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VALUE TO THE ENVIRONMENT

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VALUE TO THE ENVIRONMENT

CLIMATE ACTION

FROM PLEDGES TO PROGRESS: OUR CLIMATE ACTION JOURNEY

As extreme weather events and shifting climate patterns continue to pose an increased threat⁵, we are integrating adaptation and resilience strategies into our project planning and design to support global climate objectives and future-proof our assets. Our climate strategy is anchored in the Gamuda Group ESG Policy and Gamuda Green Plan, both of which are aligned with the Paris Agreement. These frameworks outline our approach to reducing carbon emissions, setting science-based targets, and increasing the use of renewable energy.

In December 2024, Gamuda achieved a major milestone as the first Malaysian construction and engineering company to have its emissions reduction targets validated by the Science Based Targets initiative (SBTi). This validation demonstrates our alignment with global best practice and provides independent assurance of our targets. For Gamuda, it signals a deep commitment to reach net-zero emissions across our value chain by 2050.

This year, we recorded a continuous reduction trend with a 36 percent decrease in Scope 1 and 2 emissions intensity compared to our baseline, surpassing our Gamuda Green Plan target of 30 percent reduction by 2025 and demonstrating tangible progress on our decarbonisation journey.

As the Group continues to grow its business portfolio, both locally and internationally, it recognises the need to account for organic growth within its emissions trajectory. While SBTi allows baseline recalculations for acquisitions, current methodologies are less clear on how organic growth is treated, creating practical challenges for target tracking.

Gamuda will continue to monitor developments in SBTi guidance while pursuing credible reduction measures such as adopting renewable energy, improving operational efficiency, and using lower-carbon materials. The Group remains committed to transparent reporting that reflects both its decarbonisation efforts and the realities of a growing business.

We now report against two targets:

- ▶ Gamuda Green Plan: Intensity-based targets for Scope 1 and 2 emissions, with Scope 3 emissions targets to be introduced from 2026 onwards
- ▶ SBTi Targets: Absolute reduction targets for Scope 1 and 2 emissions, supported by Scope 3 emissions intensity targets that form part of our long-term pathway to net-zero



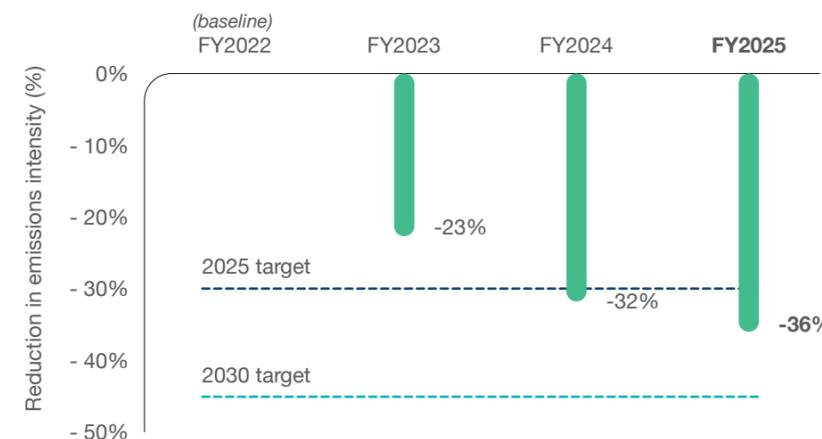
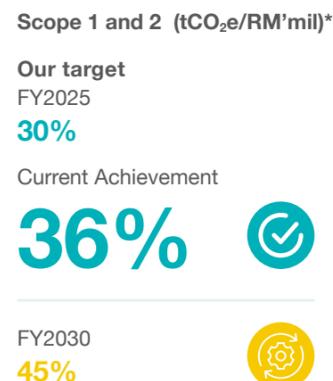
⁵ Copernicus. (2025, January 10). The 2024 Annual Climate Summary: Global Climate Highlights 2024. <https://climate.copernicus.eu/global-climate-highlights-2024>

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Our progress

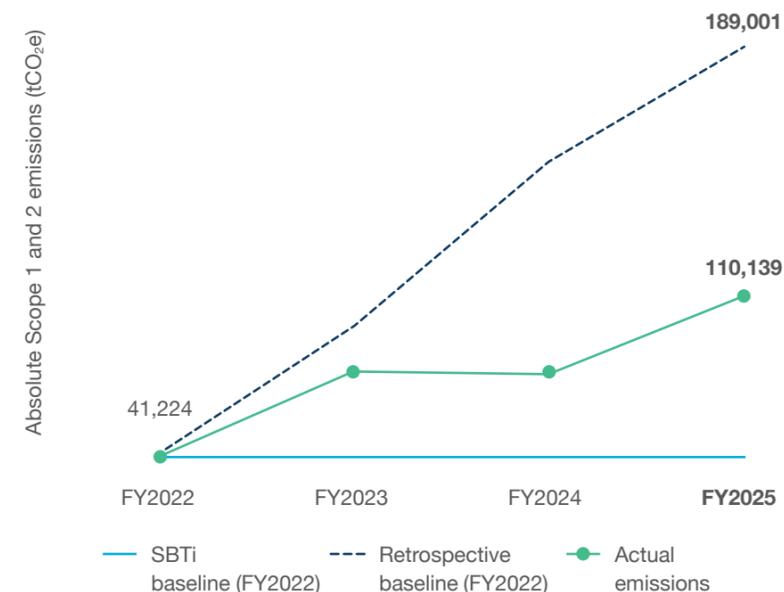
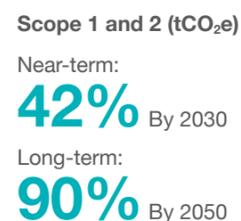
Legends: On track Achieved



See Our Decarbonisation section at page 95 for more information



Our progress



Notes:

* The emission intensity target under the Gamuda Green Plan is measured in tonnes of CO₂e per unit of revenue.

** Economic intensity is measured in tonnes of CO₂e per MYR of value added, where value added refers to profit.

Gamuda maintains a fixed FY2022 baseline for target tracking in line with its SBTi-approved boundary. For analytical transparency, this report presents retrospective baselines, where FY2022 emissions are recalculated to reflect new projects commissioned after 2022. These retrospective baselines are provided to enable like-for-like performance comparisons and do not alter the official SBTi-approved baseline or target trajectory.

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Our decarbonisation pathway is phased to balance near-, medium-, and long-term actions. In the short term, we are advancing energy-efficiency through LED retrofits, equipment upgrades, and the use of sensors. Medium-term measures focus on renewable energy integration, solar installations, and renewable energy certificates (RECs). Long-term initiatives will involve strategic investments in power purchase agreements (PPAs), mobile solar solutions for construction, and exploring carbon credits.

To strengthen greenhouse gas (GHG) accounting, Gamuda has completed life cycle assessments (LCA) for strategic products and projects, including for selected housing units, Rasau Water Treatment Plant and Penang Silicon Island. LCAs provide data-driven insights to guide decarbonisation strategies across the project life cycle and quantify the absolute carbon reduced.

Looking ahead, we continue to report progress against our targets while enhancing monitoring of Scope 3 emissions. Recognising data limitations, we currently report Scope 3 on an intensity basis, with plans to adopt absolute reporting as data availability improves.



Gamuda was featured as a case study in a recent report by Asian Infrastructure Investment Bank (AIIB) for its integrated approach to climate resilience and sustainability. The report commends Gamuda's initiatives in emission reduction, resource efficiency, and the adoption of renewable energy. It also highlights flagship projects such as the SMART Tunnel, showcasing how climate adaptation is integrated into infrastructure design

CLIMATE REPORTING: CONTINUOUS IMPROVEMENT

As part of our ongoing efforts to improve our climate performance and strategies, we are advancing our climate-related disclosures relevant to our areas of operation and strategic for the Group. Since FY2021, we have reported against the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, which were the guiding standards for climate risk and management reporting at that time. We have mapped our disclosures to International Financial Reporting Standards (IFRS) S2 in FY2024 and are refining our data, processes, and controls in FY2025. Consistent with Malaysia's National Sustainability Reporting Framework (NSRF) requirements, we target full compliance with IFRS S2 by FYE 31 July 2026, as sufficient sustainability data becomes available and the required disclosures are fully established. In addition to reporting frameworks, we also submit to the CDP Climate Change questionnaires for the Group.

Gamuda Australia is also preparing for full adoption of the new mandatory Australian Sustainability Reporting Standard, Australian Accounting Standards Board (AASB) S2 Climate-related disclosures.

COLLECTIVE CLIMATE ACTION

Our increased participation with leading industry organisations strengthens our capacity to advocate for sustainable practices and support the global transition to a low-carbon economy. These associations provide valuable platforms for knowledge sharing, collaboration, and coordinated action, enabling us to develop strategies for reducing carbon emissions and promoting environmental stewardship. We are currently affiliated with several key bodies, including:

		
Malaysia Green Building Council (MGBC)	United Nations Development Programme (UNDP)	CEO Action Network (CAN)
		
Climate Governance Malaysia (CGM)	Malaysian Green Technology and Climate Change Corporation (MGTC)	Infrastructure Sustainability Council (ISC), Australia

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ENVIRONMENTAL COMPLIANCE AND RECOGNITION

Although we strictly adhere to all applicable laws in the countries in which we operate, we consistently go beyond compliance by adopting the highest industry standards. Gamuda uses industry-recognised benchmarks, frameworks, and tools to deliver projects that meet these rigorous criteria.

Certification and verification

- ▶ ISO 14001:2015 – Environmental Management System
- ▶ ISO 9001:2015 – Quality Management System
- ▶ ISO 45001:2018 – Occupational Health and Safety Management System
- ▶ ISO 14064-1:2018 – Greenhouse Gases
- ▶ ISO/IEC 27001:2022 – Information Security Management System
- ▶ ISO 41001:2018 – Facility Management System

International and Malaysia: Green Real Estate (GreenRE)

- ▶ twentyfive7's Quayside Plaza (RES Silver): Provisional
- ▶ Gamuda Cove's Camelia (RES Bronze): Provisional
- ▶ Gamuda Cove's North Woods Residence (RES Gold): Provisional
- ▶ Gamuda Gardens' Valeria (RES Bronze): Provisional
- ▶ Gamuda Gardens' Heston Hills (RES Bronze): Provisional
- ▶ Gardens Park's Astor (RES Silver): Provisional
- ▶ Gamuda Cove's Clove (RES Bronze): Provisional
- ▶ Gamuda Cove's Kelab Tani (NRB Silver): Provisional
- ▶ Gamuda Cove's Centrum Residences 1 (RES Silver): Provisional
- ▶ twentyfive7's Clove Signature (RES Bronze): Provisional
- ▶ Gamuda Gardens' Clove (RES Bronze): Provisional
- ▶ Gamuda Gardens' Community Centre (NRB Gold): Provisional
- ▶ The Canopy on Normanby, Australia (RES International Gold): Provisional
- ▶ Elysian, Vietnam (RES International Bronze): Provisional
- ▶ twentyfive7's Quayside Mall (Energy Silver): Final
- ▶ Gamuda Cove's Wetlands Arboretum Centre (Super Low Energy [Positive Energy]): Final

Note: RES = Residential and landed home buildings; NRB = Non-residential buildings.

International: Excellence in Design for Greater Efficiencies (EDGE) certification

- ▶ Eaton Park, Vietnam (Certified): Provisional
- ▶ Artisan Park, Vietnam (Advanced): Provisional*
- ▶ Gamuda Cove's Wetlands Arboretum Centre, Malaysia (Zero Carbon): Final*

Malaysia: Green Building Index (GBI)

- ▶ Sungai Rasau Water Treatment Plant (Administration Building): Aiming to be 'NRNC' Certified
- ▶ Horizon Hills' Horizon Mall (NRNC Certified): Provisional
- ▶ twentyfive7's Luxura (RNC Certified): Provisional
- ▶ twentyfive7's Levane (RNC Certified): Provisional
- ▶ Gamuda Cove's ASAI Gamuda Cove (NRNC Silver): Provisional
- ▶ Gamuda Cove's Central Business District (Township Gold): Final Planning**
- ▶ Gamuda Cove's Mio Spring (RNC Certified): Provisional
- ▶ Gamuda Cove's Mori Pines (RNC Certified): Provisional
- ▶ Gamuda Gardens (Township Silver): Final Planning**
- ▶ Gamuda Gardens' Monarch (RNC Certified): Provisional
- ▶ Gamuda Gardens' Illaria (RNC Certified): Provisional
- ▶ The Robertson (RNC Gold): Final Renewal
- ▶ High Park Suites (RNC Gold): Final Renewal

Note: RNC = Residential New Construction; NRNC = Non-Residential New Construction.

Malaysia: Low Carbon Cities 2030 Challenge (LCC2030C)

- ▶ Gamuda Cove: 5-diamond rated
- ▶ Silicon Island: 5-diamond rated
- ▶ Gamuda Gardens: 4-diamond rated
- ▶ Gardens Park: 3-diamond rated
- ▶ twentyfive7: 3-diamond rated

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Australia: Infrastructure Sustainability Council, Infrastructure Sustainability (IS) rating scheme

- ▶ Sydney Metro West - Western Tunnelling Package: 'Leading' Design Rating Certified
- ▶ Coffs Harbour Bypass: 'Leading' Design Rating Certified
- ▶ M1 Motorway Extension 1 Black Hill to Tomago: 'Leading' Design Rating Certified
- ▶ Warringah Freeway Upgrade: 'Leading' Design Rating Certified
- ▶ Transport Access Programme Killara and Turrella Station Upgrade: 'Leading' As Built Rating Certified
- ▶ Warrnambool Line Upgrade Stage 1: 'Commended' As Built Rating Certified

Malaysia: Hydropower Sustainability Standard (HSS) certification

- ▶ Ulu Padas Hydroelectric Dam Project: Aiming for certification

Malaysia: Sustainable INFRASTAR

- ▶ Klang Valley Mass Rapid Transit (Putrajaya Line): '5 Star' Certified
- ▶ Sungai Rasau Water Supply Scheme Stage 1 (Package 1): '5 Star' Certified
- ▶ Penang LRT (Mutiara Line): Aiming for certification

Malaysia: Prime Minister's Hibiscus Award 2024/25

- ▶ Rasau Water Treatment Plant: 'Exceptional Achievement in Environmental Performance'

Vietnam: LOTUS rating system

- ▶ Elysian (NC v3 Certified): Provisional
- ▶ The Meadow (Homes Core & Shell v1 Certified): Provisional
- ▶ Springville (Homes Core & Shell v1 Certified): Provisional

United Kingdom: BREEAM

- ▶ Silicon Island (BREEAM Infrastructure) - Aiming for certification
- ▶ 75 London Wall (BREEAM Bespoke): Pursuing 'Outstanding' certification

United Kingdom: National Australian Built Environment Rating System (NABERS) United Kingdom

- ▶ 75 London Wall (NABERS UK): Pursuing '5-Star' certification

UK: WELL Building Standard

- ▶ 75 London Wall (WELL v2 Core): Pursuing 'Platinum' certification

Taiwan: Green Environment Site 2023

- ▶ 161kV Songshu to Guangfeng Underground Transmission Line: Excellence Award

Taiwan: Environmental and Ecology Preservation Award 2025

- ▶ Guantang Marine Bridge: Excellence Award by Chinese Institute of Civil & Hydraulic Engineering Association, Taiwan

Notes:
 * For EDGE, the three rating levels (ranked by increasing order of higher achievement) are Certified, Advanced, and Zero Carbon.
 ** For GBI certification of Gamuda Cove Central Business District and Gamuda Garden Township, the Final Planning is a progressive certificate issued by the GBI after Provisional stage. It confirms that the sustainable design features claimed during the Provisional stage have been implemented in earlier phases of the township. The final certification will only be granted once the entire township is completed, which is expected to be just before 2040.

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GAMUDA'S GHG EMISSIONS TRACEABILITY APPROACH

As part of Gamuda Berhad's commitment to transparent and responsible climate-related disclosures, the Group aligns its reporting of GHG emissions with the requirements of IFRS S2 – Climate-related Disclosures, issued by the International Sustainability Standards Board (ISSB). Our quantification methodology aligns with internationally recognised standards, including the GHG Protocol Corporate Standard, GHG Protocol Scope 3 Guidance, the 2019 Intergovernmental Panel on Climate Change (IPCC) Refinement, and other sector-specific frameworks.

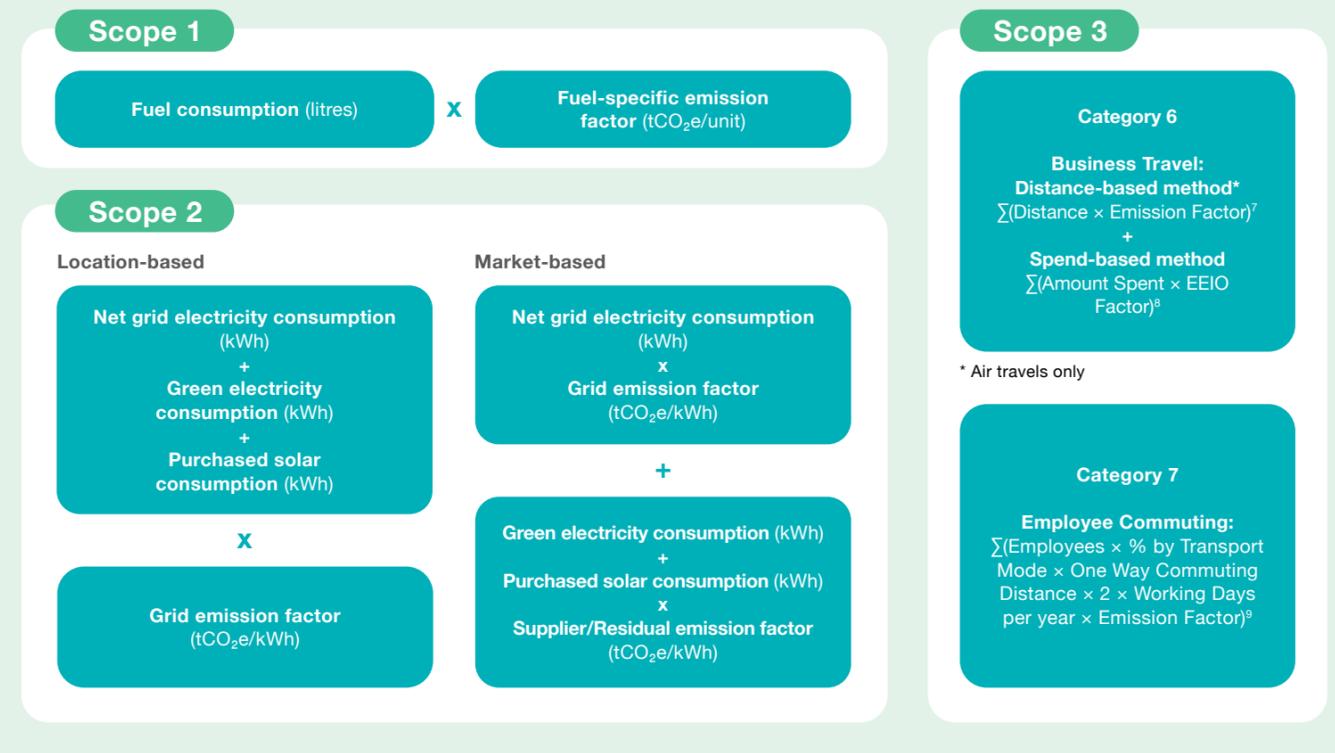
Gamuda applies the operational control approach to consolidate and report GHG emissions. We account for 100 percent of emissions from operations where Gamuda has operational control. This includes all subsidiaries, projects, assets, and joint ventures where Gamuda is the principal operator or has operational authority.

Measurement and estimations

Emissions are primarily calculated using activity data (e.g., fuel usage, electricity consumption) combined with applicable emission factors⁶ sourced from national databases such as Malaysia's Department of Environment and international sources (e.g., IPCC, the UK Department for Environment, Food and Rural Affairs [DEFRA]). In cases where direct measurement is not possible, reasonable estimations are applied using historical data and engineering-based assumptions. Material assumptions and estimation methods are documented and periodically reviewed for accuracy.

Emission calculation methodology

The following methodology is applied for GHG emissions calculation:



Notes:
⁶ Emission factors applied across scopes are selected based on the nature of each emission source. Scope 1 uses fuel- or supplier-specific factors aligned with recognised national and international guidance. Scope 2 refers to national or regional grid emission factors relevant to each operating country, supplemented by supplier- or residual-mix factors where applicable. For Scope 3, distance-based factors by travel mode (e.g., air) or spend-based environmentally extended input-output (EEIO) factors are applied where distance data is unavailable. All emission factors are periodically reviewed to ensure accuracy and alignment with the latest climate data.
⁷ Distance-based method: Distance travelled by vehicle type (vehicle-km or passenger-km) × vehicle-specific emission factor (kg CO₂e per km).
⁸ Spend-based method: Amount spent on transportation × relevant EEIO emission factor (kg CO₂e per \$). For consistency with local reporting, the EEIO emission factors were converted to MYR values using Bank Negara Malaysia (BNM) foreign exchange rate applicable as of the reporting period.
⁹ Based on total employees, proportion using each transport mode, average one-way commuting distance (vehicle-km or passenger-km) multiplied by two for round trips, number of working days per year, and mode-specific emission factors (kg CO₂e per km).

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GHG accounting and reporting principles

Our approach to GHG accounting and reporting is underpinned by a set of fundamental principles designed to ensure credibility, transparency, and accuracy across our emissions inventory.

Relevance	Completeness	Consistency	Transparency	Accuracy
We ensure our GHG inventory reflects emissions most relevant to Gamuda's business operations, supporting informed decisions by internal stakeholders, regulators, and investors to drive emission reduction and sustainable growth.	We account for all significant GHG emission sources within our operational boundaries in accordance with the GHG Protocol. Any exclusions are transparently disclosed, ensuring a comprehensive view of our carbon footprint across the value chain.	We apply consistent methodologies, boundaries, and assumptions across reporting periods to ensure comparability over time. Any changes to methods, data, or boundaries are clearly explained and documented for transparency.	We disclose our methodologies, data sources, assumptions, and limitations to provide a transparent audit trail for our GHG inventory, enabling stakeholders to better understand our emissions reporting.	We strive to minimise uncertainties and ensure our reported data is accurate, reliable, and free from material misstatements. We maintain robust data collection and verification processes to uphold the integrity of our GHG disclosures.



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Malaysia's first EDGE Zero Carbon development

Gamuda Cove Wetlands Arboretum Centre (WAC) is Malaysia's first development to have earned the EDGE Zero Carbon certification. The centre exemplifies sustainable development by integrating wetland conservation, education, and climate-conscious design. This milestone was celebrated and commended by representatives from the International Finance Corporation and the World Bank.

Key features of the arboretum include:

Operating with 100% energy savings against the baseline	Generating ZERO carbon emissions from energy	Powered entirely by on-site renewable energy 14,076 kWh/year	Maintaining a low energy intensity of 31 kWh/m ² /year
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This recognition not only marks a significant milestone in Gamuda's journey towards achieving net-zero carbon emissions by 2050 but also demonstrates how smart infrastructure can flourish alongside ecological conservation.

VALUE TO THE ENVIRONMENT

Advancing towards



Our net-zero pledge expands on our ongoing efforts to lower our carbon footprint by embedding sustainable practices into all areas of our projects and operations. Over the years, we have made notable progress with our GHG reduction initiatives.

