

SUSTAINABILITY PERFORMANCE DATA

ECONOMIC PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024	FYE 2023	FYE 2022	GRI
Economic value generated					
Revenues from sale of goods and rendering of services	RM million	11,646	6,324	3,607	201-1
Net sales plus revenues from financial investments and sales of assets ⁽¹⁾	RM million	11,710	6,388	3,632	
Economic value distributed					
Employee wages and benefits ⁽²⁾	RM million	375	230	198	201-1
Operating cost ⁽³⁾	RM million	8,794	4,743	2,413	
Payments to governments ⁽⁴⁾ : Gross taxes	RM million	353	158	103	
Payments to providers of capital ⁽⁵⁾ : Dividend payments	RM million	1,095	734	514	
Community investments	RM million	1.91	1.89	1.70	
Economic value retained	RM million	1,091	521	402	
Local suppliers spending					
FPSO John Agyekum Kufuor, Ghana	%	70.2	69.3	54.1	204-1
FPSO Helang, Malaysia	%	83.3	85.0	91.6	
FPSO Abigail-Joseph, Nigeria	%	56.3	50.6	37.1	
FPSO Anna Nery, Brazil ⁽⁶⁾	%	82.3	N/A	N/A	

Notes:

- ⁽¹⁾ Net sales plus revenues from financial investment include interest income, investment income and gain on disposal of vessel (per Note 8).
⁽²⁾ Employee wages and benefits expenses of the Group (per Note 10).
⁽³⁾ Operating cost includes the cost of sale of goods and rendering of services, selling and distribution expenses and administrative expenses.
⁽⁴⁾ All of the organisation's current taxes only (per Note 13).
⁽⁵⁾ Dividend payments include dividends to Yinson Holding Berhad's shareholders, non-controlling interests and finance costs.
⁽⁶⁾ FPSO Anna Nery achieved first oil and is operational since May 2023. Data disclosed accounts from the period of May 2023 to Jan 2024.

CORPORATE SOCIAL RESPONSIBILITY

PERFORMANCE INDICATOR	UNIT	FYE 2024	FYE 2023	FYE 2022	GRI
Corporate Social Responsibility Contribution					
Total contribution	RM million	1.91	1.89	1.70	201-1
Community investments ⁽¹⁾	RM million	1.91	1.89	1.70	
Employee volunteering time	Hours	980	120	NA	-
Communities impacted	Number	32	NA	NA	
Lives impacted	Number	4,940	5,915	6,370	
Local Communities					
Percentage of operations with implemented local community engagement, impact assessments, and/or development programmes	%	52.9	35.0	40.0	413-1
Operations with significant actual and potential negative impacts on local communities	%	0	0	0	413-2

- Note:
⁽¹⁾ Community investments refers to the actual expenditure in the reporting period on voluntary donations and investments of funds in the broader community where the target beneficiaries are external to Yinson, including charities, NGOs, research institutions, to support community infrastructure developments and social programmes. In FYE 2024, Yinson reviewed and re consolidated previous CSR contribution categories data under 'Community investments' for ease of monitoring and reporting.

NA = Not Available | N/A = Not Applicable

ENVIRONMENTAL PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024	FYE 2023	FYE 2022	GRI	
GHG Emissions and Air Discharges						
GHG emissions intensity						
Total GHG emissions	tonnes CO ₂ e	2,048,433.4	1,774,242.0	1,324,744.4	305-4	
GHG emissions intensity (by Group Revenue)	tonnes CO ₂ e/ RM million	175.9	280.6	367.3		
GHG emissions intensity (by energy generation) ⁽¹⁾	kg CO ₂ e/MWh	591.4*	495.3*	489.3		
GHG emissions intensity (by production volume) ⁽²⁾	kg CO ₂ e/BOE	33.9*	30.0*	23.0		
Direct (Scope 1) GHG emissions						
Total Scope 1 emissions ⁽³⁾	tonnes CO ₂ e	43,486.6*	44,116.1*	38,122.7	305-1	
Yinson Group	tonnes CO ₂ e	51.8	NA	NA		
Yinson Production	tonnes CO ₂ e	133.5	NA	NA		
Yinson Renewables	tonnes CO ₂ e	21.1	NA	NA		
Regulus Offshore	tonnes CO ₂ e	43,280.2	44,116.1	38,122.7		
Energy indirect (Scope 2) GHG emissions						
Total Scope 2 emissions ⁽⁴⁾	tonnes CO ₂ e	311.8*	444.7*	275.4*	305-2	
Purchased electricity	tonnes CO ₂ e	311.8	444.7	275.4		
Yinson Group	tonnes CO ₂ e	304.6	444.7	275.4		
Yinson GreenTech	tonnes CO ₂ e	7.2	N/A	N/A		
Other indirect (Scope 3) GHG emissions						
Total Scope 3 emissions	tonnes CO ₂ e	2,004,635.0	1,729,681.2	1,286,346.3	305-3	
Category 6: Business Travels	tonnes CO ₂ e	3,715.8	3,339.7	363.0		
Category 7: Employee Commuting	tonnes CO ₂ e	796.0	635.0	NA		
Category 11: Use of Sold Products ⁽⁵⁾	tonnes CO ₂ e	1,808.6	N/A	N/A		
Category 13: Downstream Leased Assets	tonnes CO ₂ e	1,998,314.6	1,725,706.5	1,285,983.3		
Yinson Production	tonnes CO ₂ e	1,998,279.0*	1,725,706.5*	1,285,983.3*		
Yinson GreenTech	tonnes CO ₂ e	35.6	N/A	N/A		
Non-GHG emissions and discharges						
Carbon Monoxide (CO) emissions	tonnes	3,327.8	2,608.1	1,885.9	305-7	
Yinson Production	tonnes	3,079.4	2,354.9	1,667.1		
Regulus Offshore	tonnes	248.4	253.2	218.8		
Nitrogen Oxides (NO _x) emissions	tonnes	2,601.6	2,356.9	1,797.5		
Yinson Production	tonnes	1,661.7	1,398.9	955.0		
Regulus Offshore	tonnes	939.8	958.0	842.5		
Sulphur Oxides (SO ₂) emissions	tonnes	122.0	74.4	64.7		
Yinson Production	tonnes	58.7	9.9	8.9		
Regulus Offshore	tonnes	63.3	64.5	55.8		
Non-methane volatile organic compound (nmVOCs) emissions	tonnes	819.1	605.0	446.9		
Yinson Production	tonnes	787.5	572.7	417.8		
Regulus Offshore	tonnes	31.6	32.3	29.1		
Flared & vented hydrocarbon						
Flared hydrocarbon	MMscf	17,169.3	12,506.7	9,125.5		-
Vented hydrocarbon	MMscf	158.5	147.6	286.4		
Energy Consumption & Generation						
Energy intensity						
Total energy consumption	MWh	3,246,585.4	3,427,693.4	2,541,697.7	302-1	
Total renewable energy generated (Net unit export as per Generating Meter Reading)	MWh	367,689.6	307,547.5	300,096.4	302-2	
Total renewable energy generated (Net unit export as per loss sheet)	MWh	365,593.2*	304,472.0*	298,338.0		
Energy intensity (Revenue)	MWh/RM million	278.8	542.0	704.7	302-3	
Energy consumption						
Total non-renewable fuel consumption	MWh	3,245,333.9	3,426,594.1	2,541,089.9	302-1	
Fuel oil	MWh	310,439.7	166,578.3	143,820.3		
Yinson Production	MWh	152,217.5*	9,816.1	11,908.0		
Regulus Offshore	MWh	158,222.2*	156,762.2	131,912.3		

ENVIRONMENTAL PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024	FYE 2023	FYE 2022	GRI
Energy Consumption & Generation					
Energy consumption					
Fuel gas	MWh	2,934,894.2*	3,260,015.8	2,397,269.6	302-1
Yinson Production	MWh	2,934,894.2*	3,260,015.8	2,397,269.6	
Other non-renewable fuel	MWh	819.3*	NA	NA	
Total purchased electricity consumption	MWh	1,251.5*	1,099.3	607.8	
Office energy consumption	MWh	1,238.3	1,099.3	607.8	
Malaysia	MWh	243.7	194.5	175.8	
Singapore	MWh	210.2	148.7	120.2	
Norway	MWh	403.2	393.1	79.1	
Ghana	MWh	163.3	131.6	129.0	
Nigeria	MWh	12.8	86.6	38.3	
India	MWh	8.3	97.6	39.8	
Netherlands	MWh	50.9	15.0	14.7	
United Kingdom	MWh	5.5	25.9	N/A	
Indonesia	MWh	4.6	N/A	N/A	
Brazil	MWh	135.8	6.3	10.9	
Electric Vehicles (EV) energy consumption	MWh	13.2	NA	NA	
Water and Effluents					
Water consumption					
Total fresh water consumption	Megalitres	12.2	12.1	10.9	303-5
Water discharge					
Total water discharged	Megalitres	2,642.5	2,894.6	2,494.7	303-4
Discharged produced water	Megalitres	2,205.2	641.3	493.5	
Slop water	Megalitres	437.3	2,253.3	2,001.1	
Quality of water discharge to surface water⁽⁶⁾					
Average oil in produced water content	ppm	18.1	23.2	≤30	-
Average oil in slop water content	ppm	7.8	11.3	≤15	-
Unrecovered releases/spills					
Hydrocarbon spills	Cases	10	0	1	-
Total volume of hydrocarbon spills	Litres	0.3	0	160.6	
Waste					
Waste generated					
Total waste generation	tonnes	516.9	494.9	617.0	306-3
Waste diverted from disposal					
Total waste reused, recycled or recovered	tonnes	206.7	225.0	154.2	306-4
Waste directed to disposal					
Total waste disposed	tonnes	310.2	269.9	462.8	306-5
Hazardous waste	tonnes	205.9	131.5	97.6	
Yinson Production	tonnes	74.3	66.5	97.6	
Regulus Offshore	tonnes	131.6	64.9	NA	
Non-hazardous waste	tonnes	104.3	138.4	365.2	
Yinson Production	tonnes	90.6	130.2	298.7	
Regulus Offshore	tonnes	13.6	8.2	66.6	

Notes:

