

SUSTAINABILITY PERFORMANCE DATA

ECONOMIC PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE
Economic value generated					201-1
Revenues from sale of goods and rendering of services	RM million	7,605	11,646	6,324	
Net sales plus revenues from financial investments and sales of assets ⁽¹⁾	RM million	8,481	11,710	6,388	
Economic value distributed					201-1
Employee wages and benefits ⁽²⁾	RM million	551	375	230	
Operating cost ⁽³⁾	RM million	5,002	8,794	4,743	
Payments to governments ⁽⁴⁾ : Gross taxes	RM million	174	353	158	
Payments to providers of capital ⁽⁵⁾ : Interest and dividend payments	RM million	2,064	1,095	734	
Community contribution	RM million	1.90	1.91	1.89	
Economic value retained	RM million	688	1,091	521	
Spending on local suppliers ⁽⁶⁾					204-1
FPSO John Agyekum Kufuor, Ghana	%	51.3	70.2	69.3	
FPSO Helang, Malaysia	%	81.4	83.3	85.0	
FPSO Abigail-Joseph, Nigeria	%	64.3	56.3	50.6	
FPSO Anna Nery, Brazil	%	78.8	82.3	N/A	
FPSO Maria Quitéria, Brazil ⁽⁷⁾	%	86.0	N/A	N/A	

Notes:

(1) Net sales plus revenues from financial investments and sales of assets include interest income, gain on disposal of a subsidiary to a joint venture due to loss of control (per Note 12).

(2) Employee wages and benefits expenses of the Group (per Note 10).

(3) Includes the cost of sale of goods and rendering of services, selling and distribution expenses and administrative expenses.

(4) Current taxes only (per Note 14).

(5) Payments to providers of capital include finance costs (per Note 13), and dividends declared to the Company's shareholders (per Note 16) and non-controlling interests.

(6) Spending on local suppliers covers operational Yinson-operated FPSOs only. FPSO Atlanta is excluded, as first oil was achieved only on 31 December 2024.

(7) Data disclosed on FPSO Maria Quitéria covers the period from October 2024 to January 2025 only for FY2025.

CORPORATE SOCIAL RESPONSIBILITY

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE
Corporate Social Responsibility Contribution					
Total contribution	RM million	1.9	2.0	1.9	201-1
Community investments ⁽¹⁾	RM million	1.9	2.0^	1.9	
Employee volunteering time	Hours	1,203	1,148^	120	-
Communities impacted	Number	37	33^	NA	
Lives impacted	Number	20,916	4,645^	5,915	
Local Communities					
Operations with implemented local community engagement, impact assessments, and/or development programmes	%	50.0	52.9	35.0	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, and research institutions, to support community infrastructure developments and social programmes.

[^] Data restated for FY2024.

ENVIRONMENTAL PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE
GHG Emissions and Air Discharge					
GHG emissions intensity					
Total GHG emissions	tonnes CO ₂ e	2,277,380.3	2,048,433.4	1,774,242.0	305-4
GHG emissions intensity (by Group revenue)	tonnes CO ₂ e/ RM million	299.5	175.9	280.6	
GHG emissions intensity (by energy generation) ⁽¹⁾	kg CO ₂ e/MWh	492.6*	591.4*	495.3*	
GHG emissions intensity (by production volume) ⁽²⁾	kg CO ₂ e/BOE	33.2*	33.9*	30.0*	

NA = Not Available | N/A = Not Applicable

ENVIRONMENTAL PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE
GHG Emissions and Air Discharge					
Direct (Scope 1) GHG emissions					
Scope 1 emissions ⁽³⁾	tonnes CO ₂ e	40,663.1*	43,486.6*	44,116.1*	305-1
Yinson Group	tonnes CO ₂ e	48.4	51.8	NA	
Yinson Production	tonnes CO ₂ e	157.0	133.5	NA	
Yinson Renewables	tonnes CO ₂ e	26.3	21.1	NA	
Regulus Offshore	tonnes CO ₂ e	40,431.4	43,280.2	44,116.1	
Energy indirect (Scope 2) GHG emissions					
Scope 2 emissions ⁽⁴⁾	tonnes CO ₂ e	346.0*	311.8*	444.7*	305-2
Purchased electricity	tonnes CO ₂ e	346.0	311.8	444.7	
Yinson Group	tonnes CO ₂ e	338.7	304.6	444.7	
Yinson GreenTech	tonnes CO ₂ e	7.3	7.2	N/A	
Other indirect (Scope 3) GHG emissions					
Scope 3 emissions	tonnes CO ₂ e	2,236,371.2	2,004,635.0	1,729,681.2	305-3
Category 6: Business Travels	tonnes CO ₂ e	6,711.2	3,715.8	3,339.7	
Category 7: Employee Commuting	tonnes CO ₂ e	911.8	796.0	635.0	
Category 11: Use of Sold Products ⁽⁵⁾	tonnes CO ₂ e	2,381.9	1,808.6	NA	
Category 13: Downstream Leased Assets	tonnes CO ₂ e	2,226,366.3	1,998,314.6	1,725,706.5	
Yinson Production	tonnes CO ₂ e	2,226,057.0*	1,998,279.0*	1,725,706.5*	
Yinson GreenTech (drivEV)	tonnes CO ₂ e	309.3	35.6	NA	
Non-GHG emissions and discharges					
Carbon Monoxide (CO)	tonnes	3,634.3	3,327.8	2,608.1	305-7
Yinson Production	tonnes	3,402.2	3,079.4	2,354.9	
Regulus Offshore	tonnes	232.1	248.4	253.2	
Nitrogen Oxides (NOx)	tonnes	2,838.2	2,601.6	2,356.9	
Yinson Production	tonnes	1,960.3	1,661.7	1,398.9	
Regulus Offshore	tonnes	878.0	939.8	958.0	
Sulphur Oxides (SOx)	tonnes	123.1	122.0	74.4	
Yinson Production	tonnes	64.0	58.7	9.9	
Regulus Offshore	tonnes	59.1	63.3	64.5	
Non-methane volatile organic compounds (nmVOCs)	tonnes	880.5	819.1	605.0	
Yinson Production	tonnes	851.0	787.5	572.7	
Regulus Offshore	tonnes	29.6	31.6	32.3	
Flared and vented hydrocarbon					
Flared hydrocarbon	MMscf	18,530.4	17,169.3	12,506.7	-
Vented hydrocarbon	MMscf	165.9	158.5	147.6	
Energy Consumption and Generation					
Energy intensity					
Energy consumption	MWh	3,885,546.6	3,246,585.4	3,427,693.4	302-1
Renewable energy generated ⁽⁶⁾	MWh	865,602.2*	365,593.2*	304,472.0*	302-2
Energy intensity (by revenue)	MWh/RM million	510.9	278.8	542.0	302-3
Energy consumption					
Non-renewable fuel consumption	MWh	3,884,490.6	3,245,333.9	3,426,594.1	302-1
Fuel oil	MWh	312,692.8	310,439.7	166,578.3	
Yinson Production	MWh	164,885.0*	152,217.5*	9,816.1*	
Regulus Offshore	MWh	147,807.8*	158,222.2*	156,762.2*	
Fuel gas	MWh	3,571,797.8*	2,934,894.2*	3,260,015.8*	
Yinson Production	MWh	3,571,797.8*	2,934,894.2*	3,260,015.8*	
Other non-renewable fuel	MWh	914.3*	819.3	NA	

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ENVIRONMENTAL PERFORMANCE

PERFORMANCE INDICATORS		UNIT	FY2025	FY2024	FY2023	GRI CODE
Energy Consumption and Generation						
Energy consumption						
Purchased electricity consumption	MWh	1,056.0*	1,251.5*	1,099.3*	302-1	
Office energy consumption	MWh	1,042.5	1,238.3	1,099.3		
Malaysia	MWh	272.2	243.7	194.5		
Singapore	MWh	209.7	210.2	148.7		
Norway	MWh	155.7	403.2	393.1		
Ghana	MWh	89.3	163.3	131.6		
Nigeria	MWh	27.5	12.8	86.6		
India	MWh	38.2	8.3	97.6		
Netherlands	MWh	54.9	50.9	15.0		
United Kingdom	MWh	4.3	5.5	25.9		
Indonesia	MWh	5.7	4.6	N/A		
Brazil	MWh	184.9	135.8	6.3		
Electric Vehicles energy consumption	MWh	13.5	13.2	NA		
Water and Effluents						
Water consumption						
Fresh water consumption	Megalitres	12.1	12.2	12.1	303-5	
Water discharge						
Water discharged	Megalitres	6,410.4	2,642.5	2,894.6	303-4	
Discharged produced water	Megalitres	6,016.8	2,205.2	641.3		
Slop water	Megalitres	393.6	437.3	2,253.3		
Quality of water discharge to surface water ⁽⁷⁾						
Average oil in produced water content	ppm	17.0	18.1	23.2	-	
Average oil in slop water content	ppm	5.8	7.8	11.3		
Unrecovered releases/spills						
Hydrocarbon spills	Cases	1	10	0	-	
Volume of hydrocarbon spills	Litres	160.0	0.3	0		
Waste						
Waste generated						
Waste generation	tonnes	637.5	473.9	512.5	306-3	
Waste diverted from disposal						
Waste reused, recycled or recovered	tonnes	105.5	206.7	225.0	306-4	
Waste directed to disposal						
Waste disposed	tonnes	532.0	267.2	287.5	306-5	
Hazardous waste	tonnes	264.3	74.3	66.5		
Yinson Production	tonnes	247.0	74.3	66.5		
Regulus Offshore	tonnes	17.3	0.0^	0.0^		
Non-hazardous waste	tonnes	267.7	192.9	221.0		
Yinson Production	tonnes	194.2	90.6	130.2		
Regulus Offshore	tonnes	73.5	102.3^	90.8^		

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 chargeEV's customer consumption through electric charging stations.
- (6) Net units of renewable energy generated and exported per loss sheets for the India assets and per Generated Meter Reading (GMR) for the Peru assets.
- (7) Oil in water content values are for the whole fleet, including joint venture assets. In FY2025, the oil in water content for slop and produced water are 3.6 ppm and 15.7 ppm respectively for Yinson Production-operated FPSOs only.
- [^] Waste data for Regulus Offshore restated for FY2023 and FY2024.
- * Values are independently verified by an external party. Verification and assurance statements are available at: <https://www.yinson.com/esg-disclosures>.