FY2023

- ▶ Reported the Group's emission to MGTC using the Low Carbon Operating System (LCOS)
- ▶ Began ISO14064-1 verifications for our disclosed GHG emissions data
- ▶ Per the GHG Protocol, we started collecting our Scope 3 emissions data from suppliers and disclosing data from eight out of the 15 emission categories
- ▶ Recorded an increase in the usage of renewable energy to 21 percent of the Group's total energy
- ▶ Continued validating our current state based on the LCC2030C, ensuring alignment with reduction capabilities
- ▶ Introduced electric vehicles (EV) infrastructure at our offices and premises
- ▶ Constructed the Wetlands Arboretum Centre (WAC)
- ▶ Continued developing the conversation on renewable energy usage, such as Green Electricity Tariff (GET)/RECs

FY2024

- ▶ Received the Gold Award in The Star Renewable Energy Category at the ESG 2024 Positive Impact Awards
- ▶ Submitted our GHG emissions objectives for target validation to the SBTi
- ▶ Conducted inaugural assurance for Scope 3 emissions data
- ▶ Delivered works for Aula Energy onshore wind farm in Central Queensland
- ▶ Deployed the Mobile Solar Farm systems in Australia's project construction area
- ▶ Opened the EDGE Zero Carbon certified WAC at Gamuda Cove to academics, researchers, and the public
- ▶ Partnered with Rohas Tecnic Berhad to bid on and deliver Australian renewable energy transmission projects
- ▶ Aiming to implement 100 percent of renewable energy (Scope 2 only) at all GEA managed project sites
- ▶ Increasing biodiesel usage throughout GEA-managed projects

FY2025

- ▶ The SBTi has validated Gamuda's GHG emissions targets
- ▶ Commenced construction on the Goulburn River Solar Farm
- ▶ Emission traceability has been expanded to include our United Kingdom operations
- ▶ Received various internationally recognised green certifications, including NABERS, WELL Building Standards, and BREEAM in the United Kingdom
- ▶ Solar panel installations increased to 84,019 units across 23 sites
- ▶ Expanded digital biodiversity monitoring using e-DNA and satellite technologies



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MANAGING CLIMATE RISKS AND OPPORTUNITIES

We are constantly improving our climate disclosures by further advancing our understanding of climate-related risks and opportunities.

Identification

Gamuda uses a comprehensive risk identification framework to detect potential climate-related risks that may impact our operations. These risks are assessed according to their expected impact on revenue, earnings, costs, and productivity. To achieve this, we use a combination of the following:

- ▶ Applying quantitative methodologies throughout the construction life cycle and into the post-construction operational phase to identify both immediate and long-term risks and opportunities.
- ▶ Leveraging advanced data analytics and predictive modelling to collect and analyse climate-related data, such as historical weather patterns, regulatory frameworks, and the operational experiences of peer organisations.
- ▶ Using advanced climate modelling tools to analyse multiple scenarios, including various temperature increase trajectories and their socio-economic impacts. We assess how these scenarios could affect our business, considering both physical and transition risks like evolving regulations and market dynamics. This analysis features detailed hydrological assessments for flood risk, typically using 50- and 100-year annual return intervals, along with sea level rise predictions. The findings inform our design strategies and enable adaptive measures, such as elevating structures to reduce flooding risks.
- ▶ Actively engaging a diverse range of stakeholders to document their concerns and expectations about climate-related threats.

Management

All identified risks are incorporated into the Group's risk management framework. Risks are prioritised based on their importance and potential impact on Gamuda or our projects. This ranking influences our tailored mitigation and adaptation strategies, such as strengthening infrastructure resilience, diversifying suppliers, and using technologies to reduce GHG emissions.

Risk assessments are revised as needed and when new data becomes available. To support the monitoring and reporting of climate-related risks, we use a cloud-based data collection system throughout Gamuda that provides real-time emissions data for the Group and individual projects.

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CLIMATE RISKS AND OPPORTUNITIES

We acknowledge that climate-related risks – such as extreme weather, resource scarcity, and supply chain disruptions – can directly impact our operations. For instance, increasingly severe climatic patterns can result in production delays and infrastructure damage. Conversely, leveraging opportunities like energy-efficiency and renewable energy help to reduce our carbon footprint, leading to cost savings and greater operational resilience, as demonstrated by our renewable energy initiatives. As climate regulations become more rigorously enforced, we will also need to allocate resources for compliance, which affects our financial planning and capital allocation.

In line with IFRS S2, we are continuously enhancing our climate risk assessments across short-, medium-, and long-term horizons. This enables us to respond proactively to potential risks, improve resilience, and explore strategic opportunities in low-carbon and energy-efficient solutions.

●●● Short-term (0-3 years) ●●○ Medium-term (4-10 years) ○●● Long-term (>10 years)

TRANSITION RISKS

●●● **Regulatory changes**
New regulations impacting current products and services, such as green building certifications

●●● **Evolving client and market expectations**
Shifts in customer and market demand toward sustainable, low-carbon solutions

●●● **Enhancing emissions reporting standards**
Stricter emissions reporting obligations

●●● **Stakeholder concerns**
Heightened scrutiny and negative stakeholder feedback

●●● **Increasing material costs**
Higher pricing for materials, e.g., a steel and iron carbon tax

●●● **Transition costs**
Costs associated with adopting lower-emissions technologies

○●● **Transitioning to low-emissions alternatives**
Replacing current products and services with alternatives that generate lower emissions

Current and planned initiatives

We continue to prioritise green energy adoption to mitigate transition risks, strengthen regulatory compliance, and capture opportunities in a low-carbon economy. Our focus areas include integrating renewable energy, improving energy efficiency, and embedding climate-conscious design across our assets and project lifecycle.

Key initiatives include:

- ▶ **Renewable energy integration:** Around RM1.3 billion in property and investment assets feature solar PV systems, solar-powered streetlights, and EV charging stations, reducing reliance on conventional energy sources and lowering emissions.
- ▶ **Green-certified developments:** Over RM10 million has been invested in achieving certifications such as GBI, LCCF, EDGE, BREEAM, and HSS, ensuring high sustainability and energy performance standards.
- ▶ **Energy efficiency enhancement:** Ongoing efforts include improving building performance, adopting energy-efficient technologies, and expanding renewable energy use across projects.

We continue to embed climate transition considerations across our operations and project lifecycle where feasible, ensuring alignment with evolving regulations, stakeholder expectations, and national decarbonisation goals.

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PHYSICAL RISKS

●●● **Frequency of extreme weather events**
Increasing occurrence and intensity of floods, droughts, etc.

●●● **Rising temperatures and increasing sea levels**
Long-term environmental changes impacting our operations

○●● **Biodiversity and ecosystem loss**
Expanding construction activities risk degrading ecosystems that provide natural climate buffers

Current and planned initiatives

We continue to strengthen climate resilience across our operations and projects to address physical risks such as flooding and biodiversity loss. Key initiatives include:

- ▶ **Flood resilience:** RM8.2 million worth of plant and equipment are located in flood-prone areas. We are enhancing design and engineering practices to reduce flood vulnerability and improve site preparedness.
- ▶ **Nature-based solutions:** Over RM20 million invested in advanced tree planting, wetland restoration, bioswales, and Miyawaki forests, extending beyond original masterplans to enhance ecosystem resilience and climate adaptation.

OPPORTUNITIES

● **Business diversification**
Broadening business activities to include sustainable options, such as exploring renewable energy

● **Participating in renewable energy programmes**
Engaging in initiatives to improve energy-efficiency

● **Supporting policy incentives**
Supporting policies that promote sustainable practices

● **Substituting resources**
Diversifying resources to reduce environmental impact

● **Adopting new technologies**
Innovating to improve sustainability

● **Improving production processes**
Enhancing production and distribution efficiency

● **Decentralising energy sources**
Transitioning to lower-emissions technologies and energy solutions

● **Using lower-emissions energy sources**
Using renewable energy sources, such as stationary and mobile solar panels

● **Resource efficiency**
Reducing the use of natural resources, such as recycling harvested rainwater

● **Exploring carbon markets**
Exploring platforms like the Bursa Malaysia Voluntary Carbon Market and RECs marketplace

● **Accessing new assets**
Opportunities arising from new assets and locations requiring insurance coverage

● **Accessing new markets**
Researching public-sector incentives

● **Developing low-emissions products**
Expanding into low-emissions products and activities

● **Shifting consumer preferences**
Growing demand for eco-friendly and low-carbon products and services

Current and planned initiatives

We are expanding our sustainable asset portfolio through innovation, value engineering, and strategic investments to enhance climate resilience and support the low-carbon transition.

- ▶ **ERS Energy investment** integrates renewable expertise with the Group's construction capabilities, accelerating solar infrastructure growth across Australia.
- ▶ **Partnerships with Gentari and SD Guthrie** to develop multi-gigawatt solar projects with BESS in Malaysia, meeting rising clean energy demand.
- ▶ **Ulu Padas Hydroelectric Dam Project** in Tenom, Sabah (RM3.0 billion) enhances long-term energy and water security while supporting the national grid.
- ▶ **Major Australian renewables:** delivering the Goulburn River Solar Farm (AUD625 million) and Boulder Creek Wind Farm (AUD243 million).
- ▶ **Tasmania projects:** co-developing the 600 MW Weasel Solar Farm, 600 MW Cellars Hill Wind Farm, and 600 MW battery storage, with construction targeted for 2027–2028.

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Silicon Island, Penang, Malaysia.

Case Study: Climate risk assessment - Silicon Island, Malaysia

In 2024, we enhanced our climate-related risk and opportunity assessments by considering time horizons (short-, medium-, and long-term) in alignment with IFRS S2 requirements. This approach was first piloted through the Silicon Island project in Penang, Malaysia, marking a key step in integrating climate risk assessment into project-level decision-making.

The Silicon Island project was designed with climate resilience as a guiding principle. Drawing on projections by the National Hydraulic Research Institute of Malaysia (NAHRIM), which anticipates a 0.68 m sea level rise in Penang by 2100, we conducted climate scenario analyses leveraging projections from the Intergovernmental Panel on Climate Change (IPCC) and national sources. These analyses evaluated the potential impacts of sea-level rise, rainfall variability, and temperature increases under both 2°C and 4°C scenarios.

Insights from these assessments directly informed the project’s design and engineering decisions such as platform elevations, drainage capacity, and coastal buffer requirement, ensuring that resilience was embedded from the outset.

The project adopts an adaptive pathway approach, combining mitigation and adaptation strategies through: Through its ‘sponge city’ design, Silicon Island integrates vegetation and urban landscaping to capture and reuse runoff, control flooding, and recharge groundwater. The project’s internal waterways will enhance water storage capacity while adaptive features such as polders (raised edges) and dune systems provide additional protection in the event of significant sea-level rise. A pumping system may also be introduced to manage stormwater runoff, while outlet gates can be upgraded to provide additional protection against elevated water levels.

Elevated platform levels to protect against sea-level rise

Enhanced drainage infrastructure and sponge-city landscaping to manage stormwater and mitigate flooding

A minimum 40-metre-wide coastal buffer that supports long-term coastal adaptation

Green and blue networks that facilitate biodiversity enhancement and natural water flow

Collectively, these measures exemplify our commitment to embedding climate adaptation in infrastructure planning while progressing towards net-zero emissions by 2050. This project demonstrates the role of forward-looking engineering and adaptive design in managing climate risks and enhancing long-term urban resilience and sustainability.

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OUR DECARBONISATION

Guided by Gamuda Green Plan, we are driving the shift towards a low-carbon economy by actively reducing fossil fuel consumption and embracing cleaner energy.

45%
2030

Target: Construction and Operation
Reduce Scope 1 (direct emissions) and Scope 2 (indirect emissions from electricity consumption) emissions intensity by:

30% by 2025
45% by 2030

Target: Developments and Townships

Achieve a **40%** reduction in CO₂e emissions compared to BAU by 2030

We measure and monitor our GHG emissions in accordance with the GHG Protocol. Our GHG emissions reporting has been validated in FY2023 according to ISO 14064-1 standards. This covers tracking of all Scope 1 and Scope 2 emissions, mainly from fuel and electricity use and ten of the 15 categories of Scope 3 emissions that are most material to our business. While we aim to use primary data for all reporting, we rely on financial or spend data where primary data is unavailable.

71,340[®]
tCO₂e

Scope 1

38,799[®]
tCO₂e

Scope 2*

1,099,906
tCO₂e

Scope 3

Scope 1 and 2 emissions intensity reduction	FY2023 (%)	FY2024 (%)	FY2025 (%)
Group-wide	23	32	36

Emissions avoided:

- ▶ Solar PV installation: **4,140 tCO₂e**
- ▶ GET**/Green power subscription: **15,169 tCO₂e**

Group energy consumption FY2023–FY2025

Total
78,869,783 kWh

FY2025

Total
86,123,274 kWh

FY2024

Total
30,167,811 kWh

FY2023

● Grid ● Green Energy ● Solar

Notes:

* Market-based

® Scope 1 and Scope 2 (Gross location-based method: 54,036 tCO₂e) were subject to an external limited assurance by an independent third party. Refer to the independent assurance report on pages 164 to 167.

** Green Electricity Tariff

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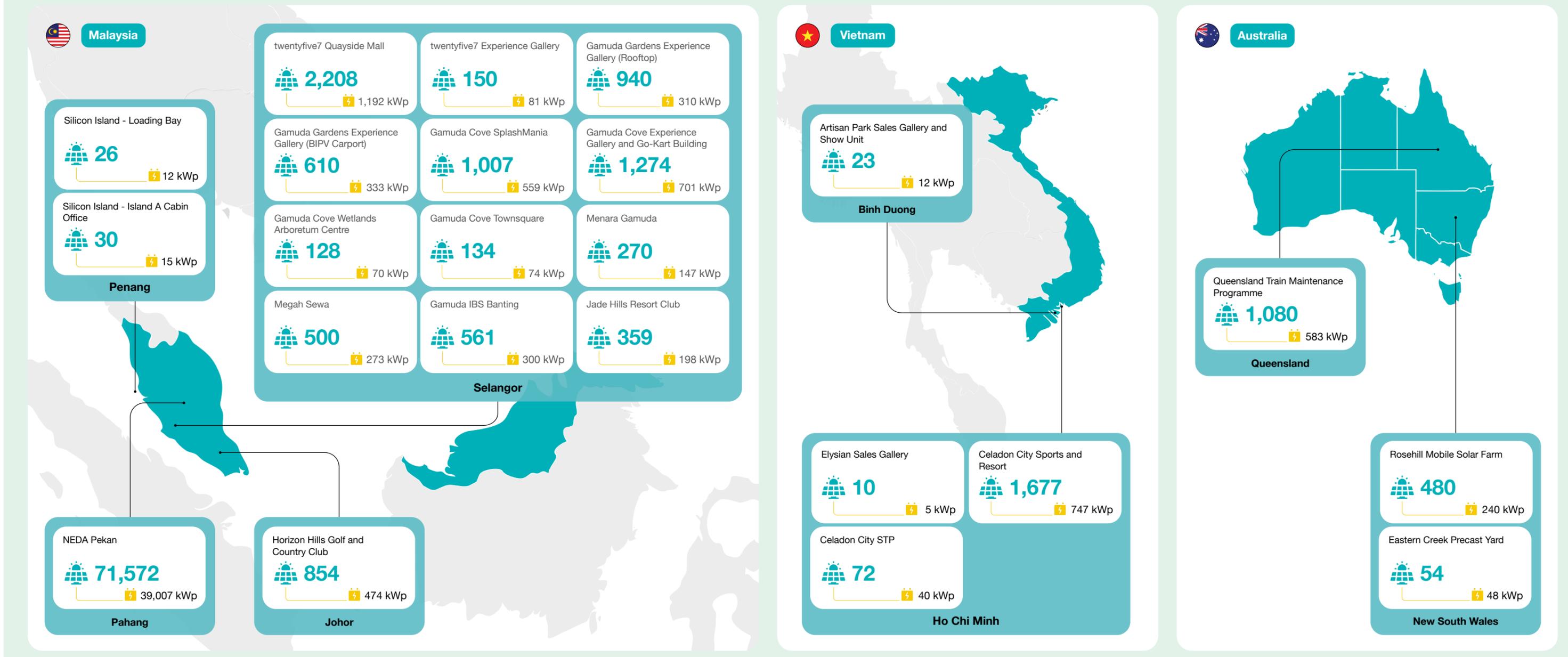
Expanding solar capacity across our operations

In FY2025, our total electricity consumption was 78,869,783 kWh, equivalent to 283,931 Gigajoule (GJ). To help reduce reliance on grid electricity and manage Scope 2 emissions, solar PV installations have been implemented as part of standard practice across developments, assets, and operations. Through the combined efforts of solar panels installation and green power, 19,309 tCO₂e were avoided. As of FY2025, 84,019 solar PV panels were installed across 23 sites, providing a total installed capacity of 45,421 kilowatt-peak (kWp).

VALUE TO THE ENVIRONMENT

At the project level, mobile and rooftop solar systems are installed at construction sites to power various construction activities, including the Queensland Train Maintenance Project (QTMP) and the Wairn Ponds Duplication Project. In FY2025, we commissioned a 157 kWp roof-mounted solar PV system and battery storage in the construction office area of the Boulder Creek Wind Farm in Central Queensland Australia, which is expected to be operational by September 2025. Additionally, two small wind turbine units were installed at our Silicon Island development site in Penang, Malaysia to power the site's lighting.

Renewable energy generation across the Group



Note:
 1. The total number of solar panels installed was subject to limited assurance by an independent third party. The assurance covered the following operating units: Malaysia (80,623 panels), Vietnam (1,782 panels), Australia – GEA (534 panels), and Australia – DTI (1,080 panels).
 2. Kilowatt-peak (kWp) refers to the rated peak output of a solar photovoltaic system under standard test conditions, representing its maximum potential power generation capacity.

VALUE TO THE ENVIRONMENT

Our FY2025 emissions reduction initiatives are as follows:

Supply chain engagement for emissions reporting

We have strengthened our engagement with supply chain partners by building their awareness and readiness for emissions reporting. These efforts focus on equipping stakeholders with the knowledge to respond to evolving sustainability requirements and aligning their practices with our broader transition strategy. While measurement outcomes are still at an early stage, this initiative reflects our structured approach to managing sustainability-related risks and opportunities across the value chain, in line with IFRS S1 expectations.

Advancements in biodiesel usage

In the last financial year, 1.5 percent of DTI's total fuel consumption was derived from biodiesel, marking a meaningful step towards reducing reliance on conventional fossil fuels. This reflects a measured step in diversifying fuel sources within our projects.

Scaling up renewable energy solutions

Harnessing renewable energy is a key pillar of our decarbonisation strategy and a critical driver of the Group's transition to a low-carbon future. Under the Gamuda Green Plan, the Group is working towards reducing its reliance on non-renewable energy by 40 percent by 2030 (compared to business-as-usual levels) and achieving 100 percent renewable energy usage across offices, project sites, and assets by 2030. This ambition is supported through a combination of on-site solar installations, dedicated renewable energy projects, participation in green electricity programmes such as Malaysia's GET and Australia's GreenPower, as well as off-site renewable energy trading and procurement mechanisms.

Our initiatives are closely aligned with national and regional energy transition policies, including Malaysia's National Energy Transition Roadmap (NETR) and Malaysia Renewable Energy Roadmap (MyRER), as well as Australia's Climate Change Act 2022, Rewiring the Nation Plan, National Energy Transformation Partnership, and National Energy Performance Strategy.



DC-coupled Battery Energy Storage System (BESS) — Goulburn River Solar Farm, New South Wales, Australia

VALUE TO THE ENVIRONMENT

ENERGY MANAGEMENT

Gamuda tracks energy consumption across its assets using digital platforms, with monthly data entry by designated data uploaders, quarterly reviews conducted by the Quality, Safety, Health, and Environment (QSHE) department, and regular updates to top management. Improving energy efficiency remains a key focus, with ongoing initiatives such as LED lighting retrofits and equipment upgrades across operations. Smart meters have also been installed in selected assets and townships to support more accurate measurement and monitoring of energy consumption. We are simultaneously advancing renewable energy integration by installing solar PV systems across suitable assets. Additional measures include purchasing green energy where available and purchasing RECs to further reduce our carbon footprint.

In FY2025, Gamuda Land established dedicated Energy Management Committees (EMCs) under the Township Management department, Clubs division, and Malls division. These EMCs bring together key stakeholders responsible for managing energy performance across respective assets — including operational facilities, clubhouses, and managed assets. Aligned in preparation for the Energy Efficiency and Conservation Act 2024 (EECA 2024), the EMCs will oversee systematic energy monitoring, conduct quarterly performance reviews, and implement targeted energy-efficiency initiatives to drive measurable reductions.

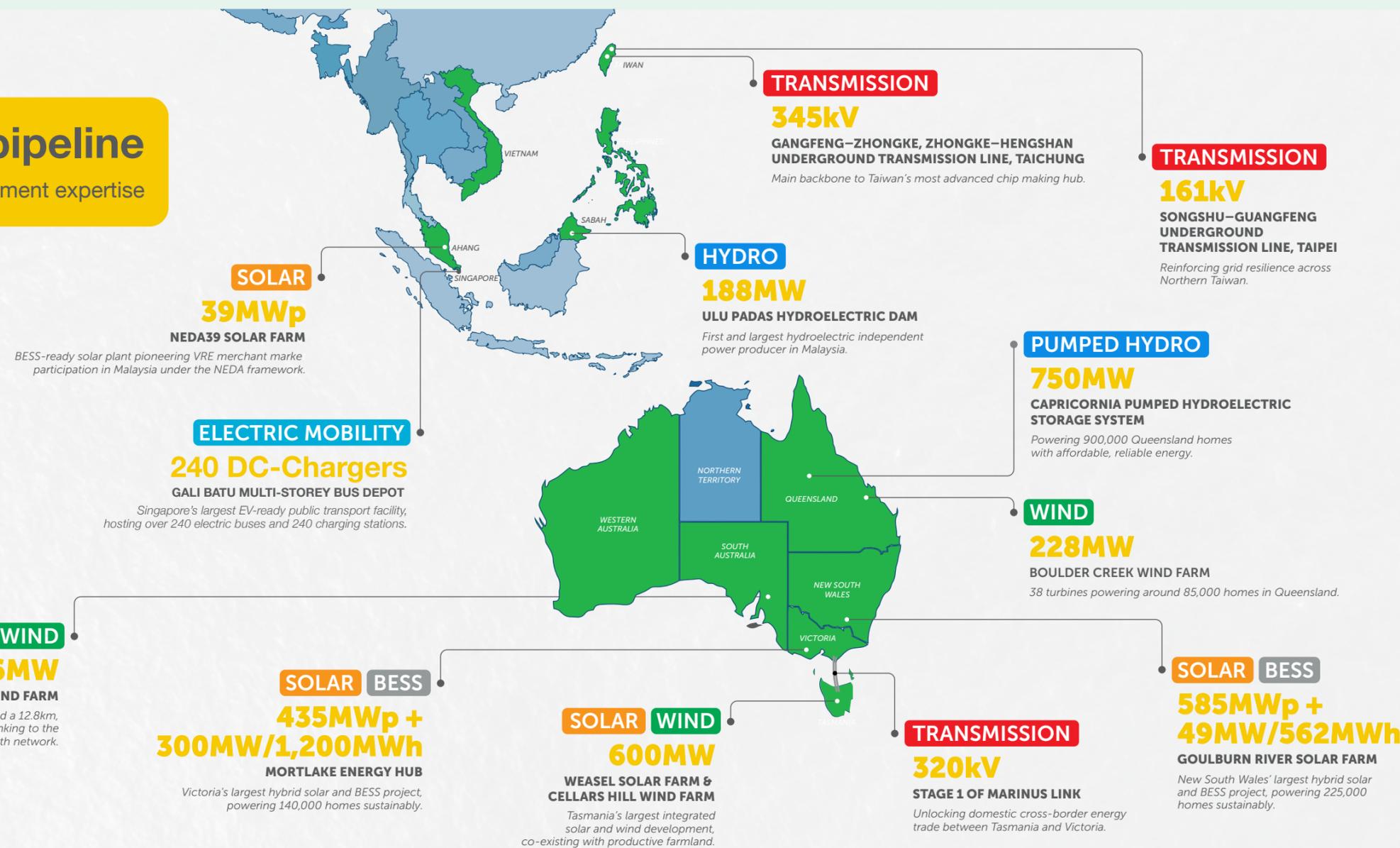


NEDA39 Solar Farm at Pekan, Pahang, Malaysia.

