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GLOBAL CONFERENCE 2026

FROM CHAOS TO COMMAND: RISK LEADERSHIP IN INDUSTRY 6.0

IFRS S1-S2: FROM SUSTAINABILITY REPORTING TO STRATEGIC ADVANTAGE AND ACCOUNTABILITY

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"If sustainability reporting is simply about disclosure, why are investors, regulators and boards placing so much attention on it today?"

Takeaway 1

Why File Sustainability Reports

Takeaway 2

Key Steps in Sustainability Reporting

Takeaway 3

Benefits of & Opportunities in Sustainability Reporting

Takeaway 4

How to create accountability in Sustainability Reporting

How We Got Here

Reporting evolved because stakeholders wanted confidence — not just paperwork.

1990s

CSR Emerges

Corporate Social Responsibility takes hold. Companies begin voluntarily disclosing social and environmental impacts.

2000s

GRI Established

Global Reporting Initiative sets the first widely adopted framework for standardised sustainability disclosures.

2015

Paris Climate Accord

UN Sustainable Development Goals give companies a global framework to align reporting with broader societal outcomes.

2020s

ESG Explosion & IFRS Standards

ESG investment surges. IFRS S1 & S2 launched. Supply chain, nature, and climate disclosures become investor expectations.

Why Reporting Frameworks Exist

Investor

"Can this company survive?"

Customers

"Can I trust you to provide service?"

Employee

”Is it safe for me to work here?”

Bank

"Should I lend you money?"

Regulator

"Are you compliant?"

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Step 1

Understand frameworks and your sustainability issues

- Business model & value chain
- Sustainability risks and opportunities
- External trends

Step 2

Focus on what matters

- Prioritise issues that can reasonably affect enterprise value

Step 3

Build Governance, Strategy & Targets

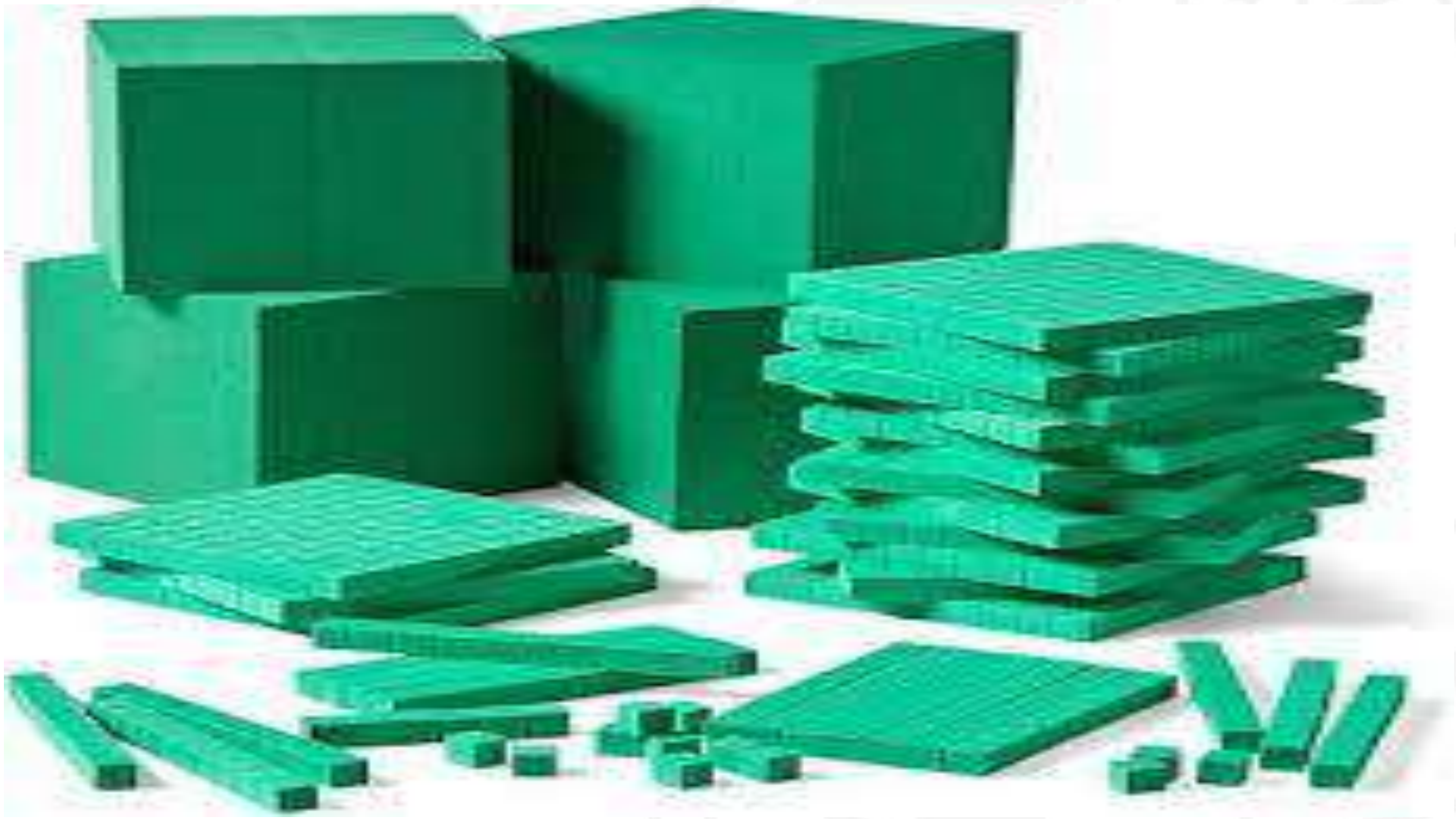
- Governance – who is responsible?
- Strategy – how it affects business
- Risk – Identification
- Targets – how to measure