COMPLIANCE PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE
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	

NA = Not Available | N/A = Not Applicable

COMPLIANCE PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE
Anti-corruption					
Anti-bribery & Anti-corruption (ABAC) policies and procedures communications					
Governance body members communicated with ABAC policies and procedures	Persons	11	11	11	205-2
	%	100	100	100	
By region					
Asia Pacific	Persons	11	11	11	
	%	100	100	100	
Employees communicated with ABAC policies and procedures ⁽²⁾	Persons	1,102	1,232	876	
	%	100	100	100	
By employee category					
Senior Management	Persons	9	10	10	
Management	Persons	481	394	204	
Non-management	Persons	612	828^	662	
By region					
Asia Pacific	Persons	789	983	677	
Europe	Persons	156	109	149	
Americas	Persons	98	80	9	
Africa	Persons	59	60	41	
Business partners communicated with ABAC policies and procedures	Entities	1,568	1,291	942	
	%	100	100	100	
By business partner type					
Contractors/ suppliers/ service providers	Entities	1,548	1,272	929	
	%	98.7	98.5	98.6	
Joint ventures (including stakes above 10%)	Entities	20	19	13	
	%	1.3	1.5	1.4	
By region					
Asia Pacific	Entities	13	11	6	
	%	65.0	57.9	46.2	
Americas	Entities	4	4	3	
	%	20.0	21.1	15.8	
Africa	Entities	0	0	2	
	%	0.0	0.0	10.5	
Europe	Entities	3.0	4.0	2.0	
	%	15.0	21.1	10.5	
Anti-bribery & Anti-corruption (ABAC) training					
Governance body members trained on ABAC	Persons	11	11	11	205-2
	%	100	100	100	
By region					
Asia Pacific	Persons	11	11	11	
	%	100	100	100	
Americas	Persons	0	0	0	
	%	0.0	0.0	0.0	
Employees enrolled for ABAC training on LMS	Persons	1,102	1,232	876	
By employee category					
Senior Management	Persons	9	10	10	
Management	Persons	481	394	204	
Non-management	Persons	612	828	662	
By region					
Asia Pacific	Persons	789	983	677	
Europe	Persons	156	109	149	
Americas	Persons	98	80	9	
Africa	Persons	59	60	41	
Employees completed ABAC training on LMS	%	74.0	70.3	65.0	

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COMPLIANCE PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE
Anti-competitive Behavior					
Anti-competitive, anti-trust and monopoly practices					
Legal actions pending or completed regarding anti-competitive behavior, anti-trust and monopoly legislation violations	Cases	0	0	0	206-1
Amount of fines or settlements related to anti-trust/anti-competitive business practices (excluding legal fees)	RM	0	0	0	
	% of total revenue	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	9	6	2	205-3 206-1 406-1 418-1
Corruption or bribery	Cases	0	4	1	
Anti-trust/anti-competitive	Cases	0	0	0	
Discrimination or harassment	Cases	2	2	1	
Privacy	Cases	0	0	0	
Conflict of interest	Cases	1	0	0	
Money laundering or insider trading	Cases	0	0	0	
Unprofessional behaviour or conduct	Cases	4	0	0	
Health and safety	Cases	2	0	0	
Ongoing investigations on code of conduct complaints	Cases	1	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	
Unprofessional behaviour or conduct	Cases	1	0	0	
Health and safety	Cases	0	0	0	
Unsubstantiated breaches on code of conduct	Cases	7	5	0	
Corruption or bribery	Cases	0	3	0	
Anti-trust/anti-competitive	Cases	0	0	0	
Discrimination or harassment	Cases	1	2	0	
Privacy	Cases	0	0	0	
Conflict of interest	Cases	1	0	0	
Money laundering or insider trading	Cases	0	0	0	
Unprofessional behaviour or conduct	Cases	3	0	0	
Health and safety	Cases	2	0	0	
Substantiated breaches on code of conduct	Cases	1	1	0	
Corruption or bribery	Cases	0	1	0	
Anti-trust/anti-competitive	Cases	0	0	0	
Discrimination or harassment	Cases	1	0	0	
Privacy	Cases	0	0	0	
Conflict of interest	Cases	0	0	0	
Money laundering or insider trading	Cases	0	0	0	
Unprofessional behaviour or conduct	Cases	0	0	0	
Health and safety	Cases	0	0	0	
Actions taken on substantiated cases					
Verbal warning	Cases	0	1	0	206-1
Written warning	Cases	0	0	0	
Dismissal	Cases	0	0	0	
Others (contract termination)	Cases	1	0	0	

COMPLIANCE PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE	
Strategy, Policies and Practices						
Compliance with laws and regulations						
Instances of non-compliance which fines were incurred	Cases	0	0	0	2-27	
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		
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) communicated with ABAC policies and procedures as captured through LMS.

^ The figure for non-management employees communicated with ABAC policies and procedures has been restated for FY2024.

PEOPLE PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025		FY2024		FY2023		GRI CODE
		MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	
Activities and Workers								
Total employees: Permanent and Fixed Term Employment + Contingent Workers	Persons	2,458		2,374		1,792		-
	Persons	1,950	508	1,910	464	1,458	334	
Total regular employees: Permanent and Fixed Term Employment	Persons	1,919		1,592		1,488		2-7
	Persons	1,467	452	1,197	395	1,168	320	
By region								
Africa	Persons	143	29	133	31	130	24	
Americas	Persons	315	84	121	57	97	38	
Asia Pacific	Persons	908	284	847	261	878	232	
Europe	Persons	101	55	96	46	63	26	
By employment type ⁽¹⁾								
Full-time	Persons	1,462	449	1,197	392	1,168	319	
Part-time ⁽²⁾	Persons	5	3	0	3	0	1	
Contractors: Contingent Workers ⁽³⁾	Persons	539		782		304		2-8
	Persons	483	56	713	69	290	14	
By region								
Africa	Persons	112	0	109	0	129	0	
Americas	Persons	8	8	102	12	1	2	
Asia Pacific	Persons	357	41	496	49	157	8	
Europe	Persons	6	7	6	8	3	4	
Regular employees by age group								
<30 years	%	13.0		17.1		13.2		405-1
	Persons	150	99	174	99	138	58	
30 - 50 years	%	71.5		69.9		71.2		
	Persons	1,063	310	849	264	830	230	
>50 years	%	15.5		12.9		15.6		
	Persons	254	43	174	32	200	32	

NA = Not Available | N/A = Not Applicable

PEOPLE PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025		FY2024		FY2023		GRI CODE
		MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	
Activities and Workers								
Regular employees by nationality								
Brazilian	%	20.7		11.7		10.3		405-1
	Persons	397		186		153		
British	%	1.7		2.3		1.1		
	Persons	32		37		17		
Dutch	%	0.9		0.8		0.5		
	Persons	18		13		8		
Ghanaian	%	7.5		9.2		9.2		
	Persons	143		146		137		
Indian	%	7.6		9.6		10.8		
	Persons	145		153		161		
Malaysian	%	30.1		32.2		30.2		
	Persons	577		513		450		
Nigerian	%	0.8		0.9		0.9		
	Persons	15		15		13		
Norwegian	%	3.4		3.6		4.2		
	Persons	65		58		63		
Singaporean	%	9.1		10.7		11.0		
	Persons	175		171		163		
Others	%	18.3		18.8		21.7		
	Persons	352		300		323		
Onshore regular employees by employee category ⁽⁴⁾								
Senior Management	%	1.1		1.3		NA	NA	405-1
	Persons	9	1	10	1	NA	NA	
Upper Management	%	9		7.6		NA	NA	
	Persons	65	17	55	12	NA	NA	
Middle Management	%	45		44.6		NA	NA	
	Persons	276	132	268	124	NA	NA	
Line Employees	%	44.9		46.5		NA	NA	
	Persons	188	219	191	218	NA	NA	
Employment								
New regular employees hires								
New regular employees	Persons	517		361		561		401-1
	Persons	387	130	235	126	414	147	
New regular employees hire rate	%	26.9		22.7		37.7		
	%	20.2	6.8	14.8	7.9	27.8	9.9	
By age group								
<30 years	Persons	60	49	49	47	64	34	
	%	3.1	2.6	3.1	3.0	4.3	2.3	
30 - 50 years	Persons	291	75	167	73	309	105	
	%	15.2	3.9	10.5	4.6	20.8	7.1	
>50 years	Persons	36	6	19	6	41	8	
	%	1.9	0.3	1.2	0.4	2.8	0.5	
By region								
Africa	Persons	22	6	18	6	13	3	
	%	1.1	0.3	1.1	0.4	0.9	0.2	
Americas	Persons	203	43	41	27	96	37	
	%	10.6	2.2	2.6	1.7	6.5	2.5	
Asia Pacific	Persons	146	68	155	78	297	96	
	%	7.6	3.5	9.7	4.9	20.0	6.5	
Europe	Persons	16	13	21	15	8	11	
	%	0.8	0.7	1.3	0.9	0.5	0.7	