OUR RENEWABLE ENERGY DEVELOPMENT PIPELINE

Solar | Wind | Hydro | Pumped Hydro | BESS | Transmission | Electric Mobility

A Growing 3 GW pipeline
Top-to-toe engineering and development expertise



Note: The image shown is for illustrative purposes only and is subject to changes and it may be revised in the event of no further development takes place.

VALUE TO THE ENVIRONMENT



Gamuda Gardens, Selangor, Malaysia.

Low-carbon cities

Gamuda Land advanced its decarbonisation efforts in FY2025 under the Low Carbon City Framework (LCCF), achieving a projected 25 percent carbon emissions reduction by 2030 — up from 22 percent in 2024 — marking steady progress toward its 40 percent reduction target. This improvement stems from expanded initiatives in urban transportation, energy efficiency, and sustainable township planning, supported by structured annual audits and on-ground implementation. Gamuda Cove remains the top performer with a 46 percent reduction projection, exceeding its initial target, while twentyfive7 improved to 21 percent through solar PV systems and enhanced energy performance. Gardens Park achieved 22 percent, benefiting from early low-carbon integration, while Gamuda Gardens rose to 15 percent after earlier dips.

Urban transportation continues to drive the largest reductions through EV charging stations, cycling lanes, and pedestrian pathways, complemented by energy-focused initiatives such as solar-ready homes, building integrated photovoltaics (BIPV) installations, and operational efficiency measures. Moving forward, Gamuda Land is strengthening its shift from projection-based to operational data for more accurate and credible reporting. Key priorities include scaling renewable energy, enhancing energy-efficient building design, and expanding green mobility infrastructure to close the remaining gap toward the 2030 target and reinforce its leadership in sustainable township development.

Improving mobility through integrated planning

Access to public transport is considered during the design and development stages of some townships and assets. In selected locations, free shuttle bus services are provided to connect residents to nearby public transport hubs, supporting accessibility and ease of movement. Furthermore, all of our facilities are equipped with and projects are designed to enhance accessibility for persons with disabilities. This includes the provision of wheelchair ramps, dedicated parking spaces, tactile paving, and elevator buttons with braille features positioned at waist level.

EV features in our development and assets

We are actively integrating EV solutions throughout our development projects:



EV rental programmes

Replacing conventional internal combustion engine (ICE) vehicles for Gamuda Vietnam office operations



EV rental initiative mobile application

Gamuda is developing a sharing platform aimed at creating a resident electric mobility hub at The Canopy, South Melbourne, Australia



Solar assisted charging facilities

In partnership with Gentari, as of FY2025, eight solar-assisted charging stations have been installed at the Experience Galleries of Gamuda Gardens and Gamuda Cove



Tesla Superchargers and Destination Chargers

Six Superchargers and 18 Destination Chargers have been installed at Gamuda Cove, making it Southeast Asia's largest Tesla charging site



E-bikes

E-bikes have replaced conventional vehicles at our Rasau Water Treatment Plant. A total of 4 e-bikes has been procured for the Rasau Water Treatment Plant project site



EV charging infrastructure

As of FY2025, 56 EV chargers have been installed across our townships and developments in Malaysia. In Australia, core EV charging infrastructure has been established at the Fareham, St Kilda carparks

VALUE TO THE ENVIRONMENT

► RESOURCE MANAGEMENT

Effective resource management is essential for controlling costs, reducing environmental impact, and ensuring long-term business sustainability. Since our operations rely heavily on energy, fuel, water, and raw materials, we consistently strive to minimise our operational footprint by adopting cleaner technologies and improving efficiency. This strategy focuses on expanding the use of renewable energy, improving energy and water conservation, optimising material consumption and waste reduction, and implementing best practices in the circular economy and pollution control.

In FY2025, there were ZERO recorded incidents of non-compliance with environmental laws, regulations, standards, or approval conditions.

WATER MANAGEMENT

Water plays a vital role in our construction and operational tasks, including concrete mixing, site cleaning, landscaping, and dust control.

Since water resources are finite and becoming increasingly scarce, using them efficiently is essential to ensuring project performance and meeting our sustainability obligations. In support of this objective, and as part of our Gamuda Green Plan, we have set a goal of recycling 50 percent of water at our construction sites by 2030.

Over the last three years, water discharged to ocean, surface water, subsurface/well, off-site treatment, and beneficial or other use destinations has been measured and reported in line with applicable permit and reporting requirements. In FY2025, there were zero incidents of non-compliance with water quality or quantity permits, standards, or regulations, and no regulatory actions or penalties were issued during the reporting period.

To ensure responsible water management, we periodically conduct a water risk assessment using the Aqueduct Water Risk Atlas, a science-based tool developed by the World Resources Institute (WRI). The analysis provides valuable insights into the locations of our active operations in relation to water-stressed regions. By integrating water scarcity into our routine risk assessments and business strategy, we can plan water use more effectively, avoid high-risk areas, and ensure our projects, specifically our data centres and hyperscalers, do not exert additional pressure on local water supplies. We also engage with local communities to address our shared water needs.

In FY2025, the total water withdrawal Group-wide was 2,938,120[®] cubic metres (m³) where 552,092 m³ was surface water and 2,386,028 m³ was third-party withdrawal. The water intensity for Malaysia is calculated at 1,968 litres per square metre (L/m²). Our strategy takes into account the operational footprint of each site, ensuring that water usage is optimised for both efficiency and sustainability.

Additionally, over the last three years, we ensure that any water discharge to ocean, surface water, subsurface/well, off-site treatment, and beneficial/other use destinations are measured and reported according to applicable permit and reporting requirements.

We are committed to monitoring water use and infrastructure performance to detect and address leaks in a timely manner, with the aim of improving overall system efficiency.

In FY2025, we continued to implement several Group-wide water conservation initiatives.

Water consumption monitoring

- Next-Gen Digital Industrialised Building Systems (IBS) monitors water consumption and efficiency through software-controlled water mixing for daily concrete production and periodic inspections of underground pipe leakage
- The Group monitors and analyses monthly water usage across its operations
- Any increase in water consumption is reported to the appropriate personnel for review, with recommended actions to reduce consumption

Water efficiency

- Majority of Gamuda Land's products are fitted with fittings that have a minimum two-star rating under the Water Efficiency Product Labelling Scheme (WEPLS) or an equivalent third-party certification
- SplashMania Theme Park at Gamuda Cove is equipped with water-efficient fittings, such as low-flow systems, motion sensors, and dual-flush toilets
- In Australia, hydromulching is used at project sites to reduce water use, prevent dust, protect water quality, and support erosion control and soil stabilisation

Water recycling and rainwater harvesting

- Rainwater and surface runoff are managed across development and project sites through retention ponds, lakes, and rainwater harvesting tanks to reduce flooding risk and promote sustainable water use
- Water collected in dedicated rainwater harvesting tanks and ponds are reused for landscape irrigation, cleaning, dust suppression, and road washing (as required)

Infrastructure, equipment, and landscaping

- Use quick coupling valves (QCVs) to draw water from on-site lakes at Gamuda Cove Central Park and Gamuda Gardens Central Park for landscape irrigation to support water conservation by reducing reliance on potable water and making efficient use of available resources.
- Drip irrigation controllers and soaker hoses are used in place of traditional sprinklers at Gamuda Land's Advanced Tree Planting (ATP) nurseries to enable more precise watering schedules and optimise water consumption

Water management and compliance

- Developing water management protocols, with disclosure from the tendering stage through to project execution. Customised plans ensure water stewardship is prioritised at every stage

Contractors' Sustainable Construction Management Plan (SCMP)

- Requiring contractors to submit and implement SCMP, which includes measures for water management and usage reduction at project sites

[®] Total water withdrawal were subject to an external limited assurance by an independent third party. Refer to the independent assurance report on pages 164 to 167.

VALUE TO THE ENVIRONMENT

Gamuda's water treatment plants

Northern Perak Water Supply Scheme (NPWSS)



For illustration purposes only.

Gamuda, in joint venture with Perbadanan Kemajuan Negeri Perak (PKNPK), has been entrusted by the Perak State Government to develop and operate water treatment and distribution infrastructure in Kerian, Northern Perak, as part of the RM5 billion NPWSS. Delivered on a privatisation basis with a minimum 40-year operation period, the project will supply treated water to the Kerian Integrated Green Industrial Park (KIGIP) and sell excess to Penang. NPWSS aims to transfer 1,500 million litres per day (MLD) of raw water from Sungai Perak to Bukit Merah Dam — 500 MLD for irrigation and the rest treated for domestic and industrial use across the state.

Rosehill Water Treatment Plant

The on-site water treatment plant at Rosehill, Australia was designed and commissioned to supply treated groundwater for reuse in Herrenknecht's tunnel boring machines (TBMs). The technology reduces reliance on potable water and aims to replace 50.7 percent of potable water during construction, with more than 440 megalitres (ML) expected to be used. As of FY2025, 168 ML (39 percent) of total water consumption was derived from non-potable sources. The plant complies with the water quality standards required by both TBM operations and the New South Wales Environmental Protection Authority (EPA).

Yen So Park: Urban renewal case study

Once a polluted and underutilised area, Yen So Park was regenerated through the development of a modern sewage treatment plant and a 252-acre urban park. The facility now treats up to 40 percent of Hanoi's wastewater daily, enhancing local water quality and community spaces.

VALUE TO THE ENVIRONMENT

Rasau Water Treatment Plant



Gamuda Engineering, achieved two recognitions at QUEST 2025 under the Sustainable INFRSTAR programme for the Rasau Water Supply Scheme (Stage 1) Package 1 project:



Anugerah Tertinggi – Kategori Design (Highest Award – Design Category)



Anugerah Kecemerlangan – Kategori Design (Excellence Award – Design Category)

In 2022, Gamuda was appointed by Pengurusan Air Selangor Sdn Bhd as the main contractor for the first phase of the Rasau Water Supply Scheme, Malaysia's largest off-river storage (ORS) and Southeast Asia's biggest water supply project. Scheduled for completion in June 2027, the scheme aims to increase the capacity of the Rasau Water Treatment Plant to handle polluted urban water and to improve the water supply for Klang district. The project repurposes materials from previous developments, such as office containers and metal barriers. We also support the local Orang Asli community through various initiatives, including job creation, road resurfacing, funding for local schools, and measures to enhance road safety by limiting lorry traffic to after-school hours.

Key characteristics and sustainability features include:



First water treatment plant to earn the five-star Sustainable INFRSTAR Certification from the Construction Industry Development Board (CIDB), Malaysia



Expected to boost water reserve margins to 21 percent



Projected to supply 700 ML of clean water to approximately 467,000 consumers in Klang district



Capable of producing around 1,400 MLD of treated water from former mining ponds



The project site incorporates sustainable practices, such as electric bikes, solar-powered lights, rainwater harvesting, and water recycling

VALUE TO THE ENVIRONMENT

WASTE MANAGEMENT



The WAC at Gamuda Cove, Kuala Langat, Malaysia, produces its own organic compost using green waste collected from routine park maintenance.

We are committed to responsible waste management as part of reducing our environmental footprint. Our approach is guided by circular economy principles and the 6Rs – reduce, reuse, repair, recycle, rot, and repurpose – to optimise material use, promote resource efficiency, and minimise landfill disposal. Using FY2022 as the baseline, Gamuda’s goal is to reduce landfill waste by 50 percent at development projects by 2030 and by 20 percent for construction waste by 2025. As of 2025, we achieved 16% reduction of construction waste to landfill.

In FY2025, the total waste generated was approximately 818,337 tonnes, comprising 24,806 tonnes of non-recyclable waste, 125,340 tonnes of hazardous waste, and 668,191 tonnes of recycled waste. Of this, 793,531[®] tonnes (97 percent) were diverted from landfill, while 24,806[®] tonnes (3 percent) were sent to landfill. All waste is managed by government-approved vendors and tracked to ensure compliance with local regulations. Hazardous waste is diverted from landfill by sending it to licensed facilities for proper treatment and/or recycling, minimising potential environmental harm. In Australia, clean spoil and construction waste are reused on-site where feasible or sent to licensed facilities for treatment or recycling. We also leverage Building Information Modelling (BIM) and modular construction methods to further reduce waste at the design and construction stages.

[®] Total waste diverted from disposal and directed to disposal were subject to an external limited assurance by an independent third party. Refer to the independent assurance report on pages 164 to 167.

In FY2025, we continued to implement various waste management initiatives Group-wide:

- Waste inspections and audits**
 - Assessed the effectiveness of waste management through multiple inspections and evaluations, such as scheduled checklists, internal and external audits, and software evaluations
- E-waste recycling campaign**
 - Launched yearly e-waste recycling campaigns and installed e-waste bins in designated areas
- Reducing paper waste**
 - Implemented a paperless strategy by harnessing digital platforms like Autodesk Construction Cloud (ACC), SharePoint, and email
- Waste storage facilities**
 - Designated rubbish storage areas for hazardous and non-hazardous waste
- Sustainable earthwork solutions**
 - Used balanced cut and fill for earthwork activities at project sites
 - Engineered solutions facilitated the reuse of over 40,000 m³ of contaminated soil across seven locations for the Waurm Ponds Duplication Project
- Waste management documentation**
 - Waste is recorded based on its type, amount, disposal method, and the category of collector
 - Monitored monthly across the Group, with trend analysis to support ongoing review and improvement
- Composting facilities**
 - Food composting facilities have been installed to manage food waste and minimise disposal to landfill
 - Landscape composting facilities are used to process landscape waste and recycle it as a soil enhancer for landscaping
- Contractors’ Sustainable Construction Management Plan (SCMP)**
 - Contractors are required to submit and implement a SCMP that sets out measures to reduce resource use (e.g., energy, water, and fuel) and manage construction waste responsibly

VALUE TO THE ENVIRONMENT

75 London Wall: A Landmark Sustainable Regeneration



75 London Wall is a landmark commercial-led regeneration project in joint venture with Castleforge, transforming the former Winchester House – home to Deutsche Bank for 25 years – into one of London’s largest sustainable Grade-A office spaces, a modern global headquarters designed to inspire and connect. Construction began in early 2025 and is scheduled for completion in 2028.

This project is being designed to meet multiple top-tier certifications: BREEAM ‘Outstanding’ for sustainable building performance and resource efficiency, WELL Core ‘Platinum’ for health and well-being, NABERS UK 5-Star for operational energy-efficiency, and Platinum WiredScore and ActiveScore for digital connectivity and smart building readiness. 75 London Wall will also serve as a pilot under the UK Net Zero Carbon Buildings Standard – a national framework for a whole-life carbon measurable requirements.

From the outset, the project embedded a reuse-first strategy, supported by partnerships that enabled high-impact circularity. As of FY2025, several sustainability milestones have been achieved. Firstly, the strip-out works delivered 100 percent waste diversion from landfill, with all materials either reused or recycled, alongside embodied carbon savings of 1,050 tCO₂e. Demolition and enabling works have also reached a 99.3 percent landfill diversion rate. Notable results include:

- Off-site recycling of 519 tonnes of raised access flooring
- Redistribution of 96 tonnes of carpet tiles
- Redistribution of 21 tonnes of marble slabs
- Off-site recycling of 11,239 tonnes of concrete and block walls
- Careful removal, storage, and planned reuse of 100 percent of stone and limestone cladding during the façade construction stage

VALUE TO THE ENVIRONMENT

MATERIAL MANAGEMENT

Since the construction industry relies heavily on raw materials and significantly contributes to carbon emissions, effective material management is a crucial element of sustainable construction. To reduce environmental impact, the industry is gradually adopting low-carbon alternatives such as recycled aggregates, supplementary cementitious materials, and low-carbon concrete. These materials help lower embodied carbon, conserve resources, and promote circular economy practices across several construction projects.

In Gamuda Vietnam, data on material use by weight or volume is tracked and reviewed annually to support resource efficiency and continuous improvement. We also closely collaborate with suppliers and contractors through comprehensive evaluation criteria under our Quality, Environmental, and Management System (QEMS). This includes requiring packing lists, delivery documents, and photographic evidence, alongside regular performance monitoring and on-site checks. To ensure reliability of data and adherence to standards, material management practices are reviewed through both internal audits and external audits, including Bureau Veritas' audit on ISO 14001:2015. The Project Construction Management department oversees these evaluations, ensuring compliance and consistency across projects.

In FY2025, Gamuda Australia recorded approximately 879,451 tonnes of material usage across its projects. Aggregates accounted for the majority at around 794,332 tonnes, followed by reinforcement steel (approximately 70,310 tonnes), structural steel (approximately 5,557 tonnes), concrete (approximately 5,310 tonnes), and asphalt (approximately 3,452 tonnes).

This reflects the material demand typically associated with large infrastructure and construction works in Australia, where aggregates and steel represent the majority of total weight. The figures are derived from project-level material tracking systems.

Gamuda has implemented various Group-wide material management initiatives, including the following:

Material consumption review

- Material usage, measured by weight or volume, is reviewed each month during management meetings

Standardisation measures

- Implementing a standardised weighing system to ensure consistency in measuring material from various sites. This procedure aligns with the Project Quality Plan (PQP) and incorporates an inspection test plan

Resource allocation and use targets

- Allocating funds to purchase materials and assigning designated personnel to handle weighing system reporting
- Quality Control (QC) teams ensure the quality inspection of raw materials and concrete
- Aligning our resource use with the Group's directive on time-specific targets, with progress monitored based on specific project timelines

Material QC and sustainability

- Issues identified during audits are managed by generating non-conformance reports (NCRs); these prompt thorough investigations, corrective actions, and continuous improvement
- Applies to both internal teams and suppliers

Supplier collaboration

- Facilitating accurate material reporting by maintaining transparent communication
- Delivery orders are required for each shipment
- Material quantities are verified using a weighing system at the concrete plant

Material usage standards and reporting requirements

- Performing regular internal audits and routine stock inspections
- Developing standardised procedures for data collection and reporting

VALUE TO THE ENVIRONMENT

► BIODIVERSITY STEWARDSHIP

The World Economic Forum (WEF) states that over half of the global gross domestic product (GDP) depends on biodiversity,¹⁰ highlighting the need to protect this essential resource. Healthy ecosystems are vital for human well-being as they regulate climate, provide clean air and water, support food security, and offer economic and cultural benefits. These ecosystems also supply raw materials crucial for industries worldwide, requiring careful management to prevent decline. Gamuda acknowledges its operations can significantly impact biodiversity and emphasises the link between natural ecosystems and its projects. The company focuses on urban liveability by preserving natural environments, addressing urban heat effects, and minimising pollution, aiming to reduce ecological impact and protect native species and cultural heritage.

Gamuda is guided by the Gamuda Green Plan, Gamuda Parks Biodiversity Policy, and the Gamuda TNFD Beta Framework, committing to incorporate biodiversity and heritage considerations throughout its project phases. The Group collaborates with stakeholders, including Indigenous communities, research institutes, and environmental experts, to develop effective conservation strategies. The long-term goal is to improve biodiversity outcomes through targeted conservation efforts and regular reporting on environmental issues, ensuring holistic and responsible management of ecosystems across its developments.

Blueprint for accelerating biodiversity action:

A Strategic Roadmap and Action Plan for the Business and Private Sector in Malaysia



The Blueprint for Accelerating Biodiversity Action: A Strategic Roadmap and Action Plan for the Business and Private Sector in Malaysia released in 2025 by the Malaysia Platform for Business and Biodiversity (MPBB), offers vital guidance for companies dedicated to integrating biodiversity conservation and reversing biodiversity loss by 2030. This blueprint forms a key part of Action 2.3(d) of Malaysia's National Policy on Biological Diversity (NPBD) 2022–2030 and aligns with important frameworks such as the Kunming-Montreal Global Biodiversity Framework (GBF). **Gamuda is proud to be one of the key contributors to this document.**

Through our involvement in the multistakeholder working group, we continuously learn from sessions and integrate these insights into effective conservation strategies within our projects. This ongoing commitment demonstrates our dedication to addressing the global biodiversity crisis while fostering innovation and setting new industry benchmarks.



Gamuda is one of 620 organisations from over 50 countries that have publicly committed to adopting the Taskforce on Nature-related Financial Disclosures (TNFD) framework, as of September 2025

¹⁰ World Economic Forum (2024, January). How a nature-forward global economy can tackle both instability and inequality.

VALUE TO THE ENVIRONMENT

Gamuda's TNFD Beta Framework

GLOBAL AND NATIONAL CONTEXT

Kunming-Montreal Global Biodiversity Framework (GBF)
Target 15
(business disclosure)

TNFD Recommendations
LEAP (Locate, Evaluate, Assess, Prepare) approach

GRI 101 Biodiversity
Disclosure guidance on location-specific impacts

Malaysia's National Policy on Biological Diversity (NPBD)
National Biodiversity Strategy and Action Plans (NBSAP)

OUR TNFD STRATEGIC FOCUS

Key actions across the LEAP framework

- L** Identifying intersections between operations and priority ecosystems or biodiversity-sensitive areas helps guide responsible development planning through the following methods:
 - Biodiversity assessments of sensitive areas
 - Mapping of operational footprints
 - Alignment with national and local ecological information
- E** Evaluating the dependence and impact of projects on natural ecosystems informs more sustainable planning and decision-making through the following methods:
 - Engagement with stakeholders
 - Nature-related risk identification in Environmental Impact Assessments (EIAs)
 - Materiality screening of nature impacts
- A** Assessing risks posed by nature loss and identifying opportunities for nature-based solutions in developments are achieved through the following methods:
 - Environmental risk assessments
 - Climate and biodiversity scenario planning
 - Nature-based and positive design approaches
 - Operational risk monitoring systems
- P** Developing response strategies and strengthening reporting to align with global nature-related disclosure standards are achieved through the following methods:
 - Implementation of ecological offsets
 - Nature-related reporting integration
 - Stakeholder reporting
 - Nature education and capacity building

LEAP INTEGRATION IN GAMUDA

GAMUDA GREEN PLAN 2030

Foundation for embedding nature into business strategy

Supports implementation across the Group's key operational markets:



IMPLEMENTATION TIMELINE (2025–2030)

- Short term (2025)**
Focus: Set up TNFD taskforce and pilot LEAP assessment
- Medium term (2026–2027)**
Focus: Integrate nature risks into planning and reporting
- Long term (2027–2030)**
Focus: Embed TNFD into governance, disclosure, and strategy

VALUE TO THE ENVIRONMENT

2 EVALUATE Understanding dependencies and impacts

Building on the first step, we assess how our business depends on and affects natural ecosystems. At the selected pilot sites, we have mapped activities against environmental assets and ecosystem services to determine how nature supports our operations and how our operations can affect biodiversity. Each impact was classified as very low, low, medium, high, very high allowing us to prioritise where interventions are needed the most.

