATE CHANGE

MATERIAL MATTERS

M8 Climate Change

At IOIPG, our approach to climate change is guided by the understanding that the built environment plays an important role in supporting the global transition to a low-carbon future. We are committed to reducing GHG emissions, strengthening climate resilience across our operations and contributing to sustainable development in the communities we serve.

Our strategy is informed by international and national frameworks. We support the Paris Agreement and contribute to Malaysia's Nationally Determined Contributions (NDC) through our operations. In Malaysia, our efforts align with key policies and framework such as IFRS S2, the National Energy Policy 2022–2040, National Energy Transition Roadmap (NETR) and the National Low Carbon Cities Masterplan (NLCCM), which collectively shape the pathway towards a decarbonised economy.

A key part of our approach is the adoption of the MGTC's LCCF, which guides the integration of climate-responsive design, energy efficiency, green infrastructure and biodiversity considerations into our township and development projects. From planning to long-term asset management, we embed climate considerations throughout each stage of development. To support this agenda, we invest in renewable energy, energy-efficient technologies and intelligent systems that optimise building performance and resource efficiency.

The IFRS S2 Climate-related Disclosures form an important part of how we manage and report this material topic. Assessing climate-related risks and opportunities (CROs) informs our strategy, resilience measures and decision-making, while consistent metrics and disclosures help stakeholders understand our climate-related performance, exposures and progress over time.

COMMITMENT TO NET ZERO AND DECARBONISATION PLAN

[IFRS S2 9 (c)]

IOIPG is committed to achieving Net Zero by 2050. Guided by a science-based approach, we have identified our key greenhouse gas (GHG) emission sources and developed a high-level decarbonisation plan focusing on the main reduction levers across Scope 1, Scope 2 and Scope 3 emissions. The Group re-baselined its emissions from FY2020 to FY2024 as the latter is a year that is more representative of its business operations. We have begun developing new targets and relevant strategy as our current targets reach maturity. Our strategy covers areas such as near-term to long-term emissions reduction, sustainable design, operational efficiency and embodied carbon reduction across the Group's portfolio in Malaysia, Singapore and the PRC.

Focus Area	Target Business Segment	GHG Emissions Scope
Reducing in-use operational emissions from buildings owned or managed by IOIPG	• Property Investment • Hospitality and Leisure	Scope 1, Scope 2 and Scope 3
Minimising upfront embodied emissions in newly constructed buildings	• Property Development	Scope 3
Reducing in-use operational emissions from sold buildings	• Property Development	Scope 3

For operational emissions associated with our managed properties and hospitality and leisure assets, IOIPG continues to expand renewable energy solutions and energy-efficient infrastructure to support lower-carbon operations while maintaining a positive customer experience. The Group is also evaluating further decarbonisation measures, including the gradual transition of company vehicles to electric models and the replacement of fuel-based kitchen equipment with lower-carbon alternatives, such as electric cooking and heating systems.

CARING FOR THE ENVIRONMENT

CLIMATE CHANGE

IFRS S2

To address embodied emissions from new developments, sustainability considerations are integrated from the design stage through the use of low-carbon materials and design features, including building orientation, natural ventilation and passive cooling. IOIPG is also assessing the feasibility of using lower-carbon construction materials, such as green cement and electric arc furnace steel reinforcement, particularly for carbon-intensive structural components.

For emissions arising from the use of sold buildings, the Group incorporates features such as rainwater harvesting systems, solar-ready infrastructure and energy-efficient fittings in its townships and residences. These features enable customers to reduce resource consumption and participate in the transition towards more sustainable living. Collectively, these initiatives support IOIPG's efforts to reduce reliance on fossil fuels and lower emissions.

Recognising that achieving Net Zero requires sustained and long-term action, IOIPG continues to strengthen its climate action approach through sustainability initiatives across its property development, investment and operational activities. These initiatives include enhancing energy efficiency, optimising resource consumption, adopting low-carbon solutions where feasible and strengthening environmental performance management. The Group is developing business unit-specific targets to guide implementation and enable more consistent monitoring of energy use and emissions performance, which will be shared in a later stage. Progress against our climate-related targets, including GHG emissions reduction targets, is regularly monitored and reported through the Group's governance and management processes, with the insights gained informing strategic planning, operational improvements and future sustainability initiatives.

KEY MEASURES FOR ENERGY AND EMISSIONS REDUCTION

- **Implementing Energy-Efficient Measures**
  IOIPG continues to adopt energy-efficient fixtures, including LED lighting, as well as incorporating natural ventilation and high-efficiency air-conditioning and mechanical ventilation systems, and emphasising deployment of ACMV system and district cooling solutions.

- **Optimising Energy Management and Controls**
  Advanced control systems and operational measures are used to optimise energy consumption. These include adjusting lighting schedules, installing occupancy and demand sensors, and applying demand-based controls to air-conditioning systems.

- **Expanding Renewable Energy**
  Solar PV systems are being installed across selected properties to increase the use of renewable energy and reduce dependence on fossil fuel-based electricity.

- **Lowering Embodied Carbon**
  Lower-impact materials are considered from the design and procurement stages, with preference given to products with Environmental Product Declarations or recognised environmental labels. This approach has been incorporated as a standard consideration for new projects.

IFRS S2

CARING FOR THE ENVIRONMENT

CLIMATE CHANGE

ENHANCING OUR CLIMATE DISCLOSURES

The Group is committed to strengthening its sustainability and climate-related disclosures through a structured and forward-looking approach. With the Task Force on Climate-related Financial Disclosures (TCFD) recommendations incorporated into the ISSB Standards, the Group is now progressively aligning its climate-related disclosures with IFRS S2 requirements. This transition to IFRS S2 builds on the established TCFD pillars of governance, strategy, risk management, and metrics and targets, while strengthening the consistency and comparability of climate-related reporting. The Group continues to enhance the way it identifies, assesses, manages and reports sustainability-related and climate-related risks and opportunities.

Sustainability-related risks and opportunities (SROs) refer to ESG matters that could affect the Group's prospects, performance or ability to create value over time. CROs are a subset of these matters and include physical risks arising from climate change, transition risks associated with the shift to a low-carbon economy, and opportunities arising from climate adaptation, mitigation and changing market needs.

In FY2026, the Group conducted climate scenario analysis, using climate scenarios and time horizons in accordance with the IFRS S2 requirements. This enables the Group to better understand the potential effects of CROs on its business strategy, financial planning, operations and long-term resilience.

CLIMATE ROADMAP

2022
Building Foundation
- Enhanced internal policies and frameworks relating to climate change.
- Integrated climate-related risks into the Group's risk registers.
- Strengthened climate-related goals, metrics and data collection processes, including Scope 3 emissions from suppliers, contractors and tenants.

2023
Establishing Baselines
- Initiated a pilot project to measure baseline emissions.
- Conducted embodied carbon assessments.
- Engaged key stakeholders across the value chain to introduce climate action and ambition.
- Incorporated climate action into broader business strategy.

2024
Accelerating Actions
- Reduced Scope 1, Scope 2 and Scope 3 emissions.
- Assessed the implications of climate scenarios on operations.
- Identified both existing and potential impacts of CROs.
- Initiate the development of digital sustainability performance management systems.

2025
Strengthening Climate Readiness
- Completed a comprehensive Group-wide Scope 1, Scope 2 and Scope 3 GHG inventory, establishing a baseline to support decarbonisation planning.
- Conducted qualitative and quantitative assessments of physical and transition CROs and their business implications across the portfolio using different climate scenarios and time horizons.
- Launched the ISR 2030 to guide climate resilience, Net Zero aspirations.

2026
Alignment with IFRS S2 Requirements
- Marked our first step towards adoption of IFRS S2 alignment (with reliefs), building on IOIPG's existing TCFD-based climate disclosures.
- Strengthened climate disclosure readiness across governance, strategy, risk management, and metrics and targets.
- Established a practical foundation for phased implementation, while leveraging applicable first-year transition reliefs where relevant.

2030
Fulfilling Ambitions
- Update qualitative assessments of physical and transition climate risks.
- Implement a decarbonisation plan progressively to guide the Group's Net Zero commitment
- Strengthen climate awareness and collaboration across the supply chain.

Building on the progress set out in the Climate Roadmap, IOIPG's current climate-related disclosures and management approach are structured around the four core areas of IFRS S2.

1 Governance
IOIPG's integrated governance structure provides oversight of sustainability and climate-related matters across strategy, operations and risk management. Oversight is led by the Board, supported by the BSC and the SSC.

For more information, please refer to Sustainability Governance Structure on pages 32 to 34.

2 Strategy
The Group has initiated qualitative and quantitative assessments of both physical and transition climate-related risks across its portfolio. These assessments support the Group in understanding how climate-related factors may affect business strategy, resource allocation, decision-making and long-term value creation.

For more information, please refer to Climate-Related Risks and Opportunities on pages 54 to 55.

3 Risk Management
Business units integrate climate-related risks into their ERM processes, which are aligned with the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers and ISO 31000. The Group also addresses stakeholder expectations through climate-related risk practices such as Bank Negara Malaysia's Climate Change and Principle-based Taxonomy (CCPT).

For more information, please refer to Risk Management on pages 53 to 58.

4 Metrics and Targets
The Group continues to define and disclose climate-related metrics and targets, and tracks progress against these targets. This includes ongoing efforts to strengthen emissions measurement, data collection and performance monitoring.

For more information, please refer to Metrics and Targets on page 59.

IFRS S2

CLIMATE CHANGE

CLIMATE RISK MANAGEMENT

RISK MANAGEMENT

[IFRS S2 25 (a)-(c)]

Effective risk management is important to strengthening long-term resilience and supporting sustainable business performance. IOIPG adopts a proactive approach to identifying, assessing, prioritising, monitoring, and managing risks across its operations, including operational, financial, regulatory, environmental, climate and social risks. Guided by the Group's ERM framework and aligned with relevant national and international standards, we continue to strengthen internal controls and integrate climate-related risks into decision-making processes across all levels of the organisation.

Climate-related risks	Climate-related opportunities
The potential for financial or operational harm arising from physical climate impacts and the transition to a low-carbon economy.	Opportunities arising from climate adaptation and mitigation actions that may enhance the Group's financial performance.

Enterprise Risk Management (ERM)

[IFRS S2 22(b), 25(a), 25(c)]

The Group adopts an ERM framework that is consistent with the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers and aligned with ISO 31000 Risk Management – Principles and Guidelines. The framework was last revised and approved by the Board on 27 May 2021 and has since been periodically reviewed by the Risk Management Department to ensure its continued relevance and effectiveness. As at the date of this statement, the framework remains aligned with the Group's evolving business needs and objectives and has been enhanced to incorporate sustainability-related risks, including physical and transition climate risks, which are assessed alongside financial and operational risks.

The processes for identifying, assessing, prioritising and monitoring CROs are integrated into IOIPG's ERM framework. This enables environmental and climate-related considerations to be evaluated alongside other enterprise risks and opportunities using the Group's established risk management processes.

In FY2026, the Group strengthened this approach through quantitative climate scenario analysis covering physical and transition risks and opportunities. Following the qualitative climate risk assessment, the most significant climate hazards and transition drivers were selected for quantitative analysis. The potential financial impact of these priority risks was estimated and assessed against the financial materiality thresholds under the ERM framework. Climate-related risks are subsequently ranked according to their likelihood and potential impact, taking into consideration financial, operational, regulatory, strategic and reputational factors. The assessment outcomes inform management decision-making, business planning, risk mitigation strategies and resource allocation. Where appropriate, relevant risks are escalated through the Group's governance and risk management processes for further review, monitoring and response.

Risk Management Process

Establish context & define processes, activities & objectives

- Define processes, activities and objectives.
- Support the achievement of the Group's strategic objectives.
- Assign specific roles and responsibilities for managing risks and agreed mitigation plans.
- Provide relevant and timely information across clear reporting structures and levels of authority.

GROSS RISK ANALYSIS

1 Risk identification

- Identify financial, operational and ESG risks, including physical and transition climate risks.
- Identify new risks arising from changes in strategic objectives, operations, regulations, accounting requirements and internal policies.
- Determine causes and conduct root cause analysis.

2 Parameter setting (Aligned with ERM threshold)

- Determine consequence aligned.
- Determine likelihood aligned.
- Determine gross risk rating aligned.
- Assess climate-related financial impacts against the financial materiality thresholds established under the ERM framework.

CONTROL ASSESSMENT

3 Identify Controls & Determine Control Effectiveness

- Identify controls.
- Assess the full set of controls for design and operating effectiveness.
- Determine control effectiveness aligned with ERM threshold setting.

RESIDUAL RISK ANALYSIS & PROFILING

4 Determine Current Residual Risk

- Determine current residual risk aligned with ERM threshold setting.
- Consider existing controls, insurance coverage and adaptation measures when evaluating climate-related residual risk exposure.

5 Develop Risk Profile

- Generate risk profiles and reports to support and substantiate strategic decisions.
- Monitor and review risks through Risk Owners and report to the RMC.

6 Risk treatment

- Risk treatment for Significant and High risks.
- Assess risk ratings and formulate action plans to mitigate risk exposures.

IFRS S2

CARING FOR THE ENVIRONMENT

CLIMATE CHANGE

In line with IOIPG's governance and risk management approach, the Group engages internal stakeholders to identify CROs within its operations, as well as expectations for climate-conscious products. We also engage internal and external stakeholders in response to enquiries on our climate risk management practices, guided by Bank Negara Malaysia's CCPT. The findings support management and Board-level oversight and inform the Group's strategic planning, investment and asset management processes.

For more information on our ERM, please refer to IOIPG's Integrated Annual Report 2026.

Time Horizons
[IFRS S2 10(d)]

The Group has established time horizons for assessing CROs that are synchronised with our strategic business cycles.

Baseline	Near-term	Medium-term	Long-term
2025	2030	2040	2050 AND BEYOND

CLIMATE-RELATED RISKS AND OPPORTUNITIES
[IFRS S2 9 (a), 10(a)-(c), 13, 15, 22(b)]

CROs form an integral part of IOIPG's ERM approach, helping to enhance long-term asset resilience and maintain business continuity. By embedding CRO considerations into our assessment and decision-making processes, we aim to better anticipate potential impacts on our operations, assets, financial performance and strategic priorities, while identifying opportunities to enhance resource efficiency, climate adaptation and low-carbon growth.

Our CRO analysis was conducted through internal stakeholder engagement, a review of the Group's earlier qualitative climate risk assessment, quantitative climate scenario analysis, asset-level assessments and consultation with external specialists. The analysis covered assets across Malaysia, Singapore and PRC and assessed the potential financial impacts of physical and transition CROs.

The assessment took into consideration IOIPG's existing mitigation and adaptation measures including renewable energy adoption, energy efficiency and control measures, district cooling, drainage systems, detention and retention ponds, flood protection, scheduled maintenance and wind-resistant design. Findings from the assessment provided insights to inform the ongoing review and refinement of the Group's mitigation and adaptation strategies. A deeper assessment found that existing adaptation measures could reduce their estimated physical climate-related financial impacts by approximately 70% to 72%, depending on the warming level assessed.

CRO Methodology

Assessment Approach

IOIPG assesses both climate-related physical and transition risks to understand how climate change may affect the Group's assets, operations, financial performance and long-term growth strategy. Our climate scenario analysis was carried out in FY2026.

Physical risks were evaluated based on each asset's exposure and susceptibility to the relevant climate hazard, together with the potential resulting asset damage or additional operating costs. The assessment considered factors including asset book value, insurance coverage, projected flood inundation, sea-level rise, wind speeds, cooling requirements, water consumption and water costs.

Transition risks and opportunities were assessed with consideration of the Group's Scope 1, Scope 2 and embodied carbon from construction materials. The evaluation incorporated relevant operational and financial data, including energy consumption, grid emission factors, construction material quantities and costs, projected business growth, rental values and the proportion of green-certified buildings within the Group's portfolio.

Scenario analysis supports risk identification by estimating how the assessed hazards and transition drivers could affect the Group under different future conditions. For both physical and transition risks, IOIPG's ERM and financial materiality thresholds were used. Similar thresholds have been applied to transition opportunities, but considering potential positive consequences.

CARING FOR THE ENVIRONMENT

CLIMATE CHANGE

IFRS S2

Financial Materiality

The potential financial impacts were assessed against IOIPG's ERM financial materiality thresholds, which consider the proportion of revenue, profit before tax or cash flow potentially affected. This enabled the Group to compare the significance of different risks and opportunities and identify areas requiring further management attention.

The modelled financial effects were assessed from 2025 to 2050. Average annual and year-specific impacts were evaluated against the financial materiality thresholds in IOIPG's ERM framework using relevant financial measures such as revenue, profit before tax or cash flow.

As scenario analysis depends on assumptions about future policies, market conditions, carbon prices, business growth, technology adoption and physical climate conditions, the qualitative results represent plausible estimates under the selected pathways rather than forecasts of future financial performance.

Monitoring and Review
[IFRS S2 25(a)(v)]

Climate-related developments and risks are monitored through qualitative assessments, quantitative performance indicators where available, periodic reviews, management discussions and ongoing risk management processes. Relevant indicators include regulatory developments, climate-related market trends, energy consumption, GHG emissions, resource utilisation, physical climate-related events that may affect the Group's operations or assets, and the implementation status of key initiatives. Performance is assessed over time against the Group's sustainability objectives and climate-related priorities.

Significant climate-related risks are reviewed through the Group's governance processes, with associated mitigation measures tracked and updated where necessary.

The Group is also strengthening its climate-related data, methodologies and reporting processes to improve the quality, consistency and decision-usefulness of its disclosures. This includes ongoing enhancements to environmental data collection, monitoring and reporting practices, as well as governance and oversight mechanisms for managing CROs.

PHYSICAL RISK
[IFRS S2 10(c), 13(a)-(b), 22(b)]

Scenario Analysis

The Group conducted an assessment of its physical risks and the assessment referenced the Intergovernmental Panel on Climate Change (IPCC) Shared Socioeconomic Pathway (SSP)1-2.6 and SSP5-8.5 pathways and assessed asset-level impacts at 1.5°C, 2°C and 3°C of warming above pre-industrial levels. The 1.5°C and 2°C warming levels are consistent with the temperature goal of the Paris Agreement, while the 3°C level provides a higher-warming comparison. Using this range of warming levels enables the Group to understand how sensitive its assets and associated financial impacts may be as physical climate conditions become more severe.