- (1) The intensity metric accounts for Scope 1, Scope 2 and Scope 3: Category 13 with the total electricity generation from Yinson Production and Yinson Renewables as the denominator.
- (2) The intensity metric accounts for the Scope 3: Category 13 with Yinson Production's offshore production value (BOE) as the denominator.
- (3) Total direct GHG emissions include emissions from the operation of Yinson-owned assets, including operation-essential equipments, vehicles and offshore service vessels. Note that direct emissions from Yinson FPSOs are accounted for under Scope 3, Category 13: Downstream Leased Assets.
- (4) Total indirect GHG emissions include emissions from purchased electricity for our offices and EVs.
- (5) Scope 3: Category 11: Use of Sold Products includes the total emissions from the electricity procured for chargEV's customer consumption through electric charging stations.
- (6) The disclosed oil in water content values are for the whole fleet, inclusive of joint venture assets. The oil in water content for slop and produced water are 6.3 ppm and 14.3 ppm respectively for Yinson Production-operated FPSOs only.
- * Values are independently verified by an external party. Verification and assurance statements are available at: <https://www.yinson.com/our-climate-goals/>

NA = Not Available | N/A = Not Applicable

COMPLIANCE PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024	FYE 2023	FYE 2022	GRI
Anti-corruption					
Operations assessed for risks related to corruption					
Operations assessed for risks related to corruption ⁽¹⁾					
Yinson Group	%	100	100	100	205-1
Yinson Production	%	100	100	100	
Anti-bribery & anti-corruption (ABAC) policies & procedures communications					
Governance body members communicated with ABAC policies and procedures	Persons %	11 100	11 100	11 100	205-2
Governance body members communicated with ABAC policies and procedures by region					
Asia	Persons %	11 100	11 100	11 100	
Employees communicated with ABAC policies and procedures ⁽²⁾	Persons %	1,232 100	876 100	502 100	
Employees communicated with ABAC policies and procedures by employee category					
Senior Management	Persons	10	10	NA	
Management	Persons	394	204	NA	
Non-management	Persons	824	662	NA	
Employees communicated with ABAC policies and procedures by region					
Asia	Persons	983	677	356	
Europe	Persons	109	149	78	
Americas	Persons	80	9	13	
Africa	Persons	60	41	55	
Business partners communicated with ABAC policies and procedures	Entities %	1,291 100	942 100	6 100	
Business partners communicated with ABAC policies and procedures by business partner type					
Contractors/ suppliers/ service providers	Entities %	1,272 98.5	929 98.6	NA NA	
Joint ventures (including stakes above 10%)	Entities %	19 1.5	13 1.4	6 100	
Joint venture business partners communicated with ABAC policies and procedures by region					
Asia	Entities %	11 58	6 46.2	3 50.0	
Americas	Entities %	4 21	3 15.8	1 16.7	
Africa	Entities %	0 0	2 10.5	2 33.3	
Europe	Entities %	4 21	2 10.5	NA NA	

COMPLIANCE PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024	FYE 2023	FYE 2022	GRI	
Anti-corruption						
Anti-bribery & anti-corruption (ABAC) training						
Governance body member trained on ABAC	Persons	11	11	4	205-2	
	%	100	100	36.4		
Governance body members training on ABAC by region						
Asia	Persons	11	11	3		
	%	100	100	27.3		
Americas	Persons	0	0	1		
	%	0	0	9.1		
Employees enrolled for ABAC training on LMS	Persons	1,232	876	502		
Employees completed ABAC training on LMS	%	70.3	65.0	93.0		
Employees enrolled for ABAC training by employee category						
Senior Management	Persons	10	10	10		
Management	Persons	394	204	178		
Non-management	Persons	828	662	314		
Employees enrolled for ABAC training by region						
Asia	Persons	983	677	356		
Europe	Persons	109	149	78		
Americas	Persons	80	9	13		
Africa	Persons	60	41	55		
Anti-competitive Behavior						
Anti-competitive, anti-trust and monopoly practices						
Number of legal actions pending or completed regarding anti-competitive behavior, anti-trust and monopoly legislation violations	Cases	0	0	0	206-1	
Total amount of any fines or settlements related to anti-trust/anti-competitive business practices (excluding legal fees)	RM % of total revenue	0 0	0 0	0 0		
Amount of contingent liabilities for ongoing anti-trust/anti-competitive investigations	% of total revenue	0	0	0		
Reporting on Code of Conduct Breaches						
Reports on code of conduct complaints	Cases	6	2	0	205-3 206-1 406-1 418-1	
Corruption or bribery	Cases	4	1	0		
Anti-trust/anti-competitive	Cases	0	0	0		
Discrimination or harassment	Cases	2	1	0		
Privacy	Cases	0	0	0		
Conflict of interest	Cases	0	0	0		
Money laundering or insider trading	Cases	0	0	0		
Ongoing investigations on code of conduct complaints	Cases	0	0	0		
Corruption or bribery	Cases	0	0	0		
Anti-trust/anti-competitive	Cases	0	0	0		
Discrimination or harassment	Cases	0	0	0		
Privacy	Cases	0	0	0		
Conflict of interest	Cases	0	0	0		
Money laundering or insider trading	Cases	0	0	0		

COMPLIANCE PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024	FYE 2023	FYE 2022	GRI
Reporting on Code of Conduct Breaches					
Unsubstantiated breaches on code of conduct	Cases	5	0	0	
Corruption or bribery	Cases	3	0	0	
Anti-trust/anti-competitive	Cases	0	0	0	
Discrimination or harassment	Cases	2	0	0	
Privacy	Cases	0	0	0	
Conflict of interest	Cases	0	0	0	205-3
Money laundering or insider trading	Cases	0	0	0	206-1
Substantiated breaches on code of conduct	Cases	1	0	0	406-1
Corruption or bribery	Cases	1	0	0	418-1
Anti-trust/anti-competitive	Cases	0	0	0	
Discrimination or harassment	Cases	0	0	0	
Privacy	Cases	0	0	0	
Conflict of interest	Cases	0	0	0	
Money laundering or insider trading	Cases	0	0	0	
Actions taken on substantiated cases					
Verbal warning	Cases	1	0	0	
Written warning	Cases	0	0	0	206-1
Dismissal	Cases	0	0	0	
Others (Contract termination)	Cases	0	0	0	
Strategy, Policies and Practices					
Compliance with laws and regulations					
Instances of non-compliance which fines were incurred	Cases	0	0	0	
Corruption or bribery	Cases	0	0	0	
Environmental	Cases	0	0	0	
Occupational health & safety	Cases	0	0	0	
Social or community	Cases	0	0	0	
Human rights	Cases	0	0	0	
Instances of non-compliance which non-monetary sanctions were incurred	Cases	0	0	0	
Corruption or bribery	Cases	0	0	0	
Environmental	Cases	0	0	0	
Occupational health & safety	Cases	0	0	0	2-27
Social or community	Cases	0	0	0	
Human rights	Cases	0	0	0	
Total monetary value for non-compliance with laws and regulations	RM	0	0	0	
Corruption or bribery	RM	0	0	0	
Environmental	RM	0	0	0	
Occupational health & safety	RM	0	0	0	
Social or community	RM	0	0	0	
Human rights	RM	0	0	0	
Public Policy					
Political contributions					
Financial and in-kind political contributions made directly and indirectly by the organisation by country and recipient/beneficiary	RM	0	0	0	415-1

Notes:

⁽¹⁾ Corruption-related assessments are conducted as part of the ISO 37001 Anti Bribery Management System (ABMS).

⁽²⁾ Regular employees (permanent + fixed term) are communicated with ABAC policies and procedures through the Yinson LMS.

NA = Not Available | N/A = Not Applicable

PEOPLE PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024		FYE 2023		FYE 2022		GRI
		MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	
Activities and Workers								
Total employees:	Persons	2,374		1,792		1,393		-
Permanent and Fixed Term Employment + Contingent Workers	Persons	1,910	464	1,458	334	1,161	232	
Total regular employees:	Persons	1,592		1,488		963		
Permanent and Fixed Term Employment	Persons	1,197	395	1,168	320	752	211	2-7
Regular employees by region								
Asia	Persons	847	261	878	232	566	167	
Europe	Persons	96	46	63	26	65	18	
Africa	Persons	133	31	130	24	118	20	
Americas	Persons	121	57	97	38	3	6	
Total regular employees by employment type ⁽¹⁾								
Full-time	Persons	1,197	392	1,168	319	752	210	
Part-time ⁽²⁾	Persons	0	3	0	1	0	1	
Contractors:	Persons	782		304		430		2-8
Contingent Workers ⁽³⁾	Persons	713	69	290	14	409	21	
Contractors by region								
Asia	Persons	496	49	157	8	210	14	
Europe	Persons	6	8	3	4	8	5	
Africa	Persons	109	0	129	0	179	0	
Americas	Persons	102	12	1	2	12	2	
Total regular employees by age group								
<30 years	% of total regular employees	17.1		13.2		13.5		405-1
	Persons	174	99	138	58	89	41	
30 - 50 years	% of total regular employees	69.9		71.2		68.5		
	Persons	849	264	830	230	515	145	
>50 years	% of total regular employees	12.9		15.6		18.0		
	Persons	174	32	200	32	148	25	
Total regular employees by nationality								
Brazilian	% of total regular employees	11.7		10.3		NA		405-1
	Persons	186		153		NA		
British	% of total regular employees	2.3		1.1		NA		
	Persons	37		17		NA		
Dutch	% of total regular employees	0.8		0.5		NA		
	Persons	13		8		NA		
Ghanaian	% of total regular employees	9.2		9.2		NA		
	Persons	146		137		NA		
Indian	% of total regular employees	9.6		10.8		NA		
	Persons	153		161		NA		