Business name	Value chain	Related sectors
Engineering, construction, and property development	Material sourcing and manufacturing	Cement
		Steel
	Construction	Ceramic tiles
		Clearing of building sites
	Building use	Creation of sealed surfaces
		Building construction
End of life	Landscape maintenance	
	Real estate management	
	Demolition	

3 ASSESS Identifying risks and opportunities

Based on our evaluations, we identify nature-related risks, such as biodiversity loss, water scarcity, and ecosystem degradation, to assess their potential financial and operational impact. We also identify opportunities for nature-based solutions, such as sustainable landscaping, biodiversity enhancement, and ecosystem rehabilitation. These are rated low, medium, or high and prioritised based on likelihood, magnitude of impact, and alignment with Gamuda's long-term business resilience.

4 PREPARE Effective responding and reporting

As part of the final phase, Gamuda formulates response strategies and enhances its reporting to align with international nature-related disclosure standards by implementing ecological offsets, nature-related policy integration, stakeholder reporting, nature education, and capacity building.

Although Gamuda has always been cognisant of the central importance of nature to our business, we have taken substantial steps to better understand nature-related dependencies, impacts, risks, and opportunities. In FY2024, we aligned our reporting with the recommendations of the TNFD, making us the first engineering and construction company in Malaysia to do so. This adoption has helped us to identify gaps and improve our readiness to integrate nature-related risks and opportunities into our strategic planning. For more information, please refer to TNFD Index on pages 148 - 151.

In FY2025, we strengthened our biodiversity efforts by integrating Gamuda's TNFD Beta Framework, a five-year phased plan guided by the LEAP approach into our Gamuda Green Plan. This framework draws on key global and local national approaches, such as the Kunming-Montreal GBF, TNFD guidelines, GRI 101 Biodiversity, and Malaysia's NPBD 2022 - 2030.



We have adopted TNFD's Locate, Evaluate, Assess, and Prepare (LEAP) approach to systematically integrate nature-related considerations into our business strategy and operations.

The approach is built on the following principles:

1 LOCATE Mapping where our business intersects with nature

We start by identifying our operations in relation to key ecosystems and biodiversity-sensitive areas. Gamuda conducts asset-level mapping and has selected Mori Pines and the WAC as pilot locations. We outline their lifecycle stages, covering material sources like cement, steel, and ceramic tiles; construction activities such as site clearing and building work; estate management and landscape maintenance; and end-of-life processes, including demolition. By using national ecological datasets and international databases, we are guiding future development planning to evaluate how these sites intersect with vital habitats and protected zones.

VALUE TO THE ENVIRONMENT

VALUE TO THE ENVIRONMENT

Gamuda's TNFD Beta Framework (cont'd)

We have developed response strategies based on the mitigation hierarchy, incorporating measures, as outlined below:

Category	Initiatives / Practices
Low-carbon cement alternative	<ul style="list-style-type: none"> ▶ Incorporates industrial byproducts such as pulverised fuel ash (PFA) and ground granulated blast furnace slag (GGBS) as partial cement replacements in concrete for both projects. ▶ Utilises Gamuda IBS precast concrete walls, slabs, and other components designed to reduce carbon emissions by at least 30 percent compared to conventional methods. ▶ Prioritises local manufacturers for materials to reduce transport distances and associated emissions. ▶ Explores the use of low-carbon alternatives such as bamboo facades and rammed earth.
Recycled steel content	<ul style="list-style-type: none"> ▶ Ensures the selection of steel with a high percentage of recycled content (~90 percent recycled steel). ▶ Prioritises local steel manufacturers to minimise transport-related emissions.
Sustainable construction	<ul style="list-style-type: none"> ▶ Implements higher-quality timber formwork designed for multiple reuses, reducing overall timber consumption at WAC. ▶ Completely avoids traditional timber formwork by relying on Gamuda IBS precast components.
Tetra Pak roofing	<ul style="list-style-type: none"> ▶ Recognised as a low-embodied carbon material, Tetra Pak roofing contributes to usage of recycled material, which helps divert waste from landfill from the manufacturer's perspective. ▶ Documented as part of WAC's Edge Zero Carbon certification strategy. ▶ Material performance assessments — including durability, insulation, and waterproofing— were conducted to ensure suitability and minimise replacement needs.
EIAs and Environmental Management Plans (EMPs)	<ul style="list-style-type: none"> ▶ Conducted comprehensive EIAs and established EMPs for each construction site to identify and mitigate potential risks.
Waste management	<ul style="list-style-type: none"> ▶ Uses Gamuda IBS components to reduce construction waste. ▶ Sorts recyclable steel and concrete debris through specialised third-party contractors. ▶ Records monthly waste data in a cloud-based system. ▶ Provides recycling bins and facilities in residential areas to support circular economy and reduce landfill.
Water management	<ul style="list-style-type: none"> ▶ Develops and maintains constructed waterbodies and flood detention ponds to capture and store rainwater and floodwater. ▶ Incorporates permeable surfaces in landscapes to enhance water infiltration. ▶ Manages stormwater through bioswales and constructed wetlands to filter runoff before it reaches waterbodies. ▶ Implements Sustainable Urban Drainage Systems (SuDS), rainwater harvesting, landscape irrigation, and lake water harvesting systems. ▶ At WAC, reduces dependency on potable water from AirSelangor by sourcing approximately 85 percent of its landscape irrigation needs directly from nearby retention ponds.
Noise and light pollution control	<ul style="list-style-type: none"> ▶ Optimises project planning to separate noisy activities. ▶ Uses modular and prefabricated components to reduce on-site cutting and drilling noise.
Flood mitigation	<ul style="list-style-type: none"> ▶ Designs detention ponds as part of regulatory compliance, with all new Gamuda developments built to be flood-adaptive. ▶ Undertakes urban forest and wetland restoration at Paya Indah Discovery Wetlands (PIDW) to minimise runoff and enhance filtration. ▶ Implements wetland reconstruction projects that serve as natural flood buffers.
Energy efficiency & renewable energy	<ul style="list-style-type: none"> ▶ Uses large overhanging roofs and insulated recycled Tetra Pak sheets at WAC to reduce heat gain. ▶ Installs medium-grey tinted glass and applies various roof insulation solutions (e.g., foam board, mineral wool, reflective foil) at Mori Pines to reduce heat gain. ▶ Installs PV panels and a BESS with two-day storage capacity at WAC.

Category	Initiatives / Practices
GHG emissions	<ul style="list-style-type: none"> ▶ Tracks and discloses Scope 1, 2, and 3 emissions via a cloud-based system. ▶ Optimises cast-in-situ batching to reduce machinery idle time.
Habitat protection and restoration	<ul style="list-style-type: none"> ▶ Conducts biodiversity studies and implements nature-based design solutions. ▶ Tags trees and prioritises native species selection. ▶ Undertakes urban foresting using the Miyawaki method. ▶ Developed Gamuda Parks Biodiversity Policy to safeguard biodiversity across all developments. ▶ Uses organic compost and slow-release fertilisers from on-site composting. ▶ Conducts biodiversity and sustainable landscape management training for maintenance teams.
Invasive alien species management	<ul style="list-style-type: none"> ▶ Conducts biodiversity audits pre- and post-construction. ▶ Targets more than 50 percent native species for all Gamuda Land projects, in line with Gamuda Parks Biodiversity Policy. ▶ Removes all invasive species on site. ▶ Developed and implemented a Native vs Non-Native Species List for all projects.

These strategies are carefully designed to uphold best practices in biodiversity conservation across our projects. They are the primary reference for guiding all biodiversity-related activities, thereby ensuring alignment with both national and international regulations.

To guarantee scientific rigour, Gamuda has adopted a three-pronged engagement method:

- ▶ Engaging academic experts to generate empirical evidence and strengthen biodiversity research.
- ▶ Partnering with AI providers to model biodiversity trends using project data.
- ▶ Working with in-situ experts, including rangers, ecologists, sociologists, and agriculturalists, to conduct field-based biodiversity assessments.

This approach strengthens the credibility of our conservation programmes while creating opportunities for academic publications, industry recognition, and stakeholder confidence.

Integration into the Gamuda Green Plan

TNFD's Beta Framework has been integrated into the Gamuda Green Plan, establishing a robust foundation for incorporating biodiversity considerations into our strategic objectives. While this framework is implemented at the Group level, it is customised to address the specific needs of our key operational markets, including Malaysia, Australia, Taiwan, Vietnam, Singapore, and the United Kingdom. This initiative complements Gamuda's comprehensive biodiversity efforts, which include ecosystem rehabilitation, biodiversity audits, tree planting, and collaborative research. Collectively, these efforts aim to enhance ecosystem resilience and ensure our operations are aligned with international and national biodiversity standards.

Future roadmap

Going forward, we will continue to strengthen our nature-related governance and decision-making by deepening internal capacity, boosting stakeholder engagement, and expanding nature-positive initiatives across our operations. In the short term (2025), our focus will be on forming a dedicated TNFD task force and piloting the LEAP process. This also includes engaging with selected project teams across the Group using our internally developed questionnaire to consolidate efforts against the recommendations. In the medium term (2026–2027), we will incorporate nature-related risks into project planning and corporate reporting. Our long-term plan (2027–2030) is to fully integrate TNFD principles into our governance, disclosures, and strategic decision-making.

VALUE TO THE ENVIRONMENT

TNFD LEAP Pilot Assessment with Bank Negara Malaysia, UNDP and World Bank



Gamuda's ESG representatives engaged with BNM, UNDP-BIOFIN, and the World Bank in discussions for a TNFD LEAP pilot study.

Gamuda is the only construction company in Malaysia participating in a pilot study on applying the TNFD's LEAP approach for a comprehensive industrial representation. This initiative, conducted in collaboration with **Bank Negara Malaysia (BNM)**, **the United Nations Development Programme's Biodiversity Finance Initiative (UNDP-BIOFIN)** and **the World Bank**, aims to better understand nature-related dependencies, impacts, risks, and opportunities within the construction and engineering business ecosystem.

The pilot focuses on two case study areas — Gamuda's Mori Pines and the WAC which are both located at Gamuda Cove. The process involves strategic discussions with technical and advisory teams from BNM, UNDP-BIOFIN, and World Bank on the various application of LEAP framework to the study areas. Outcomes from these discussions are then translated into a template that scopes relevant supply chain segments and analyses nature-related dependencies, impacts, risks, and opportunities, including through leveraging environmental data such as water use, waste management, GHG emissions, biodiversity, and stakeholder engagement considerations.

Through the exercise we gain better understanding on nature-related risks by considering dependencies and impacts, while providing better opportunity mapping for our projects and value chain. BNM, UNDP-BIOFIN, and World Bank have provided significant support by reviewing the template responses and assisting Gamuda in identifying transition and physical risks associated with the pilot study areas. Looking ahead, the findings and lessons learned from this pilot will be compiled into a comprehensive publication. This resource will be shared with the other industry and stakeholders to encourage broader adoption of nature-related risk assessments.

VALUE TO THE ENVIRONMENT



Rehabilitation of flora and fauna

One of our core conservation initiatives is the rehabilitation of ecosystems through the reintroduction of native species and the regeneration of habitats in and around our project sites. This approach aims to enhance ecological resilience and promote sustainable blue and green spaces, as demonstrated by projects like Paya Indah Discovery Wetlands (PIDW) in Malaysia and Yen So Park in Vietnam.

At the project level, both GEA and DTI are committed to implementing site-specific biodiversity and rehabilitation measures. In Australia, GEA is developing and executing a Revegetation Management Plan to support the re-naturalisation of project creek areas and the rehabilitation of riparian corridors. Similarly, DTI is crafting a Rehabilitation Management Plan for each project, detailing specific actions to restore and rehabilitate ecosystems affected by construction. These tailored plans ensure that biodiversity impacts are responsibly managed throughout the project delivery process.

Research collaboration

We collaborate with several higher education institutions to analyse local ecosystems, develop innovative conservation techniques, and enhance biodiversity outcomes.

FY2025 updates on our current partnerships are as follows:

Kulliyah of Science and Kulliyah of Architecture and Environmental Design, International Islamic University Malaysia (IIUM)

To boost forestry conservation efforts at the WAC, Gamuda partnered with IIUM in a pilot study to assess soil health. Since the preliminary findings indicate that soil health needs to be improved, the next phase will draw upon insights from mature ecosystems to focus on improving dipterocarp tree maintenance.

University Kuala Lumpur (UniKL) - Malaysian Institute of Industrial Technology (MITEC)

Gamuda has bolstered our sustainability efforts by helping to analyse food waste compost. This project adopts a circular economy approach that promotes sustainable landscape management by transforming food and garden waste into compost, which will then be applied in Gamuda Land townships using the Miyawaki planting technique.

Institute of Bioscience Universiti Putra Malaysia (UPM)

Under the Memorandum of Understanding (MOU), a second biodiversity audit was conducted at Gamuda Cove Central Park and the Wetlands Arboretum, with UPM providing ecological expertise. The results from this recent assessment show an improvement in biodiversity compared to the baseline studies conducted in 2018 and 2020.

VALUE TO THE ENVIRONMENT

Education and awareness

Since the establishment of Gamuda Parks Academy, its specialised programme called Gamuda Parks Urban Ecology and Biodiversity (GUEB), which started in 2022, has successfully conducted 17 biodiversity workshops aimed at raising biodiversity awareness among employees, residents, corporate partners, and the general public. Attended by 350 participants, these workshops covered a range of hands-on topics, including:



Nature journaling

connecting with nature by encouraging observation, reflection and artistic expression.



Birdwatching and photography

spotting and identifying local bird species.



Eco-gastronomy

preparing Orang Asli Temuan tribe delicacies and herbal drinks using harvests from the WAC's urban farm and Orang Asli local farms.



Botanica blend

crafting herbal sachets and drinks using ingredients gathered from urban farms.



Zero-waste living

adopting 6Rs principles for reducing waste.

In partnership with the Gamuda Parks Academy, we also hosted Nature Playhouse in 2025, a nature-themed role-play activity at WAC, with 1,348 participants. The programme immerses children in environmental careers, fostering a sense of curiosity and a deeper connection with nature.

Both initiatives improve local ecological literacy by equipping participants with practical skills and knowledge, helping to foster a community of informed citizens who support urban biodiversity and green infrastructure over the long term.

Engaging communities in biodiversity management

Gamuda participated in the Towards Sustainable Lake Basin Management in Putrajaya international colloquium, a three-day event that focused on sustainable basin management and community participation which gathered experts from Indonesia, Nepal, and Malaysia to share best practices on integrated lake conservation. The programme concluded with a field trip to the WAC, where participants observed conservation initiatives led by Gamuda Parks.

Additionally, as part of Gamuda Parks Academy, Gamuda Parks organised World Otter Day at Gamuda Gardens Central Park, with a special focus on engaging the residents and public. The event featured activities such as otter sightings, bird-watching tours, and informative sessions led by experts. Attended by residents and the public, the event fostered a greater appreciation of local biodiversity and encouraged active community participation in wildlife conservation.

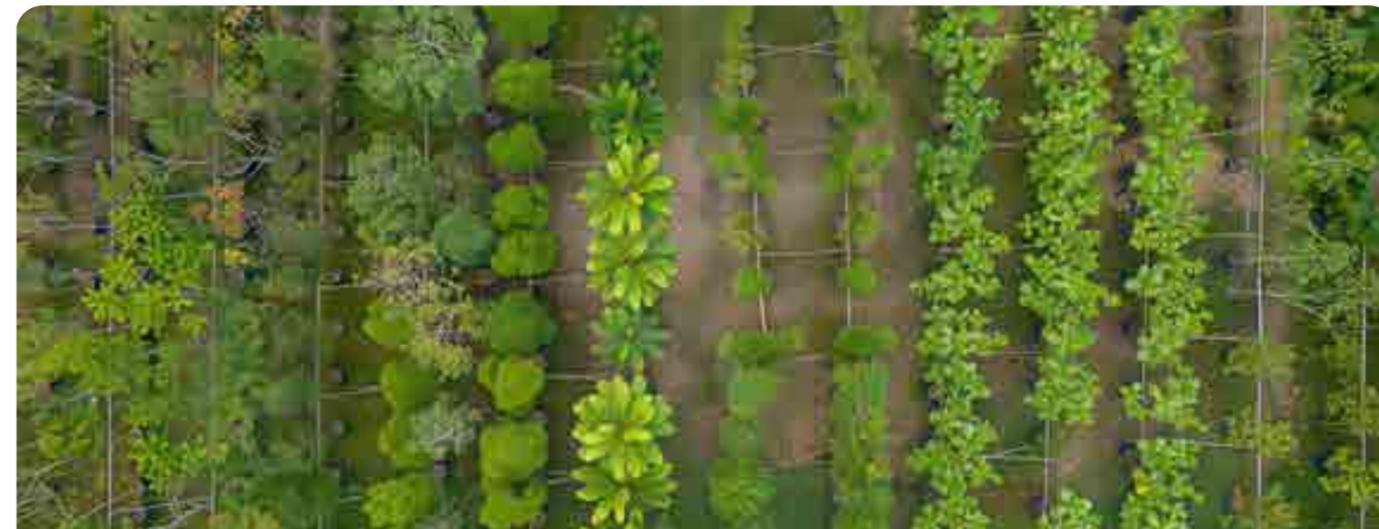
Gamuda Social Impact Programme 2025



As part of Gamuda's Graduate Programme, and in partnership with the Deerubbin Aboriginal Land Council (LALC), nine graduates from our 2024 graduate cohort participated in a week-long Social Impact Project in Western Sydney. The initiative combined real-life conservation work with meaningful community engagement through which graduates regenerated bushland by installing 40 bird habitats, planting 400 native seedlings, and supporting biodiversity monitoring. They also partnered with the NRL School to Work programme to mentor Aboriginal and Torres Strait Islander secondary students, introducing them to potential career pathways in engineering and construction through practice-based design and building activities.

VALUE TO THE ENVIRONMENT

Tree planting programme



Aerial view of trees grown at one of our Advanced Tree Planting (ATP) nurseries.

Tree planting is vital for environmental sustainability, focusing on ecosystem restoration, biodiversity enhancement, and urban liveability. Our ATP initiative aims to plant one million trees in Malaysia by 2030, supported by nurseries covering 43 acres. By FY2025, we nurtured and planted 755,935 trees achieving 1,758 acres of verdant landscape and 406 acres of water features within 16 developments across the Group. Using the Miyawaki method, 72 percent of trees are native species, and 27 percent are selected for conservation importance. The GParks Canopy App monitors this programme progress.

In FY2025, Gamuda Land partnered with Canon Malaysia to enhance sustainability and biodiversity. The Miyawaki Microforest Project at Paya Indah Discovery Wetlands involves planting 1,000 native trees with unique IDs for monitoring. Canon leads reforestation, while Gamuda Parks provides expertise and infrastructure. Community engagement is fostered through the Gamuda Parks Academy, offering workshops and activities for children at the WAC.

Nature and Community: Gamuda Land's Biodiversity Day

Gamuda Land fosters public awareness and shared value through events like the International Day for Biological Diversity, celebrated on 31 May 2025 at twentyfive7. The event featured an MOU signing with Canon Malaysia and Zus Coffee, eco-friendly activities, workshops, and an eco-fun-run with nearly 2,000 participants. These initiatives help build diverse habitats, protect trees, and transplant saplings, ensuring ecological resilience and community benefits.

BIODIVERSITY CONSERVATION IN MALAYSIA AND AUSTRALIA

Riverbank remediation through material reuse

Over 1,400 logs from the M1 Motorway Extension between Raymond Terrace and Tomago are being repurposed to support Hunter Water's efforts to protect the eroding banks of the Williams River through an initiative led by Transport for New South Wales in collaboration with John Holland Gamuda Australia and Seymour Whyte using natural materials to reinforce the riverbanks which minimises environmental impact and enhances ecological health by providing habitats for aquatic species trapping debris and improving flood resilience to ensure long-term stability of the riverbank showcasing global expertise with local delivery and emphasising sustainability community collaboration and effective river restoration.

Protecting biodiversity through fauna crossings

Protecting local wildlife is priority on the M1 Motorway Extension to Raymond Terrace where the John Holland Gamuda joint venture is constructing three dedicated fauna crossings including a bridge underpass and two rope arboreal structures.

VALUE TO THE ENVIRONMENT

Triple award win for NEWest Alliance



Aqua barrier in place to protect the wetland during construction of a pedestrian footbridge across the rail corridor.

The NEWest Alliance Rail Project, a joint venture between the Public Transport Authority of Western Australia, DTI and CPB Contractors, was established to deliver the METRONET Yanchep Rail Extension and Thornlie–Cockburn Link projects. The Alliance was recognised at the Western Australian Civil Contractor Federation Awards, receiving three accolades: the Environmental Achievement Award, the Aboriginal Engagement Award, and the Certificate II Trainee of the Year Award.

The Environmental Achievement Award recognised the innovative use of an aqua barrier during the construction of a pedestrian footbridge across a rail corridor intersecting an established wetland. To protect the wetland’s diverse flora and aquatic fauna, the project team designed and implemented a barrier that functioned like a temporary dam wall while conforming to the natural landscape. This enabled the installation of sheet piles and backfilling with minimal disturbance to wildlife and no adverse impact on water quality.

VALUE TO THE ENVIRONMENT

Coffs Harbour Bypass Biodiversity Management Plan

Biodiversity management is critical to the success of the Coffs Harbour Bypass, our ability to comply with legislative requirements and provide a positive legacy contributes to biodiversity conservation, fostering a social license to operate in the region, and a positive reputation within the construction industry.

Our approach is outlined in the Construction Biodiversity Management Plan, Threatened Species Management Plan, and addressed by the following key focus areas:

- ▶ Reduced construction footprint, including temporary and permanent works in areas of important biodiversity (i.e. koala habitat). Achieved through refined design footprint and optimised construction methodology.
- ▶ Pre-clearing surveys (inclusive of targeted threatened species surveys), clearing supervision, de-fishing and fauna capture/relocation.
- ▶ Management of vegetation clearing activity through the implementation of Environmental Work Method Statements and Pre-Clearing Permits.
- ▶ Protection of sensitive areas through exclusion zones, inclusion in sensitive area plans and Project Inductions.
- ▶ Maintain fauna connectivity through construction and operation of two dedicated fauna underpasses, 14 combined underpass and a glider pole crossing point.
- ▶ Progressive revegetation of areas outside the road formation with native vegetation.
- ▶ Completion of koala habitat restoration works.



Efforts to restore natural habitats for koalas have been successfully completed.

VALUE TO THE ENVIRONMENT

Upper Padas Conservation Masterplan - Biodiversity baseline survey



Horsfield's tarsier (*Cephalopachus bancanus*).

A biodiversity survey and sampling expedition was conducted by Upper Padas Power Sdn Bhd (UPPSB) in collaboration with the Institute for Tropical Biology and Conservation (ITBC), Universiti Malaysia Sabah (UMS). The survey spanned three months of field work involving a team of 60 individuals, consisting of professors, lecturers, post-graduate students, guides and support personnel from local communities.



White crane orchid (*Calanthe triplicata*).



File-eared tree frog (*Polypedates ottilophus*).



Masked palm civet (*Paguma larvata*).



Fan-shaped jelly fungus (*Dacryopinax spathularia*).

VALUE TO THE ENVIRONMENT



Bornean crested fireback (*Lophura ignita*).