The assessment drew on various datasets including IOIPG's asset, insurance, electricity, water-consumption and cost data, along with climate projections and hazard information from recognised international, regional and national sources, including:

- the IPCC Interactive Atlas
- Coordinated Regional Climate Downscaling Experiment for Southeast Asia (CORDEX-SEA) climate model projections

IOIPG assessed five physical climate hazards across the assets in Malaysia, Singapore and PRC. Based on the Group's ERM thresholds, three physical risks, namely extreme heat, extreme rainfall and flooding and sea level rise were identified as relevant physical climate risks with insignificant financial impact on the Group after our implemented adaptation measures. The remaining hazards assessed were classified as financially non-material. The assessment considered three global warming levels (GWLs) and corresponding timeframes:

Global Warming Level (GWL)	Indicative Period
1.5°C	2030 Near-term
2.0°C	2040–2050 Medium-term
3.0°C	2060–2070 Long-term

ERM impact classification	Financial threshold	Description
Insignificant	≤5% of revenue, profit before tax or cash flow	The impact can be readily absorbed through normal business activities.
Minor	>5% but ≤15% of revenue, profit before tax or cash flow	The impact can be absorbed with some management effort.

These classifications do not mean that the climate-related risks have no financial or operational effects. Rather, they indicate that the estimated impacts remain within the relevant ERM thresholds. Based on the Climate Change Risk Assessment (CCRA), unmitigated physical impacts were generally classified as insignificant to minor, while residual impacts after considering existing adaptation measures were classified as insignificant.

IFRS S2

CARING FOR THE ENVIRONMENT

CLIMATE CHANGE

Findings of the Scenario Analysis

[IFRS S2 13, 14(a)-(b), 15, 16 and 29(e)]

Extreme Heat Risk — Near to long term

Anticipated Effects

Progressive increases in electricity consumption and cooling-related operating costs under higher global warming levels.

Adaptation and Mitigation Strategies

Measures implemented at selected assets include solar PV and other renewable-energy systems, high-efficiency chillers, district cooling, building management and automation systems, low-emissivity glass, shading and living canopies, and heating, ventilation, and air conditioning (HVAC) upgrades. Green Mark- and Green Building Index (GBI)-certified buildings also incorporate design features that support resilience to extreme heat. Selected parks incorporate trees, vegetation and water bodies that help moderate urban heat.

Identified as a key physical risk across all assessed geographies. The risk level is assessed as insignificant.

Extreme Rainfall and Flooding Risk — Near to long term

Anticipated Effects

Physical damage, higher repair, maintenance and insurance costs.

Adaptation and Mitigation Strategies

Drainage upgrades, detention or retention ponds and tanks, sump pumps, flood barriers or gates, flood-resilient design, scheduled maintenance and flood-response procedures at selected assets. Certain assets also work with local authorities to improve drainage in the surrounding area.

Identified as a key physical risk for assets in Malaysia. The risk level is assessed as insignificant.

Sea-level Rise and Coastal Flooding — Near to long term

Anticipated Effects

Operational disruption and possible changes in insurance costs or coverage.

Adaptation and Mitigation Strategies

Climate resilience into land use planning, building design and site selection for new property developments.

Identified as a key physical risk for assets in Xiamen, PRC.The risk level is assessed as insignificant.

Other Risk Mitigation and Adaptation Measures

Beyond measures directly linked to the assessed physical climate risks, IOIPG has implemented additional adaptation and mitigation measures across its assets, including drainage improvements, flood protection, resilient design and NbS. These initiatives are supported through internal resources, operational and capital expenditure budgets, and cross-functional oversight, with selected drainage works undertaken in collaboration with local authorities.

Risk Mitigation and Adaptation Measures	Description
Flood Impact Assessments	Flood impact assessments have been conducted at IOI Industrial Park Banting to inform passive design measures and strengthen resilience against climate-induced flooding.
Flood Protection and Response Measures	Additional measures implemented across IOIPG's assets include detention ponds and tanks, sump pumps, flood barriers and gates, flood-resilient design features, and flood-response standard operating procedures.
Resilient Water Bodies and Nature-based Solutions (NbS)	At Town Park Bandar Puteri Puchong, Central Park 16 Sierra, Oasis Park Bandar Puteri Bangi and Central Park IOI Resort City, water bodies are designed to manage stormwater generated during rainfall events. These parks incorporate strategic planting and landscaping, including trees, natural vegetation and open-water areas, to moderate urban heat, absorb stormwater and support carbon sequestration, thereby strengthening climate resilience.

CARING FOR THE ENVIRONMENT

CLIMATE CHANGE

IFRS S2

TRANSITION RISK AND OPPORTUNITY

[IFRS S2 10(c), 13(a)-(b), 22(b)]

Scenario Analysis

Transition risks and opportunities were assessed under high- and low-carbon pathways using scenario information from the Network for Greening the Financial System (NGFS) and the International Energy Agency (IEA):

Scenario Direction	Scenario Direction
High-carbon pathway	**Low-carbon pathway**
Pathways Applied	**Pathways Applied**
NGFS Current Policies and IEA Stated Policies Scenario	NGFS Net Zero 2050 and IEA Net Zero Emissions by 2050 Scenario
Assumes the continuation of currently implemented or announced policies, resulting in slower decarbonisation.	Assumes accelerated decarbonisation consistent with limiting global warming to approximately 1.5°C.

The NGFS scenarios incorporate different assumptions about climate-policy implementation, carbon pricing, market shifts, renewable-energy deployment, electrification, energy efficiency and the adoption and cost of low-carbon technologies. These assumptions form the basis for assessing potential transition risks and opportunities over the assessment period. The analysis was done for a 25-year period from 2025 to 2050 and quantified three transition-related drivers across Malaysia, Singapore and PRC.

Driver	Classification	Financial Impact Assessed
Carbon pricing	Policy and legal risk	Direct carbon costs and carbon costs passed through by electricity providers
Procurement of construction materials	Market risk	Green material premiums and indirect carbon costs associated with steel and cement
Green building demand	Market and products and services opportunity	Potential incremental rental income from green-certified commercial buildings



IOI Resort City, Putrajaya

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CARING FOR THE ENVIRONMENT

CLIMATE CHANGE

Findings of the Scenario Analysis

Policy & Legal Risk	Market risk	Market, Products and Services Opportunity
Driver: Carbon pricing	**Driver:** Procurement of construction materials	**Driver:** Green building demand
Anticipated Effects	**Anticipated Effects**	**Anticipated Effects**
Higher direct costs on covered Scope 1 emissions and higher electricity-procurement costs where utilities pass through their carbon costs.	Higher procurement costs arising from green-material premiums and carbon costs embedded in steel and cement.	Potential incremental rental income from green-certified commercial properties, driven by increasing tenant demand and potential rental premiums associated with lower operating costs, improved environmental performance and corporate sustainability expectations.
Adaptation and Mitigation Strategies	**Adaptation and Mitigation Strategies**	**Adaptation and Mitigation Strategies**
IOIPG has identified and assessed the potential financial implications and will continue to monitor changes in policies and regulations. Risk-specific response plans are being developed.	IOIPG will continue to monitor policy, regulatory and market developments and assess appropriate measures to manage potential transition impacts. Risk-specific response plans are being developed.	Continue expanding IOIPG's portfolio of green-certified buildings by maintaining existing certifications and pursuing certifications for new and existing properties, positioning the Group to respond to increasing tenant demand for greener buildings.
• *This risk affects IOIPG Group-wide.* • *The risk has been assessed as insignificant in both pathways.*	• *This risk affects property-development and procurement activities.* • *The risk has been assessed as minor in the low-carbon pathway and insignificant in the high-carbon pathway.*	• *This opportunity applies across IOIPG's portfolio in Malaysia, Singapore and China. The assessment considered growing demand for energy-efficient and green-certified buildings.* • *The opportunity has been assessed as modest in both pathways.*

CLIMATE RESILIENCE

[IFRS S2 9(e), 22(a)]

Based on its assessment, the Group considers that CROs may have implications for its strategy and business model over time. As at FY2026, existing measures address selected physical risks, while the Group is developing risk-specific strategies to respond to the transition risks identified through its climate-risk assessment. These implications inform how the Group prioritises operational resilience, asset management and long-term planning.

IOIPG has access to existing financial resources and budgeting flexibility to respond to identified CROs and opportunities. Climate-related considerations are assessed within normal financial planning, capital allocation and risk management processes, allowing the Group to adjust priorities as needed.

The Group manages its assets with a view to maintaining flexibility over their use and lifecycle. This includes the ability to redeploy, upgrade or, where necessary, decommission assets in response to changing operational, regulatory or climate-related conditions. Asset decisions are considered as part of ongoing operational and strategic reviews.

The Group has made, and plans to continue making, targeted investments in climate-related mitigation, adaptation and resilience initiatives. In FY2026, IOI Properties Group invested RM10.81 million in climate change initiatives. These investments are intended to support operational efficiency, reduce exposure to climate-related risks and strengthen long-term business resilience.

CARING FOR THE ENVIRONMENT

CLIMATE CHANGE

IFRS S2

METRICS AND TARGETS

[IFRS S2 29(a)(f)(g), 33, 34, 35, 36]

Our Carbon Emissions Targets

We remain committed to reducing carbon emissions in support of the national Net Zero commitment. The Group has established time-bound goals to drive the reduction of GHG emissions, with a specific focus on Scope 2 emissions intensity within the Property Investment segment.

IOIPG establishes its climate-related targets with reference to the Group's GHG emissions baseline, historical emissions profile, business and operational context, available decarbonisation opportunities, and industry, regulatory and stakeholder expectations. The Group's GHG emissions target was developed based on its internal decarbonisation capacity and the emissions-reduction pathways needed to support its transition towards Net Zero, in alignment with the goals of the Paris Agreement, rather than through a sectoral decarbonisation approach. The target was internally validated and remained unchanged during the reporting period.

Progress is monitored through defined metrics, including Group-wide GHG emissions in tonnes of carbon dioxide equivalent (tCO_2e), energy consumption and other relevant operational performance indicators. Performance is periodically measured and reported through year-on-year comparisons against the baseline year and target pathway. These reviews enable the Group to assess progress towards its Net Zero ambition, identify additional actions where required and inform any future target revisions.

The Group does not currently apply a formal internal carbon price in its decision-making processes. However, climate-related considerations, including potential future carbon costs and regulatory developments, are qualitatively considered in strategic planning, investment decisions, and climate-related scenario analysis.

The Group does not currently plan to use carbon credits, including nature-based or technological carbon removal credits, for the purposes of achieving a net greenhouse gas emissions target.

IOIPG's priority is to reduce emissions from its own operations through direct decarbonisation measures, with carbon credits considered only as a potential last resort after feasible emissions reduction opportunities have been maximised.

Emissions Targets

IOIPG's climate-related targets were informed by the Paris Agreement's long-term temperature goal of holding the increase in global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the increase to 1.5°C. The targets also take into account relevant national and jurisdictional climate commitments, including Malaysia's Nationally Determined Contribution and the country's policy direction under the National Energy Policy 2022–2040, NETR, NLCCM and LCCF. The Group has extended the short term target timeline from FY2025 to FY2028 to provide a more realistic timeframe for continued emissions intensity reduction efforts.

Time Horizon	Target
Short Term	Reduce Scope 2 emission intensity for Property Investment by 18% by FY2028 from the FY2024 baseline
Long Term	Net Zero by 2050

To support the Group's Net Zero Commitment, we have begun developing new targets as our current targets reach maturity and as we anticipate organisational restructuring in FY2027.

For more information on our progress on carbon emissions, please refer to page 64

CARING FOR THE ENVIRONMENT

ENERGY AND EMISSIONS

The real estate sector plays a significant role in global energy use and GHG emissions, making it an important contributor to climate change. High energy consumption from building operations, construction activities and natural resource use contributes to the sector's environmental footprint. At the same time, climate change presents increasing risks to the industry, including physical risks from extreme weather and transition risks arising from evolving regulations, carbon pricing and rising energy and material costs.

Recognising the need to address the interconnected challenges of energy consumption and GHG emissions, IOIPG is committed to advancing the energy and climate-related goals set out under ISR 2030. As energy use is a major source of emissions, improving energy efficiency has been identified as a key focus area of our sustainability strategy.

Across our developments and managed assets, we continue to strengthen energy efficiency and conservation through energy-conscious design, low-carbon technologies and ongoing operational improvements. These efforts support emissions reduction, enhance climate resilience and contribute to the transition to a low-carbon economy.

OUR APPROACH

ENERGY POLICY

As part of our efforts to reduce emissions associated with electricity consumption, we recognise the importance of effective energy management in driving environmental sustainability and supporting the global transition to a low-carbon economy. Our Energy Policy underscores our commitment to optimising energy efficiency, increasing the use of renewable energy and fostering a culture of energy conservation across our operations. The policy applies across our Group and guides our approach to responsible energy use.

OUR COMMITMENTS

1. Strengthening and improving energy management systems across our properties
2. Complying with applicable statutory and regulatory requirements related to energy use and efficiency
3. Expanding the adoption of renewable energy sources to reduce carbon emissions
4. Implementing energy-efficient measures and technologies, supported by energy conservation best practices, to enhance energy performance
5. Encouraging employees to embrace and practise energy conservation

ENERGY MANAGEMENT

The Group manages energy across its existing assets and new developments through a structured approach aligned with the principles of its Energy Policy. This approach focuses on optimising energy efficiency and reducing power consumption, with performance monitored through systematic tracking and analysis once measures are implemented and assets become operational.

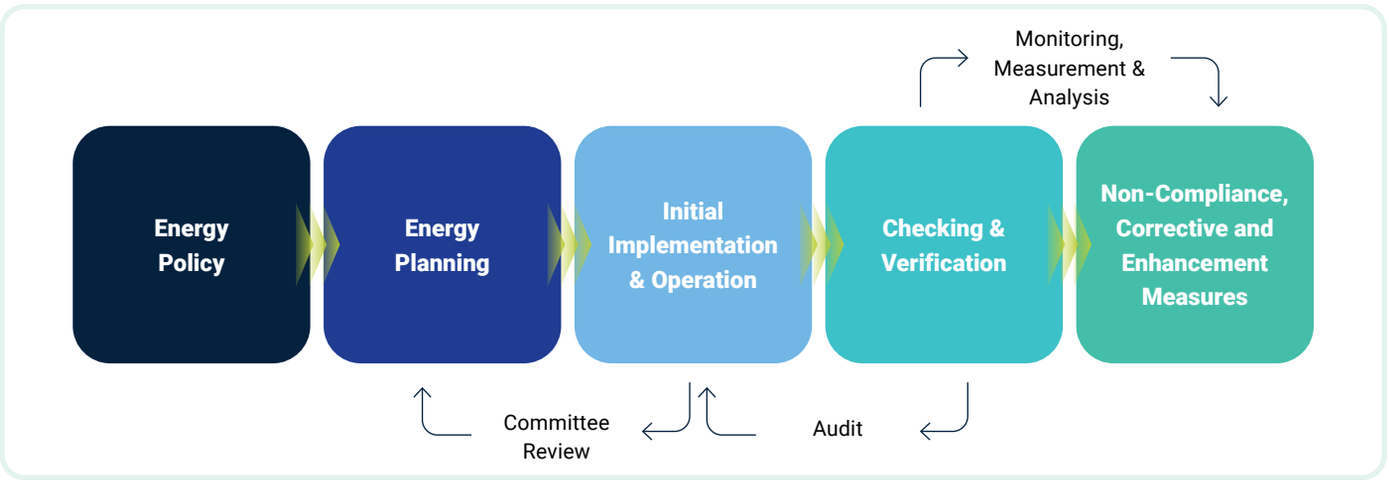
To maintain effective energy performance, scheduled checks and periodic energy audits are carried out against applicable regulatory requirements and recognised best practices. Any irregularities or instances of non-compliance identified through these reviews are addressed through appropriate corrective and enhancement measures.

Energy data collected across the Group's operations is also used to track consumption trends and evaluate business unit performance on an ongoing basis. These insights support informed decision-making and help identify opportunities for corrective and enhancement actions that improve energy efficiency, reduce operating costs and GHG emissions, and contribute to environmental sustainability and long-term business resilience.

CARING FOR THE ENVIRONMENT

ENERGY AND EMISSIONS

ENERGY MANAGEMENT FLOWCHART



ENERGY EFFICIENCY AND CONSERVATION PRACTICES AND INITIATIVES

The Group implements energy efficiency and conservation practices across developed and managed buildings. These initiatives are designed to improve operational performance, reduce electricity consumption and lower GHG emissions.

1 Optimised Equipment Efficiency

Ensures machinery and equipment, particularly chilled water systems, operate at optimal energy performance levels.

2 Efficient Centralised Cooling Systems

Installs response systems in malls, hotels and office buildings to adjust to changing demand loads and improve chiller efficiency.

3 Controlled Room Temperatures

Maintains appropriate temperature settings in offices and hotels to prevent excessive energy consumption.

4 Optimal Chilled Water Temperature Control

Maintains suitable chilled water temperature levels to balance occupant comfort with energy efficiency.

5 Lighting Management

Encourages energy-saving practices such as switching off lights and electrical appliances when not in use.

6 Smart Meter Installation

Incorporating smart technology, smart meters are installed in all new developments, which promotes self-monitoring of electricity consumption.[1]

Note:

[1] *While smart meters are deployed in all new developments, installation across certain existing properties may not be feasible due to the existing metering infrastructure. As such, the Group focuses on integrating smart metering technology into all new developments.*

BUILDING MANAGEMENT SYSTEM

Our managed properties are equipped with Building Management Systems (BMS), enabling building operators to monitor and control key energy-consuming systems. The system continuously monitors energy consumption through real-time data logging and pre-configured setpoints, alerting Facilities Management teams to consumption anomalies. This supports timely corrective action and helps ensure energy consumption remains efficient and properly managed.

INTEGRATING RENEWABLE ENERGY

Building on the Group's energy management approach and consistent monitoring of consumption, IOIPG continues to advance its transition towards cleaner energy sources. The integration of solar PV systems in our developments supports operational efficiency and contributes to long-term carbon reduction goals.

ENERGY AND EMISSIONS

Solar Energy

As of FY2026, the Group has installed 16,363 kWp of solar PV capacity across its owned and managed properties. The solar panels generated approximately 17,233 MWh of clean energy, helping to supply common areas and avoid approximately 12,456 tCO_2e of emissions. This has generated direct benefits for property purchasers and occupants by reducing reliance on grid electricity.

These achievements reflect the outcomes of strategic solar investments across key properties. The table below presents IOIPG's installed solar PV capacity, clean energy generated and emissions avoided across owned, managed and developed properties.