PEOPLE PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024		FYE 2023		FYE 2022		GRI	
		MALE	FEMALE	MALE	FEMALE	MALE	FEMALE		
Activities and Workers									
Total regular employees by nationality									
Malaysian	% of total regular employees	32.2		30.2		NA		405-1	
	Persons	513		450		NA			
Nigerian	% of total regular employees	0.9		0.9		NA			
	Persons	15		13		NA			
Norwegian	% of total regular employees	3.6		4.2		NA			
	Persons	58		63		NA			
Singaporean	% of total regular employees	10.7		11.0		NA			
	Persons	171		163		NA			
Others	% of total regular employees	18.8		21.7		NA			
	Persons	300		323		NA			
Total onshore regular employees by employee category⁽⁴⁾									
Senior Management	% of total regular onshore employees	1.3		NA		NA			405-1
	Persons	10	1	NA	NA	NA	NA		
Upper Management	% of total regular onshore employees	7.6		NA		NA			
	Persons	55	12	NA	NA	NA	NA		
Middle Management	% of total regular onshore employees	44.6		NA		NA			
	Persons	268	124	NA	NA	NA	NA		
Line Employees	% of total regular onshore employees	46.5		NA		NA			
	Persons	191	218	NA	NA	NA	NA		
Employment									
New regular employees hires									
New regular employees	Persons	361		561		295		401-1	
	Persons	235	126	414	147	230	65		
New regular employees	% of total regular employees	22.7		37.7		30.6			
	% of total regular employees	14.8	7.9	27.8	9.9	23.9	6.7		
New regular employees by region									
Asia	Persons	155	78	297	96	207	56		
	% of total regular employees	9.7	4.9	20.0	6.5	21.5	5.8		
Europe	Persons	21	15	8	11	9	2		
	% of total regular employees	1.3	0.9	0.5	0.7	0.9	0.2		
Americas	Persons	41	27	96	37	1	4		
	% of total regular employees	2.6	1.7	6.5	2.5	0.1	0.4		
Africa	Persons	18	6	13	3	13	3		
	% of total regular employees	1.1	0.4	0.9	0.2	1.3	0.3		

PEOPLE PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024		FYE 2023		FYE 2022		GRI	
		MALE	FEMALE	MALE	FEMALE	MALE	FEMALE		
Employment									
New regular employees hires									
New regular employees hires by age group									
<30 years	Persons	49	47	64	34	NA	NA	401-1	
	% of total regular employees	3.1	3.0	4.3	2.3	NA	NA		
30 - 50 years	Persons	167	73	309	105	NA	NA		
	% of total regular employees	10.5	4.6	20.8	7.1	NA	NA		
>50 years	Persons	19	6	41	8	NA	NA		
	% of total regular employees	1.2	0.4	2.8	0.5	NA	NA		
Employee turnover									
Voluntary employee turnover	Persons	143		109		61		401-1	
	Persons	100	43	75	34	NA	NA		
Voluntary regular employee turnover rate	%	9.29		8.89		9.26			
Total regular employee turnover rate	%	12.14		13.95		NA			
Voluntary regular employee turnover by region									
Asia	Persons	67	34	59	26	54			
	% of total regular employees	4.4	2.2	4.8	2.1	12.5			
Europe	Persons	7	1	7	3	2			
	% of total regular employees	0.5	0.1	0.6	0.2	2.6			
Americas	Persons	13	8	2	3	0			
	% of total regular employees	0.8	0.5	0.2	0.2	0			
Africa	Persons	13	0	7	2	5			
	% of total regular employees	0.8	0.0	0.6	0.2	3.8			
Voluntary regular employee turnover by age group									
<30 years	Persons	16	12	17	11	NA	NA		
	% of total regular employees	1.0	0.8	1.4	0.9	NA	NA		
30 - 50 years	Persons	78	27	50	21	NA	NA		
	% of total regular employees	5.1	1.8	4.1	1.7	NA	NA		
>50 years	Persons	6	4	8	2	NA	NA		
	% of total regular employees	0.4	0.3	0.7	0.2	NA	NA		
Average years employed by company									
Average years employed by the company	Years	3.4	2.7	3.5	2.5	NA	NA	-	
Parental leave									
Number of employees entitled to parental leave	Persons	1,592		1,488		NA		401-3	
	Persons	1,197	395	1,168	320	NA	NA		
Number of employees taking parental leave	Persons	42		32		NA			
	Persons	26	16	16	16	NA	NA		
Number of employees returning to work after parental leave	Persons	42		32		NA			
	Persons	42		32		NA			

PEOPLE PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024		FYE 2023		FYE 2022		GRI
		MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	
Employment								
Parental leave								
Employee returning to work retention rate	% of total regular employees taking parental leave	100		100		NA		401-3
Training and Education								
Average hours of training per employee	Hours	84		153		80		404-1
Total learning hours	Hours	134,374		226,987		55,100		
Employees receiving regular performance and career development reviews	%	100		100		100		404-3
Type of Performance Appraisal Management by objectives: systematic use of agreed measurable metrics and targets	%	100		100		NA		
Gender Diversity & Equal Remuneration								
Women in workforce	% of total regular employees	24.8		21.5		21.9		405-1
	Persons	395		320		211		
Women in senior management	% of total senior management	9.1		9.1		9.1		
	Persons	1		1		1		202-2
Women on board of directors/supervisory board	% of total board of directors	36.4		36.4		36.4		
	Persons	4		4		4		
Proportion of senior management hired from the local community ⁽⁵⁾	% of senior management	91		82		82		202-2
	Persons	10		9		9		
Collective Bargaining Agreement								
Percentage of total employees covered by an independent trade union or collective bargaining agreements	% of total regular employees	14.7		12.9		5.6		2-30
Employee Engagement								
Employee engagement survey score	Company Index	7.4		N/A ⁽⁶⁾		N/A ⁽⁶⁾		-
Employees responded to survey	% of total regular onshore employees	66		N/A ⁽⁶⁾		N/A ⁽⁶⁾		

Notes:

⁽¹⁾ Data presented for this category is defined as full-time equivalent (FTE).

⁽²⁾ Part-time employees are defined as those whose full-time equivalent (FTE) is less than 1.

⁽³⁾ Contingent workers deliver services to Yinson on a non-permanent basis. They are often known as independent professionals, temporary contract workers.

⁽⁴⁾ Onshore regular employees only. Categories are aligned with Yinson's Job Framework.

⁽⁵⁾ The geographic definition of 'local' includes the country, a region within a country and/or community surrounding Yinson's operations.

⁽⁶⁾ A variety of focus group engagements with the Senior Management were held throughout FYE 2023 to discuss the outcomes and areas of improvement of the engagement survey, culminating in the strategy to move away from once-a-year employee engagement surveys to a more agile, real-time temperature check across the business. To achieve this, Yinson is implementing an easy-to-use, data-driven online pulse and temperature check tool during Q3 2023. Refer to Yinson IAR 2023, Human Capital Development, pg 101 - 104 for more information.

NA = Not Available | N/A = Not Applicable

OCCUPATIONAL HEALTH AND SAFETY PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024	FYE 2023	FYE 2022	GRI
Occupational Health and Safety					
OHS Management System coverage and audits					
Workers covered by an OHS management system (coverage)	%	100	100	100	403-8
Employees	Persons	1,775	1,352	1,105	
Contractors	Persons	12,904	4,494	NA	
OHS management system internal audits (coverage)	%	100	100	100	
Number of internal audits ⁽¹⁾	Number	15	22	NA	
OHS management system external audits and HSE certifications ⁽²⁾ (coverage)	%	100	100	100	
Number of external audits ⁽³⁾	Number	19	19	NA	
Work-related injuries					
Number of hours worked	Hours	36,404,038	12,803,170	NA	403-9
Total fatalities as a result of work-related injury	Number	0	0	0	
Employees	Number	0	0	0	
Contractors	Number	0	0	0	
Rate of fatalities as a result of work-related injury	Number/ million manhours	0	0	0	
	Number/ 200,000 manhours	0	0	0	
Total Lost Time Injury (LTI)	Number	2	0	0	
Employees	Number	1	0	0	
Contractors	Number	1	0	0	
Lost Time Injury Frequency (LTIF)	Number/ million manhours	0.06	0	0	
	Number/ 200,000 manhours	0.01	0	0	
Total Recordable Injuries (TRI)	Number	13	2	3	
Employees	Number	3	NA	0	
Contractors	Number	10	NA	0	
Total Recordable Injuries Frequency (TRIF)	Number/ million manhours	0.36	0.16	0.21	
	Number/ 200,000 manhours	0.07	0.03	0.21	
Work-related ill health					
Total fatalities as a result of work-related ill health	Number	0	0	0	403-10
Employees	Number	0	0	0	
Contractors	Number	0	0	0	
Total recordable work-related ill health	Number	0	0	0	
Employees	Number	0	0	0	
Contractors	Number	0	0	0	
Occupational Health and Safety, and Emergency Response Training					
Number of employees trained on health and safety standards	Number	752	NA	NA	-
Average hours of Occupational Health and Safety, and Emergency Response Training per employee	Hours	40	NA	NA	

Notes:

⁽¹⁾ Internal audits cover audits Yinson Production-operated onshore and offshore assets, internal projects audits and supplier audits. Audits are conducted against ISO 9001, ISO 14001 and ISO 45001 standards and International Safety Management (ISM) Code.

⁽²⁾ This percentage covers all Yinson Production-operated offshore assets. The certifications include ISO 9001, ISO 14001 and ISO 45001 standards and International Safety Management (ISM) Code.

⁽³⁾ External audits cover audits on Yinson Production-operated onshore and offshore assets, internal projects audits and supplier audits. Audits are conducted against ISO 9001, ISO 14001 and ISO 45001 standards and International Safety Management (ISM) Code.

SUPPLY CHAIN PERFORMANCE

PERFORMANCE INDICATOR	UNIT	FYE 2024	FYE 2023	FYE 2022	GRI
Procurement Practices					
Proportion of spending on local suppliers by asset and country					
FPSO John Agyekum Kufuor, Ghana	%	70.2	69.3	54.1	204-1
FPSO Helang, Malaysia ⁽¹⁾	%	83.3	85.0	91.6	
FPSO Abigail-Joseph, Nigeria	%	56.3	50.6	37.1	
FPSO Anna Nery, Brazil ⁽²⁾	%	82.3	N/A	N/A	
Proportion of local suppliers by asset and country					
FPSO John Agyekum Kufuor, Ghana	%	92.7	86.6	84.3	-
FPSO Helang, Malaysia ⁽¹⁾	%	86.2	90.1	87.6	
FPSO Abigail-Joseph, Nigeria	%	67.5	59.4	40.8	
FPSO Anna Nery, Brazil ⁽²⁾	%	82.0	NA	NA	
Supplier Environmental Assessment					
Percentage of new suppliers screened using environmental criteria	%	100	100	100	308-1
Number of suppliers assessed on environmental impacts	Number	526	386	193	308-2
Number of suppliers identified as having significant actual and potential negative environmental impacts	Number	3	0	0	
Significant actual and potential negative environmental impacts identified in the supply chain	Number	0	0	0	
Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment	%	0.6	0	0	
Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment	%	0	0	0	
Supplier Social Assessment					
Percentage of of new suppliers screened using social criteria	%	100	100	100	414-1
Number of suppliers assessed for social impacts	Number	526	386	193	414-2
Number of suppliers identified as having significant actual and potential negative social impacts	Number	98	0	0	
Significant actual and potential negative social impacts identified in the supply chain	Number	0	0	0	
Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment	%	18.6	0	0	
Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment	%	0	0	0	

Notes:

⁽¹⁾ The Bursa ESG Reporting C7(a) disclosure accounts for FPSO Helang only.