Prof. Dr. Abdul Hamid deploying a camera trap.

The research team, 60 percent of whom were Sabahan, investigated the diversity of flora (e.g., fungi, herbaceous plants, orchids, and dipterocarps) and fauna (e.g., large vertebrates, herpetofauna, ichthyofauna, non-vollants and small mammals, invertebrates, and birds). The survey established the latest biodiversity baseline of the project area to enhance understanding of the region's biodiversity and to structure science-based conservation programmes.



Bornean banteng (*Bos javanicus lowi*).

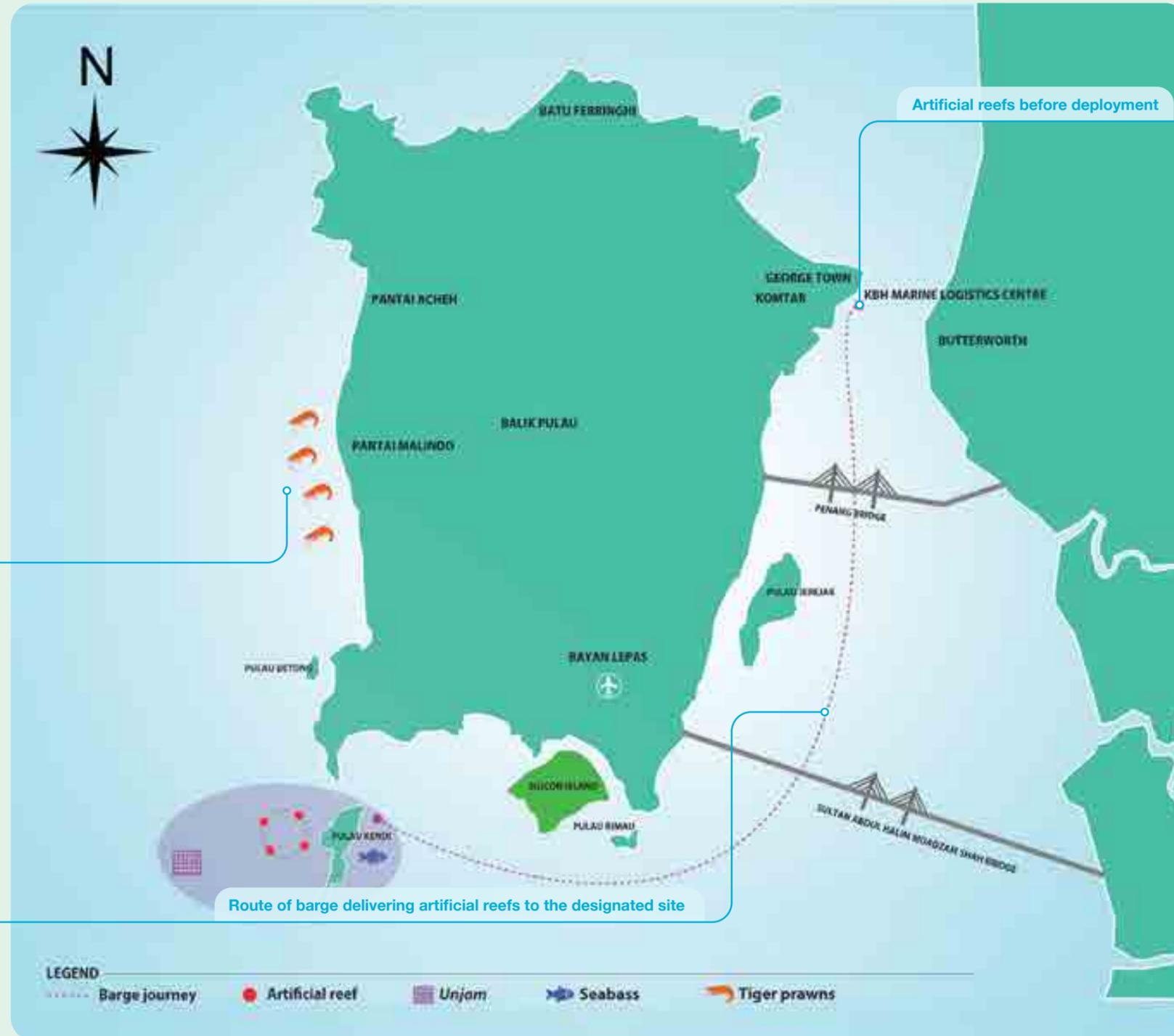
The most fascinating discovery was the Bornean banteng, or 'tembadau'. This species remained elusive in Ulu Padas until May 2025, when a crew led by Professor Dr. Abdul Hamid Bin Ahmad (from UMS), deployed targeted cameras and captured a family of tembadau, hence nicknamed as the 'Gamuda Herd'. This discovery marks a key conservation milestone, illustrating the masterplan's success and guiding continued protection efforts.

VALUE TO THE ENVIRONMENT

Penang South Island Ecology Offset Masterplan (PEOM)

Under the PEOM, efforts to restore the marine habitat around Silicon Island include installing artificial reefs, positioning 'unjams' (a type of fish aggregating device made from nipah palm fronds), and restocking aquatic species. As of FY2025:

- ▶ 20 custom-designed reef blocks – developed by the Universiti Sains Malaysia (USM) research arm, the Centre for Marine and Coastal Studies (CEMACS) – have been installed off Pulau Kendi to provide shelter for various reefs and commercial fish species. Each block, weighing nine to 21 tonnes, aids ecosystem regeneration by providing shelter for marine life.
- ▶ 52,000 tiger prawns and 25,000 seabass have been released, with plans for further restocking to enhance fish breeding in coastal waters.



Artificial reefs before deployment



Biodiversity beyond boundaries

We initiated a comprehensive baseline biodiversity study around Silicon Island, inclusive of a nearby biodiversity hotspot area, to better understand the natural ecosystem. The study involves:

- ▶ Systematic sampling to detect a wide range of organisms, establishing a key reference point for tracking ecological changes.
- ▶ Monitoring shifts in species presence and diversity to assess ecosystem health and identify potential impacts of development activities.
- ▶ Strategic selection of sampling locations, with thorough preparation that included equipment testing, team training, and securing permits under the Access to Biological Resources and Benefit Sharing Act 2017 (Act 795) in line with the Nagoya Protocol.
- ▶ Early stakeholders engagement, including consultations with the Biodiversity Management Section of the Ministry of Natural Resources and Environmental Sustainability (NRES) to ensure compliance with relevant procedures.
- ▶ Strict sample processing protocols, followed by digitisation and integration into a biodiversity monitoring system to enable long-term tracking and informed ecological management.



VALUE TO THE ENVIRONMENT

VALUE TO THE ENVIRONMENT

Biodiversity audits



To minimise the footprint of our developments on the natural environment, we comply with regulatory requirements and go beyond standard EIA by conducting voluntary biodiversity and carbon stock evaluations for all our township developments, especially those near nature reserves. The biodiversity assessments such as canopy mapping and wildlife counting are conducted with environmental experts from FRIM and Institute of Bioscience UPM to determine and document the species of flora and fauna for our projects in Malaysia. These assessments are conducted before, during, and after development to better understand existing ecosystems, establish baselines, and track biodiversity improvements. The resulting data guides our conservation planning, management decisions, and helps develop targeted biodiversity strategies, with a particular focus on protecting endangered species. For projects in our key operational markets – Malaysia and Vietnam – biodiversity assessments or audits are performed on both new and existing projects. Since the commencement of biodiversity audits in 2018, the Group has completed 15 audits across Malaysia and Vietnam as of FY2025 to assess project-level biodiversity impacts and ensure consistency with conservation objectives.

Ecological design and infrastructure

- ▶ Conduct biodiversity audits to guide project design adjustments.
- ▶ Implement nature-based solutions such as topsoil harvesting, green roofs, bioswales, permeable pathways, and urban reforestation.
- ▶ Develop green corridors and expand buffer zones to improve habitat connectivity and reduce disturbances.

Habitat creation and conservation

- ▶ Establish artificial wetlands and ponds to provide habitats for aquatic species, improve water quality, and aid in flood mitigation.
- ▶ Create pollinator-friendly gardens with native flowering plants to support bees, birds, and small animals.
- ▶ Install perches to attract more birds and adopt the Miyawaki technique for fruit tree planting.

Green infrastructure and microhabitats

- ▶ Implement natural slope protection and pollinator gardens to create microhabitats and preserve ecological functions in developed areas.

FY2025 biodiversity assessment results



Ecological gains at our townships

Gamuda Gardens has demonstrated a positive biodiversity trajectory, as measured in comparative audits from 2018 and 2023. The 2023 audit recorded higher bird and insect diversity, indicating that the landscape design and sustainable maintenance at Gamuda Gardens Central Park are progressively benefiting pollinators and avian species. Statistical data also showed a high diversity index for flora, birds and insects, reflecting overall ecological enrichment. However, we observed a decline in four mammal and herpetofauna species, emphasising the need for further habitat improvements and targeted conservation efforts.

Gamuda Cove's biodiversity audit indicates an overall upward trend from 2018 to 2025, with four out of five ecological categories -flora, birds, herpetofauna, and insects -exhibiting either showing improvement or remaining stable. The high diversity indices across these categories highlight the effectiveness of integrated landscape planning, native species planting, and habitat restoration efforts. These positive trends underscore Gamuda's commitment to biodiversity enhancement and nature-sensitive development, further positioning the site as a biodiversity refuge within the urban landscape.

VALUE TO THE ENVIRONMENT

PROTECTED OR RESTORED AREA

Gamuda demonstrates a strong commitment to environmental stewardship through our diverse initiatives in protecting and restoring natural habitats across its projects. From revitalising former plantations and transforming contaminated sites into vibrant green spaces, to actively preserving wetland biodiversity and translocating endangered species, Gamuda consistently integrates nature conservation and rehabilitation into its development philosophy.



➡ 2,300-acre island development project over the next 10 to 15 years will be one of the key enabling strategies towards fulfilling the Penang State's (Malaysia) vision – a World-Class Tourist Destination, a Green Technology Park for knowledge workers and a project with Smart City Planning addressing Environmental Sustainability.



05

OUR

GLOBAL ALIGNMENT

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GRI CONTENT INDEX

GRI CONTENT INDEX

The Global Reporting Initiative (GRI) is a widely adopted multi-stakeholder standard for sustainability reporting, guiding, and determining report content and indicators. It was designed to enhance the global comparability and the quality of information on environmental and social impacts, thereby enabling greater organisational transparency and accountability. Our ESG Impact Report 2025 has been prepared in accordance with the 2021 GRI Standards. Our GRI Content Index references our ESG Impact Report 2025.

Statement of use	Gamuda is reporting from the period 1 August 2024 to 31 July 2025, in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard/ Other source	Disclosure	Location/Reason for omission
1. The organization and its reporting practices		
GRI 2: General Disclosures 2021	2-1 Organisational details	About Gamuda, p.6
	2-2 Entities included in the organization's sustainability reporting	About this report, p.4
	2-3 Reporting period, frequency and contact point	About this report, p.4 Abbreviations, p.168 Back Cover
	2-4 Restatements of information	Available throughout, if necessary
	2-5 External assurance	About this report, p.4 Limited Assurance Statement, p.164
2. Activities and workers		
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	About Gamuda, p.6 Supply chain management, p.34
	2-7 Employees	Human capital development, p.48
	2-8 Workers who are not employees	Not available While we ensure all contract workers working on our site are tracked (for safety purposes), we do not monitor the hiring, dismissal or replacement (as they are managed by third-party). However, we do keep track of internship hires (that are on our payroll).
3. Governance		
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Sustainability governance, p.30 Human capital development, p.48 Gamuda website - The Gamuda Board of Directors
	2-10 Nomination and selection of the highest governance body	Corporate Governance Report 2025
	2-11 Chair of the highest governance body	Gamuda website - The Gamuda Board of Directors
	2-12 Role of the highest governance body in overseeing the management of impacts	Materiality, p.10 Sustainability governance, p.30
	2-13 Delegation of responsibility for managing impacts	Sustainability governance, p.30
	2-14 Role of the highest governance body in sustainability reporting	Materiality, p.10 Sustainability governance, p.30

GRI Standard/ Other source	Disclosure	Location/Reason for omission
3. Governance		
GRI 2: General Disclosures 2021 (cont'd)	2-15 Conflicts of interest	Annual Report 2025
	2-16 Communication of critical concerns	Sustainability governance, p.30
	2-17 Collective knowledge of the highest governance body	Integrated Report 2025
	2-18 Evaluation of the performance of the highest governance body	Sustainability governance, p.30 Integrated Report 2025
	2-19 Remuneration policies	Sustainability governance, p.30 Integrated Report 2025
	2-20 Process to determine remuneration	Integrated Report 2025
	2-21 Annual total compensation ratio	Integrated Report 2025
4. Strategy, policies and practices		
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	ESG leadership insight, p.2
	2-23 Policy commitments	Strategic partnership, p.12
		Sustainability governance, p.30
		Anti-bribery and corruption, p.31
		Supply chain management, p.34
		Cybersecurity, p.43
		Human capital development, p.48
		Respecting human rights across the value chain, p.53
		Prioritising safety and health, p.57
	Climate action, p.82	
Biodiversity stewardship, p.109		
2-24 Embedding policy commitments	Strategic partnership, p.12	
	Sustainability governance, p.30	
	Anti-bribery and corruption, p.31	
	Supply chain management, p.34	
	Cybersecurity, p.43	
	Human capital development, p.48	
Respecting human rights across the value chain, p.53		
Prioritising safety and health, p.57		
Climate action, p.82		
Resource management, p.103		
2-25 Processes to remediate negative impacts	Anti-bribery and corruption, p.31	
	Respecting human rights across the value chain, p.53	
2-26 Mechanisms for seeking advice and raising concerns	Anti-bribery and corruption, p.31	
	Respecting human rights across the value chain, p.53	
2-27 Compliance with laws and regulations	Anti-bribery and corruption, p.31	
	Water management, p.103	
2-28 Membership associations	Strategic partnership, p.12	
5. Stakeholder engagement		
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	Strategic partnership, p.12
	2-30 Collective bargaining agreements	Information unavailable

GRI CONTENT INDEX

GRI Standard/ Other source	Disclosure	Location/Reason for omission
Material topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality, p.10
	3-2 List of material topics	Materiality, p.10
Economic performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Economic value generated and distributed, p.33
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Economic value generated and distributed, p.33
	201-2 Financial implications and other risks and opportunities due to climate change	Climate risks and opportunities, p.92
Climate change		
GRI 3: Material Topics 2021	3-3 Management of material topics	Climate action, p.82 Energy management, p.99
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy management, p.99
	302-2 Energy consumption outside of the organization	Energy management, p.99
	302-3 Energy intensity	Energy management, p.99
	302-4 Reduction of energy consumption	Energy management, p.99
	302-5 Reductions in energy requirements of products and services	Information unavailable
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Our decarbonisation, p.95
	305-2 Energy indirect (Scope 2) GHG emissions	Our decarbonisation, p.95
	305-3 Other indirect (Scope 3) GHG emissions	Our decarbonisation, p.95
	305-4 GHG emissions intensity	Our decarbonisation, p.95
	305-5 Reduction of GHG emissions	Our decarbonisation, p.95
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not applicable
Digital transformation and innovation		
GRI 3: Material Topics 2021	3-3 Management of material topics	Accelerating progress through digital solutions, p.36
Biodiversity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Biodiversity stewardship, p.109
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Biodiversity stewardship, p.109
	101-2 Management of biodiversity impacts	Gamuda is only committed to reduce ecological impact, protecting native plants and animals and promoting the restoration and improvement of local ecosystems. They have pledged to achieve zero deforestation, but no targets and goals have been established.
	101-3 Access and benefit-sharing	Information unavailable
	101-4 Identification of biodiversity impacts	Biodiversity stewardship, p.109
	101-5 Locations with biodiversity impacts	Not applicable
	101-6 Direct drivers of biodiversity loss	Information unavailable
	101-7 Changes to the states of biodiversity	Information unavailable
	101-8 Ecosystem services	Information unavailable
		Information unavailable

GRI CONTENT INDEX

GRI Standard/ Other source	Disclosure	Location/Reason for omission
Biodiversity		
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity stewardship, p.109
	304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity stewardship, p.109
	304-3 Habitats protected or restored	Biodiversity stewardship, p.109
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	ESG Performance data, p.152
Governance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability governance, p.30
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Integrated Report 2025, p.70
	205-2 Communication and training about anti-corruption policies and procedures	Anti-bribery and corruption, p.31
	205-3 Confirmed incidents of corruption and actions taken	Anti-bribery and corruption, p.31
Safety and health		
GRI 3: Material Topics 2021	3-3 Management of material topics	Prioritising safety and health, p.57
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Prioritising safety and health, p.57
	403-2 Hazard identification, risk assessment, and incident investigation	Prioritising safety and health, p.57
	403-3 Occupational health services	Prioritising safety and health, p.57
	403-4 Worker participation, consultation, and communication on occupational health and safety	Prioritising safety and health, p.57
	403-5 Worker training on occupational health and safety	Prioritising safety and health, p.57
	403-6 Promotion of worker health	Prioritising safety and health, p.57
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Prioritising safety and health, p.57
	403-8 Workers covered by an occupational health and safety management system	Prioritising safety and health, p.57
	403-9 Work-related injuries	Prioritising safety and health, p.57
	403-10 Work-related ill health	Information unavailable
Waste		
GRI 3: Material Topics 2021	3-3 Management of material topics	Waste management, p.106
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste management, p.106
	306-2 Management of significant waste-related impacts	Waste management, p.106
	306-3 Waste generated	Waste management, p.106
	306-4 Waste diverted from disposal	Waste management, p.106
	306-5 Waste directed to disposal	Waste management, p.106
Water		
GRI 3: Material Topics 2021	3-3 Management of material topics	Water management, p.103
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water management, p.103
	303-2 Management of water discharge-related impacts	Water management, p.103
	303-3 Water withdrawal	Water management, p.103
	303-4 Water discharge	Water management, p.103
	303-5 Water consumption	Water management, p.103

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GRI Standard/ Other source	Disclosure	Location/Reason for omission
Human rights		
GRI 3: Material Topics 2021	3-3 Management of material topics	Respecting human rights across the value chain, p.53
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Respecting human rights across the value chain, p.53
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Not material to Gamuda
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Respecting human rights across the value chain, p.53
Human capital development		
GRI 3: Material Topics 2021	3-3 Management of material topics	Human capital development, p.48
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Human capital development, p.48
	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	Respecting human rights across the value chain, p.53
	401-3 Parental leave	Respecting human rights across the value chain, p.53
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Human capital development, p.48 Bursa common indicators performance table, p.70 (IR 2025)
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Human capital development, p.48
	404-3 Percentage of employees receiving regular performance and career development reviews	Human capital development, p.48
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Human capital development, p.48
	405-2 Ratio of basic salary and remuneration of women to men	Human capital development, p.48
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human capital development, p.48
Stakeholder and community relations		
GRI 3: Material Topics 2021	3-3 Management of material topics	Empowering people and communities, p.65
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Respecting human rights across the value chain, p.53
	202-2 Proportion of senior management hired from the local community	Human capital development, p.48
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Empowering people and communities, p.65
	203-2 Significant indirect economic impacts	Empowering people and communities, p.65
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Respecting human rights across the value chain, p.53
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development Programmes	Empowering people and communities, p.65
	413-2 Operations with significant actual and potential negative impacts on local communities	Empowering people and communities, p.65

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GRI Standard/ Other source	Disclosure	Location/Reason for omission
Cyber security and data projection		
GRI 3: Material Topics 2021	3-3 Management of material topics	Cybersecurity, p.43
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Cybersecurity, p.43
Supply chain management		
GRI 3: Material Topics 2021	3-3 Management of material topics	Supply chain management, p.34
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Supply chain management, p.34
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply chain management, p.34
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply chain management, p.34
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply chain management, p.34
	414-2 Negative social impacts in the supply chain and actions taken	Supply chain management, p.34
Responsible marketing and labelling		
GRI 3: Material Topics 2021	3-3 Management of material topics	Responsible marketing and labelling, p.44
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Responsible marketing and labelling, p.44
	417-2 Incidents of non-compliance concerning product and service information and labeling	Responsible marketing and labelling, p.44
	417-3 Incidents of non-compliance concerning marketing communications	Responsible marketing and labelling, p.44
General disclosure		
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Material management, p.108
	301-2 Recycled input materials used	Material management, p.108
	301-3 Reclaimed products and their packaging materials	Material management, p.108

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IFRS S1 Index	INDICATOR	LOCATION OF DISCLOSURE
Governance		
27a.	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:	
	i. how responsibilities for sustainability-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);	Risk Management Committee Report, IR 2025 p.122
	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 sustainability-related risks and opportunities;	Directors training, IR 2025, p.111
	iii. how and how often the body(s) or individual(s) is informed about sustainability-related risks and opportunities;	Risk Management Committee Report, IR 2025 p.122
	iv. how the body(s) or individual(s) takes into account sustainability-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	Sustainability governance, p.30
	v. how the body(s) or individual(s) oversees the setting of targets related to sustainability-related risks and opportunities, and monitors progress towards those targets (see paragraph 51), including whether and how related performance metrics are included in remuneration policies.	Sustainability governance, p.30
27b.	management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-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, p.30
	ii. whether management uses controls and procedures to support the oversight of sustainability-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	Sustainability governance, p.30
Strategy		
30	An entity shall disclose information that enables users of general purpose financial reports to understand the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall:	
	a. describe sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects	Available throughout the report
	b. specify the time horizons—short, medium or long term—over which the effects of each of those sustainability-related risks and opportunities could reasonably be expected to occur;	Managing climate risks and opportunities, pg.91
	c. 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.	Biodiversity stewardship, p.109
32	An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:	
	a. a description of the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain;	We are improving our disclosures in this area, with additional details to be included in future reporting to fully meet this requirement.
	b. a description of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated (for example, geographical area, facilities, and types of assets).	

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IFRS S1 Index	INDICATOR	LOCATION OF DISCLOSURE
Strategy		
33	An entity shall disclose information that enables users of general purpose financial reports to understand the effects of sustainability-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose information about:	
	a. how the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making;	Our Gamuda Green Plan Progress, p.15 Biodiversity stewardship, p.109
	b. the progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information; and	Targets and progress, p.15
	c. trade-offs between sustainability-related risks and opportunities that the entity considered (for example, in making a decision on the location of new operations, an entity might have considered the environmental impacts of those operations and the employment opportunities they would create in a community).	Biodiversity stewardship, p.109
34	An entity shall disclose information that enables users of general purpose financial reports to understand:	
	a. the effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects); and	We are improving our disclosures in this area, with additional details to be included in future reporting to fully meet this requirement.
	b. the anticipated effects of sustainability-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 sustainability-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	
35	Specifically, an entity shall disclose quantitative and qualitative information about:	
	a. how sustainability-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	We are improving our disclosures in this area, with additional details to be included in future reporting to fully meet this requirement.
	b. the sustainability-related risks and opportunities identified in paragraph 35(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;	
	c. how the entity expects its financial position to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities, taking into consideration:	
	i. its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to; and	Alignment to IFRS S2, p.22
	ii. its planned sources of funding to implement its strategy; and	
	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 sustainability-related risks and opportunities.	
40	If an entity determines that it need not provide quantitative information about the current or anticipated financial effects of a sustainability-related risk or opportunity applying the criteria set out in paragraphs 38–39, the entity shall:	
	a. explain why it has not provided quantitative information;	We are undertaking soft disclosure and gap analysis for this reporting year and will include quantitative information in future reporting.
	b. provide qualitative information about those financial effects, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or have been affected, by that sustainability-related risk or opportunity; and	
	c. provide quantitative information about the combined financial effects of that sustainability-related risk or opportunity with other sustainability-related risks or opportunities and other factors unless the entity determines that quantitative information about the combined financial effects would not be useful.	