Solar PV Performance by Building

Building	Installed Capacity (kWp)	FY2026 Energy Generated (MWh/year)	Carbon Emissions Avoided (tCO_2e)
IOI City Mall 1 & 2	7,570	9,626	7,124
IOI Mall Kulai	816	968	716
IOI Mall Puchong*	5,121	3,715	2,749
Palm Garden Golf Course	250	304	225
IOI Mall Xiamen	800	901	379
Puteri Mart	412	421	311
AMIGO Clubhouse@16 Sierra	140	62	46
16 Sierra Sales Galleria	178	231	171
16 Sierra Sierra Fresco	42	43	32
Bandar Puteri Puchong Sales Galleria	95	124	92
Bandar Putra Kulai Sales Galleria	50	27	20
PFCC	318	296	219
IOI City Towers	142	122	90
Bangi Sales Galleria	72	95	71
IOI Resort City Sales Galleria	72	63	46
Sepang Sales Galleria	76	102	76
Johor Bahru Kempas Utama Sales Galleria	130	108	80
South Beach Singapore	79	25	10
Total	**16,363**	**17,233**	**12,456**

At IOI Mall Puchong, the Operations team expanded the mall's solar energy capacity by 2,886 kWp through the installation of solar panels at the mall's car park, in addition to the existing 2,235 kWp system. The expanded system was energised in March 2026, bringing the mall's total installed solar capacity to 5,121 kWp.This expansion reflects the Group's continued commitment to increasing renewable energy adoption.

** IOI Mall Puchong's carpark PV installation first energised in March 2026, data presented partial year for the additional system.*

ENERGY CONSUMPTION

IOIPG systematically monitors electricity and fuel consumption across its operational sites as part of its energy management approach. The data collected is used to assess the effectiveness of energy efficiency measures, identify opportunities to optimise operations, support GHG emissions reduction and inform decision-making across the Group.

In FY2026, the Group recorded total energy consumption of 259,060 MWh across its operations. Similar to previous years, purchased electricity remained the main energy source, contributing approximately 84% of the Group's total energy consumption. Total energy consumption increased by 27% compared with FY2025, mainly reflecting the expansion and increased utilisation of the Group's Malaysian property investment and hospitality portfolio. Higher committed occupancy at IOI Central Boulevard Towers also contributed to greater demand for cooling, lighting and other building services.

CARING FOR THE ENVIRONMENT

ENERGY AND EMISSIONS

ENERGY CONSUMPTION PERFORMANCE

Indicator (MWh/year)	FY2024	FY2025	FY2026
Grid electricity consumption	155,017	187,535	**226,939**
Total solar energy consumption	5,569	9,902	**17,233**
Total fuel consumption	24,680	6,409	**14,888**
Total energy consumption	185,265	203,846	**259,060**

OUR TARGETS AND PROGRESS IN FY2026

Within the Group's Property Investment segments, we have committed to time-bound targets to reduce energy intensity.

In FY2026, energy intensity was recorded at 0.124 MWh/m², representing a 13% increase compared with the FY2024 baseline. This is due to our expansion and higher occupancy at our Offices segment.

Energy Intensity Target

10% reduction
in energy intensity for Property Investment segment by FY2028

From FY2024 baseline of 0.110 MWh/m²

GHG EMISSIONS METHODOLOGY

[IFRS S2 29(A)(II)(III)]

The Group's GHG emissions inventory covers Scope 1, Scope 2 and selected Scope 3 emissions and is prepared in accordance with the GHG Protocol. Selected Scope 3 emissions are classified with reference to the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Our emissions boundary is defined using the operational control approach. We have changed our emissions baseline from FY2020 to FY2024 and reclassified our Hotels from Scope 1 and Scope 2 to Scope 3, Category 13: Downstream Leased Assets. Activity data such as fuel consumption, purchased electricity and other relevant operational information are multiplied by applicable emission factors from recognised sources, including the UK Department for Environment, Food and Rural Affairs (DEFRA). Scope 2 emissions are calculated using the location-based method, based on the latest publicly available country-specific grid emission factors for Malaysia, Singapore and the PRC. Emissions are expressed as absolute gross emissions in tonnes of carbon dioxide equivalent (tCO_2e).

The Group periodically reviews its data sources, emission factors, methodologies and assumptions to improve the accuracy, completeness and comparability of its emissions inventory.

IOIPG integrates green and blue infrastructure in its developments with key priorities including sustainable building development, emissions reduction, resource efficiency, responsible waste management and the preservation of urban biodiversity to celebrate flora and fauna.

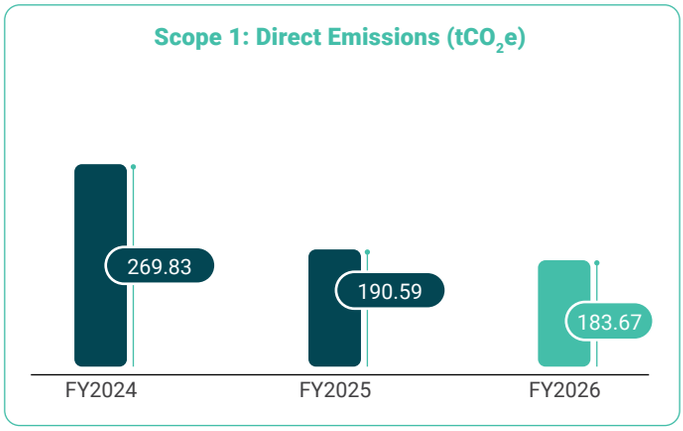
CARING FOR THE ENVIRONMENT

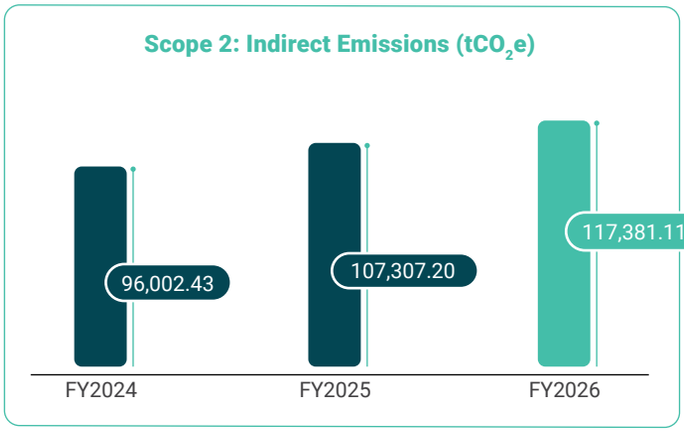
ENERGY AND EMISSIONS

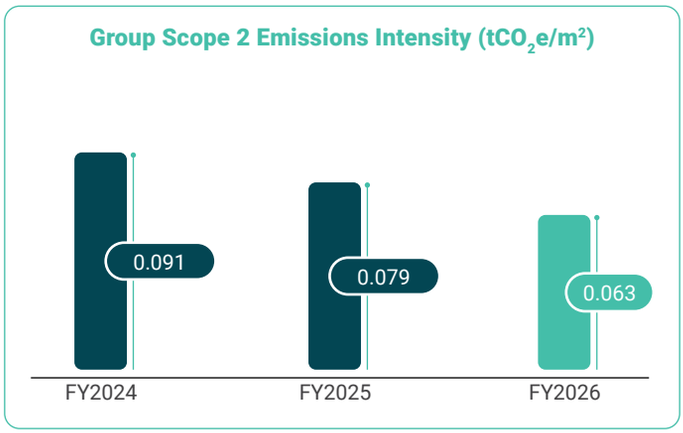
By incorporating innovative design and technology, IOIPG seeks to develop low-emission, climate-resilient residential and commercial buildings that reflect environmental stewardship. We apply both active and passive design strategies to reduce operational and embodied carbon, while prioritising local materials, energy-efficient systems such as LED lighting, and the optimisation of natural light and ventilation through north-south building orientation and cross-ventilation.

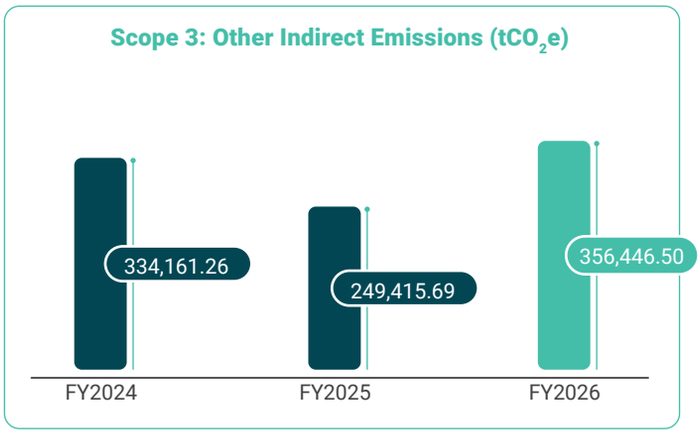
Our Progress and Performance in FY2026

In FY2026, the Group's Property Investment recorded a 22% reduction in Scope 2 carbon emissions intensity, reaching 0.060 tCO_2e/m^2, compared with the FY2024 baseline of 0.076 tCO_2e/m^2. The Group continues to pursue decarbonisation through energy efficiency measures, while also conducting assessments and feasibility studies to further strengthen its pathway towards long-term Net Zero ambitions.









Notes:

The increase in Scope 2 emissions was driven by the full-year reporting of IOI Mall Damansara, higher occupancy at IOI Central Boulevard Towers, the addition of South Beach Singapore as a new asset, and the inclusion of newly leased space at the Xiamen Commercial Floor.

The increase in Scope 3 emissions was mainly attributable to business expansion, including new assets such as JW Marriott South Beach Singapore, South Beach Singapore and the Xiamen Commercial Floor, as well as the full-year reporting of IOI Mall Damansara and Sheraton Grand Xiamen Jimei.

The decrease in Scope 2 emissions intensity was primarily driven by the increase in total floor area from new assets, alongside improved energy efficiency and consumption performance across the Group.

Scope 3 emissions were primarily driven by Category 13: Downstream Leased Assets, which accounted for 59% of total Scope 3 emissions, followed by Category 1: Purchased Goods and Services at 29%. The remaining Scope 3 emissions comprised Category 3: Fuel- and Energy-Related Activities (7%), Category 5: Waste Generated in Operations (3%), Category 6: Business Travel (1%) and Category 7: Employee Commuting (1%).

18% reduction of Scope 2 emission intensity for Property Investment segment by FY2028

from FY2024 baseline of 0.076 tCO_2e/m^2

CARING FOR THE ENVIRONMENT

GREEN DEVELOPMENT

SUSTAINABLE FEATURES IN OUR BUILDINGS

Commercial Buildings

- Green building certifications such as GBI, GreenRE and Green Mark
- Natural lighting features
- Energy management modules in BMS
- Motion sensor lighting at staircases
- Reduced use of mechanical ventilation in car parks
- PV cells on rooftops
- Water-saving toilet cisterns
- Sensor taps in public toilets
- Low VOC paint

Residential Buildings

- North-south building orientation
- Cross-ventilation design
- Natural ventilation features in bathrooms without exhaust fans
- Natural lighting and ventilation features such as open-concept designs and high ceilings
- Reduction of mechanical ventilation in car parks of high-rise residential projects
- LED compound lighting replacing conventional High-Pressure Sodium (HPS) lights
- Vertical planting
- Solar water-heating systems
- Rainwater harvesting for irrigation purposes
- Low-VOC paint
- Green-certified waterproofing materials for wet areas
- EV charging points, available directly and indirectly
- Solar PV conduit readiness
- Solar-powered streetlights

Environment-Friendly Operational Initiatives

- Chiller retrofitting
- Air-conditioning and Mechanical Ventilation optimisation to reduce room temperature control
- LED compound lighting replacing conventional HPS lighting
- Alternative looping of lighting circuits at car parks and staircase areas, enabling a 50% reduction in lighting consumption during non-peak hours
- Waste management systems implemented at construction sites
- Recyclable metal formwork used in high-rise developments
- Upcycling of used cooking oil and organic waste decomposition of garden waste
- EV charging stations
- Electric buggies
- Solar-powered streetlights



Solar Panel at IOI Mall Puchong

GREEN DEVELOPMENT

GREEN LEASING FOR A GREENER FUTURE

To advance the goals of ISR 2030, IOIPG broadens its environmental stewardship beyond structural design by incorporating green leasing initiatives. We integrate clear guidelines on energy, water, and material management into our Tenant Handbook and Sustainable Fit-Out Guides, fostering close collaboration with tenants to support our overarching climate and environmental ambitions.

GREEN BUILDINGS

Driven by growing global awareness of climate change and natural resource depletion, green buildings have become a vital component of sustainable development. Over the years, sustainable architectural design has evolved to incorporate energy-efficient technologies, eco-friendly materials, and conservation practices, generating meaningful environmental benefits. Reflecting this shift, the Group has progressively expanded its green building portfolio since 2014, with various existing and new properties developed to obtain green building certifications.

In FY2026, IOIPG continued to strengthen its green building portfolio. i-Nova achieved the provisional GreenRE Bronze certification, while 16 Sierra received a GreenRE Township Provisional Certificate for its upcoming 60-acre Green Sustainable District. All green building certifications reported in the previous year were maintained, including:

Green Building Certification	Properties
1 **Green Building Index (GBI)**	• IOI City Tower 1 and 2 • Puchong Financial Corporate Centre Tower 4 and 5 • PJ Midtown • IOI City Mall • IOI Galleria @ Bandar Putra Kulai • Moxy Putrajaya • Green Avenue Precinct at Bandar Putra Kulai
2 **GreenRE Certification**	• W Kuala Lumpur
3 **Building and Construction Authority (BCA) Green Mark**	• South Beach Singapore • IOI Central Boulevard Towers • W Residences Marina View
4 **Green Building Evaluation Label**	• IOI Mall Xiamen • Sheraton Grand Xiamen Jimei • IOI Business Park • IOI Palm City D4 and D5 • IOI Palm International Parkhouse

Currently, these green buildings account for 69.9% of the Group's owned and managed buildings, an increase from 58.5% in FY2025. IOIPG remains committed to expanding its green developments, with a strategic target to secure green building certifications for 50% of owned and managed office buildings in Malaysia by FY2030. As of FY2026, 68.6% of office buildings have achieved GBI certification, compared to 45.8% in FY2025.

CARING FOR THE ENVIRONMENT

WATER CONSUMPTION

MATERIAL MATTERS

M9 Water Consumption

Water is an essential resource that supports life and enables various processes across real estate and development operations. As urbanisation and property development continue to grow, demand for local water resources also increases, making strong water conservation practices increasingly important. Climate change further intensifies water security challenges, with growing challenges such as water scarcity driven by climate change, population growth and shifting consumption patterns affecting access to reliable water supply.

Responsible water management supports the conservation of water resources while helping to manage operational costs. By improving water-use practices across its operations, IOIPG seeks to strengthen environmental performance and contribute to its long-term sustainability objectives.

WATER CONSUMPTION PERFORMANCE

Indicator (megalitres)	FY2024	FY2025	FY2026
Municipal water consumption (megalitres)	2,903.57	3,186.96	**3,586.92**
Rainwater consumption (megalitres)	7.49	7.11	**5.73**
Annual water consumption intensity (megalitres/m²)	0.00062	0.00113	**0.00172**

In FY2026, we have business expansion with newly acquired assets.

IOIPG remains committed to advancing water stewardship practices across every business segment, going beyond quantitative goals alone. To minimise reliance on municipal water supplies, the Group continues scaling up rainwater harvesting initiatives, elevating building-level water efficiency, and integrating innovative technologies. These ongoing measures underscore our broader commitment to fostering sustainable urban development and enhancing climate resilience through responsible water management.

WATER DISCHARGE MANAGEMENT

Effluent is not considered material to IOIPG as the Group does not undertake industrial processes that generate significant process wastewater. Water discharge from our operations primarily comes from construction and development activities, and our tenants utilisation of sanitation services. Our discharged wastewater is treated by Indah Water Konsortium (IWK). We estimate our wastewater discharge volumes as equivalent to water consumption, since IWK does not provide direct data on amounts discharged.

IOIPG manages water discharge and stormwater runoff from its construction and development activities through preventive controls tailored to site conditions, including erosion and sediment controls, silt traps, sedimentation ponds and drainage systems. Discharges may include silty water, surface runoff and site wastewater generated from earthworks, excavation, construction, and plant and machinery maintenance. These discharges are contained, treated and monitored to maintain water quality, support regulatory compliance and protect surrounding waterways, ecosystems and communities.

Wastewater management begins during project design and planning, when drainage, sewerage and wastewater-management requirements are reviewed. During construction, contractor and site engagements assess the effectiveness of Erosion and Sediment Control Plans, wastewater-management measures and the containment and disposal of scheduled waste. Findings from inspections, assessments and audits are tracked to closure, while the maintenance of silt traps and oil-trap tanks is verified. Applicable statutory environmental-monitoring reports are also submitted to the relevant authorities in accordance with requirements including the Environmental Quality Act 1974 and National Water Quality Standards.

Project-specific controls are implemented across developments. Silt traps, monsoon drains and slopes are monitored monthly, with desilting carried out where required. Silt traps and silt curtains and conducts periodic environmental-quality sampling. Monitoring results are reviewed against applicable regulatory limits and EIA approval conditions, with controls strengthened where necessary. Water collected from silt traps are also reused for wheel washing. Drainage, sewerage and wastewater-management considerations are incorporated during design and planning, supported by erosion and sediment controls during construction.

CARING FOR THE ENVIRONMENT

WATER CONSUMPTION

OUR APPROACH

The Group is committed to addressing water scarcity risks by implementing water conservation measures and reducing water wastage across its properties. Based on our assessment as of FY2026, IOIPG does not operate in, or withdraw water from, areas classified as water-stressed.

WATER CONSERVATION STRATEGIES

IOIPG continues to strengthen water management efforts through a combination of conservation measures and efficiency-focused solutions, which cover 100% of our operations. The Group continues to make tangible progress in diversifying water sources and reducing reliance on treated water.

RAINWATER HARVESTING

The Group implements rainwater harvesting systems across its properties to support non-potable applications, including landscape irrigation. These systems help reduce dependence on municipal water supply and strengthen resilience against climate-related risks. Looking ahead, IOIPG plans to expand rainwater harvesting and assess other innovative solutions, including smart irrigation and greywater recycling.

WATER-EFFICIENT FIXTURES AND SYSTEMS

Across our properties, IOIPG deploys water-efficient fittings to strengthen water management and conservation practices. In FY2026, IOIPG implemented the following measures across offices, hotels and retail spaces:

Rainwater Harvesting	Efficient Fixtures	Eco-Friendly Toilets	Irrigation Systems	Upgraded Infrastructure
Systems installed for landscape irrigation and non-potable applications.	Installation of water-efficient taps, dual-flush toilets and low-flow showerheads.	Adoption of eco-toilets with reduced flush volumes.	Use of sprinkler-type faucets, drip irrigation and smart irrigation systems.	Installation of water-saving features in sanitary and plumbing systems.

AWARENESS, MONITORING AND BEHAVIOURAL CHANGE

Awareness and monitoring programmes play an important role in encouraging more responsible water consumption across IOIPG's communities. Water-saving posters and kiosks are used to promote conservation habits among tenants and visitors, while daily inspections of pipelines and pump rooms are complemented by monthly tenant water consumption analysis to detect and address irregular usage patterns.

The Group monitors water consumption across all operations through a centralised digital monitoring platform. Water usage is established as a key environmental performance indicator and is incorporated into management performance evaluation, supporting accountability, regular performance reviews and continuous improvement in water efficiency throughout the Company.