⁽²⁾ Data for FPSO Anna Nery is from 7 May 2023, when the asset commenced operations.

NA = Not Available | N/A = Not Applicable

BURSA ESG PERFORMANCE REPORTING

Indicator	Measurement Unit	2022	2023	2024
Bursa (Anti-corruption)				
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category				
Employees	Percentage	93.00	85.00	70.30
Governance Body Members	Percentage	36.40	100.00	100.00
Bursa C1(b) Percentage of operations assessed for corruption-related risks				
	Percentage	100.00	100.00	100.00
Bursa C1(c) Confirmed incidents of corruption and action taken				
	Number	0	0	1
Bursa (Community/Society)				
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer				
	MYR	1,695,249.00	1,890,448.50	1,910,716.00
Bursa C2(b) Total number of beneficiaries of the investment in communities				
	Number	6,370	5,915	4,940
Bursa (Diversity)				
Bursa C3(a) Percentage of employees by gender and age group, for each employee category				
Age Group by Employee Category				
Senior Management Under 30	Percentage	0.00	0.00	0.00
Senior Management Between 30-50	Percentage	45.90	36.40	36.40
Senior Management Above 50	Percentage	54.50	63.60	63.60
Other Regular Employees Under 30	Percentage	13.70	13.30	17.30
Other Regular Employees Between 30-50	Percentage	68.80	71.50	70.10
Other Regular Employees Above 50	Percentage	17.50	15.20	12.60
Gender Group by Employee Category				
Senior Management Male	Percentage	90.90	90.90	90.90
Senior Management Female	Percentage	9.10	9.10	9.10
Other Regular Employees Male	Percentage	77.90	78.40	75.10
Other Regular Employees Female	Percentage	22.10	21.60	24.90
Bursa C3(b) Percentage of directors by gender and age group				
Male				
	Percentage	63.60	63.60	63.60
Female				
	Percentage	36.40	36.40	36.40
Under 30				
	Percentage	0.00	0.00	0.00
Between 30-50				
	Percentage	18.20	27.30	27.30
Above 50				
	Percentage	81.80	72.70	72.70
Bursa (Energy management)				
Bursa C4(a) Total energy consumption				
	Megawatt	2,541,697.67	3,427,603.39	3,248,585.36
Bursa (Health and safety)				
Bursa C5(a) Number of work-related fatalities				
	Number	0	0	0
Bursa C5(b) Lost time incident rate ("LTIR")				
	Rate	0.00	0.00	0.01
Bursa C5(c) Number of employees trained on health and safety standards				
	Number	-	-	752
Bursa (Labour practices and standards)				
Bursa C6(a) Total hours of training by employee category				
Regular Employees	Hours	55,100	226,987	134,374
Bursa C6(b) Percentage of employees that are contractors or temporary staff				
	Percentage	30.87	16.96	32.94
Bursa C6(c) Total number of employee turnover by employee category				
Employees	Number	81	109	143
Bursa C6(d) Number of substantiated complaints concerning human rights violations				
	Number	0	0	0
Bursa (Supply chain management)				
Bursa C7(a) Proportion of spending on local suppliers				
	Percentage	81.60	85.00	83.30
Bursa (Data privacy and security)				
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data				
	Number	0	0	0
Bursa (Water)				
Bursa C9(a) Total volume of water used				
	Megalitres	10,900,000	12,100,000	12,200,000

Internal assurance

External assurance

No assurance

(*)Restated

EXTERNAL ASSURANCE REPORT



SIRIM QAS INTERNATIONAL SDN BHD INDEPENDENT ASSURANCE STATEMENT

To Board of Directors, Stakeholders, and Interested Parties,

SIRIM QAS International Sdn. Bhd. was engaged by Yinson Holdings Berhad (hereafter referred to as Yinson) to perform an independent verification and provide assurance of Yinson Sustainability Review 2024. The main objective of the verification process is to provide assurance to Yinson and its stakeholders on the accuracy and reliability of the information as presented in this statement. The verification by SIRIM QAS International applied to sustainable performance information (subject matter) within the assurance scope which is included in Yinson Sustainability Review 2024.

The management of Yinson was responsible for the preparation of the Sustainability Review. The objective and impartiality of this statement is assured as no member of the verification team and no other employee of SIRIM QAS International was involved in the preparation of any part of the Yinson's Sustainability Review, and the Integrated Annual Report 2024.

The assurance engagement was designed to provide limited assurance in accordance with the International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information, and BURSA Sustainability Reporting Guide, irrespective of the organization's ability to achieve its objectives, targets or expectations on their subject matter and sustainability-related issues. The assurance activity evaluates the adequacy of Yinson Sustainability Review and its overall presentation against respective frameworks such as UN-SDGs, GRI Standards requirement, TCFD and other relevant frameworks. The assurance process entails a restricted verification of 14 material matters, as outlined in the Sustainability Review within Yinson's Integrated Annual Report. Further details can be found in Appendix 1.

The verification was carried out by SIRIM QAS International in May 2024, with the following methodologies:

- Reviewing and verifying the traceability, consistency and accuracy of information collected from various sources; internal and external documentation which are made available during the conduct of assessment.
- Verification of data presented in the Sustainability Review includes a detailed check of the sampled data.
- Interviewing key personnel responsible for collating information and writing various parts of the report to substantiate the veracity of the claims.

The verification process was subjected to the following limitations:

- The scope of work did not involve verification of other information reported in Yinson Integrated Annual Report 2024.
- The GHG emissions values pertaining to 'Climate Change & Carbon Management' were excluded from the review process, as it had already been verified by an external third party.
- The corporate office at Menara South Point, Mid Valley City was visited as part of this assurance engagement. The verification process did not include physical inspections of any of Yinson's operations and assets. And,
- The verification team did not verify any contractor or third-party data.

Conclusion

SIRIM QAS International, a Conformity Assessment Body in Malaysia, is accredited to both ISO/IEC 17021-1:2015 and ISO/IEC 17065:2012 covering all our operational activities. The appointed assessors performing the assurance engagement were selected appropriately based on our internal qualifications, training and experience. The verification process is reviewed by management to ensure that the approach and assurance are strictly followed and operated transparently. During the verification process, issues were raised, and clarifications were sought from the management of Yinson relating to the accuracy of some of the information contained in the report. In response to the raised findings, the Sustainability Review was subsequently reviewed and revised by Yinson. It is confirmed that changes that have been incorporated into the final version of the report have satisfactorily addressed all issues. Based on the scope of the assessment process and evidence obtained, nothing has come to our attention that causes us to believe that Yinson has not complied, in all material respects, with the referred assurance standard and guide. The following represents SIRIM QAS International’s opinion:

- The level of data accuracy included in Yinson Sustainability Review 2024 is fairly stated;
- The level of disclosure of the specific sustainability performance information presented in the report was found to be properly prepared;
- The personnel responsible were able to demonstrate the origin(s) and interpretation of data contained in the report;
- The Sustainability Review offers a reasonable and balanced presentation of Yinson’s sustainability performance.

List of Assessors.

- | | | | |
|----|--------------------------------|---|-------------|
| 1) | Ms. Aernida Abdul Kadir | : | Team Leader |
| 2) | Ms. Kamini Sooriamoorthy | : | Team Member |
| 3) | Ms. Suzalina Kamaralarifin | : | Team Member |
| 4) | Ms. Aine Jamaliah Mohamad Zain | : | Team Member |

Statement Prepared by:



AERNIDA BINTI ABDUL KADIR

Team Leader

Management System Certification Department
SIRIM QAS International Sdn. Bhd.

Date: 14 May 2024

Statement Approved by:



Ts. MD ADHA BIN RAHMAT

Senior General Manager

Management System Certification Department
SIRIM QAS International Sdn. Bhd

Date: 20 May 2024

Note 1: This Independent Assurance Statement has been issued based on the content verified prior to the approval date. SIRIM QAS International Sdn Bhd does not express an opinion on, nor guarantees the integrity and/or accuracy of the information provided with the view that the conclusion was conducted post verification assessment, hence not verified. SIRIM QAS International shall not be responsible for any changes or additions made after the referred date (14 May 2024).

Appendix 1 The material matters covered in this assessment is tabulated below (limited to the content of the Sustainability Review in Yinson's Integrated Annual Report 2024):	CLASSIFICATION OF DATA			
	HIGH	MEDIUM	LOW	UN SUBSTANTIATED
Environment				
Climate Change & Carbon Management [narrative only]				
Inclusive Energy Transition				
Biodiversity Management				
Environmental Management				
Resource Efficiency				
Social				
Occupational Health & Safety				
Human and Labour Rights				
Human Capital Development				
Community Engagement				
Diversity, Equality & Inclusion				
Governance				
Business Management and Performance				
Corporate Governance and Business Ethics				
Sustainable Supply Chain Management				
Digital Transformation				

Note 1:
This Independent Assurance Statement has been issued based on the content verified prior to the approval date. SIRIM QAS International Sdn Bhd shall not be responsible for any changes or additions made after the referred date (14 May 2024).

Note 2:
The assurance involves activity aims to obtain sufficient appropriate evidence to express a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party, about the subject matter information. It comprises of activities carried out to assess the quality and credibility of the qualitative and quantitative information reported by the organization. This assurance is different from activities used to assess or validate the organization's performance, such as compliance assessments or the issuing of certifications against specific standards.