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IFRS S1 Index	INDICATOR	LOCATION OF DISCLOSURE
Strategy		
41	An entity shall disclose information that enables users of general purpose financial reports to understand its capacity to adjust to the uncertainties arising from sustainability-related risks. An entity shall disclose a qualitative and, if applicable, quantitative assessment of the resilience of its strategy and business model in relation to its sustainability-related risks, including information about how the assessment was carried out and its time horizon. When providing quantitative information, an entity may disclose a single amount or a range.	We are undertaking soft disclosure and gap analysis for this reporting year and will include quantitative information in future reporting.
Risk Management		
44	To achieve this objective, an entity shall disclose information about: <ul style="list-style-type: none"> a. the processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks, including information about: <ul style="list-style-type: none"> i. the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes); ii. whether and how the entity uses scenario analysis to inform its identification of sustainability-related risks; 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); iv. whether and how the entity prioritises sustainability-related risks relative to other types of risk; v. how the entity monitors sustainability-related risks; and vi. whether and how the entity has changed the processes it uses compared with the previous reporting period; b. the processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities; and c. the extent to which, and how the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process. 	<ul style="list-style-type: none"> Available throughout the report Not available for this reporting cycle Materiality, p.10 Available throughout the report Managing climate risks and opportunities, p.91 Materiality, p.10 Sustainability governance, p.30
Metrics and Targets		
46	An entity shall disclose, for each sustainability-related risk and opportunity that could reasonably be expected to affect the entity's prospects: <ul style="list-style-type: none"> a. metrics required by an applicable IFRS Sustainability Disclosure Standard; and b. metrics the entity uses to measure and monitor: <ul style="list-style-type: none"> i. that sustainability-related risk or opportunity; and ii. its performance in relation to that sustainability-related risk or opportunity, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation. 	<ul style="list-style-type: none"> Targets and progress, p.15 SASB Index, p.146 Targets and progress, p.15 Available throughout the report Targets and progress, p.15 SASB Index, p.146
48	Metrics disclosed by an entity applying paragraphs 45–46 shall include metrics associated with particular business models, activities or other common features that characterise participation in an industry.	Not available for this reporting cycle

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IFRS S1 Index	INDICATOR	LOCATION OF DISCLOSURE
Metrics and Targets		
50	If a metric has been developed by an entity, the entity shall disclose information about: <ul style="list-style-type: none"> a. how the metric is defined, including whether it is derived by adjusting a metric taken from a source other than IFRS Sustainability Disclosure Standards and, if so, which source and how the metric disclosed by the entity differs from the metric specified in that source; b. whether the metric is an absolute measure, a measure expressed in relation to another metric or a qualitative measure (such as a red, amber, green or RAG status); c. whether the metric is validated by a third party, and if so, which party; and d. the method used to calculate the metric and the inputs to the calculation, including the limitations of the method used and the significant assumptions made. 	<ul style="list-style-type: none"> Available throughout the report Available throughout the report Limited assurance statement, p.164 Available throughout the report
51	An entity shall disclose information about the targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation. For each target, the entity shall disclose: <ul style="list-style-type: none"> a. the metric used to set the target and to monitor progress towards reaching the target; b. the specific quantitative or qualitative target the entity has set or is required to meet; c. the period over which the target applies; d. the base period from which progress is measured; e. any milestones and interim targets; f. performance against each target and an analysis of trends or changes in the entity's performance; and g. any revisions to the target and an explanation for those revisions. 	<ul style="list-style-type: none"> Targets and progress, p.15 Available throughout the report Available if necessary
General Requirements		
59	An entity shall identify: <ul style="list-style-type: none"> a. the specific standards, pronouncements, industry practice and other sources of guidance that the entity has applied in preparing its sustainability-related financial disclosures, including, if applicable, identifying the disclosure topics in the SASB Standards; and b. the industry(s) specified in the IFRS Sustainability Disclosure Standards, the SASB Standards or other sources of guidance relating to a particular industry(s) that the entity has applied in preparing its sustainability-related financial disclosures, including in identifying applicable metrics. 	<ul style="list-style-type: none"> About the report, p.4 SASB Index, p.146

IFRS S2 INDEX

IFRS S2 Index	INDICATOR	LOCATION OF DISCLOSURE
Governance		
6a.	To achieve this objective, an entity shall disclose information about: 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);	Risk Management Committee Report, IR 2025 p.122
	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;	Directors training, IR 2025, p.111
	iii. how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	Risk Management Committee Report, IR 2025 p.122
	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	Sustainability governance, p.30
	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)).	
6b.	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, p.30
	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.	
Strategy		
10	An entity shall disclose information that enables users of general purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall:	
	a. describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	Climate risks and opportunities, p.92
	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 risks and opportunities, p.92
	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	Managing climate risks and opportunities, p.91
	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.	Climate risks and opportunities, p.92

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IFRS S2 Index	INDICATOR	LOCATION OF DISCLOSURE
Strategy		
13	An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:	
	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	Not available for this reporting cycle
	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).	Not available for this reporting cycle
14	An entity shall disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	
	a. 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:	Alignment to IFRS S2, p.22
	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);	Climate risks and opportunities, p.92
	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);	
	iii. Current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains);	
	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	
	v. how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with paragraphs 33–36.	Our decarbonisation, p.95
	b. information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a).	Climate risks and opportunities, p.92
	c. quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a).	Targets and progress, p.15
16	Specifically, an entity shall disclose quantitative and qualitative information about:	
	a. how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	Alignment to IFRS S2, p.22
	b. the climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;	
	c. how the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:	
	i. its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to; and	Alignment to IFRS S2, p.22 Climate risks and opportunities, p.92

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IFRS S2 Index	INDICATOR	LOCATION OF DISCLOSURE
Strategy		
16	Specifically, an entity shall disclose quantitative and qualitative information about: <ul style="list-style-type: none"> ii. Its planned sources of funding to implement its strategy; and 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). 	Climate risks and opportunities, p.92 Climate risks and opportunities, p.92
21	If an entity determines that it need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity applying the criteria set out in paragraphs 19–20, the entity shall: <ul style="list-style-type: none"> a. explain why it has not provided quantitative information; b. provide qualitative information about those financial effects, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or have been affected, by that climate-related risk or opportunity; and c. provide quantitative information about the combined financial effects of that climate-related risk or opportunity with other climate-related risks or opportunities and other factors unless the entity determines that quantitative information about the combined financial efforts would not be useful. 	We are undertaking soft disclosure and gap analysis for this reporting year and will include quantitative information in future reporting.
22	An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1–B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose: <ul style="list-style-type: none"> a. the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand: <ul style="list-style-type: none"> 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; ii. The significant areas of uncertainty considered in the entity's assessment of its climate resilience; 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 <ul style="list-style-type: none"> (1) the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities; (2) the entity's ability to redeploy, repurpose, upgrade or decommission existing assets; and (3) the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience; and 	Climate risks and opportunities, p.92 Managing climate risks and opportunities, p.91 Climate risks and opportunities, p.92 Climate risks and opportunities, p.92 Alignment to IFRS S2, p.22

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IFRS S2 Index	INDICATOR	LOCATION OF DISCLOSURE
Strategy		
22	b. how and when the climate-related scenario analysis was carried out, including: <ul style="list-style-type: none"> i. information about the inputs the entity used, including: <ul style="list-style-type: none"> (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); ii. The key assumptions the entity made in the analysis, including assumptions about: <ul style="list-style-type: none"> (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 iii. The reporting period in which the climate-related scenario analysis was carried out	Managing climate risks and opportunities, p.91 Climate risks and opportunities, p.92 Managing climate risks and opportunities, p.91

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IFRS S2 Index	INDICATOR	LOCATION OF DISCLOSURE
Risk Management		
25	To achieve this objective, an entity shall disclose information about: <ul style="list-style-type: none"> a. the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about: <ul style="list-style-type: none"> i. the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes); ii. whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks; 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); iv. whether and how the entity prioritises climate-related risks relative to other types of risk; v. how the entity monitors climate-related risks; and vi. whether and how the entity has changed the processes it uses compared with the previous reporting period; 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 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. 	Managing climate risks and opportunities, p.91
Metrics and Targets		
28	To achieve this objective, an entity shall disclose: <ul style="list-style-type: none"> a. information relevant to the cross-industry metric categories (see paragraphs 29–31); b. industry-based metrics that are associated with particular business models, activities or other common features that characterise participation in an industry (see paragraph 32); and c. targets set by the entity, and any targets it is required to meet by law or regulation, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the governance body or management to measure progress towards these targets (see paragraphs 33–37). 	<ul style="list-style-type: none"> Our decarbonisation, p.95 SASB Index, p.146 Our decarbonisation, p.95 SASB Index, p.146 Our decarbonisation, p.95 Targets and progress, p.15

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IFRS S2 Index	INDICATOR	LOCATION OF DISCLOSURE
Metrics and Targets		
29	An entity shall disclose information relevant to the cross-industry metric categories of: <ul style="list-style-type: none"> a. greenhouse gases—the entity shall: <ul style="list-style-type: none"> i. disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO₂ equivalent (see paragraphs B19–B22), classified as: <ul style="list-style-type: none"> (1) Scope 1 greenhouse gas emissions; (2) Scope 2 greenhouse gas emissions; and (3) Scope 3 greenhouse gas emissions; 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); iii. disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: <ul style="list-style-type: none"> (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; iv. for Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between: <ul style="list-style-type: none"> (1) the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and (2) other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries); 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 	<ul style="list-style-type: none"> Our decarbonisation, p.95 Our decarbonisation, p.95 Under Bursa's Main Market Listing Requirements – National Sustainability Reporting Framework (NSRF), issuers are required to comply with IFRS S2, which in turn mandates GHG emissions measurement in accordance with the GHG Protocol. No changes compared to previous year. Our decarbonisation, p.95 Report scope and boundaries, p.4 Our decarbonisation, p.95

IFRS S2 INDEX

IFRS S2 Index	INDICATOR	LOCATION OF DISCLOSURE
Metrics and Targets		
29	vi. for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57, disclose:	
	(1) the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011); and	Our decarbonisation, p.95
	(2) additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance (see paragraphs B58–B63);	Our financed emissions value is disclosed in our ESG Performance Data p.161, with no further details available at this stage.
	b. climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks;	Managing climate risks and opportunities, p.91
	c. climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks;	
	d. climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities;	
	e. capital development—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities;	
	f. internal carbon prices—the entity shall disclose:	
	i. 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	Not available for this reporting cycle.
	ii. the price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions;	Not available for this reporting cycle.
	g. remuneration—the entity shall disclose:	
	i. a description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)); and	Alignment to IFRS S2, p.22
	ii. The percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.	Alignment to IFRS S2, p.22
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 Index, p.146
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:	
	a. the metric used to set the target (see paragraphs B66–B67);	Our decarbonisation, p.95
	b. the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	The target is conformance with science-based initiatives (SBTi).
	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 decarbonisation, p.95
	d. the period over which the target applies;	Our decarbonisation, p.95

IFRS S2 INDEX

IFRS S2 Index	INDICATOR	LOCATION OF DISCLOSURE
Metrics and Targets		
33	e. the base period from which progress is measured;	Our decarbonisation, p.95
	f. any milestones and interim targets;	
	g. if the target is quantitative, whether it is an absolute target or an intensity target; and	
	h. how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	
34	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	
	a. whether the target and the methodology for setting the target has been validated by a third party;	Our decarbonisation, p.95
	b. the entity's processes for reviewing the target;	
	c. the metrics used to monitor progress towards reaching the target; and	
	d. Any revisions to the target and an explanation for those revisions.	
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.	
36	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose:	
	a. which greenhouse gases are covered by the target.	Our decarbonisation, p.95
	b. whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	
	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).	
	d. whether the target was derived using a sectoral decarbonisation approach.	
	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:	
	i. The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	This is considered as part of our long-term initiatives; see the Climate Action section in p.84 for more details.
	ii. which third-party scheme(s) will verify or certify the carbon credits;	
	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	
	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).	

SASB INDEX

Sustainability Disclosure Topics & Accounting Metrics: Engineering and Construction Services

TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	LOCATION/ REASON FOR OMISSION
Environmental Impacts of Project Development	IF-EN-160a.1	Number of incidents of non-compliance with environmental permits, standards and regulations	Quantitative	No.	Water management, p.103
	IF-EN-160a.2	Discussion of processes to assess and manage environmental risks associated with project design, siting and construction	Discussion and Analysis	N/A	Resource management, p.103
Structural Integrity & Safety	IF-EN-250a.1	Amount of defect- and safety-related rework costs	Quantitative	Presentation currency	Not available, to be monitored.
	IF-EN-250a.2	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	Quantitative	Presentation currency	Not available, to be monitored.
Workforce Health & Safety	IF-EN-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Rate	a) Direct employees - 0.04 b) Contract employees - 0.06
Lifecycle Impacts of Buildings & Infrastructure	IF-EN-410a.1	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	Quantitative	No.	Climate action, p.82
	IF-EN-410a.2	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	Discussion and Analysis	N/A	Resource management, p.103
Climate Impacts of Business Mix	IF-EN-410b.1	Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects	Quantitative	Presentation currency	(1) Not applicable (2) Not available
	IF-EN-410b.2	Amount of backlog cancellations associated with hydrocarbon-related projects	Quantitative	Presentation currency	Not applicable
	IF-EN-410b.3	Amount of backlog for non-energy projects associated with climate change mitigation	Quantitative	Presentation currency	Not available
Business Ethics	IF-EN-510a.1	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Quantitative	No., Presentation currency	Not available, to be monitored.
	IF-EN-510a.2	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anticompetitive practices	Quantitative	Presentation currency	Anti-bribery and corruption, p.31
	IF-EN-510a.3	Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behaviour in the project bidding processes	Discussion and Analysis	N/A	Anti-bribery and corruption, p.31

Activity metrics

TOPIC	CODE	CATEGORY	UNIT OF MEASURE	LOCATION/REASON FOR OMISSION
Number of active projects	IF-EN-000.A	Quantitative	No.	About Gamuda, p.6
Number of commissioned projects	IF-EN-000.B	Quantitative	No.	About Gamuda, p.6
Total backlog	IF-EN-000.C	Quantitative	Presentation currency	Not available

SASB INDEX

Sustainability Disclosure Topics & Accounting Metrics: Real Estate

TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	LOCATION/ REASON FOR OMISSION
Energy Management	IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property sector	Quantitative	Percentage (%) by floor area	Energy management, p.99
	IF-RE-130a.2	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity and (3) percentage renewable, by property sector	Quantitative	Gigajoules (GJ), Percentage (%)	Energy management, p.99
	IF-RE-130a.3	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector	Quantitative	Percentage (%)	Energy management, p.99
	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	Percentage (%) by floor area	Not available, to be monitored.
	IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis	N/A	Energy management, p.99
Water Management	IF-RE-140a.1	Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property sector	Quantitative	Percentage (%) by floor area	Water management, p.103
	IF-RE-140a.2	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector	Quantitative	Thousand cubic metres (m³), Percentage (%)	Water management, p.103
	IF-RE-140a.3	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Quantitative	Percentage (%)	Water management, p.103
	IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	N/A	Water management, p.103
Management of Tenant Sustainability Impacts	IF-RE-410a.1	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency- related capital improvements and (2) associated leased floor area, by property sector	Quantitative	Percentage (%) by floor area, Square metres (m²)	Not available, to be monitored.
	IF-RE-410a.2	Percentage of tenants that are separately metered or sub-metered for (1) grid electricity consumption and (2) water withdrawals, by property sector	Quantitative	Percentage (%) by floor area	Not available, to be monitored.
	IF-RE-410a.3	Discussion of approach to measuring, incentivising and improving sustainability impacts of tenants	Discussion and Analysis	N/A	Not available, to be monitored.
Climate Change Adaptation	IF-RE-450a.1	Area of properties located in 100-year flood zones, by property sector	Quantitative	Square metres (m²)	Climate action, p.82
	IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis	N/A	Climate action, p.82

Activity metrics

TOPIC	CODE	CATEGORY	UNIT OF MEASURE	LOCATION/REASON FOR OMISSION
Number of assets, by property sector	IF-RE-000.A	Quantitative	No.	About Gamuda, p.6
Leasable floor area, by property sector	IF-RE-000.B	Quantitative	Square metres (m²)	Not available
Percentage of indirectly managed assets, by property sector	IF-RE-000.C	Quantitative	Percentage (%) by floor area	Not available
Average occupancy rate, by property sector	IF-RE-000.D	Quantitative	Percentage (%)	Not available

TNFD INDEX

TNFD INDEX

In 2025, we committed to adoption of the Taskforce on Nature-related Financial Disclosures (TNFD) recommendations. Gamuda is the first and only construction and engineering company in Malaysia to adopt. This is our second report using TNFD's recommended disclosures to describe our key nature-related dependencies, impacts, risks and opportunities (DIROs), and the results of our first Locate, Evaluate, Assess, and Prepare (LEAP) assessment (described on page 110 - 113).

Recommendations	Organisation's adoption of recommendation
Governance Disclose the organisation's governance of nature-related dependencies, impacts, risks and opportunities.	Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities. The Board oversees nature-related dependencies, impacts, risks, and opportunities by maintaining a thorough understanding of sustainability issues affecting the company and its operations. Considerations such as environmental performance, climate change, biodiversity, human rights, and sustainable supply chains are integrated into the Board's decision-making processes. This approach is embedded across all regions and business units throughout the Group. Additionally, the Board actively engages in reviewing Gamuda's materiality assessments and evaluates how management addresses sustainability risks and opportunities. This strategic approach ensures that key decisions are aligned with Environmental, Social, and Governance (ESG) principles and comply with the directives set by Bursa Malaysia and the Securities Commission Malaysia's Corporate Governance Strategic Priorities.
Describe management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.	The Board, alongside the Group Chief ESG Officer and the Sustainability Steering Committee, leads efforts to assess and manage nature-related risks, ensuring these are integrated into strategic planning for a holistic approach. This commitment is embodied in the Gamuda Green Plan, which aligns with global sustainability goals through four key pillars: <ul style="list-style-type: none"> • Pillar 1: Sustainable Planning and Design for Construction • Pillar 2: Our Community in Our Business • Pillar 3: Environmental and Biodiversity Conservation • Pillar 4: Enhancing Sustainability via Digitalisation The Group is dedicated to fostering sustainable innovations and nature-based solutions to reduce the company's environmental footprint and promote ecological balance.
Describe the organisation's human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organisation's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.	Our commitment to biodiversity and conservation is deeply embedded in our core policies, including the Gamuda Group Environmental, Social, and Governance (ESG) Policy Statement, Gamuda Parks Policy, Gamuda Group Biodiversity Policy, and Human Rights Policy. These policies guide us in recognising and respecting human rights, particularly those of Indigenous Peoples and Local Communities, ensuring their rights are upheld in accordance with project requirements and relevant regulations. Oversight by our Board and management ensures fair engagement with all stakeholders, especially those directly impacted by our operations. We conduct transparent assessments of nature-related dependencies, impacts, risks, and opportunities to guide efforts in safeguarding ecosystems and communities. For instance, in collaboration with a local non-governmental organisation (NGO), Upper Padas Power Sdn Bhd (UPPSB) conducted a comprehensive social baseline survey involving local community surveyors and translators across 22 villages in Tenom, Sabah. This initiative aimed to establish a socio-economic baseline to inform future social and cultural management plans, focusing on the perceptions of indigenous communities regarding the Ulu Padas Hydroelectric Dam Project and ensuring the principles of Free, Prior, and Informed Consent (FPIC) were upheld. By integrating biodiversity conservation into our strategies and fostering shared responsibility for sustainable development, we align our operations with environmental and social considerations, ensuring that the rights and needs of Indigenous Peoples and Local Communities are prioritised in our project assessments and responses.

Recommendations	Organisation's adoption of recommendation
Strategy Disclose the effects of nature-related dependencies, impacts, risks and opportunities on the organisation's business model, strategy and financial planning where such information is material.	Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium and long term. At Gamuda, we understand that our construction and engineering activities are deeply intertwined with natural ecosystems, presenting various dependencies, impacts, and risks. Our projects rely heavily on natural resources such as water for concrete mixing, soil for foundations, and local biodiversity for ecosystem services. However, construction activities can disrupt habitats, cause soil erosion, and lead to water pollution, impacting local ecosystems and communities. In the short term, we face risks related to regulatory compliance with environmental laws and construction permits. Medium-term risks include potential public backlash if our projects are perceived as environmentally harmful, affecting our reputation and stakeholder trust. Long-term risks are associated with climate change, such as increased flooding or extreme weather events that could delay or damage our infrastructure projects. Despite these challenges, we see significant opportunities to enhance sustainability and operational efficiency. By conducting Environmental Impact Assessments (EIAs) for major projects, we identify ways to mitigate ecological risks and enhance biodiversity. We aim to integrate natural solutions, such as habitat restoration and green corridors, into our initiatives, fostering resilience against climate challenges. Accessing green financing and leveraging incentives for low-carbon materials can improve our financial performance while reducing environmental impact. We are committed to implement ecological beneficial strategies that prioritise sustainability in our supply chains and explore ecosystem services, ultimately creating a positive legacy for the environment and the communities we serve. Through these efforts, we strive to harmonise our operations with environmental and social considerations.
Describe the effect of nature related dependencies, impacts, risks and opportunities have had on the organisation's business model, value chain, strategy, and financial planning, as well as any transition plans or analysis in place.	Gamuda has seamlessly integrated nature-related dependencies, impacts, risks, and opportunities into our business model and value chain. This integration is crucial for guiding our strategic planning and financial forecasting, ensuring that sustainability remains a core focus of our operations. We acknowledge that biodiversity and environmental resilience are essential for our long-term success, prompting us to adopt transition plans that align with both national and international sustainability goals. Our approach includes embedding ecosystem and water management into construction, township development, and infrastructure delivery, which influences cost, resilience, and long-term asset value. To ensure a robust and evidence-based approach in our transition plans, Gamuda has adopted a comprehensive three-pronged engagement strategy. We collaborate with academic experts to enhance biodiversity research, partner with AI providers to analyse biodiversity trends using project data, and work closely with field experts, including rangers, ecologists, and sociologists, to conduct thorough biodiversity assessments. These efforts are part of our commitment to further strengthen our dedication to environmental stewardship. Additionally, we have introduced Gamuda's Beta Framework for the Taskforce on Nature-related Financial Disclosures (TNFD) in alignment with our Gamuda Green Plan that guides our strategy for the short- to long-term (2025-2030).
Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios.	We strengthen strategic resilience through nature-based adaptation measures, such as flood mitigation, habitat restoration, and creating green spaces. Our resilience to nature-related risks and opportunities is rooted in Gamuda's comprehensive approach to biodiversity conservation and sustainable development. To address these risks, we conduct biodiversity audits and implement reforestation efforts, alongside climate-responsive design and circular construction principles. By exploring real-time monitoring and integrating technology, such as AI for predictive analysis, Gamuda anticipates environmental changes and mitigates impacts effectively. Furthermore, as adopters of the Taskforce on Nature-related Financial Disclosures (TNFD), we aim to enhance socio-ecological resilience by monitoring and reporting on nature-related dependencies and risks. This proactive stance, combined with Gamuda's existing sustainability strategies, strengthens our ability to adapt to diverse environmental scenarios while promoting long-term biodiversity conservation.
Disclose the locations of assets and/or activities in the organisation's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations.	Gamuda discloses the locations of its assets, activities and projects within its direct operations, which are primarily based in Malaysia, Australia, Vietnam, Taiwan, and Singapore, as well as in the United Kingdom. These locations are identified as priority areas due to their environmental sensitivity, regulatory frameworks, and potential biodiversity impact. Additionally, we also consider the upstream and downstream value chains in these regions to ensure comprehensive sustainability assessments and practices.