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PEOPLE PERFORMANCE

Performance Indicators	Unit	FY2025		FY2024		FY2023		GRI Code
		Male	Female	Male	Female	Male	Female	
Employment								
Employee turnover								
Total regular employee turnover rate	%	15.15		12.14		13.95		401-1
	Persons	266		187		171		
Voluntary employee turnover	Persons	145		143		109		
	Persons	98	47	100	43	75	34	
Voluntary regular employee turnover rate	%	8.26		9.29		8.89		
By age group								
<30 years	Persons	18	9	16	12	17	11	
	%	1.0	0.5	1.0	0.8	1.4	0.9	
30 - 50 years	Persons	68	35	78	27	50	21	
	%	3.9	2.0	5.1	1.8	4.1	1.7	
>50 years	Persons	12	3	6	4	8	2	
	%	0.7	0.2	0.4	0.3	0.7	0.2	
By region								
Africa	Persons	9	0	13	0	7	2	
	%	0.5	0	0.8	0.0	0.6	0.2	
Americas	Persons	6	9	13	8	2	3	
	%	0.3	0.5	0.8	0.5	0.2	0.2	
Asia Pacific	Persons	73	33	67	34	59	26	
	%	4.2	1.9	4.4	2.2	4.8	2.1	
Europe	Persons	10	5	7	1	7	3	
	%	0.6	0.3	0.5	0.1	0.6	0.2	
Average years employed by company								
Average years employed by the company	Years	3	2.6	3.4	2.7	3.5	2.5	-
Parental leave								
Regular employees entitled to parental leave	Persons	1,919		1,592		1,488		401-3
	Persons	1,467	452	1,197	395	1,168	320	
Regular employees taking parental leave	Persons	30		42		32		
	Persons	14	16	26	16	16	16	
Regular employees returning to work after parental leave	Persons	28		42		32		
Regular employee returning to work retention rate	%	93.3		100		100		
Training and Education								
Average training hours per employee	Hours	148.6		84		153		404-1
By age group								
<30 years	Hours	244.4	220.0	NA	NA	NA	NA	
30 - 50 years	Hours	122.4	118.3	NA	NA	NA	NA	
>50 years	Hours	221.6	82.5	NA	NA	NA	NA	
Total training hours	Hours	285,083		134,374		226,987		
By age group								
<30 years	Hours	36,662	21,777	NA	NA	NA	NA	
30 - 50 years	Hours	130,141	36,683	NA	NA	NA	NA	
>50 years	Hours	56,275	3,545	NA	NA	NA	NA	
Employees receiving regular performance and career development reviews	%	100		100		100		404-3
Type of Performance Appraisal: Management by objectives	%	100		100		100		
Gender Diversity								
Women in workforce (regular employees)	%	23.6		24.8		21.5		405-1
	Persons	452		395		320		
Women in senior management	%	10		9.1		9.1		
	Persons	1		1		1		
Women on board of directors	%	36.4		36.4		36.4		
	Persons	4		4		4		
Proportion of senior management hired from the local community ⁽⁵⁾	%	90		91		82		202-2
	Persons	9		10		9		

NA = Not Available | N/A = Not Applicable

PEOPLE PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025		FY2024		FY2023		GRI CODE
		MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	
Collective Bargaining Agreement								
Regular employees covered by an independent trade union or collective bargaining agreements	%	23.3		14.7		12.9		2-30
Employee engagement								
Employee engagement survey score	Company Index	7.5		7.4		N/A ⁽⁶⁾		-
Employees responded to survey	%	74		66		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) Based on Yinson's Job Grading Framework covering onshore regular employees only.

(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 FY2023 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.

SAFETY PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE
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	1,714	1,775	1,352	
Contractors	Persons	6,149	12,904	4,494	
OHS management system internal audits (coverage)	%	100	100	100	
Internal audits ⁽¹⁾	Number	42	15	22	
OHS management system external audits and HSE certifications ⁽²⁾ (coverage)	%	100	100	100	403-8
External audits ⁽³⁾	Number	32	19	19	
Work-related injuries ⁽⁴⁾					
Number of hours worked	Hours	23,478,763	39,304,791	12,803,170	403-9
Fatalities as a result of work-related injury	Number	1	0	0	
Employees	Number	0	0	0	
Contractors	Number	1	0	0	
Rate of fatalities as a result of work-related injury	Number/million manhours	0.04	0	0	
	Number/200,000 manhours	0.01	0	0	403-9
Total Lost Time Injury (LTI)	Number	3	2	0	
Employees	Number	0	1	0	
Contractors	Number	3	1	0	
Lost Time Injury Frequency (LTIF)	Number/million manhours	0.13	0.05	0	
	Number/200,000 manhours	0.03	0.01	0	403-9
Total Recordable Injury (TRI)	Number	11	12	2	
Employees	Number	4	3	NA	
Lost Time Injury	Number	0	1	NA	
Restricted Work Case	Number	2	2	NA	
Medical Treatment Case	Number	2	0	NA	403-9
Contractors	Number	7	9	NA	
Lost Time Injury	Number	3	1	NA	
Restricted Work Case	Number	1	2	NA	
Medical Treatment Case	Number	3	6	NA	
Total Recordable Injury Frequency (TRIF)	Number/million manhours	0.47	0.31	0.15	403-9
	Number/200,000 manhours	0.09	0.06	0.03	

NA = Not Available | N/A = Not Applicable

SAFETY PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE
Occupational Health and Safety					
Work-related ill health					
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	
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					
Employees trained on health and safety standards	Number	1,182	752	NA	-
Average Occupational Health and Safety, and Emergency Response Training per employee	Hours	34	40	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.
- (4) Work-related injuries data restated for FY2024.

SUPPLY CHAIN PERFORMANCE

PERFORMANCE INDICATORS	UNIT	FY2025	FY2024	FY2023	GRI CODE
Procurement Practices					
Proportion of spending on local suppliers by asset and country ⁽¹⁾					
Spending on local suppliers based in the same country of operation	%	66.4	NA	NA	204-1
Proportion of spending on local suppliers by asset and country					
FPSO John Agyekum Kufuor, Ghana	%	51.3	70.2	69.3	
FPSO Helang, Malaysia	%	81.4	83.3	85.0	
FPSO Abigail-Joseph, Nigeria	%	64.3	56.3	50.6	
FPSO Anna Nery, Brazil	%	78.8	82.3	N/A	
FPSO Maria Quitéria, Brazil ⁽²⁾	%	86.0	N/A	N/A	
Proportion of purchase orders issued to local suppliers					
FPSO John Agyekum Kufuor, Ghana	%	92.3	92.7	86.6	-
FPSO Helang, Malaysia	%	87.6	86.2	90.1	
FPSO Abigail-Joseph, Nigeria	%	76.4	67.5	59.4	
FPSO Anna Nery, Brazil	%	83.1	82.0	N/A	
FPSO Maria Quitéria, Brazil ⁽²⁾	%	96.2	N/A	N/A	
Supplier Environmental Assessment					
New suppliers screened using environmental criteria	%	100	100	100	308-1
Suppliers assessed on environmental impacts	Number	702	526	386	308-2
Suppliers identified as having significant actual and potential negative environmental impacts	Number	9	3	0	
Significant actual and potential negative environmental impacts identified in the supply chain	Number	0	0	0	
Suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment	%	1.3	0.6	0	
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					
New suppliers screened using social criteria	%	100	100	100	414-1
Suppliers assessed for social impacts	Number	702	526	386	414-2
Suppliers identified as having significant actual and potential negative social impacts	Number	55	98	0	
Significant actual and potential negative social impacts identified in the supply chain	Number	0	0	0	
Suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment	%	7.8	18.6	0	
Suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment	%	0	0	0	

Notes:

- (1) FPSO Atlanta is excluded, as first oil was achieved only on 31 December 2024.
- (2) Data disclosed on FPSO Maria Quitéria covers the period from October 2024 to January 2025 only for FY2025.

NA = Not Available | N/A = Not Applicable

BURSA ESG PERFORMANCE REPORTING

Indicator	Measurement Unit	2023	2024	2025
Bursa (Anti-corruption)				
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category				
Employees	Percentage	65.00	70.30	74.00
Governance Body Members	Percentage	100.00	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	1	0
Bursa (Community/Society)				
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	1,890,448.50	1,989,578.00	1,903,600.00
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	5,915	4,645	20,916
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	36.40	36.40	57.10
Senior Management Above 50	Percentage	63.60	63.60	42.90
Other Regular Employees Under 30	Percentage	13.20	17.20	13.00
Other Regular Employees Between 30-50	Percentage	71.20	69.90	71.50
Other Regular Employees Above 50	Percentage	15.60	12.90	15.50
Gender Group by Employee Category				
Senior Management Male	Percentage	90.90	90.90	90.00
Senior Management Female	Percentage	9.10	9.10	10.00
Other Regular Employees Male	Percentage	78.40	75.10	76.45
Other Regular Employees Female	Percentage	21.60	24.90	23.55
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	27.30	27.30	27.30
Above 50	Percentage	72.70	72.70	72.70
Bursa (Energy management)				
Bursa C4(a) Total energy consumption	Megawatt	3,427,693.39	3,246,585.36	3,885,546.50

Internal assurance External assurance No assurance

(*)Restated

Indicator	Measurement Unit	2023	2024	2025
Bursa (Health and safety)				
Bursa C5(a) Number of work-related fatalities	Number	0	0	1
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.00	0.01	0.03
Bursa C5(c) Number of employees trained on health and safety standards	Number	-	752	1,182
Bursa (Labour practices and standards)				
Bursa C6(a) Total hours of training by employee category				
Regular Employees	Hours	226,987	134,374	285,083
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	16.96	32.94	21.93
Bursa C6(c) Total number of employee turnover by employee category				
Employees	Number	109	143	145
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	-	No Data Provided	66.40
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	12.100000	12.200000	12.100000
Bursa (Waste management)				
Bursa C10(a) Total waste generated	Metric tonnes	512.50	473.90	637.50
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	225.00	206.70	105.50
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	287.50	267.20	532.00
Bursa (Emissions management)				
Bursa C11(a) Scope 1 emissions in tonnes of CO ₂ e	Metric tonnes	44,116.10	43,486.60	40,663.10
Bursa C11(b) Scope 2 emissions in tonnes of CO ₂ e	Metric tonnes	444.70	311.80	346.00
Bursa C11(c) Scope 3 emissions in tonnes of CO ₂ e (at least for the categories of business travel and employee commuting)	Metric tonnes	1,729,681.20	2,004,635.00	2,236,371.20

EXTERNAL ASSURANCE REPORT



The Board of Directors
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Independent Limited Assurance Report on Subject Matter Information disclosed in Yinson Holdings Berhad's Sustainability Review section within the 2025 Integrated Annual Report

We, Grant Thornton Consulting Sdn Bhd ("Grant Thornton") were engaged by Yinson Holdings Berhad ("Yinson") to provide limited assurance on selected sustainability information ("Subject Matter Information") as reported by Yinson in its Sustainability Review section within the Integrated Annual Report for the financial year ended 31 January 2025 ("Sustainability Review").