Step 4

Collect Date, Report, Learn

- Engage with key stakeholders
- Explain data requirements
- Start with simple reporting
- Improvise

Key Steps in Reporting



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Provides Business Insights

Reporting consolidates scattered information

Strengthens Governance &. Risk Management

Flood, climate, labour, and cyber risks identified early through reporting.

Facilitates assurance process

Creates Stakeholder Confidence

Reporting surfaces what management alone cannot see — data drives clarity.

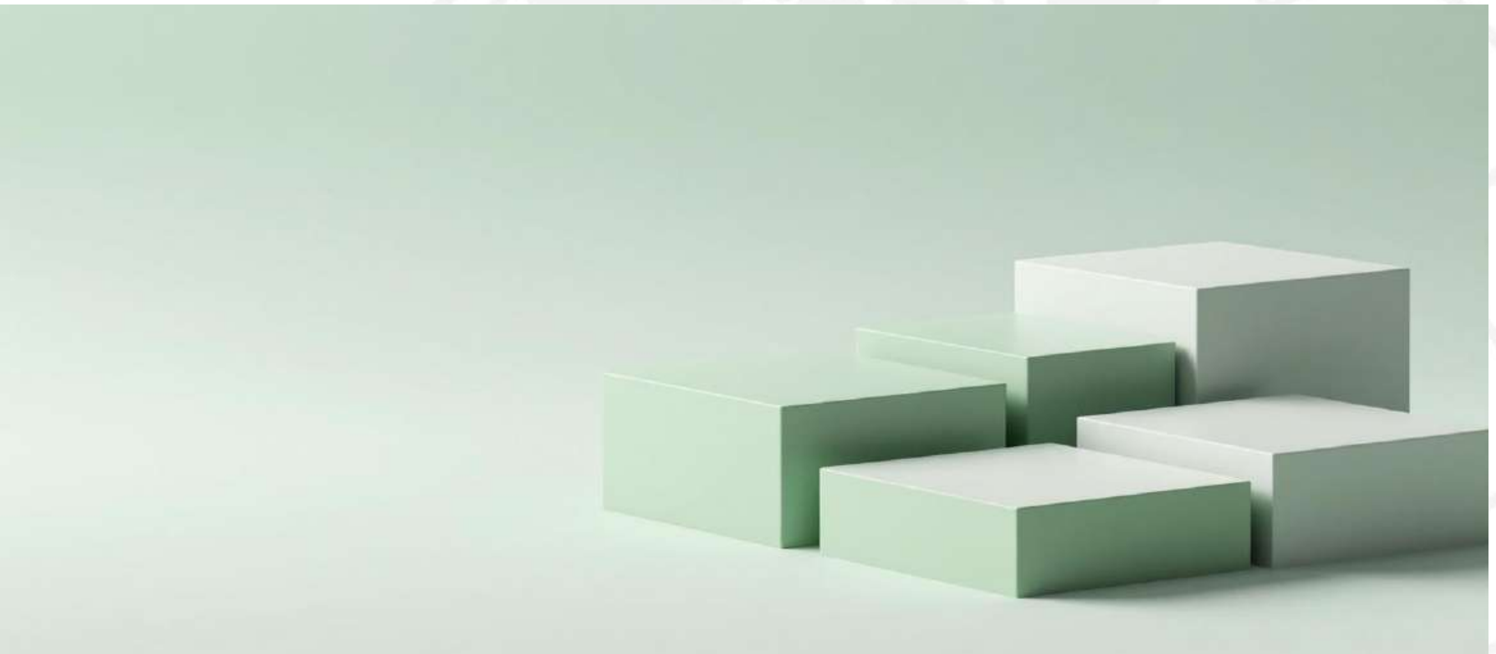
Smarter Decisions
Measured Impact

Facilitates Decision Making

The report came later — the real work is in the insights and actions.