TNFD INDEX

TNFD INDEX

Recommendations	Organisation's adoption of recommendation
Risk and impact management	
Describe the processes used by the organisation to identify, assess, prioritise and monitor nature-related dependencies, impacts, risk and opportunities.	
Describe the organisation's processes for identifying, assessing, and prioritising nature-related dependencies, impacts, risks, and opportunities in its direct operations.	The Group has established a comprehensive process through the Risk Management Committee to systematically identify, assess, and prioritise dependencies, impacts, risks, and opportunities related to nature within its direct operations. This process involves a thorough evaluation of potential risks to the Group's viability and sustainability, with a particular focus on those associated with nature and biodiversity. Following this assessment, the committee formulates and implements appropriate mitigation strategies to address and manage these risks effectively, ensuring the organisation's operations remain resilient and sustainable in the face of nature-related challenges.
Describe the organisation's processes for identifying, assessing, and prioritising nature-related dependencies, impacts, risks, and opportunities in its upstream and downstream value chain(s).	Gamuda is dedicated to enhancing biodiversity and conservation through ongoing stakeholder collaboration. We apply the mitigation hierarchy—avoid, minimise, restore, and offset—to manage nature-related dependencies, impacts, risks, and opportunities across our value chain. We engage with suppliers to ensure compliance and promote environmental performance improvements. Additionally, we are integrating AI technology for biodiversity monitoring, which includes real-time data collection, species identification, and ecosystem health assessments. This approach enhances the accuracy and efficiency of our conservation strategies, aligning with our long-term sustainability goals and ensuring transparency throughout our operations.
Describe the organisation's processes for managing nature-related dependencies, impacts, risks, and opportunities.	At Gamuda, we understand the critical role of strategic collaborations in effectively managing nature-related dependencies, impacts, risks, and opportunities. By partnering with institutions such as Forest Research Institute Malaysia, Universiti Malaysia Sabah, Universiti Sains Malaysia, International Islamic University Malaysia, University Kuala Lumpur, and Universiti Putra Malaysia, we leverage scientific expertise to advance biodiversity conservation and sustainable landscape management, aligning with TNFD reporting requirements. Our collaboration with Universiti Malaysia Sabah has been instrumental in establishing a crucial biodiversity baseline and discovering the Bornean banteng, which guides our conservation efforts. Additionally, our comprehensive baseline biodiversity study for our marine project involves systematic sampling and strategic location selection, supported by the Ministry of Natural Resources and Environmental Sustainability (NRES) to ensure compliance with relevant procedures. Moreover, through our Graduate Programme with the Deerubbin Aboriginal Land Council (LALC) of Western Sydney, we integrate conservation work with community engagement, fostering biodiversity and mentoring Indigenous students in engineering and construction. This initiative allows us to create habitats and plant native species, opening pathways for future careers and empowering communities. These efforts reflect our commitment to a holistic approach in managing environmental dependencies and impacts, creating opportunities for sustainable development and community empowerment. By combining scientific research, community involvement, and innovative strategies, we strive to achieve long-term ecological and social benefits.
Describe how processes for identifying, assessing, prioritising, and monitoring nature-related risks are integrated into and inform the organisation's overall risk management processes.	Gamuda integrates nature-related risks into overall risk management plan guided by the Gamuda Green Plan and focusing on ESG risks and opportunities. The Board of Directors ensures climate, biodiversity, and ESG material matters are embedded into strategic direction, while the Risk Management Committee (RMC) guides the risk management structure to effectively mitigate these risks. The framework systematically identifies, assesses, prioritises, and monitors environmental risks, especially those related to biodiversity and climate change. Risks from each Business Unit and Project are documented, with significant ones presented to the RMC. Continuous risk monitoring involves annual reviews by the RMC and Board for disclosure in the Integrated Report. Gamuda employs scenario-based assessments and biodiversity audits to proactively manage risks, aiming for positive economic, environmental, and social outcomes.

Recommendations	Organisation's adoption of recommendation
Metrics and targets	
Disclose the metrics and targets used to assess and manage material nature-related dependencies, impacts, risks and opportunities.	
Disclose the metrics used by the organisation to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process.	Since 2020, we have aligned our sustainability reporting with the Global Reporting Initiative (GRI) standards, specifically GRI 304: Biodiversity 2016, to effectively manage nature-related risks and opportunities. We have also begun integrating requirements from GRI 101: Biodiversity 2024, which emphasises transparency and aligns with global biodiversity goals. Building on this foundation, we have begun integrating the Taskforce on Nature-related Financial Disclosures (TNFD) framework. We aim to incorporate TNFD metrics, which include biodiversity impact assessments and habitat conservation efforts, while also considering metrics required by specific project or client targets, in alignment with the Gamuda Green Plan. These metrics are integral to Gamuda's broader risk management strategy, ensuring alignment with both current sustainability goals and future reporting requirements.
Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature.	We are committed to managing our environmental impacts by aligning with globally recognised reporting frameworks. Since 2020, we have disclosed climate-related data to the CDP (Climate Change and Water Security), enhancing transparency in our environmental performance. We adhere to the Sustainability Accounting Standards Board (SASB) standards specific to the real estate sector, ensuring our sustainability practices meet industry expectations. Our adoption of the Taskforce on Nature-related Financial Disclosures (TNFD) framework further strengthens our ability to assess and manage nature-related dependencies and impacts. In our TNFD LEAP Pilot Assessment with Bank Negara Malaysia, UNDP and World Bank, we utilise specific metrics to effectively manage these dependencies and impacts. We track and disclose greenhouse gas emissions, conduct biodiversity studies, prioritise native species, and collaborate on peat management. These initiatives are integral to our risk management strategy, aligning with current sustainability goals and future reporting requirements.
Describe the targets and goals used by the organisation to manage nature-related risks and opportunities, its dependencies, impacts on nature, and performance against these.	Gamuda is committed to managing nature-related risks and opportunities through clearly defined targets and goals aligned with our sustainability objectives, as a TNFD adopter. Our initiatives encompass a broad range of environmental areas, including tracking and reducing greenhouse gas emissions, enhancing biodiversity through native species selection, urban foresting, and habitat protection, and implementing nature-based design solutions. We also focus on managing invasive alien species, collaborating on peat management, and developing water bodies to creating blue spaces, all guided by policies like the Gamuda Group Biodiversity Policy and Gamuda Parks Biodiversity Policy. These efforts are designed to address our identified nature-related dependencies and impacts. We rigorously track and disclose our performance against these goals, utilising cloud based systems for environmental data management and conducting regular biodiversity studies and audits. While specific performance metrics are regularly monitored, our overarching strategy involves continuous refinement of these goals in collaboration with government agencies and financial institutions, translating industry targets to the company level. This collaborative approach is exemplified by our role as one of the key contributors to initiatives like the "A Strategic Roadmap and Action Plan for the Business and Private Sector in Malaysia" which aligns with Kunming-Montreal Global Biodiversity Framework (KMGBF) and Malaysia's National Policy on Biological Diversity (NPBD). The roadmap is part of Action 2.3(d) of the NPBD and is supported by the Ministry of Natural Resources and Environmental Sustainability (NRES), Business for Nature, the Global Environment Facility, and Conservation International. This integrated approach ensures our risk management strategy is aligned with sustainability objectives, driving continuous improvement and enhancing our overall performance against our nature-related commitments.
Describe the targets and goals used by the organisation to manage nature-related risks and opportunities, its dependencies, impacts on nature, and performance against these.	As an official TNFD adopter, Gamuda manages nature-related risks and opportunities by identifying our dependencies (e.g., clean water, stable ecosystems) and impacts (e.g., habitat alteration, resource use). Our targets and goals, aligned with the Gamuda Green Plan and specific project/client metrics, are continuously refined through collaboration with government and financial institutions, translating industry-wide objectives to the company level. This collaborative approach is highlighted by our key contribution to initiatives like 'A Strategic Roadmap and Action Plan for the Business and Private Sector in Malaysia,' aligning with frameworks such as the Kunming-Montreal Global Biodiversity Framework (KMGBF) and Malaysia's National Policy on Biological Diversity (NPBD). We rigorously track performance against these goals using cloud-based systems and biodiversity studies, with this comprehensive data crucial for future reporting disclosure. This integrated strategy ensures our risk management aligns with sustainability objectives, driving continuous improvement and enhancing our nature-related performance to foster positive impact and sustainable growth.

ESG PERFORMANCE DATA

GENERAL DISCLOSURES

Description	UoM	FY2025	FY2024	FY2023
Group level				
Board composition by gender				
Male	no.	3	3	3
Female	no.	4	4	4
Women representation on Board	%	57	57	57
Board composition by age				
Under 30 years old	no.	0	0	0
30–50 years old	no.	0	0	0
Over 50 years old	no.	7	7	7

SUPPLY CHAIN MANAGEMENT

Description	UoM	FY2025	FY2024	FY2023
Proportion of spending on local suppliers				
Malaysia	%	99 [®]	98	94
Vietnam	%	97 [®]	95	98
Australia*	%	100	98	98
Singapore	%	100 [®]	100	N/A
Taiwan	%	87 [®]	100	N/A

* For Australia, the external limited assurance of the proportion of spending on local suppliers covered GEA (99%) and DTI (100%) operating units.

VALUE TO PEOPLE

Description	UoM	FY2025	FY2024	FY2023
Employees				
Total employees (headcount)	no.	6,702	6,053	4,219
Employees by employment type				
Permanent	%	69	75	77
Fixed-term contract/temporary	%	31	25	23
Employees by gender				
Male	no.	4,393	3,964	2,631
Female	no.	2,309	2,089	1,588
Employees by age				
Under 30 years old	no.	1,606	1,526	1,125
30–50 years old	no.	4,135	3,662	2,581
Over 50 years old	no.	961	865	513
Employees by ethnicity (Malaysia only)				
Bumiputera	no.	2,549	2,054	1,894
Chinese	no.	1,331	1,222	1,180
Indian	no.	304	253	238
Others	no.	58	46	29
Employees by countries				
Malaysia	no.	4,242	3,575	3,341
Vietnam	no.	573	566	456
Australia	no.	1,541	1,679	422
Singapore	no.	234	187	N/A
Taiwan	no.	112	46	N/A

[®] Figures were subject to an external limited assurance by an independent third party. Refer to the independent assurance report on pages 164 to 167.

ESG PERFORMANCE DATA

VALUE TO PEOPLE

Description	UoM	FY2025	FY2024	FY2023
Employees' gender by employee category				
Management				
Male	no.	1,709	1,548	1,002
Female	no.	753	654	467
Executive				
Male	no.	1,182	991	663
Female	no.	992	838	582
Non-executive				
Male	no.	1,502	1,425	966
Female	no.	564	597	539
Employees' age by employee category				
Management				
Under 30 years old	no.	47	93	118
30–50 years old	no.	1,802	1,607	1,059
Over 50 years old	no.	613	502	292
Executive				
Under 30 years old	no.	772	637	437
30–50 years old	no.	1,256	1,033	713
Over 50 years old	no.	146	159	95
Non-executive				
Under 30 years old	no.	787	796	570
30–50 years old	no.	1,077	1,022	809
Over 50 years old	no.	202	204	126
Number of new hires				
By age group				
Under 30 years old	no.	741	730	722
30–50 years old	no.	972	894	727
Over 50 years old	no.	177	151	84
By gender				
Male	no.	1,242	1,138	928
Female	no.	648	637	605
By employee category				
Management	no.	413	427	406
Executive	no.	791	618	475
Non-executive	no.	686	730	652
Leave utilisation				
Employees who took parental leave (Malaysia only)				
Male	no.	102	94	61
Female	no.	74	55	50
Employees who take family care leave	no.	962	1,718	1,379
Number of turnover				
By age group				
Under 30 years old	no.	304	339	191
30–50 years old	no.	675	600	296
Over 50 years old	no.	133	94	26

ESG PERFORMANCE DATA

VALUE TO PEOPLE

Description	UoM	FY2025	FY2024	FY2023
By gender				
Male	no.	704	639	299
Female	no.	408	394	214
By employee category				
Management	no.	304 [®]	233	115
Executive	no.	392 [®]	333	168
Non-executive	no.	416 [®]	467	230

Description	UoM	FY2025	FY2024	FY2023
Average hours of training per employee (Group)	hours	20.1	22.0	N/A
Average hours of training by countries				
Malaysia				
Average learning hours per employee	hours	20.6	20.9	19.5
Average learning hours per employee by gender				
Male	hours	17.1	17.3	16.6
Female	hours	26.5	27.5	24.3
Average learning hours per employee by category				
Management	hours	23.2	25.1	21
Executive	hours	25.6	27	22.6
Non-executive	hours	12.3	12.2	15.1
Vietnam				
Average learning hours per employee	hours	27.4	22.9	16
Average learning hours per employee by gender				
Male	hours	26.5	23	15.7
Female	hours	28.0	22.9	16.3
Average learning hours per employee by category				
Management	hours	31.2	31	12
Executive	hours	36.8	24.3	22
Non-executive	hours	19.5	19.1	8
Australia				
Gamuda Engineering Australia				
Average learning hours per employee	hours	21.0	26.9	2.4
Average learning hours per employee by gender				
Male	hours	22.0	26.6	3.4
Female	hours	17.7	27.9	2.4
Average learning hours per employee by category				
Management	hours	13.0	15	3
Executive	hours	19.0	15.4	3
Non-executive	hours	36.0	49.3	6
DTI				
Average learning hours per employee	hours	13.5	N/A	N/A
Average learning hours per employee by gender				
Male	hours	13.9	N/A	N/A
Female	hours	12.3	N/A	N/A
Average learning hours per employee by category				
Management	hours	5.8	N/A	N/A
Executive	hours	16.4	N/A	N/A
Non-executive	hours	27.5	N/A	N/A

[®] Figures were subject to an external limited assurance by an independent third party. Refer to the independent assurance report on pages 164 to 167.

ESG PERFORMANCE DATA

VALUE TO PEOPLE

Description	UoM	FY2025	FY2024	FY2023
Singapore				
Average learning hours per employee	hours	5.4	20.6	N/A
Average learning hours per employee by gender				
Male	hours	4.8	22.7	N/A
Female	hours	6.7	10.3	N/A
Average learning hours per employee by category				
Management	hours	4.1	3.4	N/A
Executive	hours	7.5	21.5	N/A
Non-executive	hours	4.0	25.1	N/A
Taiwan				
Average learning hours per employee	hours	3.4	15.7	N/A
Average learning hours per employee by gender				
Male	hours	3.6	19.8	N/A
Female	hours	3.1	6.3	N/A
Average learning hours per employee by category				
Management	hours	3.4	13.4	N/A
Executive	hours	3.6	21.3	N/A
Non-executive	hours	0.5	0	N/A
Total investment in employee learning and development				
Malaysia	RM	4,040,137	4,087,978	2,880,000
Vietnam	VND	1,416,921,224	2,951,014,162	1,350,000,000
Australia	AUD	842,630	511,013	1,210,000
Singapore	SGD	26,158	43,114	N/A
Taiwan	NTD	78,700	82,440	N/A

SAFETY AND HEALTH

Description	UoM	FY2025	FY2024	FY2023
Safety performance (employees)				
Employees covered by occupational health and safety management system	%	100	100	100
Contractors covered by occupational health and safety management system	%	100	100	100
Malaysia				
Menara Gamuda				
Total hours worked	hour	1,986,930	1,876,788	1,590,399
Number of fatalities	no.	0	0	0
Number of recordable injuries	no.	0	0	0
Number of days lost	day	0	0	0
Fatality rate	-	0	0	0
Injury rate	-	0	0	0
Rate of lost days	-	0	0	0
Lost time incident rate	-	0	0	0
Lost time injury frequency rate	-	0	0	0

ESG PERFORMANCE DATA

SAFETY AND HEALTH

Description	UoM	FY2025	FY2024	FY2023
Gamuda Engineering				
Total hours worked	hour	1,917,353	1,056,120	1,790,677
Number of fatalities	no.	0	0	0
Number of recordable injuries	no.	0	0	0
Number of days lost	day	0	0	0
Fatality rate	-	0	0	0
Injury rate	-	0	0	0
Rate of lost days	-	0	0	0
Lost time incident rate	-	0	0	0
Lost time injury frequency rate	-	0	0	0
Gamuda Land				
Total hours worked	hour	3,133,171	2,918,160	2,559,448
Number of fatalities	no.	0	0	0
Number of recordable injuries	no.	0	0	0
Number of days lost	day	0	0	0
Fatality rate	-	0	0	0
Injury rate	-	0	0	0
Rate of lost days	-	0	0	0
Lost time incident rate	-	0	0	0
Lost time injury frequency rate	-	0	0	0
Singapore				
Total hours worked	hour	925,298	427,856	N/A
Number of fatalities	no.	0	0	N/A
Number of recordable injuries	no.	0	0	N/A
Number of days lost	day	0	0	N/A
Fatality rate	-	0	0	N/A
Injury rate	-	0	0	N/A
Rate of lost days	-	0	0	N/A
Lost time incident rate	-	0	0	N/A
Lost time injury frequency rate	-	0	0	N/A
Vietnam				
Total hours worked	hour	1,359,983	1,252,412	903,960
Number of fatalities	no.	0	0	0
Number of recordable injuries	no.	0	0	0
Number of days lost	day	0	0	0
Fatality rate	-	0	0	0
Injury rate	-	0	0	0
Rate of lost days	-	0	0	0
Lost time incident rate	-	0	0	0
Lost time injury frequency rate	-	0	0	0

ESG PERFORMANCE DATA

SAFETY AND HEALTH

Description	UoM	FY2025	FY2024	FY2023
Australia				
DTI Australia				
Total hours worked	hour	4,641,819	2,016,116	N/A
Number of fatalities	no.	0	0	N/A
Number of recordable injuries	no.	1	0	N/A
Number of days lost	day	0	0	N/A
Fatality rate	-	0	0	N/A
Injury rate	-	0.04	0	N/A
Rate of lost days	-	0	0	N/A
Lost time incident rate	-	0	0	N/A
Lost time injury frequency rate	-	0	0	N/A
Gamuda Engineering Australia				
Total hours worked	hour	1,234,735	1,452,437	883,545
Number of fatalities	no.	0	0	0
Number of recordable injuries	no.	2	4	0
Number of days lost	day	7	42	0
Fatality rate	-	0	0	0
Injury rate	-	0.32	0.55	0
Rate of lost days	-	1.13	5.78	0
Lost time incident rate	-	0.32	0.14	0
Lost time injury frequency rate	-	1.62	0.69	0
Taiwan				
Total hours worked	hour	216,555	57,015	N/A
Number of fatalities	no.	0	0	N/A
Number of recordable injuries	no.	0	0	N/A
Number of days lost	day	0	0	N/A
Fatality rate	-	0	0	N/A
Injury rate	-	0	0	N/A
Rate of lost days	-	0	0	N/A
Lost time incident rate	-	0	0	N/A
Lost time injury frequency rate	-	0	0	N/A
Safety performance (contractors)				
Malaysia				
Gamuda Engineering				
Total hours worked	hour	9,141,326	3,732,387	517,620
Number of fatalities	no.	0	0	0
Number of recordable injuries	no.	11	1	0
Number of days lost	day	101	8	0
Fatality rate	-	0	0	0
Injury rate	-	0.24	0.05	0
Rate of lost days	-	2.21	0.43	0
Lost time incident rate	-	0.15	0.05	0
Lost time injury frequency rate	-	0.77	0.27	0

ESG PERFORMANCE DATA

SAFETY AND HEALTH

Description	UoM	FY2025	FY2024	FY2023
Gamuda Land				
Total hours worked	hour	20,441,675	13,777,434	6,791,134
Number of fatalities	no.	1	0	0
Number of recordable injuries	no.	0	0	0
Number of days lost	day	0	0	0
Fatality rate	-	0.01	0	0
Injury rate	-	0	0	0
Rate of lost days	-	0	0	0
Lost time incident rate	-	0	0	0
Lost time injury frequency rate	-	0	0	0
Singapore				
Total hours worked	hour	4,077,756	3,123,012	N/A
Number of fatalities	no.	0	0	N/A
Number of recordable injuries	no.	0	2	N/A
Number of days lost	day	0	72	N/A
Fatality rate	-	0	0	N/A
Injury rate	-	0	0.13	N/A
Rate of lost days	-	0	4.61	N/A
Lost time incident rate	-	0	0.13	N/A
Lost time injury frequency rate	-	0	0.64	N/A
Vietnam				
Total hours worked	hour	7,514,105	5,486,536	8,810,518
Number of fatalities	no.	0	0	0
Number of recordable injuries	no.	0	0	0
Number of days lost	day	0	0	0
Fatality rate	-	0	0	0
Rate of lost days	-	0	0	0
Lost time incident rate	-	0	0	0
Lost time injury frequency rate	-	0	0	0
Australia				
DTI Australia				
Total hours worked	hour	5,167,777	750,674	N/A
Number of fatalities	no.	0	0	N/A
Number of recordable injuries	no.	1	4	N/A
Number of days lost	day	0	1	N/A
Fatality rate	-	0	0	N/A
Injury rate	-	0.04	1.07	N/A
Rate of lost days	-	0	0.27	N/A
Lost time incident rate	-	0	0.27	N/A
Lost time injury frequency rate	-	0	1.33	N/A

ESG PERFORMANCE DATA

SAFETY AND HEALTH

Description	UoM	FY2025	FY2024	FY2023
Gamuda Engineering Australia				
Total hours worked	hour	1,077,496	1,697,292	N/A
Number of fatalities	no.	0	0	N/A
Number of recordable injuries	no.	3	2	N/A
Number of days lost	day	23	0	N/A
Fatality rate	-	0	0	N/A
Injury rate	-	0.56	0.24	N/A
Rate of lost days	-	4.27	0	N/A
Lost time incident rate	-	0.19	0	N/A
Lost time injury frequency rate	-	0.93	0	N/A
Taiwan				
Total hours worked	hour	361,055	272,887	N/A
Number of fatalities	no.	0	0	N/A
Number of recordable injuries	no.	0	0	N/A
Number of days lost	-	0	0	N/A
Fatality rate	-	0	0	N/A
Injury rate	-	0	0	N/A
Rate of lost days	-	0	0	N/A
Lost time incident rate	-	0	0	N/A
Lost time injury frequency rate	-	0	0	N/A

DATA PRIVACY AND SECURITY

Description	UoM	FY2025	FY2024	FY2023
Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	no.	0	0	0

Anti-corruption

Description	UoM	FY2025	FY2024	FY2023
Percentage of employees who have received training on anti-corruption by employee category (Malaysia)				
Management	%	85.58 [®]	5.00	N/A
Executive	%	86.52 [®]	20.00	N/A
Non-executive	%	71.91 [®]	9.00	N/A
Percentage of operations assessed for corruption-related risks	%	100	100	100
Confirmed incidences of corruption	no.	0	0	0
Action taken	no.	0	0	0
Percentage of business partners that the organisation's anti-corruption policies and procedures have been communicated to	%	100	100	100
Number of corruption cases reported within Gamuda and whole of supply chain	no.	0	0	0
Total fine/penalty received in regards of corruption	no.	0	0	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	no.	0	0	0
Public legal cases regarding corruption brought against the organisation or its employees	no.	0	0	0
Total number and percentage of employees communicated on the Group's anti-corruption policies and procedures	no.	6,702	6,053	3,987
	%	100	100	100

[®] Figures were subject to an external limited assurance by an independent third party. Refer to the independent assurance report on pages 164 to 167.