The scope of our work was limited to the selected sustainability information presented in the Sustainability Review and did not include coverage of data sets or information unrelated to the data and information underlying the Subject Matter Information below and their related disclosures; nor did it include information reported outside of the Sustainability Review.

Limited Assurance Conclusion

Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information presented in the Sustainability Review has not been prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say in the remainder of this report.

Subject Matter Information

The scope of our work was limited to assurance over selected sustainability information reported in the Yinson's Sustainability Review, as presented below.

Underlying Subject Matter	Sustainability Information (Page location)	
	Qualitative	Quantitative
Building Environmental and Climate Resilience		
Climate Change and Carbon Management	75 - 78	^
Inclusive Energy Transition	79 - 80	^
Biodiversity Management	81 - 84	*
Environmental Management	85 - 86	307 - 308
Resource Efficiency	87 - 88	*



Independent Limited Assurance Report on Subject Matter Information disclosed in Yinson Holdings Berhad's Sustainability Review section within the 2025 Integrated Annual Report (cont'd)

Subject Matter Information (cont'd)

The scope of our work was limited to assurance over selected sustainability information reported in the Yinson's Sustainability Review, as presented below (cont'd).

Underlying Subject Matter	Sustainability Information (Page location)	
	Qualitative	Quantitative
Empowering People and Communities		
Occupational Health and Safety	89 - 92	314 - 315
Human and Labour Rights	93 - 94	314
Human Capital Development	95 - 97	313
Community Engagement	98 - 100	306
Diversity, Equality and Inclusion	101	313
Driving Sustainable Growth through Good Corporate Governance		
Business Management and Performance	102 - 103	^
Corporate Governance and Business Ethics	104 - 106	308 - 311
Sustainable Supply Chain Management	107 - 108	315
Digital Transformation	109 - 110	310

^ indicates that our assurance covers only the qualitative information disclosed, as the corresponding quantitative information has been assured by another assurance provider.

* indicates that the related disclosure comprises qualitative information disclosure only, as covered in the Underlying Subject Matter.

Our assurance engagement covers the sustainability information for the financial year ended 31 January 2025 only. We have not performed any procedures with respect to information for prior periods or any other information presented in Yinson's Sustainability Review, and accordingly, we do not express a conclusion thereon. The sustainability information subject to our assurance comprises the qualitative and quantitative information disclosures contained within Yinson's Sustainability Review, unless otherwise stated.

Reporting Criteria

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

The reporting criteria adopted for reporting the Subject Matter Information are based on Yinson's internal sustainability reporting guidelines along with their definitions and calculation methodologies as disclosed within the Sustainability Review ("Reporting Criteria").



Independent Limited Assurance Report on Subject Matter Information disclosed in Yinson Holdings Berhad's Sustainability Review section within the 2025 Integrated Annual Report (cont'd)

Management's Responsibilities

Management of Yinson are responsible for:

- the design, implementation and maintenance of internal control relevant to the preparation and presentation of Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or establishing suitable Reporting Criteria;
- measuring or evaluating and presenting the Subject Matter Information in accordance with the Reporting Criteria
- the preparation of the Sustainability Review and the Reporting Criteria and their contents; and
- the Board of Directors is responsible for reviewing and approving the Sustainability Review including the Reporting Criteria use and their contents.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information has been prepared in accordance with the Reporting Criteria;
- forming an independent limited assurance conclusion, based on the work we have performed and the evidence we have obtained; and
- reporting our limited assurance conclusion to Yinson.

Our Quality Management and Independence

Our firm applies Malaysian Approved Standard on Quality Management, ISQM 1, *Quality Management for Firms that Perform Audits and Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the By-Laws (*on Professional Ethics, Conduct and Practice*) of the Malaysian Institute of Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Assurance standards and level of assurance

We performed a limited assurance engagement in accordance with the approved standard for assurance engagements in Malaysia, International Standard on Assurance Engagements 3000 (Revised), *"Assurance Engagements other than Audits and Reviews of Historical Financial Information"* ("ISAE 3000 (Revised)"). This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement.



Independent Limited Assurance Report on Subject Matter Information disclosed in Yinson Holdings Berhad's Sustainability Review section within the 2025 Integrated Annual Report (cont'd)

Assurance standards and level of assurance (cont'd)

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks which vary in nature from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not report a reasonable assurance conclusion.

Work performed

Considering the circumstances of the engagement our work included, but was not restricted to:

- assessing the suitability of the Reporting Criteria as the basis of preparation for the Subject Matter Information;
- conducting interviews with management and relevant staff at group level and selected business unit level concerning sustainability strategies and policies for material issues, and the implementation of these across the business operations;
- assessing the risk of material misstatement of the Subject Matter Information, whether due to fraud or error, and responding to the assessed risk as necessary in the circumstances;
- conducting interviews with relevant management of Yinson and examining selected documents to obtain an understanding of the processes, systems and controls in use for measuring or evaluating, recording, managing, collating and reporting the Subject Matter Information;
- performing analytical procedures for consistency of data with trends and our expectation;
- performing selected limited substantive testing including agreeing a selection of the Subject Matter Information to corresponding supporting information;
- considering the appropriateness of a selection of selected unit conversion factor calculations and other calculations used by Yinson to prepare the Subject Matter Information including by reference to widely recognised and established conversion factors;
- considering the organisational boundary of Yinson for the reporting of Subject Matter Information;
- evaluating the overall presentation of the Subject Matter Information; and
- reading the Sustainability Review and narrative accompanying the Subject Matter Information in the Sustainability Review with regard to the Reporting Criteria, and for consistency with our findings.

Inherent limitations

Due to the inherent limitations of any internal control structure, it is possible that errors or irregularities in the information presented in the Sustainability Review may occur and not be detected. Our engagement is not designed to detect all weaknesses in the internal controls over the preparation and presentation of the Sustainability Review, as the engagement has not been performed continuously throughout the period and the procedures performed were undertaken on a test basis.



Independent Limited Assurance Report on Subject Matter Information disclosed in Yinson Holdings Berhad's Sustainability Review section within the 2025 Integrated Annual Report (cont'd)

Intended use of this report

This limited assurance report, including our conclusion, has been prepared solely for the Board of Directors of Yinson in accordance with the terms of the letter of engagement between us. Our work has been undertaken so that we might state to Yinson those matters we are required to state to them in an independent limited assurance report and for no other purpose. We have not considered the interest of any other party in the Subject Matter Information.

To the fullest extent permitted by law, we do not accept nor assume responsibility and deny any liability to any party other than Yinson for our work or this report, or for the conclusion we have reached.

Our report is released to Yinson on the basis that it shall not be copied, referred to or disclosed, in whole (save for inclusion in the Yinson's 2025 Integrated Annual Report) or in part, without our prior written consent.

A handwritten signature in black ink, appearing to be "A. P. M. S.", written in a cursive style.

Grant Thornton Consulting Sdn Bhd

Kuala Lumpur

Date: 29 May 2025



VERIFICATION STATEMENT

Statement no:
2025-9422

Valid from:
May 12, 2025

Valid to:
N/A

Yinson

Verification of 2025 Emission and Energy statement based on the financial year 1st of February 2024 to 31st of January 2025

The purpose of this document is to clarify matters set out in the process of verifying Yinson 2025 scope 1, 2 and 3 emissions and energy statements. DNV Maritime Advisory Sweden (DNV) was commissioned by Yinson Production AS (Yinson) to provide third-party verification of the Yinson 2025 scope 1, 2 and 3 emissions and energy statements.

1. Verification has been done of Yinson 2025 GHG emission statements related to the following assets:
 - a. Emission from FPSO fleet; Abigail-Joseph, Anna Nery, JAK, Helang, Lam Son, Bien Dong, Maria Quiteria, and Atlanta.
 - b. Emissions from OSV fleet; Yinson Hermes, PTSC Lam Kinh, Yinson Perwira and PTSC Huong Giang.
 - c. Emissions from electrical consumption of Yinson offices.
2. Verification has been done of Yinson 2025 scope 1, 2 and 3 emissions data.

The scope of DNV work is defined as reasonable assurance. DNV do not accept or assume any responsibility or liability on our part to any party who may have access to this letter or related documents.

As part of the reasonable assurance work DNV carried out interviews with relevant stakeholders in the onshore and onboard organization in 2025. The assurance work confirms that processes and procedures in relation to emission data recordkeeping and verification are known and followed by the Yinson organization. Furthermore, the assurance work confirms that equipment and systems essential for emission monitoring and reporting are managed in a quality manner ensuring correct information.

Based on the procedures DNV have reviewed and the evidence obtained, it was found that calculations presented are free from any material errors. This conclusion is to be read in the context of the comments on the statement.

It shall be noted that for the electricity consumption data reported for the offices in Ghana and Indonesia, approximately 20% was not supported by verifiable sources. Additionally, the electricity consumption data for the office in the Netherlands was not supported by verifiable sources. The missing verifiable data represents about 9% of total reported consumption.