Water quality is monitored to ensure compliance with health and environmental requirements, and drip irrigation systems are used to optimise water use for landscaping. Green towel initiatives are also implemented to reduce laundry-related water consumption. In addition, conservation and environmental protection programmes are carried out to strengthen water-saving awareness among tenants and employees, supporting positive behavioural change across the community.

PROGRESS IN FY2026

In the Property Investment, Hospitality and Leisure segments, IOIPG has a target to reduce water usage intensity by 10% by FY2030. By the end of FY2026, we have recorded a water usage intensity of 0.00173 ML/m^2 in relation to FY2024 baseline of 0.00152 ML/m^2.

In FY2026, there were no incidents of non-compliance with water-quality or water-quantity permits, standards or regulations.

CARING FOR THE ENVIRONMENT

CIRCULARITY, MATERIALS AND POLLUTION MANAGEMENT

MATERIAL MATTERS

M10 Material Consumption M11 Waste & Effluents

MATERIAL CONSUMPTION

IOIPG promotes responsible material selection and resource efficiency to reduce the environmental impact of its developments and support the transition towards lower-carbon construction practices. In line with the LCCF, the Group monitors the embodied carbon of key construction materials across Property Development and Property Investment projects to better understand building life cycle impacts and identify opportunities to adopt more sustainable materials. Where feasible, IOIPG also prioritises local sourcing to reduce GHG emissions and minimise supply chain disruptions.

For more information on how IOIPG incorporates the LCCF into its products and services, please refer to the Delivering Excellence – Products and Solutions chapter.

OUR APPROACH

Sustainable Sourcing Practices

We remain committed to sustainable sourcing by prioritising eco-friendly, low-carbon and recycled materials where feasible. In FY2026, we continued to advance this commitment, achieving 100% of the targets set across our key business segments. Across our development projects, all new buildings adopted low-VOC paint to support the reduction of VOC emissions associated with building finishes. Green waterproofing materials were used for all concealed waterproofing applications, while 100% of the laminated timber flooring panels used were green-labelled. Our plaster ceilings were constructed using green-labelled gypsum boards. These measures reinforce our efforts to reduce the environmental footprint of property maintenance and upgrades, including minimising VOC emissions from painting and refurbishment activities.

Integration of Life Cycle Assessment

Beyond monitoring material quantities across our developments, IOIPG applies Life Cycle Assessment (LCA) through carbon footprint assessments (CFA) to better understand and manage the embodied carbon of building materials. The Contracts Department, Group Quality Management Unit and Group Corporate Sustainability Department worked with external consultants to strengthen internal review and monitoring processes, creating a feedback loop that evaluates material choices across projects.

Benchmark studies conducted at GEMS High Rise and Marvela Double-Storey Residential marked pivotal milestones in IOIPG's strategy to quantify and mitigate embodied carbon across its property development portfolio. By engaging external consultants alongside the Contracts Department, Group Quality Management Unit, and Group Corporate Sustainability Department, these pilot evaluations delivered actionable, data-driven intelligence regarding the carbon footprint of foundational building materials, such as steel, cement, concrete, and bricks, which collectively account for more than 50% of overall construction emissions.

By quantifying embodied carbon intensity and identifying key contributors, the assessments enabled teams to optimise design specifications, adopt waste reduction practices and evaluate lower-carbon alternatives without compromising quality or safety. The findings established baseline measurements that will guide future developments and support IOIPG's transition towards buildings with lower embodied carbon across selected, high-impact materials.

Over time, these insights will inform sustainable procurement guidelines, influence tender requirements and encourage wider adoption of green-certified and low-carbon materials across IOIPG's developments, strengthening the Group's commitment to decarbonisation and climate resilience.

CARING FOR THE ENVIRONMENT

CIRCULARITY, MATERIALS AND POLLUTION MANAGEMENT

OUR PERFORMANCE

Property Development

Material consumption, especially regarding high-embodied-carbon inputs like steel, concrete and cement, remains a major sustainability priority within property development. To mitigate these impacts, IOIPG prioritises procurement from green-certified suppliers whenever possible. Environmental considerations and recognised certifications are embedded into early-stage planning and purchasing decisions to minimise the footprint of major structural elements.

Examples of recognised certifications include:

- SIRIM Eco Label, Malaysia
- Singapore Green Label, Singapore
- SGBC Certification, Singapore
- China Environmental Labelling Certification (CELC), China

TARGETED MATERIAL STRATEGIES FOR EMBODIED CARBON REDUCTION

- **Low-carbon Concrete**
  Use of low-carbon concrete incorporating cement replacement materials to reduce clinker content and associated embodied carbon emissions from cement production.
- **Recycled Content Steel**
  Procures reinforcement steel with recycled content to reduce raw material extraction and associated emissions.
- **Green-Certified Products**
  Procures eco-labelled products that meet the standards established by established green building frameworks, including GreenRE, GBI, Green Mark, and equivalent regional certifications.

Material Consumption Performance

The Group recognises the environmental impacts associated with the materials we source, including the embodied carbon emissions linked to their production and use. Since FY2019, we have monitored the consumption of key construction materials across our projects to better understand our consumption and identify opportunities for responsible material management.

Indicator	FY2024	FY2025	FY2026
Steel (tonnes)	18,325.41	11,477.58	10,346.76
Concrete (tonnes)	626,386.80	474,614.40	304,578.00
Tiles (m²)	774,619.20	611,829.94	332,176.58
Cement (tonnes)	26,885.88	14,508.04	5,697.28
Total weight of materials used (tonnes)	**671,598.09**	**500,600.02**	**320,622.04**
Total volume of materials used (m²)	**774,619.20**	**611,829.94**	**332,176.58**

Optimising Material Use Through System Formwork

System formwork is a key initiative in IOIPG's efforts to optimise material efficiency. These pre-engineered modular systems are used in construction to mould and support concrete structures. Their use helps improve construction quality and efficiency while reducing reliance on single-use formwork.

Made from recyclable materials and designed for repeated use, system formwork significantly reduces material wastage and is particularly effective for high-rise tower exceeding ten storeys. This approach is applied strategically to our developments, excluding ancillary structures such as podiums, facility decks, basements, guardhouses and refuse centres.

In FY2026, the Group continued to expand the use of system formwork across its developments, supporting lower-carbon construction and responsible resource use. Sustained utilisation reflects IOIPG's continued progress in advancing sustainable construction practices.

CIRCULARITY, MATERIALS AND POLLUTION MANAGEMENT

SYSTEM FORMWORK UTILISATION IN FY2026

Project	Utilisation of System Formwork (%)
Caladia[1]	100%
COVO[2]	95%
2 Rio[3]	93%
Nova – Kempas SOHO[4]	90%
Sierra 5[5]	86%
Sierra 7A[6]	75%
Veena 6A[7]	73.51%
Aurelia Townhouse[8]	68%
Skyloft[9]	54%
Marvela 2[10]	32.39%

Notes:
1. *Exclude car park levels.*
2. *Exclude facility floor and roof slab.*
3. *Exclude ground floor, transfer plate and facility floor.*
4. *Utilised for walls at Level 2, and for walls, beams and slabs from Level 3 onwards.*
5. *Exclude ground floor slab.*
6. *Exclude ground floor slab and show units.*
7. *Used for all superstructure works above ground-floor level.*
8. *Exclude ground floor slab and show units.*
9. *Only utilised for upper floor slabs.*
10. *Utilised for floor slabs and beams.*

Property Investment

Sustainability remains a key priority across our Property Investment portfolio, where we focus on reducing unnecessary consumption and encouraging the reuse of materials across our facilities. Our malls adopted water-saving sanitaryware and fittings as well as used low-VOC paints for retrofitting works, supporting water efficiency and healthier indoor environments.

We also incorporate sustainable materials into furniture and fixtures. For example, IOI Palm Woods benches at IOI City Mall are made of repurposed oil palm trunks, produced using low-energy processes. At Icescape in IOI City Mall, flooring is made entirely from recycled rubber tiles derived from discarded tyres. Selected renovation works in FY2026 also reused sanitaryware, fittings and loose furniture that remained in good condition, while a recycled raised-floor system was used at PFCC.

Guided by IOIPG's Sustainability and Waste Management policies, these initiatives demonstrate our commitment to reducing consumption, extending material life cycles and promoting responsible practices that support a greener and more sustainable property portfolio.

Hospitality and Leisure

In line with Marriott International's guidelines, the Hospitality and Leisure segment has integrated sustainability into the design and fit-out of its operations. From the outset, we prioritise certified and recycled materials for furnishings, fixtures and equipment. This includes materials with recycled content, Forest Stewardship Council (FSC)-certified timber for joinery and furniture, carpets made with recycled content, and biodegradable or compostable packaging for guest amenities.

Beyond material choices, we also implement waste reduction initiatives to reduce environmental impact. Single-use plastic toiletry bottles have been replaced with refillable dispensers, organic waste is composted where feasible, and surplus furniture and materials from refurbishment projects are donated to extend their life cycle and reduce landfill disposal.

Our sustainability journey is further strengthened through alignment with globally recognised certification standards, including GBI, GreenRE and other hotel-specific sustainability certifications. These frameworks help ensure that our construction, refurbishment and operational practices are aligned with recognised environmental and resource efficiency standards.

Our commitment to sustainability is reflected in a range of initiatives across our properties. In Food and Beverage operations, hotels have shifted to wooden cutlery for takeaway items, introduced food recycling initiatives and stopped using plastic straws. Eco-friendly guest amenities are also being introduced at selected properties, including Post-Consumer Recycled (PCR) - based toiletries and FSC-certified kraft paper packaging at Four Points by Sheraton Puchong, Palm Garden Hotel Putrajaya and Moxy Putrajaya. In addition, single-use plastic bottles in guestrooms have been replaced with glass bottles at Le Méridien Putrajaya, further supporting our efforts to reduce plastic waste. Putrajaya Marriott Hotel separated general and food waste at source and monitored food waste to support reduction initiatives. JW Marriott Singapore weighed its food and beverage waste and processed food waste through a digester that converts solid waste into liquid, while Le Méridien Putrajaya also utilised a Biobin food waste composting initiative.

CIRCULARITY, MATERIALS AND POLLUTION MANAGEMENT

WASTE AND EFFLUENTS

IOIPG applies circular economy principles through the 3R approach of Reduce, Reuse and Recycle, guided by the Group's Waste Management Policy on waste segregation and housekeeping. The Group identifies key waste and effluent streams across its operations and implements business-specific procedures to ensure proper handling, treatment and disposal while minimising environmental impact.

Across Property Development, Property Investment, and Hospitality and Leisure, waste is managed through standard practices for construction materials, asset maintenance waste, tenant and visitor municipal waste, e-waste, food waste and guest-related packaging or disposables. Our initiatives include waste segregation, recycling facilities and operational controls to increase recycling, reduce landfill disposal and support the transition towards a circular economy. In FY2026, the Group closely monitored and managed waste generation across all operational segments.

Indicator	FY2024	FY2025	FY2026
Total waste generated (tonnes)	13,990.46	15,779.85	**28,085.96**
Waste directed to disposal (tonnes)	13,640.56	15,174.90	**24,020.62**
Hazardous waste generation (tonnes)	0.24	0.18	**19.30**
Waste diverted from disposal (tonnes)	349.66	604.76	**4,046.04**
Recycling rate (%)	2.50	3.83	**14.41**

OUR APPROACH

3R Principle: Reduce, Reuse and Recycle

IOIPG adopts the 3R principle of Reduce, Reuse and Recycle as a core element of its waste management strategy. This commitment is embedded in the Group's Waste Management Policy, which sets out clear procedures for waste segregation and housekeeping.

REDUCE

Maximise the use of durable items, minimise reliance on single-use products, avoid non-biodegradable packaging and adopt cost-effective practices to reduce waste generation.

REUSE

Prioritise the reuse of items such as paper, envelopes and jars, and replace disposable products with reusable alternatives where feasible.

RECYCLE

Collect recyclable and e-waste to prevent landfill disposal, and practise composting where practical.

PROGRESS TOWARDS CIRCULARITY

IOIPG continues to advance circular economy principles by integrating waste reduction, material diversion and digitalisation into its operational practices. We implement structured waste management processes under the Environmental Management System (EMS), covering property development sites and corporate offices.

Under the EMS, recycling is recognised as a "Beneficial Impact", while ineffective waste management is identified as a potential risk, including land contamination. This approach promotes consistency, accountability and continuous improvement. Through cross-functional collaboration, IOIPG aims to further reduce waste at source and divert more materials from landfill through the continued implementation of circular economy and waste management initiatives over the coming years.

CARING FOR THE ENVIRONMENT

CIRCULARITY, MATERIALS AND POLLUTION MANAGEMENT

Key Circularity Initiatives

Waste Reduction at Source	Waste generation is reduced through tailored operational procedures, including the substitution of single-use plastics with biodegradable alternatives, encouraging employees to bring their own containers and cutlery, and applying food and beverage preparation practices that help minimise food waste.
Digital Process Transformation	Digital platforms such as e-invoicing, e-signatures and online documentation reduce paper use and minimise printing. Digital tools such as Club IOI, IOIPG-QSH, IOI e-Marketplace and automated payment processes further streamline operations and reduce paper consumption across the organisation.
Waste Diversion and Resource Recovery	Recycling, composting and upcycling initiatives, including the pilot implementation of food waste compost for landscape operations and the BiobiN® organic waste management solution at Le Méridien Putrajaya, help divert waste from landfill while generating environmental and social benefits.

Waste Reduction at Source

Business units across the Group implement procedures tailored to their operations to minimise waste generation at source. Across the Group, paper waste reduction initiatives have been implemented over the years. In FY2026, selected business units continued to digitalise work processes, control printing, reuse single-sided paper and channel unwanted paper for recycling. These practices were reported across property development, retail, hospitality and regional operations.

1 **Digital Documentation**	Using digital work procedures, documents, communications, transactions and electronic signatures where applicable.
2 **Reduced Unnecessary Printing**	Discouraging unnecessary printing, including email printouts.
3 **Double-sided Printing**	Encouraging double-sided printing and photocopying.
4 **Shared Printers**	Limiting paper supply at shared printers to reduce overuse.
5 **Digital Access to Documents**	Improving digital access to policies, forms and administrative documents through the Group's intranet.



CARING FOR THE ENVIRONMENT

CIRCULARITY, MATERIALS AND POLLUTION MANAGEMENT

Waste Diversion and Resource Recovery

The Group places strong emphasis on diverting waste from disposal through recycling, reuse and upcycling initiatives. As part of the Group's ongoing waste management efforts, a recurring annual target has been established to achieve a recycling rate of at least 10% of total waste generated. In FY2026, approximately 14.41% of total waste generated was successfully recycled across the Group's operations.

Upcycling at Puteri Mart: Turning Waste into Eco-Enzymes

One notable initiative is Puteri Mart's upcycling of fruit peels into eco-friendly cleaning enzymes. This initiative diverts waste from landfill while producing multipurpose enzymes that can be used for cleaning and as plant fertilisers. In FY2026, the programme repurposed 111kg of fruit waste, generating the equivalent of 445 bottles of natural, chemical-free cleaning products, offering a sustainable alternative to conventional cleaning agents.

Food-Waste Compost Pilot for Landscape Operations

IOIPG piloted a closed-loop organic waste management approach using the BiobiN® system at Le Méridien to segregate and collect food waste for composting. The resulting compost was reintroduced into the Group's landscape operations and applied across selected areas at IOI Resort City, Bangi and 16 Sierra over a three-to-four-month period, supported by training, application and monitoring. This approach diverts organic waste from landfill, repurposes operational waste into a usable landscape input, reduces reliance on external soil supplements, and supports soil regeneration and biodiversity enhancement.

83,420.00 kg of food waste collected

54,900.79 kg of compost produced

Waste-to-Treasure and KITARecycle Campaigns: Community-Driven Circularity

The Group's Waste-to-Treasure and KITARecycle campaigns reflect IOIPG's commitment to circular practices and community engagement by encouraging recycling and diverting waste from landfill across its developments. In FY2026, Waste-to-Treasure campaigns were carried out at 16 Sierra in collaboration with Trash4Cash, and across Puchong, Klang and Banting in collaboration with Zero Waste Earth Store. Meanwhile, Johor Bahru and Bahau conducted KITARecycle drive-through campaigns in collaboration with SWM Environment. Through these initiatives, a range of recyclable materials was collected and diverted from landfill.

2048.29 kg of recyclable waste

782.60 kg of fabrics

486.46 kg of e-waste

264.08 kg of used cooking oil



Le Méridien, Putrajaya launches food waste composting initiative

CARING FOR THE ENVIRONMENT

SAFEGUARDING URBAN BIODIVERSITY

MATERIAL MATTERS

M12 Biodiversity

As urbanisation intensifies, IOIPG recognises the importance of maintaining ecological balance and strengthening ecosystem resilience to address climate change and other environmental pressures linked to urban development. By incorporating green and blue elements, IOIPG delivers Nature-based Solutions (NbS) across its projects, enhancing natural landscapes, improving air and water quality, supporting climate adaptation and mitigation, and promoting community wellbeing.

The Group's approach extends across the development lifecycle from ecological assessments and landscape planning to habitat management, stakeholder engagement and the ongoing monitoring of urban green spaces. These measures support the integration of biodiversity considerations into development decisions while strengthening the ecological and social value of the Group's townships.

In FY2026, the Group successfully planted 3,738 trees across our townships, with 2,688 native species to the region. In addition, 223 trees were carefully transplanted to conserve their ecological value, reflecting our ongoing commitment to protecting and promoting local wildlife habitats.

Notably, 1,176 trees, representing 14 species, were planted in our development areas and recognised on the International Union for Conservation of Nature (IUCN) Red List of Threatened Species, categorised as Near Threatened, Vulnerable, Endangered and Critically Endangered. These species were intentionally selected and strategically incorporated into our landscaping projects and urban parks, creating green corridors that connect urban spaces with natural ecosystems.

BIODIVERSITY POLICY FRAMEWORK AND COMPLIANCE

Safeguarding biodiversity is central to our vision of creating thriving, sustainable environments for present and future generations. Our approach integrates policies and practices that seek to balance conservation with inclusive community spaces, while ensuring compliance with national and international environmental standards. We are guided by recognised global and national frameworks, including the Kunming-Montreal Global Biodiversity Framework, Malaysia's National Policy on Biological Diversity, National Landscape Guidelines and guidelines set by the TNFD, and UN SDGs.

Biodiversity-related risks are managed through the Group's Sustainability Framework, Environment and Climate Change Risk Management process, Environmental Aspects Risk Assessment process, ecological-study requirements and biodiversity-conservation initiatives. These controls are embedded within Property Development risk registers and support the systematic consideration of biodiversity throughout project planning and implementation.