ESG PERFORMANCE DATA

COMMUNITY INVESTMENT

Description	UoM	FY2025	FY2024	FY2023
Yayasan Gamuda				
Gamuda Scholarship Malaysia				
Total contributions	RM	31,000,000	30,000,000	20,000,000
Total beneficiaries	no.	183	123	79
Star Golden Hearts Award & GIA				
Total contributions	RM	1,700,000	1,095,000	N/A
Recipients	no.	14	10	10
Enabling Academy (EA)				
Total EA graduates	no.	32	22	20
Total EA trainees (training in progress)	no.	17	16	10
Medical Outreach Malaysia				
Total contributions	RM	95,900	117,800	N/A
Total beneficiaries	no.	2,325	2,963	N/A
Vietnam Run for the Heart				
Total contributions	VND	7,232,985,000	6,088,110,000	5,423,327,688
Total beneficiaries	no.	198	167	193

VALUE TO THE ENVIRONMENT

Description	UoM	FY2025	FY2024	FY2023
Environmental fines and penalties				
Total costs	RM	0	0	0
GHG				
GHG emissions intensity ratio for the organisation	tCO ₂ e/ RM million revenue	7	6	12
Gross direct (Scope 1) GHG emissions				
Total	tCO ₂ e	71,340 [®]	31,224	7,245
By categories				
Total	tCO ₂ e	71,340 [®]	31,224	7,245
Managed infrastructures	tCO ₂ e	7,126	10,458	5,501
Construction sites	tCO ₂ e	63,521	19,556	158
Operating plants	tCO ₂ e	693	1,210	1,586

[®] Figures were subject to an external limited assurance by an independent third party. Refer to the independent assurance report on pages 164 to 167.

ESG PERFORMANCE DATA

VALUE TO THE ENVIRONMENT

Description	UoM	FY2025	FY2024	FY2023
By countries				
Total		71,340 [®]	31,224	7,245
Australia	tCO ₂ e	11,236	12,880	99
Malaysia	tCO ₂ e	59,468	18,334	7,146
Singapore	tCO ₂ e	524	0	N/A
Taiwan	tCO ₂ e	101	2	N/A
Vietnam	tCO ₂ e	11	8	N/A
Gross market-based energy indirect (Scope 2) GHG emissions				
Total	tCO ₂ e	38,799 [®]	36,699	20,897
By categories				
Total	tCO ₂ e	38,799 [®]	36,699	20,896
Managed infrastructures	tCO ₂ e	32,397	33,223	19,526
Construction sites	tCO ₂ e	3,094	457	857
Operating plants	tCO ₂ e	3,308	3,019	513
By countries				
Total		38,799 [®]	36,698	21,017
Australia	tCO ₂ e	536	631	206
Malaysia	tCO ₂ e	32,576	33,267	19,677
Singapore	tCO ₂ e	949	12	N/A
Taiwan	tCO ₂ e	1,002	4	N/A
Vietnam	tCO ₂ e	3,736	2,784	1,134
Gross other indirect (Scope 3) GHG emissions				
Total	tCO ₂ e	1,099,906	398,606	130,008
By categories				
Total		1,099,906	398,606	123,889
Category 1: Purchased goods and services	tCO ₂ e	978,376	71,767	91,636
Category 2: Capital goods	tCO ₂ e	16,521	2,515	823
Category 4: Upstream transportation and distribution	tCO ₂ e	0.81	175	N/A
Category 5: Waste generated in operations	tCO ₂ e	77,886	112	392
Category 6: Business travels	tCO ₂ e	2,337	757	774
Category 7: Employee commuting	tCO ₂ e	8,745	11,237	28,651
Category 8: Upstream leased assets	tCO ₂ e	2,650	401	1,375
Category 9: Downstream transportation & distribution	tCO ₂ e	0	195	N/A
Category 13: Downstream leased assets	tCO ₂ e	92	338	238
Category 15: Investments	tCO ₂ e	13,298	311,109	N/A
Energy consumption				
Total	kWh	78,869,784	86,123,273	30,167,811
Renewable sources	kWh	27,529,744	37,138,691	6,717,286
Non-renewable sources	kWh	51,340,040	48,984,582	23,450,525

[®] Figures were subject to an external limited assurance by an independent third party. Refer to the independent assurance report on pages 164 to 167.

ESG PERFORMANCE DATA

VALUE TO THE ENVIRONMENT

Description	UoM	FY2025	FY2024	FY2023
Electricity consumption by countries				
Malaysia	kWh	42,110,418	43,888,617	24,645,024
TNB Green Electricity Tariff (GET) / Renewable Energy Certificates (RECs)				
Total	kWh	22,329,178	34,128,360	5,981,355
Malaysia	kWh	6,515,479	3,852,871	3,943,025
Australia	kWh	15,813,699	30,275,489	2,038,330
Electricity generated from solar panels				
Total	kWh	5,200,565	3,010,332	3,285,700
Australia	kWh	144,708	43,893	N/A
Malaysia	kWh	4,121,892	2,095,886	2,347,311
Vietnam	kWh	922,223	870,553	938,389
Singapore	kWh	11,742	N/A	N/A
Water				
Water withdrawal by source				
Total	m ³	2,938,120 [®]	1,872,475	1,753,669
Third-party water	m ³	2,386,028	1,490,269	980,026
Surface water	m ³	552,092	382,206	773,643
Waste				
Total weight of waste generated	t	818,337	3,974,271	27,587
By category				
Hazardous waste				
Total	t	125,340	2,807,933	96
Non-hazardous waste				
Total	t	692,997	1,166,338	26,259
Non-recycled waste (general waste)	t	24,806	188,885	24,187
Recycled waste	t	668,191	974,366	1,549
Conservation area				
International Union for Conservation of Nature (IUCN) Red List species				
Total	no.	107	91	82
Critically endangered	no.	11	8	7
Endangered	no.	23	17	14
Vulnerable	no.	36	30	26
Near Threatened	no.	37	36	35
Solar power generating capacity installed as of July 31, 2025				
Malaysia				
Total	kWp	43,746 [®]	3,977	0
Megah Sewa	kWp	273	273	N/A
Menara Gamuda	kWp	147	147	
Silicon Island - Loading Bay	kWp	12	12	
Silicon Island - Island A Cabin Office	kWp	15	N/A	N/A
Gamuda IBS, Banting	kWp	300	300	
Gamuda Cove Experience Gallery and Go-Kart Building	kWp	701	701	N/A
Gamuda Cove Splashmania	kWp	559	559	N/A

[®] Figures were subject to an external limited assurance by an independent third party. Refer to the independent assurance report on pages 164 to 167.

ESG PERFORMANCE DATA

VALUE TO THE ENVIRONMENT

Description	UoM	FY2025	FY2024	FY2023
Solar power generating capacity installed as of July 31, 2025				
Malaysia				
Gamuda Cove Wetlands Aboretum Centre	kWp	70	70	N/A
Gamuda Gardens Experience Gallery (Rooftop)	kWp	310	310	N/A
Gamuda Gardens Experience Gallery (BIPV Carport)	kWp	333	332	N/A
twentyfive7 Quayside Mall	kWp	1,192	1,192	
twentyfive7 Experience Gallery	kWp	81	81	
NEDA Pekan	kWp	39,007	N/A	N/A
Jade Hills Resort Club	kWp	198	N/A	N/A
Horizon Hills Golf and Country Club	kWp	474	N/A	N/A
Gamuda Cove Townsquare	kWp	74	N/A	N/A
Gamuda Engineering Australia				
Total	kWp	288 [®]	288	0
Rosehill Mobile Solar Farm	kWp	240	240	N/A
Eastern Creek Precast Yard	kWp	48	48	N/A
DT Instructure Australia				
Total	kWp	583 [®]	600	N/A
Queensland Train Maintenance Programme	kWp	583	600	N/A
Vietnam				
Total	kWp	804 [®]	759	0
Artisan Park Sales Gallery and Show Unit	kWp	12	12	N/A
Celadon City Sports and Resort Club	kWp	747	747	N/A
Elysian Sales Gallery and Show Unit	kWp	5	N/A	N/A
Celadon City STP	kWp	40	N/A	N/A

Disclosure:

In our previous reporting, we inadvertently omitted an important clarification regarding the treatment of greenhouse gas (GHG) emissions for locations that did not exist during the baseline year. To ensure a fair comparison of GHG emission reductions over time, the emissions for these newly established locations have been retroactively added to the baseline year.

This adjustment is consistent with the GHG Protocol's policy of "shifting" or "rolling" the base year. By including the emissions from newly established facilities or locations within the updated boundaries, we ensure that reductions are measured accurately and reflect any expansions in operational scope. This correction ensures transparency and alignment with best practices in GHG accounting and reporting.

Note:

The data with the annotation of "®" was subject to an external limited assurance by an independent third party. Following are the KPI assured by PricewaterhouseCoopers PLT: Percentage of employees within Malaysia that received training on anti-corruption by employee category: Management (85.58%), Executive (86.52%), Non-Executive (71.91%), Percentage of the procurement budget used for significant locations of operation Gamuda Australia – GEA (99%), Gamuda Australia – DTI (100%), Malaysia (99%) and Vietnam (97%), Singapore (100%), Taiwan (87%) that is spent on local suppliers, The total number of incidents of discrimination and corrective action taken in Malaysia (0), The total number of employee turnover by employee category during the reporting period (Group-wide except for UK): Management (304), Executive (392), Non-Executive (416), The total hours of training by employee category during the reporting period: Management (45,052), Executive (52,969), Non-Executive (36,767), Numbers of employees trained on health and safety standards – 6,702, LTIR for employees and contractors in Malaysia – SplashMania (0), Malaysia – Gamuda Cove Phase 1D Mori Pines (0), Malaysia – Next-Gen IBS Banting Factory (0), Vietnam – Elysian (0), Australia – Boulder Creek Wind Farm (0), Australia – Western Tunneling Package (0.32 and 0.19).

Scope 1 emission in tCO₂e (Group-wide except for UK): 71,340 tCO₂e; Scope 2 emission in tCO₂e (Group-wide except for UK) for Location-based (54,036 tCO₂e) and Market-based (38,799 tCO₂e), Scope 3 emission for Malaysia in tCO₂e for Business Travel (Air travels only) (1,482 tCO₂e) and Employee Commuting (5,443 tCO₂e), Total volume of water used (m³) used during the reporting period for Group-wide except for UK (2,938,120 m³), Total waste generated diverted from disposal (793,531 tonnes) and Total waste directed to disposal (24,806 tonnes), Total solar power generating capacity installed (kWp) at operating units for Gamuda Malaysia (43,746 kWp), Gamuda Vietnam (804 kWp), Gamuda Australia – DTI (583 kWp), and Gamuda Australia – GEA (288 kWp) and Total number of solar panels installed in Gamuda Berhad's assets: Malaysia (80,623), Vietnam (1,782), Australia – DTI (1,080) and Australia – GEA (534), Total weight or volume of materials that are used to produce and package the organisation's primary products and services during the reporting period used for Australia, NSW – Western Tunneling Package (Non-renewable material used) (385,262 tonnes) and Australia, Queensland – Boulder Creek Wind Farm (Non-renewable material used) (5,963 tonnes).

[®] Figures were subject to an external limited assurance by an independent third party. Refer to the independent assurance report on pages 164 to 167.

LIMITED ASSURANCE STATEMENT

INDEPENDENT LIMITED ASSURANCE REPORT TO THE BOARD OF DIRECTORS OF GAMUDA BERHAD ON SUBJECT MATTER INFORMATION IN GAMUDA BERHAD'S ESG IMPACT REPORT 2025

We have been engaged by Gamuda Berhad to perform an independent limited assurance engagement on the selected sustainability information (hereinafter referred to as the "Subject Matter Information") for the financial year ended 31 July 2025 ("FY2025") as reported by Gamuda Berhad ("Gamuda") in its sustainability report for the financial year ended 31 July 2025 ("ESG Impact Report 2025").

Our assurance conclusion does not extend to information in respect of earlier periods or to any other information included in the Report.

Our Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information contained in the Gamuda's ESG Impact Report 2025 for the financial year ended 31 July 2025 has not been prepared, in all material respects, in accordance with the reporting criteria referenced in the "Subject Matter Information and Reporting Criteria" section below (the "Reporting Criteria").

Subject Matter Information and Reporting Criteria

The Subject Matter Information needs to be read and understood together with the Reporting Criteria, which Gamuda is solely responsible for selecting and applying.

The Subject Matter Information and the Reporting Criteria are set out below:

No.	Operating Units	FY2025
Bursa's prescribed common or sector-specific indicators:		
Reporting criteria: The Sustainability Reporting Guide (3rd Edition) issued by Bursa Malaysia Securities Berhad ("Bursa")		
1	C7(a) Proportion of spending on local suppliers	
	Gamuda Malaysia	99%
	Gamuda Australia - GEA	99%
	Gamuda Australia - DTI	100%
	Gamuda Vietnam	97%
	Gamuda Singapore	100%
	Gamuda Taiwan	87%
2	C1(a): Percentage of employees who have received training on anti-corruption, by employee category	
	Management	85.58%
	Executive	86.52%
	Non-executive	71.91%
3	C9(a): Total volume of water used (m ³)	2,938,120
4	C11(a) Scope 1 emissions in tonne of CO ₂ e	71,340
5	C11(b) Scope 2 emissions in tonne of CO ₂ e	
	Gross location-based	54,036
	Market-based	38,799
Bursa's prescribed common or sector-specific indicators:		
Reporting criteria: The Sustainability Reporting Guide (3rd Edition) issued by Bursa Malaysia Securities Berhad ("Bursa")		
6	C11(c): Scope 3 emissions in tonne of CO ₂ e	
	Employee commuting	5,443
	Business travels (air travels only)	1,482
7	C10(a): Total waste generated (tonne):	
	Total waste diverted from disposal	793,531
	Total waste directed to disposal	24,806

LIMITED ASSURANCE STATEMENT

Independent Limited Assurance Report on Subject Matter Information in Gamuda Berhad's ESG Impact Report 2025 (continued)

No.	Operating Units	FY2025
8	C6(c): Total number of employee turnover, by employee category	
	Management	304
	Executive	392
	Non-executive	416
9	C5(c): Number of employees trained on health and safety standards	6,702
10	C5(b): Lost Time Incident rate (LTIR)	
	Malaysia – Splashmania	0
	Malaysia – Gamuda Cove Phase 1D Mori Pines	0
	Malaysia – Next-Gen IBS Banting Factory	0
	Vietnam – Elysian	0
	Australia – Western Tunnelling Package	0.32
	Australia – Boulder Creek Wind Farm	0
	Malaysia – SplashMania	0
	Malaysia – Gamuda Cove Phase 1D Mori Pines	0
	Malaysia – Next-Gen IBS Banting Factory	0
	Vietnam – Elysian	0
	Australia – Western Tunnelling Package	0.19
	Australia – Boulder Creek Wind Farm	0
11	C6(a): Total hours of training by employee category	
	Management	45,052
	Executive	52,969
	Non-executive	36,767
Other sustainability information:		
Reporting Criteria: Gamuda's Sustainability Reporting Criteria¹		
12	GRI 301: Material - Materials used by weight or volume (tonne)	
	• Total weight or volume of materials that are used to produce and package the organisation's primary products and services during the reporting period used for the following projects	
	Australia, NSW – Western Tunnelling Package (Non-renewable material used)	385,262
	Australia, Queensland – Boulder Creek Wind Farm (Non-renewable material used)	5,963
13	GRI 406-1: Non-discrimination - Incidents of discrimination and corrective actions taken	
	• Total number of incidents of discrimination during the reporting period	
	Gamuda Malaysia	0
Other sustainability information: Reporting Criteria:		
Gamuda's internal sustainability reporting guidelines and procedure²		
14	Total solar power generating capacity installed (kWp) (as at 31 July 2025)	
	Gamuda Malaysia	43,746
	Gamuda Vietnam	804
	Gamuda Australia - GEA	288
	Gamuda Australia - DTI	583
15	Total number of solar panels installed (as at 31 July 2025)	
	Gamuda Malaysia	80,623
	Gamuda Vietnam	1,782
	Gamuda Australia - GEA	534
	Gamuda Australia - DTI	1,080

¹ the Reporting Criteria are referenced to the Global Reporting Initiative ("GRI") Standards 2021

² the Reporting Criteria are set out in the related sections of the Gamuda's ESG Impact Report 2025

Our assurance was with respect to the financial year ended 31 July 2025 information and we have not performed any procedures with respect to earlier periods or any other elements included in the Gamuda's ESG Impact Report 2025 and, therefore, we do not express any conclusion thereon.

LIMITED ASSURANCE STATEMENT

Independent Limited Assurance Report on Subject Matter Information in Gamuda Berhad's ESG Impact Report 2025 (continued)

Reporting Criteria

Management of Gamuda is responsible for the preparation of the Subject Matter Information included in the Gamuda's ESG Impact Report 2025 in accordance with the Reporting Criteria.

This responsibility includes the selection and application of appropriate methods to prepare the Subject Matter Information reported in the Gamuda's ESG Impact Report 2025 as well as the design, implementation and maintenance of internal control relevant for the preparation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error. Furthermore, the responsibility includes the use of assumptions and estimates for disclosures made by Gamuda which are reasonable in the circumstances.

Those charged with governance are responsible for overseeing Gamuda's sustainability reporting process.

Inherent Limitations

The absence of a significant body of established practice on which to draw to evaluate and measure the Subject Matter Information allows for different, but acceptable, measurement basis and can affect comparability between entities over time. In addition, Greenhouse Gas ("GHG") quantification is subject to inherent uncertainty due to incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

The Subject Matter Information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Subject Matter Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the approved standard for assurance engagements in Malaysia, International Standard on Assurance Engagements ("ISAE") 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information". This standard requires that we plan and perform this engagement under consideration of materiality to express our conclusion with limited assurance about whether the Subject Matter Information is free from material misstatement.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("MIA") and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

LIMITED ASSURANCE STATEMENT

Independent Limited Assurance Report on Subject Matter Information in Gamuda Berhad's ESG Impact Report 2025 (continued)

Summary of work performed

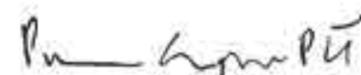
Our work included the following procedures:

- Evaluated the suitability in the circumstances of the Reporting Criteria as the basis for preparing the Subject Matter Information;
- Obtained understanding of Gamuda's control environment, processes and systems relevant to the preparation of the Subject Matter Information for the in-scope operating units. Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities;
- Evaluated the appropriateness of measurement and evaluation methods, reporting policies used and estimates made by Gamuda, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Gamuda's estimates;
- Performed analytical procedures for consistency of data with trends and our expectation;
- Performed limited substantive testing on a sample basis on transactions included in the Subject Matter Information, which involved agreeing data points to/from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported;
- Conducted site visit at selected operating unit (i.e. Penang Silicon Island);
- Assessed the appropriateness of the GHG emission factors used in the calculations of the Scope 1, Scope 2 GHG emissions and Scope 3 GHG emissions for business travel (air travel) and employee commuting;
- Checked mathematical formulas, proxies and default values used in the Subject Matter Information against the Reporting Criteria; and
- Evaluated the appropriateness of the disclosures and presentation of the Subject Matter Information based on the Reporting Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Subject Matter Information has been prepared, in all material respects, in accordance with the Reporting Criteria.

Restriction on Distribution and Use and Disclaimer of Liability to Third Parties and For Any Other Purpose

Our report, including our conclusion, has been prepared solely for the Board of Directors of Gamuda Berhad in accordance with the letter of engagement between us dated 28 July 2025 and 24 September 2025 (the "Agreement"). We consent to the inclusion of this report in the ESG Impact Report 2025 of Gamuda Berhad which will be accessible at www.gamuda.com.my in connection with the Gamuda's responsibilities under paragraph 6.2(e) of Practice Note 9 of the Main Market Listing Requirements in respect of the disclosure of a statement on whether the listed issuer has sought independent assurance on the Subject Matter Information. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than Gamuda Berhad for our work or this report except where terms are expressly agreed between us in writing. Any reliance on this report by any third party is entirely at its own risk.



PRICEWATERHOUSECOOPERS PLT
LLP0014401-LCA & AF 1146
Chartered Accountants

Kuala Lumpur
27 October 2025

ABBREVIATIONS

AB&C	Anti-bribery and corruption
ACC	Autodesk Construction Cloud
AR	Augmented Reality
ATP	Advanced Tree Planting
BIMAR	Building Information Modelling Augmented Reality
BIM	Building Information Modelling
CIDB	Construction Industry Development Board
CO₂e	Carbon dioxide equivalent
EA	Enabling Academy
EIA	Environmental Impact Assessment
ETP	Employment Transition Programme
EV	Electric vehicle
FPIC	Free, prior, and informed consent
GBF	Global Biodiversity Framework
GDP	Gross domestic product
GET	Green Electricity Tariff
GET	Gamuda Excellence Transformation
GEMS	Gamuda Employee Management System
GHG	Greenhouse gas
GIA	Gamuda Inspiration Award
GLC	Gamuda Learning Centre
GRI	Global Reporting Initiative
GUEB	Gamuda Parks Urban Ecology Biodiversity
GWEN	Gamuda Women Empowerment Network
IBS	Industrialised Building System
IGU	Integrity and Governance Unit
IFRS	International Financial Reporting Standards
IoT	Internet of things
IUCN	International Union for Conservation of Nature
ISAE 3000	International Standard on Assurance Engagements
ISSB	International Sustainability Standards Board
KVMRT	Klang Valley Mass Rapid Transit
LCA	Life cycle assessment
LCC2030C	Low Carbon Cities 2030 Challenge
LCCF	Low Carbon Cities Framework
MSCI	Morgan Stanley Capital International
NEDA	New Enhanced Dispatch Arrangement

NETR	National Energy Transition Roadmap
NFC	Near-field communication
NPBD	National Policy on Biological Diversity
ORS	Off-River Storage
OSH	Occupational Safety and Health
PIDW	Paya Indah Discovery Wetlands
PRA	Project Risk Assessment
QSHE	Quality, Safety, Health, and Environment
RAP	Reconciliation Action Plan (Gamuda Australia)
REC	Renewable energy certificate
RMC	Risk Management Committee
SASB	Sustainability Accounting Standards Board
SBTi	Science Based Targets initiative
SCMI	Sustainable Construction Management Plan
SIMP	Social Impact Management Plan
SLL	Sustainability-linked loan
SMART	Stormwater Management and Road Tunnel
SPT	Sustainability Performance Target
SSC	Sustainability Steering Committee
TCFD	Taskforce on Climate-related Financial Disclosures
TIA	Tunnelling and Infrastructure Academy
TVET	Technical and vocational education and training
TNFD	Taskforce on Nature-related Financial Disclosures
WAC	Wetlands Arboretum Centre

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