The reporting criteria against which the verification was carried out was Yinson Greenhouse Gas (GHG) Monitoring, Reporting and Verification Procedure. Audit has been performed according to 14064-3.



The verified 2025 Scope 1, 2 and 3 emissions are represented in table below overview:

Scope	Emission	UNIT
Scope 1 (OSV fleet emissions & Yinson owned vehicles and generators)	40 663.14	t CO ₂ e
Scope 2 (Purchase of electricity including all offices and company owned electric vehicles) *	346.00	t CO ₂ e
Scope 3 (Downstream leased assets (FPSO fleet emissions))	2 226 057.04	t CO ₂ e

The verified 2025 Scope 1, 2 and 3 energy consumption is represented in table below overview:

Scope	Energy consumption	UNIT
Scope 1 (OSV fleet emissions & Yinson owned vehicles and generators)	148 722.11	MWh
Scope 2 (Purchase of electricity including all offices and company owned electric vehicles) *	1 056.01	MWh
Scope 3 (Downstream leased assets (FPSO fleet emissions))	3 736 682.77	MWh

*Electrical consumption data reported for offices Ghana Takoradi, the Netherlands, and Indonesia were found reasonable but verification on these sites was not possible due to a lack of evidence. The figures are included in the totals.

DNV has assured that the allocation of emissions in Scope 1, 2 and 3 are in accordance with the GHG Protocol guidelines.

The verification was conducted April and May 2025, during which DNV has performed the verification addressing the following information:

- Review of calculation methods, emission source references in "GHG Calculator rev07.xlsx" and the document evidence
- Review of the "YMS-CO-1176 Greenhouse Gas (GHG) Monitoring, Reporting and Verification Procedure (Rev06)"
- Review of the "Fleetwide Emissions Summary FY 2025 (Feb'24-Jan'25) (rev02)"
- Review of the "OSV Fleet MGO Consumption Summary FY 2025 (Feb'24-Jan'25) (rev02)"
- Review of the "Summary Office ESG Data 2025_v2"
- Review of the "Export Figures FY2025_v2"
- Review of the "SLB KPI AR FY2025_v2"
- Verifying data for selected period for all assets.
- Supplementary meetings and clarifications between Yinson and DNV April and May 2025.

Place and date: Stockholm, May 2025
DNV

Payam Kalantar
Auditor / Consultant

Mikael Johansson
Quality Assurance / Senior Principal Consultant

GRI CONTENT INDEX

Statement of Use	Yinson Holdings Berhad has reported in accordance with the GRI Standards for the period 1 February 2024 to 31 January 2025 ("FY2025") unless stated otherwise.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 11: Oil and Gas Sector 2021

DISCLOSURE	REFERENCE	SECTOR STANDARD
General disclosures		
The organisation and its reporting practices		
2-1	Organisational details	Basis of this report, pg 2
2-2	Entities included in the organisation's sustainability reporting	Basis of this report, pg 2 Business Review, pg 58 - 74
2-3	Reporting period, frequency and contact point	Basis of this report, pg 2
2-4	Restatements of information	Sustainability Performance Data, pg 308 - 317 The following indicator were restated for the corresponding year: <ul style="list-style-type: none">- Community investment, Employee volunteering time, Communities impacted, Lives impacted (FY2024): Internal verification found a project was not accounted for in FY2024. Data corrected and restated in IAR25.- Waste, Regulus Offshore (FY2023 and FY2024): Internal verification found data discrepancies from manual input errors. Data corrected and restated in IAR25.- Employees communicated with ABAC policies and procedures, Non-management (FY2024): Data discrepancies from consolidation error. Data corrected and restated in IAR25.- Work-related injuries (FY2024): Data discrepancies from consolidation errors and reclassification of an injury case, after investigation. Data corrected and restated in IAR25.
2-5	External assurance	External Assurance Report, pg 320 - 326 Website: Resources and Downloads, Sustainability Disclosures https://www.yinson.com/esg-disclosures .
Activities and workers		
2-6	Activities, value chain and other business relationships	Our Investment Case, pg 11 - 19 Our Business Value Creation Model, pg 48 - 53
2-7	Employees	Our Business Value Creation Model, pg 48 - 53 Sustainability Performance Data, pg 308 - 317
2-8	Workers who are not employees	Sustainability Performance Data, pg 308 - 317
Governance		
2-9	Governance structure and composition	Board of Directors, pg 111 - 116 Senior Management, pg 117 - 120
2-10	Nomination and selection of the highest governance body	Corporate Governance Overview Statement, pg 121 - 135
2-11	Chair of the highest governance body	Board of Directors, pg 111 - 116 Senior Management, pg 117 - 120
2-12	Role of the highest governance body in overseeing the management of impacts	Coporate Governance Overview Statement, pg 121 - 135
2-13	Delegation of responsibility for managing impacts	Our Approach to Sustainability, pg 17 - 19 Corporate Governance Overview Statement, pg 121 - 135
2-14	Role of the highest governance body in sustainability reporting	Our Approach to Sustainability, pg 17 - 19 Corporate Governance Overview Statement, pg 121 - 135
2-15	Conflicts of interest	Board of Directors, pg 111 - 116 Senior Management, pg 117 - 120 Corporate Governance Overview Statement, pg 121 - 135
2-16	Communication of critical concerns	Coporate Governance Overview Statement, pg 121 - 135
2-17	Collective knowledge of the highest governance body	Board of Directors, pg 111 - 116 Senior Management, pg 117 - 120 Coporate Governance Overview Statement, pg 121 - 135
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Overview Statement, Principle A: Board leadership and effectiveness, pg 121 - 129
2-19	Remuneration policies	Corporate Governance Overview Statement, Principle A: Board leadership and effectiveness, pg 121 - 129
2-20	Process to determine remuneration	Corporate Governance Overview Statement, Principle A: Board leadership and effectiveness, pg 121 - 129
2-21	Annual total compensation ratio	Information incomplete. Steps are being taken to ensure data quality for accurate disclosures.
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Our Approach to Sustainability, pg 17 - 19 Coporate Governance Overview Statement, pg 121 - 135
2-23	Policy commitments	Our Approach to Sustainability, pg 17 - 19 Website: Resources and downloads, Policies https://www.yinson.com/resources-and-download/

DISCLOSURE		REFERENCE	SECTOR STANDARD
2-24	Embedding policy commitments	Our Approach to Sustainability, pg 17 - 19 Website: Resources and downloads, Policies https://www.yinson.com/resources-and-download/	
2-25	Processes to remediate negative impacts	Statement on Risk Management & Internal Control, pg 138 - 144	
2-26	Mechanisms for seeking advice and raising concerns	Corporate Governance & Business Ethics, pg 104 - 106 Statement on Risk Management & Internal Control, pg 138 - 144 Website: Whistleblowing Channel Link https://app.convercent.com/en-US/LandingPage/c3c4d459-3d67-ee11-a9a1-000d3ab9f296?_id=1701138991674	
2-27	Compliance with laws and regulations	Sustainability Performance Data, pg 308 - 317	
2-28	Membership associations	Group Highlights, pg 4 - 5	
Stakeholder Engagement			
2-29	Approach to stakeholder engagement	Corporate Governance Overview Statement, Principle C: Approach to stakeholder engagement , pg 131 - 135	
2-30	Collective bargaining agreements	Sustainability Performance Data, pg 308 - 317	
Material topics			
3-1	Process to determine material topics	Materiality Matters, pg 45 - 47	
3-2	List of material topics	Materiality Matters, pg 45 - 47	
Governance & Economic Dimension			
Business management & performance			
3-3	Management of material topics	Finance and Strategy Review, pg 31 - 41 Business Management & Performance, pg 102 - 103	
201-1	Direct economic value generated and distributed	Sustainability Performance Data, pg 308 - 317	11.14.2
201-2	Financial implications and other risks and opportunities due to climate change	Climate Change & Carbon Management, pg 75 - 78 Business Management & Performance, pg 102 - 103	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 104 - 106	11.19.1, 11.20.1, 11.21.1
205-1	Operations assessed for risks related to corruption	Corporate Governance & Business Ethics, pg 104 - 106 The Corporate Compliance team conducts reviews, in the form of ABMS-related internal audits and Bribery Risk Reviews on Offshore Production projects to provide assurances to the Group's stakeholders which adhere to the ISO 37001 ABMS requirements.	11.20.2
205-2	Communication and training about anti-corruption policies and procedures	Sustainability Performance Data, pg 308 - 317	11.20.3
205-3	Confirmed incidents of corruption and actions taken	Sustainability Performance Data, pg 308 - 317	11.20.4
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sustainability Performance Data, pg 308 - 317	11.19.2
Sustainable Supply Chain Management			
3-3	Management of material topics	Sustainable Supply Chain Management, pg 107 - 108	
204-1	Proportion of spending on local suppliers	Sustainable Supply Chain Management, pg 107 - 108 Sustainability Performance Data, pg 308 - 317	11.14.6
308-1	New suppliers that were screened using environmental criteria	Sustainability Performance Data, pg 308 - 317	
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability Performance Data, pg 308 - 317	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainable Supply Chain Management, pg 107 - 108 Sustainability Performance Data, pg 308 - 317	11.12.2
414-1	New suppliers that were screened using social criteria	Sustainability Performance Data, pg 308 - 317	11.10.8, 11.12.3
414-2	Negative social impacts in the supply chain and actions taken	Sustainability Performance Data, pg 308 - 317	11.10.9
Digital Transformation			
3-3	Management of material topics	Digital Transformation, pg 109 - 110	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Performance Data, pg 308 - 317	
Environmental Dimension			
Climate Change & Carbon Management			
3-3	Management of material topics	Climate Change & Carbon Management, pg 75 - 78	11.1.1, 11.2.1
305-1	Direct (Scope 1) GHG emissions	Sustainability Performance Data, pg 308 - 317	11.1.5