Note 3:
Definition of HIGH, MEDIUM, LOW and UNSUBSTANTIATED Classification of Data in this Appendix 1.
HIGH: The data and information reviewed has been confirmed with the direct owners. The source of the data origin was provided during the conduct of the assessment.
MEDIUM: Data and information have been confirmed with the direct owners. However, the source of the data has been based on secondary data, where the data origin is not accessible by the verifiers during the conduct of the assessment.
LOW: Data and information reviewed has been based on information endorsed by the data owners. Verifiers did not have access to the source of the data origin. It has been identified as one of the limitations during the conduct of the assessment.
UNSUBSTANTIATED: The sources of data and information disclosed were not made available during the assessment review period due to reasons like confidentiality, unattainable data source and unavailable data owner. It has been identified as one of the limitations during the conduct of the assessment.

GRI CONTENT INDEX

DISCLOSURE	REFERENCE	GRI SECTOR STANDARD
General disclosures		
The organisation and its reporting practices		
2-1	Organizational details	Basis of this Report, pg 2
2-2	Entities included in the organization's sustainability reporting	Basis of this Report , pg 2 Business Review, pg 68 - 91
2-3	Reporting period, frequency and contact point	Basis of this Report, pg 2
2-4	Restatements of information	Sustainability Performance Data, pg 352, 355, 362 The following indicators were restated for the corresponding year with explanation: <ul style="list-style-type: none"> • Economic value retained (FYE 2023): Human error in disclosures. • Employees communicated with ABAC policies and procedures (FYE 2023, FYE 2022): Indicators are updated to realign with data source. • Business partners communicated with ABAC policies and procedures and breakdowns: Indicators are updated to realign with data source. • Number of hours worked (FYE 2023): Human error during data consolidation.
2-5	External assurance	External Assurance Report, pg 365 - 367 Website: Sustainability, Our Climate Goals, https://www.yinson.com/our-climate-goals/
Activities and workers		
2-6	Activities, value chain and other business relationships	Our Investment Case, pg 12 - 19 Our Business Value Creation Model, pg 60 - 63
2-7	Employees	Our Business Value Creation Model, pg 60 - 63 Sustainability Performance Data, pg 352 - 363
2-8	Workers who are not employees	Sustainability Performance Data, pg 358
Governance		
2-9	Governance structure and composition	Board of Directors, pg 131 - 136 Senior Management, pg 137 - 142
2-10	Nomination and selection of the highest governance body	Corporate Governance Overview Statement, pg 143 -159
2-11	Chair of the highest governance body	Board of Directors, pg 131 - 136 Senior Management, pg 137 - 142
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance Overview Statement, pg 143 - 159
2-13	Delegation of responsibility for managing impacts	Our Approach to Sustainability, pg 18 - 19 Corporate Governance Overview Statement, pg 143 - 159
2-14	Role of the highest governance body in sustainability reporting	Our Approach to Sustainability, pg 18 - 19 Corporate Governance Overview Statement, pg 143 - 159
2-15	Conflicts of interest	Board of Directors, pg 131 - 136 Senior Management, pg 137 - 142 Corporate Governance Overview Statement, pg 143 - 159
2-16	Communication of critical concerns	Corporate Governance Overview Statement, pg 143 - 159
2-17	Collective knowledge of the highest governance body	Board of Directors, pg 131 - 136 Senior Management, pg 137 - 142 Corporate Governance Overview Statement, pg 143 - 159
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Overview Statement, Principle A: Board Leadership and Effectiveness, pg 143 - 152
2-19	Remuneration policies	Corporate Governance Overview Statement, Principle A: Board Leadership and Effectiveness, pg 143 - 152

DISCLOSURE	REFERENCE	GRI SECTOR STANDARD	
2-20	Process to determine remuneration	Corporate Governance Overview Statement, Principle A: Board Leadership and Effectiveness, pg 143 - 152	
2-21	Annual total compensation ratio	Information incomplete. Data collection and consolidation is in progress. Steps are being taken to include the information in the next Report.	
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Our Approach to Sustainability, pg 18 - 19 Corporate Governance Overview Statement, pg 143 - 159	
2-23	Policy commitments	Our Approach to Sustainability, pg 18 - 19 Website: Governance, Policies, https://www.yinson.com/policies/	
2-24	Embedding policy commitments	Our Approach to Sustainability, pg 18 - 19 Website: Governance, Policies, https://www.yinson.com/policies/	
2-25	Processes to remediate negative impacts	Statement on Risk Management & Internal Control, pg 162 - 168	
2-26	Mechanisms for seeking advice and raising concerns	Corporate Governance & Business Ethics, pg 123 - 125 Statement on Risk Management & Internal Control, pg 162 - 168 Website: Whistleblowing Channel Link, https://app.convercent.com/en-US/LandingPage/c3c4d459-3d67-ee11-a9a1-000d3ab9f296?_ =1701138991674	
2-27	Compliance with laws and regulations	Sustainability Performance Data, pg 352 - 363	
2-28	Membership associations	Group Highlights, pg 4 - 5	
Stakeholder Engagement			
2-29	Approach to stakeholder engagement	Corporate Governance Overview Statement, Principle C: Our Stakeholder Groups, pg 154 - 159	
2-30	Collective bargaining agreements	Sustainability Performance Data, pg 352 - 363	
Material topics			
3-1	Process to determine material topics	Materiality Matters, pg 50 - 53	
3-2	List of material topics	Materiality Matters, pg 50 - 53	
Governance & Economic Dimension			
Business Management & Performance			
3-3	Management of material topics	Financial Review, pg 33 - 44 Business Management & Performance, pg 120 - 122	
201-1	Direct economic value generated and distributed	Sustainability Performance Data, pg 352 - 363	11.14.2
201-2	Financial implications and other risks and opportunities due to climate change	Climate Change & Carbon Management, pg 92 - 95 Business Management & Performance, pg 120 - 122	11.2.2
201-3	Defined benefit plan obligations and other retirement plans	Not Applicable	
201-4	Financial assistance received from the government	Not Applicable	
Corporate Governance & Business Ethics			
3-3	Management of material topics	Corporate Governance & Business Ethics, pg 123 - 125	11.19.1, 11.20.1, 11.21.1
205-1	Operations assessed for risks related to corruption	Corporate Governance & Business Ethics, pg 123 - 125 The Corporate Compliance team also conducts reviews, in the form of ABMS-related internal audit and Bribery Risk Review on Offshore Production projects in line with ISO 37001 ABMS requirements.	11.20.2
205-2	Communication and training about anti-corruption policies and procedures	Sustainability Performance Data, pg 352 - 363	11.20.3
205-3	Confirmed incidents of corruption and actions taken	Sustainability Performance Data, pg 352 - 363	11.20.4
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sustainability Performance Data, pg 352 - 363	11.19.2

DISCLOSURE	REFERENCE	GRI SECTOR STANDARD
Sustainable Supply Chain Management		
3-3	Management of material topics	Sustainable Supply Chain Management, pg 126 - 127
204-1	Proportion of spending on local suppliers	Sustainable Supply Chain Management, pg 126 - 127
		Sustainability Performance Data, pg 352 - 363
308-1	New suppliers that were screened using environmental criteria	Sustainability Performance Data, pg 352 - 363
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability Performance Data, pg 352 - 363
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainable Supply Chain Management, pg 126 - 127
414-1	New suppliers that were screened using social criteria	Sustainability Performance Data, pg 352 - 363
414-2	Negative social impacts in the supply chain and actions taken	Sustainability Performance Data, pg 352 - 363
Digital Transformation		
3-3	Management of material topics	Digital Transformation, pg 128 - 130
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Performance Data, pg 352 - 363
Environmental Dimension		
Climate Change & Carbon Management		
3-3	Management of material topics	Climate Change & Carbon Management, pg 92 - 95
305-1	Direct (Scope 1) GHG emissions	Sustainability Performance Data, pg 352 - 363
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Performance Data, pg 352 - 363
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Performance Data, pg 352 - 363
305-4	GHG emissions intensity	Sustainability Performance Data, pg 352 - 363
305-5	Reduction of GHG emissions	Climate Change & Carbon Management, pg 92 - 95 Inclusive Energy Transition, pg 96 - 97
Inclusive Energy Transition		
3-3	Management of material topics	Inclusive Energy Transition, pg 96 - 97
302-1	Energy consumption within the organization	Sustainability Performance Data, pg 352 - 363
302-2	Energy consumption outside of the organization	Sustainability Performance Data, pg 352 - 363
302-3	Energy intensity	Sustainability Performance Data, pg 352 - 363
Biodiversity Management		
3-3	Management of material topics	Biodiversity Management, pg 98 - 100
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity Management, pg 98 - 100
304-2	Significant impacts of activities, products and services on biodiversity	Biodiversity Management, pg 98 - 100
304-3	Habitats protected or restored	Biodiversity Management, pg 98 - 100
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity Management, pg 98 - 100 Yinson does not have any operations within protected areas.
Environmental Management		
3-3	Management of material topics	Environmental Management, pg 101 - 102
303-1	Interactions with water as a shared resource	Environmental Management, pg 101 - 102
303-2	Management of water discharge-related impacts	Environmental Management, pg 101 - 102
303-3	Water withdrawal	Environmental Management, pg 101 - 102
303-4	Water discharge	Sustainability Performance Data, pg 352 - 363
303-5	Water consumption	Sustainability Performance Data, pg 352 - 363
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainability Performance Data, pg 352 - 363