CARING FOR THE ENVIRONMENT

SAFEGUARDING URBAN BIODIVERSITY

ASSESSMENT AND RISK MANAGEMENT

The Group assesses biodiversity risks through rapid assessments and EIA to evaluate the potential ecological implications of business activities. These findings guide management decisions, ensuring that appropriate balance is maintained between development and conservation. In line with regulatory requirements, we comply with all relevant forestry and development laws.

Key risks considered for potential new developments include the loss or degradation of natural habitats, impacts on flora and fauna and wider ecosystem disturbance. For projects requiring an EIA, ecological studies are undertaken, while biodiversity considerations are incorporated into landscape planning. Biodiversity-preservation areas and longer-term habitat-management measures are also established for relevant large-scale developments.

While some projects may be located within Class II and Class III Environmentally Sensitive Areas (ESA), we strictly comply with approval conditions and avoid undertaking development within Class I ESA, High Conservation Value (HCV) areas or High Carbon Stock (HCS) zones.

BIODIVERSITY TRAINING AND CAPACITY BUILDING

In FY2026, IOIPG organised a biodiversity training to strengthen internal capabilities across key functions and deepen understanding of biodiversity-related risks, opportunities and strategic considerations. The session supported the integration of biodiversity considerations into business planning and decision-making. A practical session held at Central Park, 16 Sierra provided participants with hands-on guidance on tree species identification, their ecological importance and conservation status, strengthening their ability to manage landscapes responsibly and contribute to the protection of native and threatened species across IOIPG's developments.

These sessions enhanced the knowledge and practical capabilities required to integrate biodiversity considerations into business decision-making, landscape management, and the planning and implementation of nature-positive developments.



Purple Heron at Town Park, Bandar Puteri Puchong Photo credit: Society of Wilderness Malaysia (SOWM).

CARING FOR THE ENVIRONMENT

SAFEGUARDING URBAN BIODIVERSITY

PARTNERSHIPS FOR GREATER IMPACT

The Group strengthens its commitment to urban biodiversity through collaborations with government agencies, environmental organisations, academic institutions, research universities and ecologists. Key partners include the Malaysia Biodiversity Information System (MyBIS) and the Society of Wilderness Malaysia (SOWM).

In FY2026, the Group continued to broaden its biodiversity engagements through collaboration with ecological specialists and environmental organisations. These engagements included site visits, meetings, technical assessments and other knowledge-sharing activities, which supported the integration of biodiversity considerations into township planning, landscape management and the long-term stewardship of urban green spaces.

OUR LONG-TERM TARGETS

Guided by ISR 2030, the Group is progressing its conservation agenda through the development of a Biodiversity Action Plan. The plan sets out key initiatives covering biodiversity risk assessment, land-clearing procedures, human-wildlife conflict management and the integration of NbS within developments.

Over the longer term, IOIPG aims to continue protecting biodiversity by transplanting and preserving 5% of valuable and vulnerable tree species, with priority given to species listed on the IUCN Red List, and by allocating green spaces for conservation within developments exceeding 300 acres.

In support of this direction, 16 Sierra is progressively implementing a Strategic Ecological Masterplan 2025-2035, providing a long-term framework to strengthen urban biodiversity across the township.

The Group is also building the capabilities of internal teams to integrate biodiversity considerations into conservation and landscape practices through collaboration with ecological experts. These capabilities help move the Group beyond a mitigation-focused approach towards creating green spaces that deliver ecosystem services such as temperature regulation, improved air quality, carbon sequestration and flood mitigation.

The Group also recognises the role of healthy ecosystems in carbon sequestration and climate action. By maintaining these ecosystems across its projects, IOIPG supports biodiversity conservation while contributing to climate change mitigation and adaptation, reinforcing its long-term environmental sustainability objectives.

URBAN BIODIVERSITY CONSERVATION INITIATIVES

IOI Biodiversity Park in Johor is an ongoing flagship initiative that will serve as both a green sanctuary and a community destination. Spanning 35.4 acres and developed in three phases, the Park is designed to integrate green spaces, retail areas and an educational forest, creating a hub for biodiversity and public engagement.

Phase 1 earthworks commenced in March 2024, guided by a biodiversity assessment conducted in the latter half of FY2024 to ensure that development complements the local ecosystem. Landscaping measures are designed to protect soil, improve drainage, support carbon sequestration and provide natural spaces for educational and recreational use. Works on Phases 2 and 3 continued in FY2026, bringing the overall project to approximately 95% completion, with the Park targeted for launch in 2027. Longer-term plans include establishing a main access link to Hutan Bandar Majlis Perbandaran Kulai (MPKu) to form a broader interconnected green network.

As part of efforts to strengthen the Park's ecological value, IOIPG Southern organised a Tree Planting and Fish Release Activity on 9 January 2026, involving 35 participants. A total of 60 saplings comprising species listed on the IUCN Red List were planted, alongside the release of 80 non-invasive freshwater fish, into the pond. The initiative was designed to enhance connectivity between terrestrial and aquatic habitats, support habitat diversity and strengthen the resilience of the pond ecosystem.

The integration of trees and aquatic habitats also supports wider ecosystem functions, including soil stabilisation, erosion control, improved water quality, habitat creation, carbon sequestration and microclimate regulation. Upon completion, the Park will provide spaces for education, recreation and environmental appreciation, while strengthening urban ecological resilience and enhancing quality of life for the Bandar Putra Kulai community.



IOIPG staff fostering collaboration and teamwork

CREATING VALUE FOR OUR EMPLOYEES

At IOIPG, our people are key to our success and sustainability journey. We are committed to a healthy, safe, inclusive and fair workplace where employees feel valued and empowered. Through wellbeing, development and engagement initiatives, we foster a culture of trust, accountability and collaboration that helps our people thrive and drive long-term value for our stakeholders, communities and the Group.

HIGHLIGHTS

43%
of Women in Management Role

39
training hours per employee

MATERIAL MATTERS

- M13 Employee Management
- M14 Health, Safety & Wellbeing

CREATING VALUE FOR OUR EMPLOYEES

CARING FOR OUR PEOPLE

MATERIAL MATTERS

M13 Employee Management

At IOIPG, we firmly believe that a diverse, high-performing workforce is a key driver of innovation, organisational resilience and long-term sustainable growth. We are deeply committed to attracting, developing and retaining top talent through meaningful employee recognition, continuous learning and robust capacity-building initiatives, empowering our people to achieve operational excellence and advance our strategic ambitions.

Our Board provides strategic oversight of human capital priorities, including succession planning, occupational safety, diversity and equal opportunity. We uphold fundamental human rights through our Code of Conduct and Business Ethics (CCBE), which prohibits child labour, forced labour and modern slavery, and is communicated to all employees globally. Relevant policies are translated into local languages where appropriate, for example, policies have been translated into Mandarin for PRC operations. IOIPG respects employees' rights to freedom of association and collective bargaining and does not discourage employees from exercising these rights in accordance with applicable laws. Our practices are aligned with Malaysian employment laws, industrial standards, the Ten Principles of the United Nations Global Compact, the Malaysia Employment Act, the Universal Declaration of Human Rights and the United Nations "Protect, Respect and Remedy" Framework.

Our labour practices are guided by the following commitments:

- Upholding **equal opportunity and non-discrimination**
- Respecting **workers' right to dignity at work**
- Supporting a **harassment-free and violence-free workplace**
- Complying with the **Minimum Wages Order 2024** and laws governing **working hours, overtime pay and fair compensation**
- Prohibiting and **preventing forced labour** and all forms of modern slavery
- Recognising children's rights and prohibiting and **preventing child labour**
- Respecting employees' right to **wellness, mental health and work-life balance**
- Upholding the right to **safe working conditions**

For more details on our policies and statements, visit our corporate governance webpage at: https://www.ioiproperties.com.my/our-company/corporate-governance.

CREATING VALUE FOR OUR EMPLOYEES

CARING FOR OUR PEOPLE

EMPLOYEE MANAGEMENT

ENGAGING WITH OUR EMPLOYEES

To strengthen organisational culture and support two-way dialogue, IOIPG engages its workforce through multiple communication channels. One of our key engagement tools is the Voice of Employee Survey, which enables employees to share feedback, perspectives and aspirations with leadership. In FY2026, the survey had a 98% participation rate. These communication initiatives help us identify opportunities to strengthen employee experience, improve business strategies, support high performance and foster a workplace culture that contributes to recruitment and retention.

EMPLOYEE BENEFITS AND WELLBEING

A positive working environment is sustained through continuous improvement of our human resource management system. We regularly review our internal systems, employment practices and regulations against market dynamics and industry benchmarks to remain competitive in compensation, benefits and career development.

Our benefits framework covers a range of monetary and non-monetary benefits for permanent and contract employees, in addition to statutory benefits.

Leave Benefits

- Annual leave
- Calamity leave
- Medical and hospitalisation leave
- Examination leave
- Compassionate leave
- Marriage leave
- Paternity leave*
- Maternity leave*
- Prolonged illness leave

Healthcare and Insurance Benefits

- Dental and optical benefits
- Medical treatment claims
- Hospitalisation and surgical insurance
- Group personal accident insurance
- Group term life insurance
- Health screening
- Maternity expenses subsidy

Work-related Allowances and Reimbursements

- Mileage, toll, and parking reimbursements
- Overtime entitlement
- Business travel entitlement
- Accommodation entitlement
- Transportation entitlement

Employee Development and Lifestyle Benefits

- Employee referral incentives
- Education assistance
- Examination awards
- Professional body membership fee support
- Staff discounts on property purchases
- Staff discounts on hotel stays
- Staff discounts at food and beverage outlets
- Flexible work arrangements

* *Eligible male employees are entitled to seven days of paid paternity leave, while eligible female employees are entitled to 98 days of paid maternity leave.*

#LIVEWELLSTAYWELL: CREATING VALUE FOR OUR EMPLOYEES

Employee wellbeing underpins a resilient, engaged and productive workforce. Through the #LiveWellStayWell programme, our Group People & Culture and Human Resources teams support employees' physical, mental, financial and social/spiritual wellbeing through targeted initiatives that promote healthier and more balanced lifestyles.

Wellness Dimension	FY2026 Initiatives	Focus Area
PHYSICAL WELLBEING	Ear, Nose & Throat Health Session; Your Best Vision Yet: Vision Screening	Preventive healthcare awareness, early detection and access to basic health screenings and consultations
MENTAL WELLBEING	Mind & Mingle Carnival; Mental Health First Aider Certification	Mental health awareness, self-care, open conversations and access to mental health support
FINANCIAL WELLBEING	Understanding Your Taxes with LHDN	Tax literacy, e-filing guidance, tax relief awareness and financial planning confidence
SOCIAL/SPIRITUAL WELLBEING	Mindful Hands: A Wellness Touchpoint	Mindfulness, relaxation, self-care and workplace connection

Building on our #LiveWellStayWell initiatives and reflecting our sustained commitment to caring for our employees and advancing responsible and sustainable business practices, IOIPG was once again recognised as the "Best Companies to Work for in Asia (Malaysia Chapter)" at HR Asia Awards.

For more information on IOIPG's awards and recognitions, please refer to 'ESG Ratings, Awards and Recognition' on page 10

CARING FOR OUR PEOPLE

EMPOWERING OUR PEOPLE

TALENT MANAGEMENT, TRAINING AND RETENTION

Talent is a core driver of sustained value creation for the Group. Our approach to human capital management covers talent acquisition, engagement, compensation, development and career progression. As a member of the Malaysian Employers Federation and an affiliate of the International Organisation of Employers, IOIPG remains committed to upholding relevant laws, regulations and international standards. In FY2026, we achieved an average of 39 training hours per employee, with a range of training initiatives focused on strengthening soft skills, leadership capability and technical competencies in alignment with IOIPG's strategic objectives and core values. To support consistency across business segments, we implement targeted communication and training programmes across the Group.

Training effectiveness is assessed through post-training evaluations, which help us capture feedback and improve future learning programmes. We conduct training needs assessments to gather employee input, integrate personnel insights and identify capability requirements. These findings guide targeted training plans, resource allocation and alignment with operational priorities. We incorporate the following learning modalities:



Managing Talent Attrition

Managing talent attrition is critical to maintaining productivity, reducing recruitment and training costs, and protecting team morale. By addressing the root causes of turnover and strengthening our workplace culture, IOIPG aims to retain capable employees, sustain institutional knowledge and support long-term business performance. In FY2026, our employee turnover rate stood at 20%, aligning with ongoing efforts to maintain workforce stability and engagement.

DIVERSITY AND EQUAL OPPORTUNITY

Employees are our most valuable assets, and we remain committed to equal opportunity in employment. IOIPG does not tolerate discrimination based on gender, age, ethnicity, religion, sexual orientation, disability, nationality, race or other socio-cultural and demographic factors. Preference for local talent may be applied where candidates meet the required qualifications and job requirements.

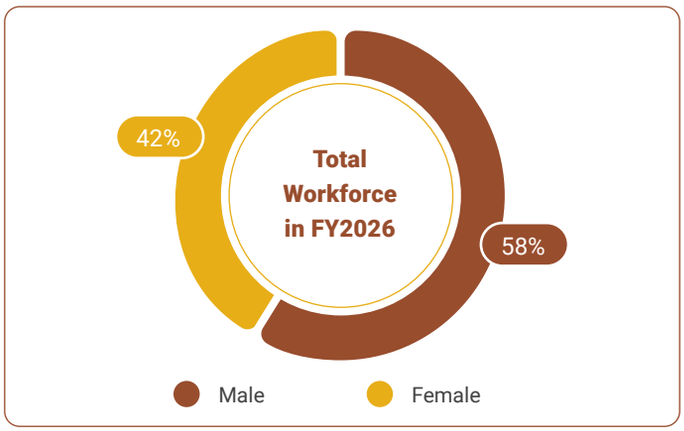
We continue to cultivate an inclusive work environment and enhance workplace accessibility for employees with disabilities. In FY2026, the Group achieved 43% of women in management roles (Manager and above) across the organisation, an increase of 2% from the previous year.

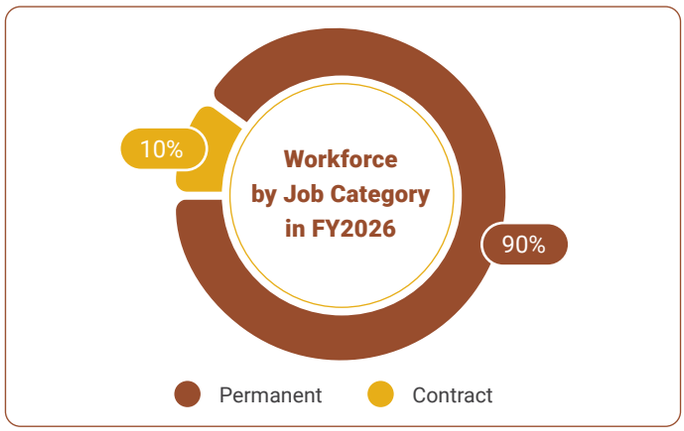
Diversity and Equal Opportunity Workplace

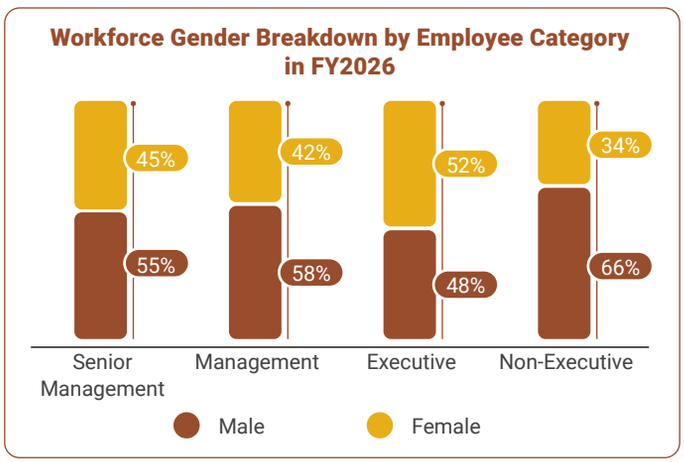
In FY2026, our workforce totalled 3,865 comprising 2,253 male employees and 1,612 female employees, of which 0.44% were employees with disabilities.

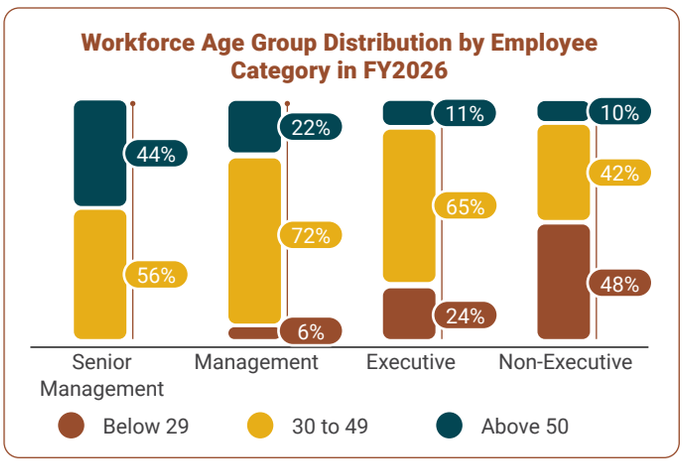
CREATING VALUE FOR OUR EMPLOYEES

CARING FOR OUR PEOPLE









Turnover Count by Employee Category	FY2024	FY2025	FY2026
Senior Management	8	8	**14**
Management	58	73	**126**
Executive	166	211	**216**
Non-Executive	220	274	**377**

HUMAN RIGHTS

The Group's Human Rights Policy was established with reference to the United Nations Guiding Principles on Business and Human Rights. The policy reflects our commitment to treating stakeholders with fairness, respect and dignity across our workplaces. We do not condone child labour or forced labour and observe the Children's Rights and Business Principles by the United Nations Children's Fund.

Our risk assessment process covers potential human rights risks, including due diligence on labour issues such as child labour and forced labour among new and existing business partners. We use the human rights self-assessment tool by the International Labour Office (ILO) to reduce risks arising from our business operations. The Group's Human Rights Policy identifies excessive overtime as an indicator of forced labour and includes it within the Group's broader human rights due diligence approach.

Confidential Whistleblowing Channels support our grievance procedure for internal and external stakeholders. These channels provide a secure avenue to report misconduct, file grievances or raise concerns on regulatory breaches, policy breaches, harassment and human rights violations in good faith and without fear of retaliation. IOIPG is committed to investigating grievances promptly and informing whistleblowers upon completion of the investigation.

Employee awareness and management capability on workplace conduct remain key focus areas. All employees are required to complete self-directed e-learning on the CCBE, which reinforces our commitment to a safe workplace and zero tolerance for harassment.

For further information on our policies and statements, kindly visit our website at: https://www.ioiproperties.com.my/our-company/corporate-governance.