DISCLOSURE	REFERENCE	SECTOR STANDARD
305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Performance Data, pg 308 - 317	11.1.6
305-3 Other indirect (Scope 3) GHG emissions	Sustainability Performance Data, pg 308 - 317	11.1.7
305-4 GHG emissions intensity	Sustainability Performance Data, pg 308 - 317	11.1.8
305-5 Reduction of GHG emissions	Sustainability Performance Data, pg 308 - 317	11.2.3
Inclusive Energy Transition		
3-3 Management of material topics	Inclusive Energy Transition, pg 79 - 80	11.1.1, 11.4.1, 11.8.1
302-1 Energy consumption within the organization	Sustainability Performance Data, pg 308 - 317	11.1.2
302-2 Energy consumption outside of the organization	Sustainability Performance Data, pg 308 - 317	11.1.3
302-3 Energy intensity	Sustainability Performance Data, pg 308 - 317	11.1.4
Biodiversity Management		
3-3 Management of material topics	Biodiversity Management, pg 81 - 84	11.4.1
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 81 - 84	11.4.2
304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity Management, pg 81 - 84	11.4.3
304-3 Habitats protected or restored	Biodiversity Management, pg 81 - 84	11.4.4
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity Management, pg 81 - 84 Yinson does not have any operations within protected areas.	11.4.5
Environmental Management		
3-3 Management of material topics	Environmental Management, pg 85 - 86	11.6.1, 11.8.1
303-1 Interactions with water as a shared resource	Environmental Management, pg 85 - 86	11.6.2
303-2 Management of water discharge-related impacts	Environmental Management, pg 85 - 86	11.6.3
303-3 Water withdrawal	Sustainability Performance Data, pg 308 - 317	11.6.4
303-4 Water discharge	Sustainability Performance Data, pg 308 - 317	11.6.5
303-5 Water consumption	Sustainability Performance Data, pg 308 - 317	11.6.6
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainability Performance Data, pg 308 - 317	11.3.2
306-1 Waste generation and significant waste-related impacts	Environmental Management, pg 85 - 86	11.5.2
306-2 Management of significant waste-related impacts	Environmental Management, pg 85 - 86	11.5.3
306-3 Waste generated	Sustainability Performance Data, pg 308 - 317	11.5.4
306-4 Waste diverted from disposal	Sustainability Performance Data, pg 308 - 317	11.5.5
306-5 Waste directed to disposal	Sustainability Performance Data, pg 308 - 317	11.5.6
Resource Efficiency		
3-3 Management of material topics	Resource Efficiency, pg 87 - 88	
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 89 - 92	11.8.1, 11.9.1
403-1 Occupational health and safety management system	Occupational Health & Safety, pg 89 - 92	11.9.2
403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety, pg 89 - 92	11.9.3
403-3 Occupational health services	Occupational Health & Safety, pg 89 - 92	11.9.4
403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety, pg 89 - 92	11.9.5
403-5 Worker training on occupational health and safety	Occupational Health & Safety, pg 89 - 92	11.9.6
403-6 Promotion of worker health	Occupational Health & Safety, pg 89 - 92	11.9.7
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health & Safety, pg 89 - 92	11.9.8
403-8 Workers covered by an occupational health and safety management system	Sustainability Performance Data, pg 308 - 317	11.9.9
403-9 Work-related injuries	Sustainability Performance Data, pg 308 - 317	11.9.10
403-10 Work-related ill health	Sustainability Performance Data, pg 308 - 317	11.9.11

DISCLOSURE		REFERENCE	SECTOR STANDARD
Human & Labour Rights			
3-3	Management of material topics	Human & Labour Rights, pg 93 - 94	11.12.1
402-1	Minimum notice periods regarding operational changes	Human & Labour Rights, pg 93 - 94	11.7.2
406-1	Incidents of discrimination and corrective actions taken	Sustainability Performance Data, pg 308 - 317	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 93 - 94	11.13.2
408-1	Operations and suppliers at significant risk for incidents of child labor	Sustainability Performance Data, pg 308 - 317	11.12.1
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainable Supply Chain Management, pg 107 - 108 Sustainability Performance Data, pg 308 - 317	11.12.2
412-1	Operations that have been subject to human rights reviews or impact assessments	Human & Labour Rights, pg 93 - 94	
412-2	Employee training on human rights policies or procedures	Human & Labour Rights, pg 93 - 94	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Human & Labour Rights, pg 93 - 94 Corporate Governance & Business Ethics, pg 104 - 106	
Human Capital Development			
3-3	Management of material topics	Human Capital Development, pg 95 - 97	11.10.1
202-2	Proportion of senior management hired from the local community	Board of Directors, pg 111 - 116 Senior Management, pg 117 - 120	11.11.2
401-1	New employee hires and employee turnover	Sustainability Performance Data, pg 308 - 317	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 95 - 97	11.10.3
401-3	Parental leave	Sustainability Performance Data, pg 308 - 317	11.10.4
404-1	Average hours of training per year per employee	Sustainability Performance Data, pg 308 - 317	11.10.6, 11.11.4
404-2	Programs for upgrading employee skills and transition assistance programs	Human Capital Development, pg 95 - 97	11.10.7, 11.11.6
404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability Performance Data, pg 308 - 317	
Community Engagement			
3-3	Management of material topics	Community Engagement, pg 98 - 100	11.14.1, 11.15.1
203-1	Infrastructure investments and services supported	Community Engagement, pg 98 - 100 Sustainability Performance Data, pg 308 - 317	11.14.4
203-2	Significant indirect economic impacts	Community Engagement, pg 98 - 100 Sustainability Performance Data, pg 308 - 317	11.14.5
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability Performance Data, pg 308 - 317	11.15.2
413-2	Operations with significant actual and potential negative impacts on local communities	Sustainability Performance Data, pg 308 - 317	11.15.2
Diversity, Equality & Inclusion			
3-3	Management of material topics	Diversity, Equality & Inclusion, pg 101	
405-1	Diversity of governance bodies and employees	Sustainability Performance Data, pg 308 - 317	11.11.5
405-2	Ratio of basic salary and remuneration of women to men	Information incomplete. Steps are being taken to ensure data quality for accurate disclosures.	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 45 - 47.			

IFRS CONTENT INDEX

IFRS S1 NO.	RECOMMENDED DISCLOSURE	SECTION
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 17 - 19 Corporate Governance Overview Statement: Our Governance Framework, pg 121 - 135 Statement on Risk Management & Internal Control, pg 138 - 144
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 Directors, pg 111 - 116 Senior Management, pg 117 - 120 Corporate Governance Overview Statement: Board Development, pg 121 - 135
27(a)(iii)	Frequency of body(s) or individual(s) is informed about sustainability-related risks and opportunities.	Our Approach to Sustainability, pg 17 - 19 Corporate Governance Overview Statement: A - Board Leadership and Effectiveness, pg 121 - 129 Statement on Risk Management & Internal Control, pg 138 - 144
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 17 - 19 Corporate Governance Overview Statement, pg 121 - 135
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 121 - 129
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 17 - 19 Corporate Governance Overview Statement: A - Board Leadership and Effectiveness, pg 121 - 129
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 17 - 19 Corporate Governance Overview Statement: B - Effective Audit and Risk Management, pg 130 Statement on Risk Management & Internal Control, pg 138 - 144
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 55 - 57 Business Review, pg 58 - 74 Sustainability Review, pg 75 - 110 Statement on Risk Management & Internal Control, pg 138 - 144
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 Review, pg 58 - 74
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 25 - 30 Finance and Strategy Review, pg 31 - 41 Business Review, pg 58 - 74
32	Business model and value chain	
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 42 - 44 Our Business Value Creation Model, pg 48 - 53
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 48 - 53 Business Review, pg 58 - 74 Sustainability Review, pg 75 - 110
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	Finance and Strategy Review, pg 31 - 41 Business Review, pg 58 - 74 Sustainability Review, pg 75 - 110
33(b)	Progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information	30 by 30 Scorecard FY2025, pg 20 - 21 Business Review, pg 58 - 74 Sustainability Performance Data, pg 308 - 317
33(c)	Trade-offs between sustainability-related risks and opportunities that the entity considered	Trade-Offs, pg 54
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.	Finance and Strategy Review, pg 31 - 41 Risks and Opportunities, pg 55 - 57 Business Review, pg 58 - 74 Climate Report 2024, Internal Carbon Pricing, pg 30
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.	Finance and Strategy Review, pg 31 - 41 Risks and Opportunities, pg 55 - 57
35(c)(i)	Investment and disposal plans	Group CEO Review, pg 25 - 30 Finance and Strategy Review, pg 31 - 41
35(c)(ii)	Its planned sources of funding to implement its strategy.	Finance and Strategy Review, pg 31 - 41
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 58 - 74

IFRS S1 NO.	RECOMMENDED DISCLOSURE	SECTION
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 58 - 74
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 138 - 144
44(a)(ii)	Application of scenario analysis to inform its identification of sustainability-related risks.	Climate Change & Carbon Management, pg 75 - 78 Climate Report 2024: Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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, pg 139 - 142
44(a)(iv)	Prioritisation of sustainability-related risks relative to other types of risk.	Statement on Risk Management & Internal Control, Enterprise Risk Management, pg 139 - 142
44(a)(v)	Approach to monitoring sustainability-related risks.	Statement on Risk Management & Internal Control, Risk Governance and Oversight, pg 138 - 139
44(a)(vi)	Changes in the processes uses to compare with the previous reporting period.	Statement on Risk Management & Internal Control, pg 138 - 144
44(b)	The processes used to identify, assess, prioritise and monitor sustainability-related opportunities.	Statement on Risk Management & Internal Control, Enterprise Risk Management, pg 139 - 142
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 138 - 139
Metrics and Targets		
50	Information on metric(s)	
50(a)	Metric definition(s).	Sustainability Performance Data, pg 308 - 317 Bursa ESG Performance Reporting, pg 318 - 319
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 308 - 317 Bursa ESG Performance Reporting, pg 318 - 319
50(c)	If metric(s) is validated by a third party.	External Assurance Report, pg 320 - 326 Bursa ESG Performance Reporting, pg 318 - 319 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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 308 - 317 Bursa ESG Performance Reporting, pg 318 - 319 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
51 Targets progress monitoring		
51(a)	The metric used to set the target and to monitor progress towards reaching the target.	30 by 30 Scorecard FY2025, pg 20 - 21
51(b)	The specific quantitative or qualitative target the entity has set or is required to meet.	30 by 30 Scorecard FY2025, pg 20 - 21
51(c)	The period over which the target applies.	30 by 30 Scorecard FY2025, pg 20 - 21
51(d)	The base period from which progress is measured.	30 by 30 Scorecard FY2025, pg 20 - 21
51(e)	Any milestones and interim targets.	30 by 30 Scorecard FY2025, pg 20 - 21
51(f)	Performance against each target and an analysis of trends or changes in the entity's performance.	30 by 30 Scorecard FY2025, pg 20 - 21 Business Review, pg 58 - 74
51(g)	Any revisions to the target and an explanation for those revisions.	N/A. No change or revision to targets.