DISCLOSURE	REFERENCE	GRI SECTOR STANDARD
306-1 Waste generation and significant waste-related impacts	Environmental Management, pg 101 - 102	11.5.2
306-2 Management of significant waste-related impacts	Environmental Management, pg 101 - 102	11.5.3
306-3 Waste generated	Sustainability Performance Data, pg 352 - 363	11.5.4
306-4 Waste diverted from disposal	Sustainability Performance Data, pg 352 - 363	11.5.5
306-5 Waste directed to disposal	Sustainability Performance Data, pg 352 - 363	11.5.6
Resource Efficiency		
3-3 Management of material topics	Resource Efficiency, pg 103 - 104	
302-4 Reduction of energy consumption	Information incomplete	
302-5 Reductions in energy requirements of products and services	Information incomplete	
Social Dimension		
Occupational Health & Safety		
3-3 Management of material topics	Occupational Health & Safety, pg 105 - 108	11.8.1, 11.9.1
403-1 Occupational health and safety management system	Occupational Health & Safety, pg 105 - 108	11.9.2
403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety, pg 105 - 108	11.9.3
403-3 Occupational health services	Occupational Health & Safety, pg 105 - 108	11.9.4
403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety, pg 105 - 108	11.9.5
403-5 Worker training on occupational health and safety	Occupational Health & Safety, pg 105 - 108	11.9.6
403-6 Promotion of worker health	Occupational Health & Safety, pg 105 - 108	11.9.7
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health & Safety, pg 105 - 108	11.9.8
403-8 Workers covered by an occupational health and safety management system	Sustainability Performance Data, pg 352 - 363	11.9.9
403-9 Work-related injuries	Sustainability Performance Data, pg 352 - 363	11.9.10
403-10 Work-related ill health	Sustainability Performance Data, pg 352 - 363	11.9.11
Human & Labour Rights		
3-3 Management of material topics	Human & Labour Rights, pg 109 - 110	11.12.1
402-1 Minimum notice periods regarding operational changes	Human & Labour Rights, pg 109 - 110	11.7.2
406-1 Incidents of discrimination and corrective actions taken	Sustainability Performance Data, pg 352 - 363	11.11.7
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human & Labour Rights, pg 109 - 110	11.13.2
408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Performance Data, pg 352 - 363	11.12.1
412-1 Operations that have been subject to human rights reviews or impact assessments	Human & Labour Rights, pg 109 - 110	
412-2 Employee training on human rights policies or procedures	Human & Labour Rights, pg 109 - 110	
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Human & Labour Rights, pg 109 - 110 Corporate Governance & Business Ethics, pg 123 - 125	
Human Capital Development		
3-3 Management of material topics	Human Capital Development, pg 111 - 114	11.10.1
202-2 Proportion of senior management hired from the local community	Board of Directors, pg 131 - 136 Senior Management, pg 137 - 142	11.11.2
401-1 New employee hires and employee turnover	Sustainability Performance Data, pg 352 - 363	11.10.2
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Capital Development, pg 111 - 114	11.10.3

DISCLOSURE	REFERENCE	GRI SECTOR STANDARD
401-3 Parental leave	Sustainability Performance Data, pg 352 - 363	11.10.4
404-1 Average hours of training per year per employee	Sustainability Performance Data, pg 352 - 363	11.10.6, 11.11.4
404-2 Programs for upgrading employee skills and transition assistance programs	Human Capital Development, pg 111 - 114	11.10.7, 11.11.6
404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Performance Data, pg 352 - 363	
Community Engagement		
3-3 Management of material topics	Community Engagement, pg 115 - 117	11.14.1, 11.15.1
203-1 Infrastructure investments and services supported	Community Engagement, pg 115 - 117 Sustainability Performance Data, pg 352 - 363	11.14.4
203-2 Significant indirect economic impacts	Community Engagement, pg 115 - 117 Sustainability Performance Data, pg 352 - 363	11.14.5
413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability Performance Data, pg 352 - 363	11.15.2
413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability Performance Data, pg 352 - 363	11.15.2
Diversity, Equality & Inclusion		
3-3 Management of material topics	Diversity, Equality & Inclusion, pg 118 - 119	
405-1 Diversity of governance bodies and employees	Sustainability Performance Data, pg 352 - 363	11.11.5
405-2 Ratio of basic salary and remuneration of women to men	Information incomplete. Data collection and consolidation is in progress. Steps are being taken to include the information in the next Report.	11.11.6
Other Topics		
Other GRI 2021 Topic Standards were determined to be not material to Yinson, as per the materiality process outlined in Materiality Matters, pg 50 - 53.		

IFRS ISSB CONTENT INDEX

IFRS S1 NO.	THEME	REFERENCE
Governance		
27	The governance body(s) or individual(s) responsible for oversight of sustainability-related risks and opportunities.	
27(a)(i)	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).	Our Approach to Sustainability, pg 18 - 19 Corporate Governance Overview Statement: Our Governance Framework, pg 143 - 159 Statement on Risk Management & Internal Control, pg 162 - 168
27(a)(ii)	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.	Board of Director, pg 131 - 136 Senior Management, pg 137 - 142 Corporate Governance Overview Statement: Board Development, pg 143 - 159
27(a)(iii)	Frequency of body(s) or individual(s) is informed about sustainability-related risks and opportunities.	Our Approach to Sustainability, pg 18 - 19 Corporate Governance Overview Statement: A - Board Leadership and Effectiveness, pg 143 - 159 Statement on Risk Management & Internal Control, pg 162 - 168
27(a)(iv)	Approach 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.	Our Approach to Sustainability, pg 18 - 19 Corporate Governance Overview Statement: A - Board Leadership and Effectiveness, pg 143 - 159
27(a)(v)	Body(s) or individual(s) oversees the setting of targets related to sustainability-related risks and opportunities and monitors progress towards those targets, including if related performance metrics are included in remuneration policies.	Corporate Governance Overview Statement: A - Board Leadership and Effectiveness, pg 143 - 159
27	Management's role in the governance processes, controls and procedures to monitor, manage and oversee sustainability-related risks and opportunities	
27(b)(i)	Role delegation to a specific management-level position or management-level committee and oversight over that position or committee.	Our Approach to Sustainability, pg 18 - 19 Corporate Governance Overview Statement: A - Board Leadership and Effectiveness, pg 143 - 159
27(b)(ii)	Controls and procedures to support the oversight of sustainability-related risks and opportunities and, if they are integrated with other internal functions.	Our Approach to Sustainability, pg 18 - 19 Corporate Governance Overview Statement: B - Effective Audit and Risk Management, pg 143 - 159 Statement on Risk Management & Internal Control, pg 162 - 168
Strategy		
30	Sustainability-related risks and opportunities	
30(a)	Sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	Risks and Opportunities, pg 64 - 66 Business Reviews, pg 68 - 91 Sustainability Review, pg 92 - 130 Statement on Risk Management & Internal Control, pg 162 - 168
30(b)	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.	Business Reviews, pg 68 - 91
30(c)	Definition of 'short term', 'medium term' and 'long term' and the linkage to the planning horizons used by the entity for strategic decision-making.	Group CEO Review, pg 23 - 32 Strategy Review, pg 68 - 91 Business Reviews, pg 68 - 91
32	Sustainability-related risks and opportunities	
32(a)	Description(s) of the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain.	Market Landscape, pg 45 - 49 Our Business Value Creation Model, pg 60 - 63
32(b)	Description(s) of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated.	Our Business Value Creation Model, pg 60 - 63 Business Review, pg 68 - 91 Sustainability Review, pg 92 - 130
33	Strategy and decision-making	
33(a)	Response to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making	Strategy Review, pg 54 - 58 Business Review, pg 68 - 91 Sustainability Review, pg 92 - 130

IFRS S1 NO.	THEME	REFERENCE
33(b)	Progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information.	Group CEO Review: 30 by 30 Scorecard, pg 26 - 27 Business Review, pg 68 - 91 Sustainability Performance Data, pg 365 - 367
33(c)	Trade-offs between sustainability-related risks and opportunities that the entity considered.	Trade-Offs, pg 67
35	Financial position, financial performance and cash flow	
35(a)	Impact of sustainability-related risks and opportunities on financial position, financial performance and cash flows for the reporting period.	Financial Review, pg 33 - 44 Risks and Opportunities, pg 64 - 66 Business Review, pg 68 - 91 Climate Change & Carbon Management: ICP, pg 92 - 95
35(b)	Sustainability-related risks and opportunities identified 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.	Financial Review, pg 33 - 44 Risks and Opportunities, pg 64 - 66
35(c)(i)	Investment and disposal plans	Group CEO Review, pg 23 - 32 Strategy Review, pg 54 - 58
35(c)(ii)	Its planned sources of funding to implement its strategy.	Strategy Review, pg 54 - 58
35(d)	Financial performance and cash flows to change over the short, medium and long term, given the strategy to manage sustainability-related risks and opportunities.	Business Review, pg 68 - 91
41	Resilience	
41	Qualitative disclosure, if applicable, quantitative assessment of the resilience of its strategy and business model in relation to sustainability-related risks, including information on assessment methodology and time horizon.	Business Review, pg 68 - 91
Risk Management		
44	The processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks	
44(a)(i)	The inputs and parameters the entity uses.	Statement on Risk Management & Internal Control, pg 162 - 168
44(a)(ii)	Application of scenario analysis to inform its identification of sustainability-related risks.	Climate Change & Carbon Management: Climate-related risks and opportunities, pg 92 - 95 Climate Report, pg 14 - 16
44(a)(iii)	Assessment of the nature, likelihood and magnitude of the effects of those risks.	Statement on Risk Management & Internal Control: Enterprise Risk Management Matrix, pg 162 - 168
44(a)(iv)	Prioritisation of sustainability-related risks relative to other types of risk.	Statement on Risk Management & Internal Control: Enterprise Risk Management, pg 162 - 168
44(a)(v)	Approach to monitoring sustainability-related risks.	Statement on Risk Management & Internal Control: Risk Governance and Oversight, pg 162 - 168
44(a)(vi)	Changes in the processes uses to compare with the previous reporting period.	N/A. Risk management approach has not changed
44(b)	The processes used to identify, assess, prioritise and monitor sustainability-related opportunities.	Statement on Risk Management & Internal Control: Enterprise Risk Management, pg 162 - 168
44(c)	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.	Statement on Risk Management & Internal Control: Risk Governance and Oversight, pg 162 - 168
Metrics and Targets		
50	Information on metric(s)	
50(a)	Metric definition(s).	Sustainability Performance Data, pg 365 - 367 Bursa ESG Performance Reporting, pg 364
50(b)	If metric(s) is an absolute measure, a measure expressed in relation to another metric or a qualitative measure	Sustainability Performance Data, pg 365 - 367 Bursa ESG Performance Reporting, pg 364
50(c)	If metric(s) is validated by a third party.	External Assurance Report, pg 365 - 367 Bursa ESG Performance Reporting, pg 364
50(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.	Sustainability Performance Data, pg 365 - 367 Bursa ESG Performance Reporting, pg 364 Website: Sustainability, Our Climate Goals https://www.yinson.com/our-climate-goals/
51	Targets progress monitoring	
51(a)	The metric used to set the target and to monitor progress towards reaching the target.	Group CEO Review: 30 by 30 Scorecard, pg 23 - 32
51(b)	The specific quantitative or qualitative target the entity has set or is required to meet.	Group CEO Review: 30 by 30 Scorecard, pg 23 - 32

IFRS S1 NO.	THEME	REFERENCE
51(c)	The period over which the target applies.	Group CEO Review: 30 by 30 Scorecard, pg 23 - 32
51(d)	The base period from which progress is measured.	Group CEO Review: 30 by 30 Scorecard, pg 23 - 32
51(e)	Any milestones and interim targets.	Group CEO Review: 30 by 30 Scorecard, pg 23 - 32
51(f)	Performance against each target and an analysis of trends or changes in the entity's performance.	Group CEO Review: 30 by 30 Scorecard, pg 23 - 32 Business Review, pg 68 - 91
51(g)	Any revisions to the target and an explanation for those revisions.	N/A. No change or revision to targets.