CARING FOR OUR PEOPLE

Employee Engagement	FY2024	FY2025	FY2026
Voice of Employee Survey Participation Rate (%)	97	92	**98**

Parental Benefits	FY2024	FY2025	FY2026
Number of employees entitled to parental leave	2,294	3,023	**3,073**
Number of employees who took paternity leave	116	72	**122**
Number of employees who took maternity leave	74	64	**78**
Male employees' return-to-work rate (%)	88	100	**99**
Female employees' return-to-work rate (%)	88	100	**100**

Human Rights and Labour Practices	FY2024	FY2025	FY2026
Number of substantiated complaints concerning human rights violations*	5	6	**7**

* *All substantiated complaints were investigated and addressed in accordance with the group's established procedures, with appropriate and/or remedial actions taken where required.*

NURTURING FUTURE LEADERS

TALENT DEVELOPMENT AND SUCCESSION PLANNING

Continuous employee training and development is critical to building a high-performance, sustainability-oriented culture. IOIPG's learning strategy is aligned with our business goals and supports long-term talent readiness. We place emphasis on developing young professionals through internships and succession planning for high-potential employees.

New hires undergo a structured onboarding programme covering our business structure, key corporate policies, sustainability, whistleblowing, anti-bribery and anti-corruption, the CCBE, human resource processes, employee benefits and performance management systems. Each employee is introduced to the relevant People & Culture business partner and receives department-specific induction led by their line manager or Head of Department.

A structured exit process, including exit interviews and clearance procedures, enables the Group to capture feedback, maintain professionalism and identify improvement areas in employee experience.

CAPACITY BUILDING

Continuous training and development strengthens organisational capabilities and helps us respond to evolving business needs. Our learning approach focuses on practical outcomes, enabling employees to apply skills effectively and create lasting value.

Learning opportunities are tailored to both organisational and individual needs, supporting upskilling, reskilling and long-term employee growth. This approach is closely aligned with our business goals and prepares our workforce to respond to current and future challenges. In FY2026, 100% of confirmed employees underwent performance appraisals, conducted at least twice a year to ensure timely feedback and continuous improvement.

CREATING VALUE FOR OUR EMPLOYEES

OCCUPATIONAL HEALTH AND SAFETY

MATERIAL MATTERS

M14 Health, Safety & Wellbeing

OUR APPROACH

Safeguarding the health and safety of our employees and our value chain is a core responsibility for IOIPG. We implement rigorous measures to protect the wellbeing of our stakeholders and business partners in accordance with the Group Health and Safety Policy.

Our annual target is to achieve zero work-related fatalities for employees and contractors. To support this target, we continue to enhance our occupational health and safety (OH&S) procedures by adopting industry best practices and aligning our practices with the ISO 45001 Occupational Health and Safety management system.

In FY2026, the Group recorded a Lost Time Incident Rate (LTIR) of 1.78 for employees and 0.07 for contractors. Regrettably, one work-related fatality was recorded during the reporting period which brings our fatality rate to 0.1, compared with Malaysia's national occupational fatal injury rate of 2.05 per 100,000 workers based on the latest available 2023 data. While IOIPG maintains its target of zero work-related fatalities, the Group remains committed to strengthening safety controls and applying lessons from the incident to prevent recurrence.

Following the incident, an investigation was conducted and a comprehensive review of the project's safety management system was undertaken. From our inspections and investigation, we have determined that all safety precautions were in place at the time and area of the incident, and that the cause of the incident was likely contractor worker negligence. We have since strengthened preventative actions on IOIPG's worksites. We recognise the importance of learning from this and strengthening the measures in place to protect everyone who works with and for the Group.

On top of our current safety practices such as toolbox meetings and safety alerts, we have implemented corrective and preventive actions following the incident. These included a comprehensive review of the Hazard Identification, Risk Assessment and Risk Control (HIRARC) and Job Safety and Health Analysis (JSHA) for high-risk activities, with revised assessments and work procedures required to be approved before work resumed. The findings of this investigation were incorporated into our enhanced Emergency Response Plan (ERP) and communicated to all contractors and subcontractors. Additionally, IOIPG strengthened supervision through the introduction of a stricter worksite buddy system to support a safer working environment for all parties involved.

LTIR	FY2024	FY2025	FY2026
Employees	0.44	0.41	1.78
Contractors	0.18	0.00	0.07
Total	**0.22**	**0.07**	**0.55**

Further details on our policies and statements are available on our website at https://www.ioiproperties.com.my/our-company/corporate-governance.

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

Across our project sites, the IOIPG-Project Quality, Safety and Health Management System (IOIPQSH) digitalises safety and health inspections through a cloud-based platform. The system supports incident risk reduction, supports the Group's ongoing efforts to manage workplace safety risks and reduce the occurrence of lost time injuries and fatalities.

Developed in accordance with the Construction Industry Development Board's (CIDB) Safety and Health Assessment System in Construction (SHASSIC), IOI Pre-SHASSIC streamlines project site assessments through digitalisation and data analytics. This improves the efficiency and effectiveness of safety and health control measures and reduces the risk of non-conformance.

In FY2026, the Group reinforced targets for all projects to achieve a 5-star SHASSIC rating, with projects scoring above 95% recognised for their safety and health performance. The Caladia project at Bandar Puteri Bangi recorded the highest SHASSIC score among IOIPG projects at 98.63%, reflecting strong implementation of safety controls, site discipline and continuous improvement practices.

OCCUPATIONAL HEALTH AND SAFETY

UPHOLDING STRONG SAFETY AND HEALTH GOVERNANCE

The Group adheres to safety and health requirements under the Occupational Safety and Health (OSH) (Amendment) Act 2022 (Act 514) and its associated regulations. The Board of Directors provides formal oversight of safety and health performance and risk management.

Safety and Health Committee meetings are conducted at least once every three months, in line with the OSH (Safety and Health Committee) Regulations 1996. Outcomes from these meetings are communicated to management for further consideration and consultation.

The Safety and Health Committees are responsible for:

1. Supporting the development and implementation of workplace safety and health management practices
2. Evaluating the effectiveness of safety and health initiatives
3. Reporting and investigating workplace incidents, occupational diseases and poisoning cases, and implementing measures to prevent recurrence

Oversight Structure Across Segments

Safety governance is supported by a layered structure across our business segments.

PROPERTY DEVELOPMENT
Main contractors appoint dedicated safety and health personnel at each project site to oversee the implementation and management of workplace safety and health practices.

PROPERTY INVESTMENT
Designated safety and health personnel are assigned to oversee safety and health management across individual buildings or groups of assets.

Both segments are supported by the Group Quality Management Unit (GQM), which provides oversight, guidance and alignment with Group-level safety protocols.

Safety & Health Committee Role	Primary Contribution to Safety Governance	Key Accountability & Oversight	Link to Group Sustainability and Reporting
CHAIRMAN	Drives the implementation of safety and health initiatives and committee recommendations	Provides leadership to the Committee and formally directs corrective actions	Ensures the Group complies with relevant occupational safety and health regulatory duties
SECRETARY	Manages formal documentation required for safety accountability	Coordinates communication of inspection findings, reports and employee feedback	Maintains and retains official records and minutes for inspection for a minimum of seven years
MEMBERS	Participate in hazard identification and risk mitigation across the workplace	Conduct workplace inspections and investigate incidents and diseases	Review and assess the effectiveness of existing safety programmes and policies
IOIPG REPRESENTATIVE	Ensures site operations adhere to IOIPG's Safety and Health Management System (SHMS)	Provides governance oversight and may recommend a stop-work order for critical non-compliance	Monitors and reports site safety key performance indicators for sustainability reporting

CREATING VALUE FOR OUR EMPLOYEES

OCCUPATIONAL HEALTH AND SAFETY

HAZARD IDENTIFICATION, RISK ASSESSMENT AND INCIDENT INVESTIGATION

Every project site has a Safety and Health Committee chaired by an authorised Project Manager and comprising representatives from IOIPG, the main contractor and sub-contractors. Contractors conduct their own safety and health activities to strengthen safety awareness and vigilance, including Job Safety and Health Analysis (JSHA) and Hazard Identification, Risk Assessment, and Risk Control (HIRARC) before work begins, as required by occupational safety and health regulations.

To minimise injury risks and support our zero fatality objective, scheduled programmes such as Site Toolbox Meetings, Site Safety Committee Meetings, safety induction programmes, health, safety and environment campaigns, and site walkthroughs are carried out across IOIPG project sites. These activities are designed to prevent avoidable accidents and support compliance with relevant authority requirements. The step-by-step protocol for managing safety and health at our project sites is as follows:

STEP 1	Identify hazards, assess risks and establish controls at project sites.
STEP 2	Implement safety and health control measures.
STEP 3	Conduct regular site inspections to identify and rectify unsafe acts and unsafe conditions.
STEP 4	Conduct monthly assessment and monitoring of safety and health control measures at workplaces.
STEP 5	Conduct regular training on safe practices for high-risk works and provide awareness briefings on the Occupational Safety and Health Act (OSHA) and other relevant acts and regulations.
STEP 6	Report and investigate all incidents, implement remedies and identify root causes to prevent recurrence.

Incident Investigation and Reporting

We follow a structured protocol for investigating reported Safety and Health incidents and taking appropriate corrective and preventive actions, involving several steps and mechanisms. These procedures are outlined in IOIPG's Safety and Health Management System, providing a clear and accountable framework for managing incidents.

- Associates must promptly report any incident resulting in injury or fatality to Safety and Health personnel.
- Safety and Health personnel prepare an incident report detailing the time, location and circumstances of the event and submit it to the Head of Project, who then informs the Business Unit Head.
- For cases involving serious injury or fatality, the Business Unit Head must notify Group People & Culture, providing details of the affected employee, their condition and the incident.
- A comprehensive incident report is then submitted to the Business Unit Head for appropriate action.
- Safety and Health personnel are responsible for ensuring corrective measures are implemented to strengthen site controls and prevent similar incidents from recurring.

CREATING VALUE FOR OUR EMPLOYEES

OCCUPATIONAL HEALTH AND SAFETY

Programmes and Protocols

We implemented several structured programmes and protocols across managed properties to further strengthen safety and health practices:

Safety and Health Committee meetings are held regularly at each managed building to address safety concerns and review health-related matters.

Periodic inspections of critical systems, including escalators, elevators, goods hoist, and liquefied petroleum gas and natural gas storage and piping systems, support compliance with the Occupational Safety and Health Act and Energy Commission regulations. Preventive maintenance and periodic inspections are carried out to secure Certificates of Fitness from the Department of Occupational Safety and Health.

Contractors are required to appoint safety representatives to ensure renovation works are conducted safely and in compliance with occupational safety and health regulations.

Fire detection and protection systems are routinely inspected to meet the Fire and Rescue Department's (BOMBA) Annual Fire Certificate requirements.

Workplace inspections are conducted in key operational areas, such as food and beverage kitchens, chemical storage rooms, laundry facilities and housekeeping areas, to maintain a safe and healthier working environment.

Employees are encouraged to participate in safety programmes, including refresher training and safety week campaigns.

Joint inspections, contractor inductions and pre-opening inspections (POIs) are conducted to uphold safety standards. Lessons learned from incidents are shared through emails, safety posters and briefings during operational and monthly meetings.

Emergency preparedness is reinforced through regular exercises, including annual fire drills.

Ergonomic Health Risk Assessments (ERA) are conducted across hotel and mall operations to identify and manage ergonomic hazards, promote safe work practices and reduce the risk of musculoskeletal disorders.

OSH AND TRAINING AWARENESS

Continuous training and education are provided throughout the year, covering occupational safety and health, emergency drills and incident response. These mandatory programmes strengthen workplace safety and ensure preparedness across our operations. In FY2026, 1,652 staff were trained on health and safety standards.

Broader development opportunities are provided to improve engagement, leadership, and safety and health awareness. To build teamwork and collaboration for stronger employee engagement, we carried out safety and health training initiatives that strengthen competencies in managing workplace risks:

- Chemical Knowledge and Handling
- Basic Occupational First Aid, CPR & AED
- Construction Design Management (CDM) Professional Training
- Emergency Response Procedure Briefing
- Fire Safety Awareness and Fire Extinguisher Training
- Work Safely at Height
- Occupational Safety and Health Coordinator Competency Course
- Fundamentals of Low-Voltage Switchboard Protection Devices
- Basic EV Fire Handling and Proper Safe Use of EV Fire Blanket
- PPE Training
- Electrical Safety Awareness
- Incident & Accident Investigation Awareness
- Workstation Ergonomic Training

CREATING VALUE FOR OUR EMPLOYEES

OCCUPATIONAL HEALTH AND SAFETY

In FY2026, IOIPG continued to build OSH awareness through structured campaigns and practical learning sessions. The Group's 2025 Occupational Safety & Health Campaign, held on 11 September 2025, was themed "Temporary Structure Safety" and attended by Heads of Business Units and representatives from active projects in the Central Region, including Puchong, Bangi, Sepang and 16 Sierra. The campaign aimed to strengthen safety awareness, prevent workplace accidents and lost time injuries, and promote a stronger safety reporting culture across the Group.

Basic EV Fire Handling and Proper Safe Use of EV Fire Blanket

On 27 April 2026, IOIPG conducted training on basic EV fire handling and the proper use of EV fire blankets for 36 participants from its hotels and business located at IOI Resort City. Led by Balai Bomba Cyberjaya, the session covered EV fire hazards, PPE and safety protocols, fire blanket deployment, containment and post-incident monitoring, strengthening preparedness for EV-related emergencies across the Group.

OCCUPATIONAL HEALTH SERVICES

Holistic employee wellbeing remains a priority across the Group. We provide facilities and support systems that promote mental and physical wellbeing. Across selected operations, employees have access to panel clinics, medical insurance, inpatient and outpatient benefits, optical and dental treatment, first-aid facilities and workplace automated external defibrillators (AEDs).

Beyond regulatory requirements, IOIPG undertakes preventive health initiatives such as regular health screenings, including PERKESO screenings, fitness and wellness activities, ergonomics awareness and occupational-health monitoring. Recreational amenities, including badminton courts, further encourage physical activity and social interaction among employees.



Basic EV fire handling and proper safe use of EV fire blanket training at Putrajaya Marriott Hotel



Town Park, Bandar Puteri Puchong

DEVELOPING SUSTAINABLE COMMUNITIES

IOIPG is committed to creating places that support sustainable living, strengthen social wellbeing and enable communities to grow alongside our developments. As our townships and managed assets shape how people live, move, access amenities, interact with nature and participate in local economies, our community approach focuses on place-based value creation.

HIGHLIGHTS

Launched
2.75-acre
(Phase 1)
Central Park @
Senna Puteri

MATERIAL MATTERS

M15 Community Development

DEVELOPING SUSTAINABLE COMMUNITIES

GIVING BACK TO OUR COMMUNITIES

MATERIAL MATTERS

M15 Community Development

Community development is integral to how IOIPG creates shared value. Beyond delivering buildings, we invest in infrastructure, inclusive housing, social support and environmental stewardship to strengthen the liveability, accessibility and resilience of the places we develop, own and manage.

This approach enables us to address community needs while reinforcing stakeholder trust, resident satisfaction, customer and tenant attraction, and long-term asset relevance. It also supports our role as a place-maker by connecting community wellbeing with the long-term value of our townships and managed assets.

COMMUNITY INVESTMENTS AND INITIATIVES

IOIPG channels community investment through donations, sponsorships, direct expenditure on social programmes, employee volunteerism, infrastructure support and partnerships with community organisations. Our efforts in FY2026 focused on three connected priorities:

- Enabling inclusive and connected places
- Supporting vulnerable communities
- Encouraging environmental stewardship

We prioritise community initiatives that are relevant to the communities we serve and responsive to identified social and environmental needs. Guided by the ISR 2030, our approach considers local stakeholder priorities, potential community impact and the long-term wellbeing of beneficiaries.

Beneficiaries and affected stakeholder groups are identified based on the nature, location and objectives of each initiative. This ensures that our community programmes, township activities, infrastructure improvements and managed asset operations are planned with local needs in mind. Through this approach, IOIPG selects and implements community programmes that align with community needs, business priorities and our long-term sustainability commitments to create meaningful social value while supporting the Group's purpose of building sustainable and inclusive communities.

In FY2026, IOIPG invested more than RM3.52 million for the benefit of external stakeholders, reaching 28,980 individuals across the communities where we operate. These contributions reflect our commitment to channeling economic value into initiatives that improve liveability, promote inclusion, strengthen environmental participation and support the wellbeing of communities linked to our developments and operations.

	FY2024	FY2025	FY2026
Total amount invested where the target beneficiaries are external to IOIPG (RM'million)	1.18	12.84	**3.52**
Total number of beneficiaries of the investment in communities (No.)	2,751	2,350	**28,980**

GIVING BACK TO OUR COMMUNITIES

ENABLING INCLUSIVE AND CONNECTED PLACES

Infrastructure is one of IOIPG's most direct contributions to community development and a core component of our approach to sustainable township development. By integrating transport connections, pedestrian networks, public amenities, green spaces, accessibility features and affordable housing, we seek to create townships that are connected, inclusive, safe and liveable. IOIPG incorporates universal design principles across its developments to create barrier-free environments that promote safety, comfort and equitable access for all members of the community. These efforts are guided by applicable accessibility standards and requirements, including Singapore's BCA Universal Design Mark, Malaysia's Uniform Building By-Law 34A, and other relevant design codes. These place-enabling investments support everyday mobility, access to amenities and community wellbeing while strengthening the long-term resilience and relevance of our townships and managed assets.

In FY2026, IOIPG allocated RM33.92 million towards place-enabling infrastructure, with RM6.34 million incurred during the year. These investments supported mobility, safety, accessibility, public amenities and township liveability.

Accessibility and Connectivity

Key Initiatives in FY2026

Focus Area	Key Initiatives
Accessibility and public transport connectivity	Bandar Puteri Puchong: interchange infrastructure, covered LRT connections, pedestrian bridges and pedestrian links between business precincts.
Connected and active townships	16 Sierra and COVO: township walkways, cycling infrastructure, MRT-user parking, connection to the 16 Sierra MRT Station, Rapid KL On-Demand and covered pedestrian access.
Inclusive and accessible facilities	Nova Kempas SOHO and Four Points by Sheraton Puchong: ramps, accessible parking, wheelchair-friendly routes, lifts and accessible toilets.
Public and community spaces	Selected townships: parks, community gardens, recreational facilities, walking and cycling networks and community safety infrastructure.

IOIPG incorporates transport connections, pedestrian routes and accessible facilities across selected developments to support more connected and inclusive places. These provisions range from major township infrastructure and links to public transport to accessible routes and facilities within individual developments.

At 16 Sierra, mobility provisions include an interconnecting township walkway, parking facilities for MRT users and a cycling path. Likewise, COVO is connected to 16 Sierra MRT Station and is supported by a Rapid KL On-Demand services and covered walkway. Marina View further enhances connectivity through its location within walking distance of several MRT stations and nearby bus stops, while also providing bicycle parking, pedestrian walkways and EV charging stations. Similarly, inclusive access is further supported through project and asset-level accessibility features which includes ramp access, accessible parking spaces for differently-abled persons, wheelchair-friendly routes, passenger lifts and accessible toilets.