IFRS S2 NO.	RECOMMENDED DISCLOSURE	SECTION
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);	Climate Report 2024: Climate Governance and Management Framework, pg18 - 19 Website: Resources and Downloads, Sustainability Disclosures https://www.yinson.com/esg-disclosures .
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 Directors, pg 111 - 116 Senior Management pg 117 - 120
6(a)(iii)	Frequency of body(s) or individual(s) is informed about climate-related risks and opportunities;	Climate Report 2024: Climate Governance and Management Framework, pg 18 - 19 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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;	Climate Report 2024: Climate Governance and Management Framework, pg 18 - 19 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .

IFRS S2 NO.	RECOMMENDED DISCLOSURE	SECTION
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.	Climate Report 2024: Climate Governance and Management Framework, pg 18 - 19 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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.	Climate Report 2024: Climate Governance and Management Framework, pg 18 - 19 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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.	Climate Report 2024: Climate Governance and Management Framework, pg 18 - 19 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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.	Climate Report 2024: Climate Governance and Management Framework, pg 18 - 19 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
10(b)	Explanation of identified climate-related risks to be a climate-related physical risk or climate-related transition risk.	Climate Report 2024: Climate-related scenario analysis, pg 24 - 27 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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.	Climate Report 2024: Climate-related scenario analysis, pg 24 - 27 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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.	Climate Report 2024: Understanding Yinson Climate Roadmap and strategy to net zero, pg 11 - 17 Climate-related scenario analysis, pg 24 - 27 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
13	Business model and value chain	
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.	Climate Report 2024: Understanding Yinson Climate Roadmap and strategy to net zero, pg 11 - 17 Climate-related scenario analysis, pg 24 - 27 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
13(b)	Description(s) of where in the entity's business model and value chain climate-related risks and opportunities are concentrated.	Climate Report 2024: Understanding Yinson Climate Roadmap and strategy to net zero, pg 11 - 17 Climate-related scenario analysis, pg 24 - 27 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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.	Climate Report 2024: Understanding Yinson Climate Roadmap and strategy to net zero, pg 11 - 17 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
14(a)(ii)	Current and anticipated direct mitigation and adaptation efforts.	Climate Report 2024: Understanding Yinson Climate Roadmap and strategy to net zero, pg 11 - 17 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
14(a)(iii)	Current and anticipated indirect mitigation and adaptation efforts.	Climate Report 2024: Understanding Yinson Climate Roadmap and strategy to net zero, pg 11 - 17 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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 Report 2024: Yinson's Climate Strategy, pg 8 - 9 Inclusive Energy Transition, pg 79 - 80 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
14(a)(v)	Describe plans to achieve any climate-related targets, including any greenhouse gas emissions targets.	Climate Report 2024: Yinson's Climate Strategy, pg 8 - 9 30 by 30 Scorecard FY2025, pg 20 - 21 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .

IFRS S2 NO.	RECOMMENDED DISCLOSURE	SECTION
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.	Climate-related scenario analysis, pg 24 - 27 Internal carbon pricing (ICP), pg 30 Website: Resources and Downloads, Sustainability Disclosures: https://www.yinson.com/esg-disclosures .
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.	Finance and Strategy Review, pg 31 - 41 There are no material adjustment from the identified climate-related risks and opportunities.
16(c)(i)	Investment and disposal plans.	Chairman Statement, pg 22- 24 Group CEO Review, pg 25- 30 Finance and Strategy Review, pg 31- 41 Yinson completed the divestment of our offshore marine business, Regulus Offshore, to Lianson Fleet Group ("LFG") on 31 January 2025. The transaction gives Yinson a minority stake and the right to a board seat in LFG, allowing Yinson's continued participation in the strong demand cycle in the offshore support vessels ("OSV") market, while aligning with our strategic direction to focus on our core energy infrastructure and energy transition businesses.
16(c)(ii)	Its planned sources of funding to implement its strategy.	Group CEO Review, pg 25 - 30 Finance and Strategy Review, pg 31 - 41
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 58 - 74 Climate Report 2024: Yinson Climate Roadmap, pg 10 - 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.	Climate Report 2024: Yinson Climate Roadmap, pg 10 - 17
22(a)(ii)	The significant areas of uncertainty considered in the assessment of its climate resilience.	Climate Report 2024: Climate-related scenario analysis, pg 24 - 27
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.	Finance and Strategy Review, pg 31 - 41
22(a)(iii)(2)	The ability to redeploy, repurpose, upgrade or decommission existing assets.	Business Review, pg 58 - 74 Climate Report 2024: Yinson Climate Roadmap, pg 10 - 17
22(a)(iii)(3)	The effect of the current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience.	30 by 30 Scorecard FY2025, pg 20 - 21 Business Review, pg 58 - 74 In FY2025, Yinson has recorded a marginal improvement on our carbon intensity metrics, as a result our development effort in Zero Emission FPSO Concept and renewable energy assets. <ul style="list-style-type: none"> CARBON INTENSITY OF OUR FPSO OPERATIONS: 33.2 kg CO₂e/BOE (FY2024: 33.9 kg CO₂e/BOE) CARBON INTENSITY OF OUR GROUP OPERATIONS: 492.6 kg CO₂e/MWh (FY2024: 591.4 kg CO₂e/MWh)
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 Report 2024: Integrated Climate Risk Management, pg 20 - 27
22(b)(i)(2)	If the analysis included a diverse range of climate-related scenarios.	Climate Report 2024: Integrated Climate Risk Management, pg 20 - 27
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 Report 2024: Integrated Climate Risk Management, pg 20 - 27
22(b)(i)(4)	If scenarios aligned with the latest international agreement on climate change.	Climate Report 2024: Integrated Climate Risk Management, pg 20 - 27
22(b)(i)(5)	If the chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties.	Climate Report 2024: Integrated Climate Risk Management, pg 20 - 27
22(b)(i)(6)	The time horizons used in the analysis.	Climate Report 2024: Integrated Climate Risk Management, pg 20 - 27
22(b)(i)(7)	The scope of operations in the analysis.	Climate Report 2024: Integrated Climate Risk Management, pg 20 - 27
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 Report 2024: Integrated Climate Risk Management, pg 20 - 27
22(b)(ii)(2)	Macroeconomic trends.	Climate Report 2024: Integrated Climate Risk Management, pg 20 - 27
22(b)(ii)(3)	National- or regional-level variables.	Climate Report 2024: Integrated Climate Risk Management, pg 20 - 27
22(b)(ii)(4)	Energy usage and mix.	Climate Report 2024: Integrated Climate Risk Management, pg 20 - 27
22(b)(ii)(5)	Developments in technology.	Climate Report 2024: Integrated Climate Risk Management, pg 20 - 27
22(b)(iii)	The reporting period.	Climate Report 2024: Integrated Climate Risk Management, pg 20 - 27

IFRS S2 NO. RECOMMENDED DISCLOSURE		SECTION
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 Report 2024: Integrated Climate Risk Management, pg 20 – 27
25(a)(ii)	If climate-related scenario analysis is used to inform the identification of climate-related risks.	Climate Report 2024: Integrated Climate Risk Management, pg 20 – 27
25(a)(iii)	The assessment of the nature, likelihood and magnitude of the effects of those risks.	Climate Report 2024: Integrated Climate Risk Management, pg 20 – 27
25(a)(iv)	The prioritisation of climate-related risks relative to other types of risks.	Climate Report 2024: Integrated Climate Risk Management, pg 20 – 27
25(a)(v)	The approach to monitoring climate-related risks.	Climate Report 2024: Integrated Climate Risk Management, pg 20 – 27
25(a)(vi)	The changes in the processes used to compare with the previous reporting period.	Climate Report 2024: Integrated Climate Risk Management, pg 20 – 27
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 Report 2024: Integrated Climate Risk Management, pg 20 – 27
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 Report 2024: Integrated Climate Risk Management, pg 20 – 27
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 CO ₂ equivalent (Scope 1, 2 & 3).	Climate Change & Carbon Management, pg 75 - 78 Sustainability Performance Data, pg 308 - 317 Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
29(a)(ii)	Measurement of greenhouse gas emissions in accordance with the Greenhouse Gas Protocol.	Climate Change & Carbon Management, pg 75 - 78 Sustainability Performance Data, pg 308 - 317 Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
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 75 - 78 Sustainability Performance Data, pg 308 - 317 Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
29(a)(iv)	For Scope 1 and Scope 2: the consolidated accounting group	Climate Change & Carbon Management, pg 75 - 78 Sustainability Performance Data, pg 308 - 317 Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
29(a)(v)	Disclosure of location-based Scope 2 greenhouse gas emissions	Climate Change & Carbon Management, pg 75 - 78 Sustainability Performance Data, pg 308 - 317 Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
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 75 - 78 Sustainability Performance Data, pg 308 - 317 Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
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.	Not applicable for FY2025. Yinson completed the divestment of our offshore marine business, Regulus Offshore, to Lianson Fleet Group ("LFG") on 31 January 2025. The transaction gives Yinson a minority stake and the right to a board seat in LFG. In FY2025, we continue to account for the offshore marine business emission under Scope 1. Moving forward, we will account for the proportional Scope 1 and Scope 2 emissions of our equity investments in LFG.
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 75 - 78 Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
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 75 - 78 Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
29(d)	Climate-related opportunities: the amount and percentage of assets or business activities aligned with climate-related opportunities.	Climate Change & Carbon Management, pg 75 - 78 Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
29(e)	Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	30 by 30 Scorecard FY2025, pg 20 - 21 Finance and Strategy Review, pg 31 - 41