IFRS S2 NO.	THEME	REFERENCE
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Governance

6(a) The governance body(s) or individual(s) responsible for oversight of climate-related risks and opportunities.

6(a)(i)	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);	Corporate Governance Overview Statement: Our Governance Framework, pg 143 - 159
6(a)(ii)	Body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;	Board of Director, pg 131 - 136 Senior Management, pg 137 - 142 Corporate Governance Overview Statement: Board Development, pg 18 - 19
6(a)(iii)	Frequency of body(s) or individual(s) is informed about climate-related risks and opportunities;	Our Approach to Sustainability, pg 18 - 19 Climate Change & Carbon Management, pg 92 - 95 Corporate Governance Overview Statement: A - Board Leadership and Effectiveness, pg 143 - 159 Statement on Risk Management & Internal Control, pg 162 - 168
6(a)(iv)	Approach which 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;	Our Approach to Sustainability, pg 18 - 19 Climate Change & Carbon Management, pg 92 - 95 Corporate Governance Overview Statement, pg 143 - 159
6(a)(v)	Approach which body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	Corporate Governance Overview Statement, pg 143 - 159

6(b) Management's role in the governance processes, controls and procedures to monitor, manage and oversee climate-related risks and opportunities

6(b)(i)	Role delegation to a specific management-level position or management-level committee and oversight over that position or committee.	Our Approach to Sustainability, pg 18 - 19 Climate Change & Carbon Management, pg 92 - 95 Corporate Governance Overview Statement: A - Board Leadership and Effectiveness, pg 143 - 159 Statement on Risk Management & Internal Control, pg 162 - 168
6(b)(ii)	Controls and procedures to support the oversight of sustainability-related risks and opportunities and, if they are integrated with other internal functions.	Corporate Governance Overview Statement: B - Effective Audit and Risk Management, pg 143 - 159 Statement on Risk Management & Internal Control, pg 162 - 168

Strategy

10 Climate-related risks and opportunities

10(a)	Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	Risks and Opportunities, pg 64 - 66 Climate Change & Carbon Management, pg 92 - 95 Climate Report: Risks and Opportunities, pg 14 - 16
10(b)	Explanation of identified climate-related risks to be a climate-related physical risk or climate-related transition risk.	Risks and Opportunities, pg 64 - 66 Climate Change & Carbon Management, pg 92 - 95 Climate Report: Risks and Opportunities, pg 14 - 16
10(c)	Specify time horizons-short, medium and long-term for each climate-related risk and opportunity the entity has identified and the effects of each climate-related risks and opportunities that could reasonably be expected.	Business Reviews, pg 68 - 91 Climate Change & Carbon Management, pg 92 - 95 Climate Report: Risks and Opportunities, pg 14 - 16
10(d)	Definition of 'short term', 'medium term' and 'long term' and the linkage to the planning horizons used by the entity for strategic decision-making.	Business Reviews, pg 68 - 91 Climate Change & Carbon Management, pg 92 - 95 Climate Report: Risks and Opportunities, pg 14 - 16
13(a)	Description(s) of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	Our Business Value Creation Model, pg 59 - 63 Climate Report: Risks and Opportunities, pg 14 - 16

IFRS S2 NO.	THEME	REFERENCE
13(b)	Description(s) of where in the entity's business model and value chain climate-related risks and opportunities are concentrated.	Business Reviews, pg 68 - 91
14	Strategy and decision-making	
14(a)(i)	Current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities.	Group CEO Review, pg 23 - 32 Strategy Review, pg 54 - 58 Business Reviews, pg 68 - 91 Climate Change & Carbon Management, pg 92 - 95 Climate Report: Risks and Opportunities, pg 14 - 16
14(a)(ii)	Current and anticipated direct mitigation and adaptation efforts.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Our Climate Strategy, pg 8 - 9
14(a)(iii)	Current and anticipated indirect mitigation and adaptation efforts.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Yinson Carbon Management, pg 19
14(a)(iv)	Describe any climate-related transition plan, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies.	Climate Change & Carbon Management, pg 92 - 95 Inclusive Energy Transition, pg 96 - 97 Climate Report: Our Climate Strategy, pg 8 - 9
14(a)(v)	Describe plans to achieve any climate-related targets, including any greenhouse gas emissions targets.	Group CEO Review: 30 by 30 Scorecard, pg 26 - 27 Climate Change & Carbon Management, pg 92 - 95 Climate Report: Our Climate Strategy, pg 8 - 9
16	Financial position, financial performance and cash flows	
16(a)	Impact of climate-related risks and opportunities on financial position, financial performance and cash flows for the reporting period.	Financial Review, pg 33 - 44 Risks and Opportunities, pg 64 - 66 Business Review, pg 68 - 91 Climate Change & Carbon Management: ICP , pg 92 - 95
16(b)	The climate-related risks and opportunities identified 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.	Financial Review, pg 33 - 44
16(c)(i)	Investment and disposal plans.	Group CEO Review, pg 23 - 32 Strategy Review, pg 54 - 58
16(c)(ii)	Planned sources of funding to implement its strategy.	Group CEO Review, pg 23 - 32 Strategy Review, pg 54 - 58
16(d)	Financial performance and cash flows to change over the short, medium and long term, given the strategy to manage climate-related risks and opportunities.	Business Review, pg 68 - 91 Climate Report: Summary of Impact , pg 17
22	Climate resilience	
22(a)(i)	The implications, if any, of the assessment for its strategy and business model, including the response to the effects identified in the climate-related scenario analysis.	Our Business Value Creation Model, pg 60 - 63 Business Review, pg 68 - 91
22(a)(ii)	The significant areas of uncertainty considered in the assessment of its climate resilience.	Climate Report: Risks and Opportunities, pg 14 - 16
22(a)(iii)(1)	The availability of, and flexibility in, the existing financial resources to respond to the effects identified in the climate-related scenario analysis, including addressing climate-related risks and taking advantage of climate-related opportunities.	Financial Review, pg 33 - 44 Strategy Review, pg 54 - 58
22(a)(iii)(2)	The ability to redeploy, repurpose, upgrade or decommission existing assets.	Business Review, pg 68 - 91
22(a)(iii)(3)	The effect of the current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience.	Group CEO Review, pg 23 - 32 Strategy Review, pg 54 - 58 Business Review, pg 68 - 91
22(b)(i)	Climate-related scenario analysis	
22(b)(i)(1)	The climate-related scenarios used for the analysis and the sources of those scenarios.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(i)(2)	If the analysis included a diverse range of climate-related scenarios.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(i)(3)	If the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(i)(4)	If scenarios aligned with the latest international agreement on climate change.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(i)(5)	If the chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(i)(6)	The time horizons used in the analysis.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13

IFRS S2 NO.	THEME	REFERENCE
22(b)(i)(7)	The scope of operations in the analysis.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(ii)	The key assumptions the entity made in the scenario the analysis	
22(b)(ii)(1)	Climate-related policies in the jurisdictions of operation.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(ii)(2)	Macroeconomic trends.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(ii)(3)	National- or regional-level variables.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(ii)(4)	Energy usage and mix.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(ii)(5)	Developments in technology.	Climate Change & Carbon Management, pg 92 - 95 Inclusive Energy Transition, pg 96 - 97 Climate Report: Climate Risks Management, pg 10 - 13
22(b)(iii)	The reporting period.	Climate Change & Carbon Management, pg 92 - 95 Climate Report: Climate Risks Management, pg 10 - 13
Risk Management		
25	The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks	
25(a)(i)	The inputs and parameters the entity uses.	Climate Change & Carbon Management, pg 92 - 95 Statement on Risk Management & Internal Control, pg 162 - 168 Climate Report: Climate Risk Management, pg 10 - 17
25(a)(ii)	If climate-related scenario analysis is used to inform the identification of climate-related risks.	Climate Change & Carbon Management, pg 92 - 95 Statement on Risk Management & Internal Control, pg 162 - 168 Climate Report: Climate Risk Management, pg 10 - 17
25(a)(iii)	The assessment of the nature, likelihood and magnitude of the effects of those risks.	Climate Change & Carbon Management, pg 92 - 95 Statement on Risk Management & Internal Control, pg 162 - 168 Climate Report: Climate Risk Management, pg 10 - 17
25(a)(iv)	The prioritisation of climate-related risks relative to other types of risks.	Climate Change & Carbon Management, pg 92 - 95 Statement on Risk Management & Internal Control, pg 162 - 168 Climate Report: Climate Risk Management, pg 10 - 17
25(a)(v)	The approach to monitoring climate-related risks.	Climate Change & Carbon Management, pg 92 - 95 Statement on Risk Management & Internal Control, pg 162 - 168 Climate Report: Climate Risk Management, pg 10 - 17
25(a)(vi)	The changes in the processes used to compare with the previous reporting period.	Climate Change & Carbon Management, pg 92 - 95 Statement on Risk Management & Internal Control, pg 162 - 168 Climate Report: Climate Risk Management, pg 10 - 17
25(b)	The processes used 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;	Climate Change & Carbon Management, pg 92 - 95 Statement on Risk Management & Internal Control, pg 162 - 168 Climate Report: Climate Risk Management, pg 10 - 17
25(c)	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	Climate Change & Carbon Management, pg 92 - 95 Statement on Risk Management & Internal Control, pg 162 - 168 Climate Report: Climate Risk Management, pg 10 - 17
Metrics and Targets		
29	Information relevant to the cross-industry metric categories	
29(a)	GHG emissions	
29(a)(i)(1)(2)(3)	Disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO2 equivalent (Scope 1, 2 & 3).	Climate Change & Carbon Management, pg 92 - 95 Sustainability Performance Data, pg 365 - 367
29(a)(ii)	Measurement of greenhouse gas emissions in accordance with the Greenhouse Gas Protocol.	Climate Change & Carbon Management, pg 92 - 95 Sustainability Performance Data, pg 365 - 367
29(a)(iii)(1)	Disclose the approach used to measure its greenhouse gas emissions: the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions.	Climate Change & Carbon Management, pg 92 - 95 Sustainability Performance Data, pg 365 - 367
29(a)(iv)	For Scope 1 and Scope 2: the consolidated accounting group	Climate Change & Carbon Management, pg 92 - 95 Sustainability Performance Data, pg 365 - 367