DEVELOPING SUSTAINABLE COMMUNITIES

GIVING BACK TO OUR COMMUNITIES

Park Development and Community Amenities

FY2026 initiatives at Central Park @ 16 Sierra include the continued maintenance of the park and enhancements to its community garden. Supporting facilities include a bicycle pit at Persiaran Sierra 1, a parklet for community use, and walking and cycling paths for residents. Solar-powered CCTV units have also been installed at Central Park, Lookout Point and the open car park to support safety across the township's community and recreational areas.

In April 2026, IOIPG officially opened the first phase of Central Park @ Senna Puteri in Bandar Baru Salak Tinggi, comprising 2.75 acres, as part of the township's green master plan. The park incorporates recreational amenities, solar-powered lighting and landscaped spaces, while Senna Stoneridge integrates the site's natural topography through a Dry Creek designed to mimic the natural flow of water during rainfall. Future enhancements include Senna Creek and Senna Grove, which are planned to function as water catchment infrastructure while also being developed as recreational spaces. These features form part of the wider 117-acre Senna Puteri master plan and support the integration of green and blue elements within the township.

Complementing the Central Park @ IOI Resort City's ecological role, IOI Resort City provides community walkways, rainwater-harvesting facilities and a community garden planted with spices and vegetables.

At Palm Villa, FY2026 improvements to its recreational, sports and hospitality infrastructure, including the clubhouse, sports complex, swimming pool, function facilities and public areas, focus on enhancing safety, functionality, accessibility and the overall user experience.

Affordable Housing

IOIPG supports Malaysia's national housing agenda by delivering affordable homes across selected states in collaboration with state authorities. Priced in accordance with state-defined affordability thresholds, these developments broaden access to quality housing for lower-income households. The projects presented below demonstrate how this commitment expands homeownership opportunities while fostering more inclusive and liveable townships, enabling a wider range of communities to benefit from sustainable urban growth.

We support access to housing through developments aligned with state affordable-housing programmes and local affordability needs. In FY2026, the Group reported 120 affordable homes under the Rumah Mampu Milik Johor programme in Segamat, comprising 33 units at P19C Meranti and 87 units under the Bandar IOI Segamat Fasa N03A Rumah Mampu Milik Johor (RMMJ) project.

SUPPORTING VULNERABLE COMMUNITIES AND VOLUNTEERISM

IOIPG supports communities with practical welfare, education, health and inclusion needs, with IOIPG Foundation serving as the Group's primary platform for long-term social investment. As the charitable arm of IOI Properties Group, IOIPG Foundation was established in 2023. The Foundation focuses on creating meaningful and lasting impact through programmes in education, healthcare and community development, carrying forward a legacy of community service and support for the underprivileged. In FY2026, IOIPG Foundation contributed RM1.49 million towards educational, social and medical initiatives.

Business units across the Group also organise programmes, providing practical support to the communities in which they operate.

IOIPG Foundation Wish Tree Programme

In FY2026, the IOIPG Foundation Wish Tree programme continued across major festive seasons, providing targeted welfare and festive support while encouraging IOIPG employees and members of the public to participate in fulfilling children's wishes.

The Deepavali celebration brought together children from Shepherd's Centre Foundation, who received gifts, festive monetary support, meals, game prizes and household essentials. The support helped address immediate needs while enabling beneficiaries to participate in the festive celebration.

The Christmas outreach extended festive cheer to beneficiaries from Rumah Keluarga Kami through gifts, festive monetary support and a shared meal, creating a more inclusive festive experience.

Celebrating the spirit of Chinese New Year, activities involving House of Love, The Salvation Army Penang Children's Home, Rumah Victory Elderly Home and other elderly beneficiaries included fulfilled wishes, festive monetary support, meals, game prizes, daily necessities, bedding and medical supplies. The initiative combined festive giving with practical assistance across different age groups.

The Hari Raya initiative focused on bringing meaningful festive support to beneficiaries from Pusat Jagaan Kanak-Kanak Yatim/Miskin Rukaiyah through fulfilled wishes, festive monetary support, meals, game prizes and daily necessities. The initiative combined festive giving with practical support, helping meet everyday needs while creating a more meaningful and inclusive Hari Raya experience for the children and their caretakers.



IOIPG Foundation's Wish Tree Programme

DEVELOPING SUSTAINABLE COMMUNITIES

GIVING BACK TO OUR COMMUNITIES

Community Welfare and Employee Volunteerism

Beyond festive giving, IOIPG also supported community welfare through targeted donations of essential groceries and daily necessities. The 16 Sierra Business Unit delivered RM3,461 worth of essential groceries and daily necessities to 164 villagers at Kampung Orang Asli Batu 28 Jenderam Hilir, Sepang.



During FY2026, IOIPG Foundation continued to support education and student wellbeing through the SBESCare Nourish to Flourish programme, providing underprivileged Universiti Putra Malaysia (UPM) students with learning supplies and personal essentials to help ease everyday needs and support their learning journey. IOIPG Foundation also collaborated with Pusat Darah Negara to organise a blood donation drive, providing employees and community participants with an opportunity to contribute directly to national blood supply needs and support wider public health efforts.

Beyond direct welfare support, IOIPG also created opportunities for vulnerable and underserved groups to participate in recreational and community activities. In FY2026, children from orphanage homes took part in a glamping experience at The Tribe Glamping at 16 Sierra and a charity pickleball activity, while SK Kota Warisan, Sepang received gift and hamper sponsorship for its Appreciation Day. These initiatives complement IOIPG's broader approach to inclusive community development, alongside affordable housing, accessible amenities and place-enabling infrastructure that support more inclusive and sustainable townships.

ENCOURAGING COMMUNITY ENVIRONMENTAL STEWARDSHIP

IOIPG encourages residents, employees, business partners and local communities to participate in environmental initiatives across its townships and managed assets. In FY2026, our environmental stewardship efforts focused on community-based greening initiatives. By combining community participation with greener public spaces, recycling and local environmental action, these initiatives support more inclusive, liveable and environmentally responsible townships while strengthening awareness of shared environmental stewardship. Collectively, these efforts support the ISR 2030 by promoting responsible waste management and resource efficiency, enhancing biodiversity and encouraging greater environmental awareness across our townships and managed assets.

1 World Environment Day Tree Planting at 16 Sierra

In collaboration with Marriott International, IOIPG organised a tree-planting initiative at 16 Sierra in conjunction with World Environment Day. Employees, business partners and community volunteers participated in the activity, contributing to the enhancement of green spaces while creating opportunities for the wider community to take part in biodiversity conservation and township greening.



For further information, refer to "Spotlight: Central Park @ 16 Sierra" in Chapter 2: Delivering Excellence on pages 40 to 41.

2 Community Clean-Up and Greening Initiatives

IOIPG also worked with local communities on environmental improvement activities within and around its townships. These included a community clean-up programme with Kawasan Rukun Tetangga (KRT) Taman Areca at Bandar IOI Bahau, a Parks in Bloom activity at the Perumahan Kasih Johor (PKJ) playground area in Johor Bahru, and the Hands that Serve, Hearts that Connect clean-up programme at the RMMJ and PKJ areas in Johor Bahru. Through these activities, residents and community participants contributed directly to cleaner, greener and more welcoming shared spaces, complementing IOIPG's broader efforts to create sustainable and inclusive communities.



IOI PROPERTIES GROUP BERHAD

IFRS S2

Date & Time: 2026-09-29 14:25:03

Main Market | Group 1 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Energy and Emissions	Scope 1	Metric tonnes of carbon dioxide equivalents (tCO_2e)	190.59	183.67	-	Internal
Energy and Emissions	Scope 2	Metric tonnes of carbon dioxide equivalents (tCO_2e)	107,307.20	117,381.11	-	Internal
Energy and Emissions	Scope 3	Metric tonnes of carbon dioxide equivalents (tCO_2e)	249,415.69	356,446.50	-	Internal

This report was generated on the Bursa Malaysia CSI Platform on 2026-09-29 14:25:03

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ANNUAL PERFORMANCE DATA

Financial Performance

Guideline	Disclosure	Unit	FY2024 ('000)	FY2025 ('000)	FY2026 ('000)
GRI 201-1	Economic Value Generated (Revenue)	RM ('000)	2,939,749	3,062,220	4,443,524
	Economic Value Distributed:	RM ('000)	(2,815,143)	(2,409,600)	(3,752,617)
	i) Employees (Salaries and other staff costs)	RM ('000)	(337,796)	(409,043)	(457,114)
	ii) Government (Taxation)	RM ('000)	(228,389)	(385,042)	(486,806)
	Providers of Capital (Dividends)	RM ('000)	(281,985)	(440,492)	(880,983)
	Providers of Capital (Finance costs)	RM ('000)	(18,939)	(418,164)	(435,878)
	Providers of Capital (Minority interests)	RM ('000)	(6,042)	(5,397)	(5,394)
	Reinvestment and growth (Depreciation and amortisation)	RM ('000)	(156,136)	(122,548)	(207,635)
	Reinvestment and growth (Income retained by the Group)	RM ('000)	(1,785,856)	(628,914)	(1,278,807)

Environment (Energy and Carbon)

GHG EMISSION MANAGEMENT
Absolute Emissions: Scope 1, 2 and 3

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
Net Absolute GHG Emissions : Scope 1 and 2		tCO_2e	96,274.26	107,497.79	117,564.78
GRI 305-1, IFRS 29(a), FTSE ESC30_20, ESC30_13, ESC30_7, ESC30_1	**Total Scope 1** **Direct GHG emissions**	tCO_2e	269.83	190.59	183.67
GRI 305-2, IFRS 29(a), FTSE ESC30_20, ESC30_13, ESC30_7, ESC30_1	**Total Scope 2** **Indirect GHG emissions**	tCO_2e	96,002.43	107,307.20	117,381.11
GRI 305-3, FTSE ESC30_20, ESC30_13, ESC30_7, ESC30_1	**Total Scope 3** **Other indirect GHG emission**	tCO_2e	334,161.26	249,415.69	356,446.50

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ANNUAL PERFORMANCE DATA

OVERALL ENERGY CONSUMPTION

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
GRI 302-1, FTSE ESC31	Total energy consumption	Megawatt hour	185,265	203,846	259,060

Environment (Water, Waste and Materials)

WATER MANAGEMENT

Water Withdrawal

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
GRI 303-5 (a), FTSE ESC32	Total volume consumed of water used/ consumed	Megalitres	2911.06	3,194.07	3,592.65
GRI 303-3 (a), FTSE EWT31	**If available, please provide a breakdown of the total water withdrawal by:**				
	i. Total surface water	Megalitres	0	0	0
	ii. Total groundwater	Megalitres	0	0	0
	iii. Total seawater	Megalitres	0	0	0
	iv. Total produced water	Megalitres	0	0	0
	v. Total third-party/municipal potable water	Megalitres	2,903.57	3,186.96	3,586.92
	vi. Total Harvested Rain water	Megalitres	7.49	7.11	5.73

WASTE MANAGEMENT

Waste generated and diverted from disposal

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
GRI 306-3	**Total waste generated**	tonnes	13,990.46	15,779.85	28,085.96
GRI 306-4	**Total waste diverted from disposal**	tonnes	349.66	604.76	4,046.04
GRI 306-5	**Total waste directed to disposal**	tonnes	13,640.56	15,174.90	24,020.62

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ANNUAL PERFORMANCE DATA

MATERIALS

Volume of materials used to produce and package products and services

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
GRI 301-1 (a), FTSE EPR11	i. Non-renewable materials				
	Steel	tonnes	18,325.41	11,477.58	10,346.76
	Concrete	tonnes	626,386.80	474,614.40	304,578.00
	Volume of tiles	m^2	774,619.20	611,829.94	332,176.58
	Cement	tonnes	26,885.88	14,508.04	5,697.28
	ii. Renewable materials	kg	N/A	N/A	N/A

Environment (Biodiversity & Environment)

URBAN BIODIVERSITY

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
	Total number of International Union for Conservation of Nature (IUCN) Red List of Threatened Species and national conservation list species with habitats in areas affected by the operations of the company.	Number	15 species	12 species	14 species

Guideline	Disclosure	Critically Endangered	Endangered	Vulnerable	Near Threatened	Least Concern
GRI 304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations. Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organisation, by level of extinction risk:	0 species	3 species	7 species	4 species	33 species

SUPPLY CHAIN (ENVIRONMENTAL)

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
GRI 308-1	Percentage of new suppliers that were screened using environmental criteria	%	50	70	57
GRI 308-2 (a)	Number of suppliers assessed for environmental impacts	Number	470	670	297

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ANNUAL PERFORMANCE DATA

Social (Workplace & Training)

TOTAL NUMBER OF EMPLOYEES HEADCOUNT

Guideline	Disclosure	
GRI 2-7	**Headcount By Gender**	*Please refer to Chapter 4 (Creating Value for Employees)*
	Percentage By Gender	
GRI 2-7, FTSE SLS25	**By Contract Type**	
	Percentage of Permanent employees (%)	*Please refer to Chapter 4 (Creating Value for Employees)*
	Percentage of Temporary employees (%)	

Guideline	Disclosure	
	Percentage By Employee Category	
	Senior Management	*Please refer to Chapter 4 (Creating Value for Employees)*
	Management	
	Executive	
	Non-Executive	

EMPLOYEE TURNOVER

Guideline	Disclosure	
	Breakdown of employee turnover by Employee Category	*Please refer to Chapter 4 (Creating Value for Employees)*

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
GRI 404-1	**Average Training Hours**				
	Number of Employees	Number	3,010	3,426	3,865
	Total Training Hours	Hours	139,188	89,065	152,044
	Average Training Hours per Employee	Hours	46	26	39
GRI 404-1	**Employee Training**				
	Training Hours By Employee Category				
	Senior Management	Hours	2,699	2,696	5,019
	Management	Hours	22,795	14,140	20,937
	Executive	Hours	53,874	39,298	56,380
	Non-executive	Hours	59,820	32,877	69,708
	Total	Hours	139,188	89,011	152,044

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ANNUAL PERFORMANCE DATA

EMPLOYEE PARENTAL LEAVE DATA

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
GRI 401-3	**Total no. of employees entitled to parental leave**				
	Male	Number	1,047	1,345	1,132
	Female	Number	1,247	1,678	1,941
	Total no. of employees who took parental leave				
	Male	Number	116	72	122
	Female	Number	74	64	78
	Total no. of employees who returned to work after parental leave				
	Male	Number	102	72	121
	Female	Number	65	64	78
	Return to work rate (%)				
	Male	Percentage	88	100	99
	Female	Percentage	88	100	100

EMPLOYEE PERFORMANCE APPRAISALS

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
GRI 404-3	**Total Eligible Employees**				
	Percentage	Percentage	100	100	100

LABOUR PRACTICES AND STANDARDS

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
FTSE SLS21	Number of substantiated complaints concerning human rights violations	Number	5	6	7

Social (Community & OSH)

OCCUPATIONAL HEALTH AND SAFETY

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
GRI 403-9	Total recorded man-hours	Hours	41,026,258	40,830,043	19,877,491
	No. of LTI incidents (Employees)	Number	3	3	10
	No. of LTI incidents (Contractors)	Number	6	0	1
	Consecutive days without LTI	Days	N/A	N/A	N/A
FTSE SHS15	Overall LTIR	Rate	0.22	0.07	0.55
	LTIR (Employees)	Rate	0.44	0.41	1.78
	LTIR (Contractors)	Rate	0.18	0	0.07
	Number of employees trained on health and safety standards	Number	1,435	1,071	1,652
FTSE SHS13_2	Total hours on safety and health training	Hours	12,489	8,169	12,713

LTIR is calculated based on 1,000,000 man-hours worked

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ANNUAL PERFORMANCE DATA

Guideline	Disclosure	Unit	2024 Employee	2024 Contractor	2025 Employee	2025 Contractor	2026 Employee	2026 Contractor
GRI 403-9	Total number personnel	Number	3,010	18,267	3,426	3,942	3,499	8,668
	Total recorded man-hours	Hours	6,812,438	34,213,820	7,287,405	33,542,638	5,607,337	14,270,154
GRI 403-9, FTSE SHS38	Work-related fatalities	Number	0	0	0	0	0	1
GRI 403-9	Fatality Rate	Rate	0	0	0	0	0	0.1

COMMUNITY

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
FTSE SHR15	Total amount invested in the community where the target beneficiaries are external to the listed issuer	RM (Million)	1.18	12.84	3.52
FTSE SHR15	Total number of beneficiaries of the investment in communities	Number	2,751	2,350	28,980

Governance ▶

SUPPLIER BREAKDOWN

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
	Percentage of suppliers by type				
	Local (%)	Percentage	99.51	99.53	98.95
	Percentage of spending on suppliers by type				
	Local (%)	Percentage	99.95	99.58	99.54
GRI 414-2 GRI 308-1 GRI 308-2	**Supplier Screening**				
	Total number of suppliers screened	Number	470	670	297
GRI 308-1	Percentage of new suppliers were screened using environmental criteria	Percentage	50	70	57
GRI 414-1	Percentage of new suppliers were screened using social criteria	Percentage	50	70	57

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ANNUAL PERFORMANCE DATA

ANTI-CORRUPTION

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
FTSE GAC09	Percentage of operations assessed for corruption-related risks	Percentage	100	93	100
	Confirmed incidents of corruption	Number	0	0	0
GRI 205-3	Total number and nature of confirmed incidents of corruption	Number	0	0	0
	Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	Number	0	0	0
	Percentage of incidents of corruption reports resolved	Percentage	N/A	N/A	N/A

DATA PRIVACY AND SECURITY

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
GRI 418-1	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0	0

BOARD OF DIRECTORS

Guideline	Disclosure	Unit	FY2024	FY2025	FY2026
FTSE GCG03	**Board of Directors(Breakdown by Percentage)**				
	Male	Percentage	70	70	73
	Female	Percentage	30	30	27
	Under 29	Percentage	0	0	0
	30 to 49	Percentage	10	10	9
	Above 50	Percentage	90	90	91

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SASB CONTENT INDEX

REAL ESTATE

Code	Disclosure	Category	Section	Page Number
	Energy Management			
IF-RE-130a.4	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector	Quantitative	(1) Green Buildings (2) Not Applicable	66
IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis	Energy Management	60-61
	Water Management			
IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	Water Consumption	67-68
	Management of Tenant Sustainability Impacts			
IF-RE-410a.3	Discussion of approach to measuring, incentivising and improving sustainability impacts of tenants	Discussion and Analysis	Green Leasing for a Greener Future	66
	Climate Change Adaptation			
IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis	Climate Risk Management	53-58