IFRS S2 NO.	RECOMMENDED DISCLOSURE	SECTION
29(f)	Internal carbon prices	
29(f)(i)	Explanation of the application of carbon price in decision-making.	Climate Report 2024: Internal Carbon Pricing (ICP), pg 30
29(f)(ii)	The price for each metric tonne of greenhouse gas emissions used to assess the costs of greenhouse gas emissions.	Climate Report 2024: Internal Carbon Pricing (ICP), pg 30 Yinson assigns a monetary value to exceeded emissions that result from normal business activities/operations. An incremental carbon pricing scheme is adopted based on the prevailing and/or forecasted price of carbon regulations. Yinson may revise the ICP from, as necessary, to reflect any unpredicted significant changes, variables, or events such as regulatory changes.
29(g)	Remuneration	
29(g)(i)	The description of climate-related considerations factored into executive remuneration.	Corporate Governance Overview Statement, pg 121 - 135 Website: Corporate Governance Reports https://www.yinson.com/resources-and-download/#corporate-governance-reports
29(g)(ii)	The percentage of executive management remuneration recognised in the current period is linked to climate-related considerations.	Corporate Governance Overview Statement, pg 121 - 135 Website: Corporate Governance Reports: https://www.yinson.com/resources-and-download/#corporate-governance-reports
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.	30 by 30 Scorecard FY2025, pg 20 - 21 30 by 30 Handbook Website: https://www.yinson.com/esg-disclosures Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
33(b)	The objective of the target.	30 by 30 Scorecard FY2025, pg 20 - 21 30 by 30 Handbook Website: https://www.yinson.com/esg-disclosures Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
33(c)	The scope and boundary of the target.	30 by 30 Scorecard FY2025, pg 20 - 21 30 by 30 Handbook Website: https://www.yinson.com/esg-disclosures Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
33(d)	The period over which the target applies;	30 by 30 Scorecard FY2025, pg 20 - 21 30 by 30 Handbook Website: https://www.yinson.com/esg-disclosures Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
33(e)	The base period from which progress is measured.	30 by 30 Scorecard FY2025, pg 20 - 21 30 by 30 Handbook Website: https://www.yinson.com/esg-disclosures Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
33(f)	Any milestones and interim targets.	30 by 30 Scorecard FY2025, pg 20 - 21 30 by 30 Handbook Website: https://www.yinson.com/esg-disclosures Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
33(g)	If the target is quantitative, whether it is an absolute target or an intensity target;	30 by 30 Scorecard FY2025, pg 20 - 21 30 by 30 Handbook Website: https://www.yinson.com/esg-disclosures Climate Report 2024: Metrics and Target Monitoring, pg 28 - 30
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 Report 2024: Yinson Climate Roadmap, pg 10 - 17
36(e)(ii)	The third-party scheme(s) used to verify or certify the carbon credits.	Climate Report 2024: Yinson Climate Roadmap, pg 10 - 17
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 Report 2024: Yinson Climate Roadmap, pg 10 - 17
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 Report 2024: Yinson Climate Roadmap, pg 10 - 17

LIST OF ABBREVIATIONS

“<IR> Framework”	International Integrated Reporting Framework	“LMS”	Learning Management System
“AAPG”	Audit and Assurance Practice Guide	“LoA”	Limits of Authority
“ABAC”	Anti-Bribery and Anti-Corruption	“LTA”	Land Transport Authority
“ABMS”	Anti-Bribery Management System	“LTI”	Lost Time Injury
“AC”	Audit Committee	“LTIF”	Lost Time Injury Frequency
“ADIA”	Abu Dhabi Investment Authority	“M&A”	Mergers & acquisitions
“AGM”	Annual General Meeting	“MARPOL”	International Convention for the Prevention of Pollution from Ships
“APTEL”	Appellate Tribunal for Electricity	“MCCG 2021”	Malaysian Code on Corporate Governance 2021
“ASEAN-BAC Malaysia”	ASEAN Business Advisory Council Malaysia	“MCMA”	Malaysia Carbon Market Association
“BAC”	Board Audit Committee	“MFF”	Malaysia Forest Fund
“BC”	Business Continuity	“MFRS”	Malaysia Financial Reporting Standards
“BCI”	British Columbia Investment Management Corporation	“MIA”	Malaysian Institute of Accountants
“BCM”	Business Continuity Management	“MMLR”	Main Market Listing Requirements
“BCP”	Business Continuity Plans	“MPA”	Maritime and Port Authority
“BEE”	Board Effectiveness Evaluation	“MSC”	Management & Sustainability Committee
“Board”	Board of Directors	“NbS”	Nature-based Solutions
“BRSC”	Board Risk & Sustainability Committee	“NIST”	National Institute of Standards and Technology
“Bursa Securities”	Bursa Malaysia Securities Berhad	“NRC”	Nominating & Remuneration Committee
“C&I”	Commercial & industrial	“NTPC”	NTPC Limited
“CBA”	Collective bargaining agreement	“OECD”	Organisation for Economic Co-operation and Development
“CCS”	Carbon capture and storage	“OHS”	Occupational Health & Safety
“CDP”	Carbon Disclosure Project	“OSV”	Offshore support vessel
“CERC”	Central Electricity Regulatory Commission	“OT”	Operation Technology
“CG Report”	Corporate Governance Report	“PATAMI”	Profit after Tax and Minority Interests
“Chhattisgarh”	Chhattisgarh State Power Distribution Company Limited	“Pos Malaysia”	Pos Malaysia Berhad
“CMP”	Crisis Management Plan	“PTSC”	PetroVietnam Technical Services Corporation
“CMS”	Compliance Management System	“PV”	Photovoltaic
“COBE”	Code of Conduct and Business Ethics	“PwC”	PricewaterhouseCoopers PLT
“COI”	Conflict of Interest	“R.O.A.D.S.”	Reliable, Open, Adaptable, Decisive and Sustainable
“DAC”	Direct Air Capture	“RCPS”	Redeemable Convertible Preferred Shares
“DEI”	Diversity, Equality and Inclusion	“Report”	Integrated Annual Report 2025
“DLP”	Data Loss Prevention	“RRPTs”	Recurrent related party transactions
“DMA”	Double Materiality Assessment	“RSEK”	Rising Sun Energy (K) Private Limited
“DRP”	Dividend Reinvestment Plan	“RSU”	Restricted Share Unit
“EBITDA”	Earnings Before Interest, Tax, Depreciation & Amortisation	“RW”	RW Marine Service
“EEMS”	Environmental Emissions Monitoring System	“SAGEMAKER”	SAGEMAKER ASIA PLT
“EGM”	Extraordinary General Meeting	“SASB”	Sustainability Accounting Standards Board
“EIA”	Environmental Impact Assessment	“SORMIC”	Statement on Risk Management & Internal Control
“EPC”	Engineering, Procurement and Construction	“Stella Maris”	Stella Maris CCS AS
“EPCIC”	Engineering, Procurement, Construction, Installation and Commissioning	“TCFD”	Task Force on Climate Related Financial Disclosures
“EPF”	Employees’ Provident Fund of Malaysia	“the Group”	Yinson Holdings Berhad and its subsidiaries
“EPS”	Earnings per Share	“TNFD report”	TNFD-aligned disclosures
“ERM”	Enterprise Risk Management	“TNFD”	Taskforce on Nature-related Financial Disclosures
“ESS2023”	Employees’ Share Scheme 2023	“TOR”	Terms of Reference
“GIA”	Group Internal Audit	“TPT”	Transition Plan Taskforce
“Global HRIS”	Global Human Resources Information System	“TRIF”	Total Recordable Injury Frequency
“GRC”	Governance, Risk and Compliance	“VLCCs”	Very large crude carriers
“GRI”	Global Reporting Initiative	“VRP”	Vendor Registration Platform
“HLR”	Human & Labour Rights	“WPS”	Wilhelmsen Port Services
“HSE”	Health, Safety and Environment	“Y4Y”	Yinson4Youth
“HSSEQ”	Health, Safety, Security, Environment and Quality	“Yinson” or “YHB” or “the Company”	Yinson Holdings Berhad
“IA”	Internal Audit	“YMS”	Yinson Management System
“IFRS”	International Financial Reporting Standards	“YPOPL”	Yinson Production Offshore Pte Ltd
“INED”	Independent Non-Executive Director	“WWF BRF”	World Wide Fund for Nature’s Biodiversity Risk Filter
“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		
“IT”	Information Technology		
“K Line	Kawasaki Kisen Kaisha, Ltd		
“L.E.A.P.”	League of Extraordinary Apprentices Programme		
“LEAP”	Locate, Evaluate, Assess, Prepare		
“LFG”	Lianson Fleet Group		
“Listing Requirements”	Bursa Malaysia Listing Requirements		