IFRS S2 NO.	THEME	REFERENCE
29(a)(v)	Disclosure of location-based Scope 2 greenhouse gas emissions	Climate Change & Carbon Management, pg 92 - 95 Sustainability Performance Data, pg 365 - 367
29(a)(vi)(1)	The categories included within 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).	Climate Change & Carbon Management, pg 92 - 95 Sustainability Performance Data, pg 365 - 367
29(a)(vi)(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.	N/A
29(b)	Climate-related transition risks: the amount and percentage of assets or business activities vulnerable to climate-related transition risks.	Climate Change & Carbon Management, pg 92 - 95
29(c)	Climate-related physical risks: the amount and percentage of assets or business activities vulnerable to climate-related physical risks.	Climate Change & Carbon Management, pg 92 - 95
29(d)	Climate-related opportunities: the amount and percentage of assets or business activities aligned with climate-related opportunities.	Climate Change & Carbon Management, pg 92 - 95
29(e)	Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	Strategy Review, pg 54 - 58
29(f)	Internal carbon prices	
29(f)(i)	Explanation of the application of carbon price in decision-making.	Climate Change & Carbon Management, pg 92 - 95
29(f)(ii)	The price for each metric tonne of greenhouse gas emissions used to assess the costs of greenhouse gas emissions.	Climate Change & Carbon Management, pg 92 - 95
29(g)	Remuneration	
29(g)(i)	The description of climate-related considerations factored into executive remuneration.	Climate Change & Carbon Management, pg 92 - 95 Statement on Risk Management & Internal Control, pg 162 - 168 Climate Report: Climate Risk Management, pg 10 - 17
29(g)(ii)	The percentage of executive management remuneration recognised in the current period is linked to climate-related considerations.	Climate Change & Carbon Management, pg 92 - 95 Statement on Risk Management & Internal Control, pg 162 - 168 Climate Report: Climate Risk Management, pg 10 - 17
33	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.	
33(a)	The metric used to set the target.	Group CEO Review: 30 by 30 Scorecard, pg 26 - 27
33(b)	The objective of the target.	Group CEO Review: 30 by 30 Scorecard, pg 26 - 27
33(c)	The scope and boundary of the target.	Group CEO Review: 30 by 30 Scorecard, pg 26 - 27
33(d)	The period over which the target applies;	Group CEO Review: 30 by 30 Scorecard, pg 26 - 27
33(e)	The base period from which progress is measured.	Group CEO Review: 30 by 30 Scorecard, pg 26 - 27
33(f)	Any milestones and interim targets.	Group CEO Review: 30 by 30 Scorecard, pg 26 - 27
33(g)	If the target is quantitative, whether it is an absolute target or an intensity target;	Group CEO Review: 30 by 30 Scorecard, pg 26 - 27
33(h)	If the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	N/A
36(e)	The use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target.	
36(e)(i)	The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits.	Climate Change & Carbon Management, pg 92 - 95
36(e)(ii)	The third-party scheme(s) used to verify or certify the carbon credits.	Climate Change & Carbon Management, pg 92 - 95
36(e)(iii)	The type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.	Climate Change & Carbon Management, pg 92 - 95
36(e)(iv)	Any other factors necessary for users of general-purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use.	Climate Change & Carbon Management, pg 92 - 95

LIST OF ABBREVIATIONS

"<IR> Framework"	International Integrated Reporting Framework (2021)
"ABAC"	Anti-Bribery and Anti-Corruption
"ABMS"	Anti-Bribery Management System
"AC"	Audit Committee
"AGM"	Annual General Meeting
"AI"	Artificial Intelligence
"BCM"	Business Continuity Management
"BEE"	Board Effectiveness Evaluation
"BEE 2024"	Board Effectiveness Evaluation
"Belia Prihatin"	Kelab Belia Prihatin
"Board"	Yinson's Board of Directors
"BRSC"	Board Risk & Sustainability Committee
"Bursa Securities"	Bursa Malaysia Securities Berhad
"CAGR"	Compound annual growth rate
"CBA"	Collective bargaining agreement
"CBU"	Completely Built Units
"CDP"	Carbon Disclosure Project
"CG Report"	Corporate Governance Report 2024
"CMS"	Compliance Management System
"COBE"	Code of Conduct and Business Ethics
"COP28"	28 th Conference of the Parties
"CSA"	Corporate Sustainability Assessment
"CSR"	Corporate Social Responsibility
"DAC"	Direct Air Capture
"DEI"	Diversity, Equality and Inclusion
"DJSI"	Dow Jones Sustainability Index
"DMA"	Double Materiality Assessment
"DRP"	Dividend reinvestment plan
"EAP"	Employee Assistance Programmes
"EBITDA"	Earnings Before Interest, Tax, Depreciation & Amortisation
"EPCIC"	Engineering, Procurement, Construction, Installation and Commissioning
"EPF"	Employees' Provident Fund of Malaysia
"ERM"	Enterprise Risk Management
"ERP"	Enterprise Resource Planning
"ESG"	Environmental, Social and Governance
"ESS2015"	Employees' Share Scheme 2015
"ESS2023"	Employees' Share Scheme 2023
"ESSC"	Employees' Share Scheme Committee
"EV"	Electric vehicle
"FPSO"	Floating Production, Storage and Offloading
"FYE 2024"	Financial Year Ending. Yinson's FYE 2024 covers the period from 1 February 2023 to 31 January 2024
"FYE"	Financial Year Ending
"GDPR"	General Data Protection Regulations
"GHG"	Greenhouse gas
"Global HRIS"	Global Human Resources Information System
"GRC"	Governance, Risk and Compliance
"GRI"	Global Reporting Initiative
"HLR"	Human & Labour Rights
"HR"	Human Resources
"HSE"	Health, Safety and Environment
"HSEQ"	Health, Safety, Environment and Quality
"HSSEQ"	Health, Safety, Security, Environment and Quality
"IA"	Internal Audit
"ICE"	Internal combustion engine
"ICP"	Internal Carbon Pricing
"IEA"	International Energy Agency
"IFRS"	International Financing Reporting Standards
"IOGP"	International Association of Oil & Gas Producers
"IP"	Intellectual property
"IPIECA"	International Petroleum Industry Environmental Conservation Association
"ISM"	International Safety Management
"ISPS"	International Ship and Port Security Code
"IT"	Information Technology
"L.E.A.P."	League of Extraordinary Apprentices Programme
"LMS"	Learning Management System
"LTI"	Lost Time Injury
"LTI ^F "	Lost Time Injury Frequency
"LWDC"	Lost Work Day Case
"MARiCas"	Electric Motorcycle Use Promotion Scheme
"MARPOL"	International Convention for the Prevention of Pollution from Ships
"MC"	Management Committee
"MCCG"	Malaysian Code on Corporate Governance 2021
"MFRS"	Malaysia Financial Reporting Standards
"MMLR"	Main Market Listing Requirements
"MoU"	Memorandum of Understanding
"MPA"	Maritime and Port Authority of Singapore
"MSC"	Management & Sustainability Committee
"MSCI"	Morgan Stanley Capital International
"NGO"	Non-governmental organisation
"NRC"	Nominating & Remuneration Committee
"OHS"	Operational Health and Safety
"OSV"	Offshore support vessel
"OT"	Operational Technology
"PAT"	Profit After Tax
"PATAMI"	Profit after Tax and Minority Interests
"PETRONAS"	Petroleum Nasional Berhad
"PPA"	Power Purchase Agreement
"R&D"	Research and development
"Report"	Integrated Annual Report 2024
"ROE"	Return on Equity
"RWDC"	Restricted Work Day Case
"SASB"	Sustainability Accounting Standards Board
"SC"	Sustainability Committee
"SDG"	Sustainable Development Goal, referring to the UN SDG
"SIT"	Singapore Institute of Technology
"SMI"	Singapore Maritime Institute
"Solar PV"	Solar photovoltaic
"TCFD"	Task Force on Climate-Related Financial Disclosures
"TOR"	Terms of Reference
"TRIF"	Total Recordable Injury Frequency
"UN SDGs"	United Nations Sustainable Development Goals
"VRP"	Vendor Registration Platform
"WSH"	Workplace Safety and Health
"Y4Y"	Yinson4Youth
"Yinson L.E.A.D. Programme"	Yinson Leadership Enhancement and Development Programme
"Yinson" or "the Company"	Yinson Holdings Berhad
"YMS"	Yinson Management System
"YODA"	Yinson Open Data & AI
UNITS	
"BHP"	Brake horsepower
"BLPD"	Barrels of liquid per day
"BOE"	Barrel of oil equivalent
"BOPD"	Barrels of oil per day
"BWPD"	Barrels of water per day
"CO ₂ e"	Carbon dioxide equivalent
"GWh"	Gigawatt-hour
"kV"	Kilovolt
"ml"	Mililitre
"ML"	Megalitre
"MMSCFD"	Million standard cubic feet per day
"MW"	Megawatt
"MWac"	Megawatt alternating current
"MWh"	Megawatt-hour
"MWp"	Megawatt peak
"ppm"	Parts per million