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IFRS S2 CONTENT INDEX

IFRS S2 code	Disclosure	Section	Page Reference
	Climate-related Disclosures		
	Governance		
6(a)(i)	the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:(i) how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s);	Sustainability Governance Structure	32-33
6(a)(ii)	how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;	Board Sustainability Committee	34-35
6(a)(iii)	how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	Board Sustainability Committee	34
6(a)(iv)	how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; and	Board Sustainability Committee	34
6(a)(v)	how the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets (see paragraphs 33–36), including whether and how related performance metrics are included in remuneration policies (see paragraph 29(g)).	Sustainable Growth Through Robust Governance	32
6(b)(i)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	Sustainability Governance Structure	32-33
6(b)(ii)	whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	Sustainability Governance Structure	32-33
7	In preparing disclosures to fulfil the requirements in paragraph 6, an entity shall avoid unnecessary duplication in accordance with IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information (IFRS S1).	IOIPG has made cross-references to avoid duplication where necessary.	-

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IFRS S2 CONTENT INDEX

IFRS S2 code	Disclosure	Section	Page Reference
	Strategy		
9(a)	the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects (see paragraphs 10–12);	Climate-Related Risks and Opportunities	54
9(b)	the current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain (see paragraph 13);	• Findings of the Scenario Analysis • Extreme Heat Risk • Extreme Rainfall and Flooding Risk • Policy & Legal Risk • Market and products and services opportunity	56, 58
9(c)	the effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its *climate-related transition plan* (see paragraph 14);	Commitment to Net Zero and Decarbonisation Plan	50-51
9(d)	the effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning (see paragraphs 15–21); and	As of this reporting period, IOIPG is continuing to develop its approach to quantifying the financial effects of climate-related risks and opportunities and integrating these into financial planning and decision-making.	-
9(e)	the *climate resilience* of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities (see paragraph 22).	Climate Resilience	58
	Climate-related risks and opportunities		
10(a)	describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	Climate-Related Risks and Opportunities	54
10(b)	explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk;	Climate-Related Risks and Opportunities	54
10(c)	specify, for each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term— the effects of each climate-related risk and opportunity could reasonably be expected to occur; and	• Physical Risk • Transition Risk	55-58
10(d)	explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	Time Horizons	54
12	In identifying the climate-related risks and opportunities that could reasonably be expected to affect an entity's prospects, the entity shall refer to and consider the applicability of the industry-based disclosure topics defined in the Industry-based Guidance on Implementing IFRS S2.	SASB Content Index	102

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IFRS S2 CONTENT INDEX

IFRS S2 code	Disclosure	Section	Page Reference
	Business model and value chain		
13(a)	a description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain; and	• Physical Risk • Transition Risk	55-58
13(b)	a description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	• Physical Risk • Transition Risk	55-58
	Strategy and decision-making		
14(a)(i)	information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about:(i) current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments);	• Commitment to Net Zero and Decarbonisation Plan • Physical risk Findings of the Scenario Analysis • Transition risk and opportunity Findings of the Scenario Analysis • Other Risk Mitigation and Adaptation Measures	50-51, 56, 58
14(a)(ii)	current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications);	• Physical risk Findings of the Scenario Analysis • Transition risk and opportunity Findings of the Scenario Analysis • Other Risk Mitigation and Adaptation Measures	56, 58
14(a)(iii)	current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains);	• Physical risk Findings of the Scenario Analysis • Transition risk and opportunity Findings of the Scenario Analysis • Other Risk Mitigation and Adaptation Measures	56, 58
14(a)(iv)	any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies; and	Commitment to Net Zero and Decarbonisation Plan	50-51

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IFRS S2 CONTENT INDEX

IFRS S2 code	Disclosure	Section	Page Reference
	Financial position, financial performance and cash flows		
14(a)(v)	how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with paragraphs 33–36.	Commitment to Net Zero and Decarbonisation Plan	50-51
14(b)	information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a).	• Physical risk Findings of the Scenario Analysis • Transition risk and opportunity Findings of the Scenario Analysis • Other Risk Mitigation and Adaptation Measures	56, 58
14(c)	quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a).	Climate Roadmap	52
15(b)	the anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	Climate Risk Management	53
16(d)	how the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).	IOIPG qualitatively describes potential effects from energy costs, construction material costs, physical damage and green building demand.	56-58
22(a)(i)	the implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis;	Climate Resilience	58
22(a)(ii)	the significant areas of uncertainty considered in the entity's assessment of its climate resilience;	Climate Resilience	58
22(a)(iii)	the entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including;	Climate Resilience	58
22(b)	how and when the climate-related scenario analysis was carried out	Enterprise Risk Management (ERM)	53

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IFRS S2 CONTENT INDEX

IFRS S2 code	Disclosure	Section	Page Reference
	Climate resilience		
22(b)(i)	information about the inputs the entity used, including: (1) which climate-related scenarios the entity used for the analysis and the sources of those scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the entity used, among its scenarios, a climate- related scenario aligned with the latest international agreement on climate change; (5) why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) the time horizons the entity used in the analysis; and (7) what scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis);	• Enterprise Risk Management (ERM) • Climate-Related Risks and Opportunities	53-54
22(b)(ii)	the key assumptions the entity made in the analysis, including assumptions about: (1) climate-related policies in the jurisdictions in which the entity operates; (2) macroeconomic trends; (3) national- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources); (4) energy usage and mix; and (5) developments in technology; and	• Enterprise Risk Management (ERM) • Climate-Related Risks and Opportunities	53-54
22(b)(iii)	the reporting period in which the climate-related scenario analysis was carried out (see paragraph B18).	CRO Methodology	54
23	In preparing disclosures to meet the requirements in paragraphs 13–22, an entity shall refer to and consider the applicability of cross-industry metric categories, as described in paragraph 29, and industry-based metrics associated with disclosure topics defined in the Industry-based Guidance on Implementing IFRS S2 as described in paragraph 32.	SASB Content Index	102
25(a)	the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:	Risk Management	53
25(a)(i)	(i) the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes);	CRO Methodology	54
25(a)(ii)	(ii) whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks;	CRO Methodology	54
25(a)(iii)	(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria);	Enterprise Risk Management (ERM)	53

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IFRS S2 CONTENT INDEX

IFRS S2 code	Disclosure	Section	Page Reference
	Risk management		
25(a)(iv)	(iv) whether and how the entity prioritises climate-related risks relative to other types of risk;	Enterprise Risk Management (ERM)	53
25(a)(v)	(v) how the entity monitors climate-related risks; and	Monitoring and Review	55
25(a)(vi)	(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period;	Enterprise Risk Management (ERM)	53
25(b)	the processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities; and	Climate Risk Management	53
25(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	Enterprise Risk Management (ERM)	53
26	In preparing disclosures to fulfil the requirements in paragraph 25, an entity shall avoid unnecessary duplication in accordance with IFRS S1 (see paragraph B42(b) of IFRS S1).	IOIPG has made cross-references to avoid duplication where necessary	-
29(a)(i)	disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 equivalent (see paragraphs B19–B22), classified as: (1) Scope 1 greenhouse gas emissions; (2) Scope 2 greenhouse gas emissions; and (3) Scope 3 greenhouse gas emissions;"	Our Progress and Performance in FY2026	64
29(a)(ii)	measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions (see paragraphs B23–B25); When an entity discloses its greenhouse gas emissions measured in accordance with another method, applying paragraphs 29(a)(ii), B24–B25 or C4(a), the entity shall disclose: (a) the applicable method and measurement approach the entity uses to determine its greenhouse gas emissions; and (b) the reason, or reasons, for the entity's choice of method and measurement approach and how that approach relates to the disclosure objective in paragraph 27.	GHG Emissions Methodology	63
29(a)(iii)	disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: (1) the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions; (2) the reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (3) any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;	GHG Emissions Methodology	63

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IFRS S2 CONTENT INDEX

IFRS S2 code	Disclosure	Section	Page Reference
	Metrics and targets		
	Climate-related metrics		
29(a)(v)	for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(2), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions (see paragraphs B30–B31); and	Our Progress and Performance in FY2026 *Note: The Group does not currently use contractual instruments for accounting of GHG emissions.*	64
29(e)	capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities;	Climate Resilience	58
29(f)(i)	internal carbon prices—the entity shall disclose: an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis); and	Our Carbon Emissions Targets	59
29(f)(ii)	the price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions;	Not applicable. IOIPG does not currently utilise internal carbon pricing.	-
29(g)(i)	remuneration—the entity shall disclose: a description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)); and	Sustainability Governance Structure	32
32	An entity shall disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the entity discloses, the entity shall refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the Industry-based Guidance on Implementing IFRS S2.	SASB Content Index	102
33	An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose:	Our Carbon Emissions Targets	59
33(a)	the metric used to set the target (see paragraphs B66–B67);	Our Carbon Emissions Targets	59
33(b)	the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	Our Carbon Emissions Targets	59
33(c)	the part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region);	Our Carbon Emissions Targets	59
33(d)	the period over which the target applies;	Emissions Targets	59

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IFRS S2 CONTENT INDEX

IFRS S2 code	Disclosure	Section	Page Reference
	Climate-related targets		
33(e)	the base period from which progress is measured;	Emissions Targets	59
33(f)	any milestones and interim targets;	Emissions Targets	59
33(g)	if the target is quantitative, whether it is an absolute target or an intensity target; and	Our Carbon Emissions Targets	59
33(h)	how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	Our Carbon Emissions Targets	59
34	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	Our Carbon Emissions Targets	59
34(a)	whether the target and the methodology for setting the target has been validated by a third party;	Our Carbon Emissions Targets	59
34(b)	the entity's processes for reviewing the target;	Our Carbon Emissions Targets	59
34(c)	the metrics used to monitor progress towards reaching the target; and	Our Carbon Emissions Targets	59
34(d)	any revisions to the target and an explanation for those revisions.	Our Carbon Emissions Targets	59
35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	Our Progress and Performance in FY2026	64
36(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	Our Carbon Emissions Targets	59
36(c)	whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target (see paragraphs B68–B69).	Our Carbon Emissions Targets	59
36(d)	whether the target was derived using a sectoral decarbonisation approach.	Our Carbon Emissions Targets	59
36(e)	the entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits the entity shall disclose information including, and with reference to paragraphs B70–B71:	Our Carbon Emissions Targets	59
36(e)(i)	the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	Our Carbon Emissions Targets	59
36(e)(ii)	which third-party scheme(s) will verify or certify the carbon credits;	Not applicable. IOIPG does not currently utilise carbon credits.	-
36(e)(iii)	the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and		
36(e)(iv)	any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).	Our Carbon Emissions Targets	59

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GRI CONTENT INDEX

Statement of use	IOI Properties has reported with reference to the GRI Standards for the period 1 July 2025 to 30 June 2026.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not Applicable

GRI STANDARD		DISCLOSURE	SECTION HEADINGS IN SR2026	LOCATION OF DISCLOSURES IN SR2026 (PAGE NUMBER)	OMISSION		
					REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures							
GRI 2: General Disclosures 2021	2-1	Organisational details	About This Report	4–5			
	2-2	Entities included in the organisation's sustainability reporting	Scope and Boundary	4			
	2-3	Reporting period, frequency and contact point	About This Report	4–5			
	2-4	Restatements of information	About This Report	4			
	2-5	External assurance	Assurance and Verification	5			
	2-6	Activities, value chain and other business relationships	Who We Are	6			
	2-7	Employees	Diversity and Equal Opportunity	81–82			
	2-8	Workers who are not employees	Annual Performance Data	100			
	2-9	Governance structure and composition	Sustainability Governance Structure	32–33			
	2-10	Nomination and selection of the highest governance body	Sustainability Governance Structure	32–33			
	2-11	Chair of the highest governance body	Sustainability Governance Structure	32–33			
	2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Governance Structure	32–33			
	2-13	Delegation of responsibility for managing impacts	Sustainability Governance Structure	32–33			
	2-14	Role of the highest governance body in sustainability reporting	About This Report	4			
	2-15	Conflicts of interest	Procedure for Non-Compliance	36			
	2-16	Communication of critical concerns	Procedure for Non-Compliance	36			
	2-17	Collective knowledge of the highest governance body	Board Sustainability Committee	34			
	2-18	Evaluation of the performance of the highest governance body	Board Sustainability Committee	34			
	2-19	Remuneration policies	• Sustainability Governance Structure • Refer to IOIPG's Corporate Governance Report 2026	32			
	2-20	Process to determine remuneration	Refer to IOIPG's Corporate Governance Report 2026	–			

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GRI STANDARD		DISCLOSURE	SECTION HEADINGS IN SR2026	LOCATION OF DISCLOSURES IN SR2026 (PAGE NUMBER)	OMISSION		
					REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures							
GRI 2: General Disclosures 2021	2-21	Annual total compensation ratio		–			
	2-22	Statement on sustainable development strategy	Sustainability at Our Core	7–9			
	2-23	Policy commitments	Policies and Compliance	35			
	2-24	Embedding policy commitments	Policies and Compliance	35			
	2-25	Processes to remediate negative impacts	Procedure for Non-Compliance	36			
	2-26	Mechanisms for seeking advice and raising concerns	Anti-Bribery and Corruption	37			
	2-27	Compliance with laws and regulations	Environmental and Social Compliance	36			
	2-28	Membership associations	External Memberships and Associations	13–15			
	2-29	Approach to stakeholder engagement	Stakeholder Engagement	29			
	2-30	Collective bargaining agreements		–			
Material topics							
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Materiality Approach	21-23			
	3-2	List of material topics	Material Matters List of all material topics: M1 Corporate Governance & Anti-Corruption M2 Policies & Compliance M3 Economic Performance M4 Technology & Innovation M5 Supply Chain Management M6 Customer Satisfaction & Branding M7 Landbank M8 Climate Change M9 Water Consumption M10 Material Consumption M11 Waste & Effluents M12 Biodiversity M13 Employee Management M14 Health, Safety & Wellbeing M15 Community Development	24-29			

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GRI STANDARD	DISCLOSURE		SECTION HEADINGS IN SR2026	LOCATION OF DISCLOSURES IN SR2026 (PAGE NUMBER)	OMISSION		
					REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Corporate Governance & Anti-Corruption							
GRI 3: Material Topics 2021	3-3	Management of material topics	Anti-Bribery and Corruption	37			
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Anti-Bribery and Corruption	37			
Policies & Compliance							
GRI 3: Material Topics 2021	3-3	Management of material topics	Policies and Compliance	35			
Economic Performance							
GRI 3: Material Topics 2021	3-3	Management of material topics	Economic Performance	38			
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Annual Performance Data - Finance	95			
GRI 203: Indirect Economic Impacts 2016	203-2	Infrastructure investments and services supported	Enabling Inclusive and Connected Places	91			
	203-2	Significant indirect economic impacts	Enabling Inclusive and Connected Places	91			
Technology & Innovation							
GRI 3: Material Topics 2021	3-3	Management of material topics	- Driving Digital Innovation	42			
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Driving Digital Innovation	42			
	203-2	Significant indirect economic impacts	Driving Digital Innovation	42			
Supply Chain Management							
GRI 3: Material Topics 2021	3-3	Management of material topics	Supply Chain Management	43			
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Supply Chain Management	43			
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers screened using environmental criteria	Vendor Screening Process	43			
	308-2	Negative environmental impacts in the supply chain and actions taken	Risk Assessments and Monitoring	44			
Customer Satisfaction & Branding							
GRI 3: Material Topics 2021	3-3	Management of material topics	Customer Satisfaction	44–47			
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	Customer Satisfaction	44–47			
Landbank							
GRI 3: Material Topics 2021	3-3	Management of material topics	Strategic Stewardship of Our Landbank	48			

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GRI STANDARD		DISCLOSURE	SECTION HEADINGS IN SR2026	LOCATION OF DISCLOSURES IN SR2026 (PAGE NUMBER)	OMISSION		
					REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Climate Change							
GRI 3: Material Topics 2021	3-3	Management of material topics	Climate Change	49–59			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Our Progress and Performance in FY2026	64			
	305-2	Energy indirect (Scope 2) GHG emissions	Our Progress and Performance in FY2026	64			
	305-3	Other indirect (Scope 3) GHG emissions	Our Progress and Performance in FY2026	64			
	305-4	GHG emissions intensity	Our Progress and Performance in FY2026	64			
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Energy Consumption	62–63			
Water Consumption							
GRI 3: Material Topics 2021	3-3	Management of material topics	Water Consumption	67–68			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Water Consumption	67–68			
	303-5	Water consumption	Water Consumption Performance	67			
Waste & Effluents							
GRI 3: Material Topics 2021	3-3	Management of material topics	Waste and Effluents	72–74			
GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	Waste and Effluents	72–74			
	306-3	Waste generated	Waste Consumption Performance	72			
	306-5	Waste directed to disposal	Waste Consumption Performance	72			
Biodiversity							
GRI 3: Material Topics 2021	3-3	Management of material topics	Safeguarding Urban Biodiversity	75–77			
GRI 304: Biodiversity 2016	304-3	Habitats protected or restored	Safeguarding Urban Biodiversity	75–77			
Employee Management							
GRI 3: Material Topics 2021	401-1	New employee hires and employee turnover	Caring For Our People	79–83			
GRI 401: Employment 2016	401-1	Parental leave	Talent Management, Training & Retention	81			
	404-1	Average hours of training per year per employee	Parental Benefits	83			
GRI 404: Training and Education 2016	404-2	Programmes for upgrading employee skills and transition assistance programmes	- Nurturing Future Leaders	83			
	404-3	Percentage of employees receiving regular performance and career development reviews	- Capacity Building	83			
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	- Diversity and Equal Opportunity	81–82			

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GRI STANDARD		DISCLOSURE	SECTION HEADINGS IN SR2026	LOCATION OF DISCLOSURES IN SR2026 (PAGE NUMBER)	OMISSION		
					REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Health, Safety & Wellbeing							
GRI 3: Material Topics 2021	3-3	Management of material topics	Occupational Health and Safety	84–88			
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Occupational Health and Safety Management System	84			
	403-2	Hazard identification, risk assessment, and incident investigation	Hazard Identification, Risk Assessment and Incident Investigation	86			
	403-3	Occupational health services	Occupational Health Services	88			
	403-4	Worker participation, consultation, and communication on occupational health and safety	Upholding Strong Safety and Health Governance	85			
	403-5	Worker training on occupational health and safety	OSH and Training Awareness	87			
	403-6	Promotion of worker health	Occupational Health Services	88			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Upholding Strong Safety and Health Governance	85			
	403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety Management System	84			
	403-9	Work-related injuries	Occupational Health and Safety	84			
Community Development							
GRI 3: Material Topics 2021	3-3	Management of material topics	Community Investments and Initiatives	90–93			
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Enabling Inclusive and Connected Places	91			
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programmes	Community Investments and Initiatives	90–93			

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