Evidence of Work
Not Just a Document

Good Reporting Creates Business Value



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Challenges We Faced

Can't commercialize data

Lack of government support

Difficulty in finding data

Tedious verification Process

Difficult to measure

Lack of funding for reporting tools

Lack of understanding among Business Units

Guidelines too complicated

My business is too small

Data Fatigue

Pushback from suppliers

Time consuming

Unclear implementation timeline

Expensive digital tools

Weak connection to business value

Stories That Matter

Sustainability Reporting as Evidence

Energy Optimisation

Supply Chain Management

Risk Identification

Green Financing

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What Good Reporting Reveals

Energy Transfer from Incinerator to Laundry Plant

Steam released from a boiler is channelled to the laundry plant on site for processes such as drying and ironing of hospital linen

This enabled Edgenta to record a 4.04% reduction in its Scope 1 and Scope 2 emissions, surpassing its first-year emission reduction target of 3.67% ”

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Supply Chain Wins

Through Vendor Development Programme (VDP)

VALUE CREATED

UEM Edgenta Vendor Development Programme (VDP)

UEM Edgenta's Vendor Development Programme strengthens supplier capability while advancing sustainability across the value chain. Through structured support, 15 participating vendors improved their technical capacity and business readiness, achieving an average of 30% growth in revenue. One participating vendor secured grants for investment in equipment, which is now being used to deliver services to UEM Edgenta.

Sustainability is embedded in the programme, with one vendor obtaining MyHijau certification for a medical waste bin and further improving its environmental profile through solar installations and the partial transition of its fleet to electric vehicles.

Our procurement team and our supplier at the International Greentech & Eco Products Exhibition & Conference Malaysia (IGEM)

Edgenta Trains Vendors through the VDP

15 participating vendors	Technical support and capacity building	ESG and Health & Safety Awareness

One vendor received grant to obtain MyHijau Certification for medical bins

Installed solar on roof top and acquired EV to green fleet

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Good Reporting Reveals Risks

Business Risks and Preventive Maintenance

Identification of:

- Physical Risks
- Climate Risks
- Flood Risks

"Good reporting doesn't predict the future. It helps organizations spot risks early enough to change the future."

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Opportunities Through Good Reporting

Access to Green Financing

Edgenta was able to tap into Green Financing Facility to fund operations

Edgenta won contracts with multinational clients who placed strong focus on ESG Practices

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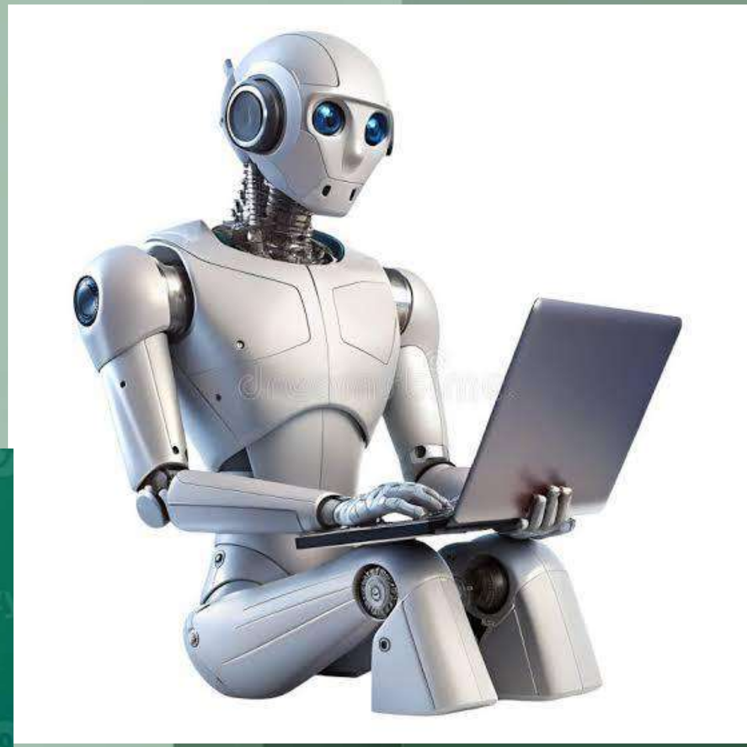
Accountability in Reporting & AI



Accountability Through ESG KPIs

- Reporting → Transparency → Trust → Accountability → Better Decisions → Strategic Advantage
- Imperative to add ESG KPIs into corporate scorecards

This is the real value of sustainability reporting.
Not the document — the accountability it creates.
Not the score — the decisions it drives.

AI and Digitisation

- Help extract, classify, organize information much better
- AI can help connect the dots
- AI can help with the narratives and forward- looking statements

Reporting Is Not the Destination...

It is simply the evidence.

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