

# Positive Social Impact

We strive to create long-term value for our business and society by advancing the well-being and growth of our employees, suppliers and communities. We maintain our focus on upholding rigorous health and safety standards while continuously building workforce capabilities to support sustainability and business growth. In parallel, our enhanced oversight of human rights and ethical practices across our supply chain is supported by the PETRONAS Supplier Support Programme (PSSP), which strengthens sustainability practices and business resilience among our vendors.

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**UN SDGs that are key to us:**



## Positive Social Impact Human Rights

### Why It Matters

Upholding human rights is both an ethical obligation and a business imperative for PGB. Our operations involve national infrastructure, a diverse workforce, extensive contractor engagement and assets located within or near public spaces, which inherently place us under heightened scrutiny from regulators, investors, communities and the broader public.

Respecting human rights underpins our social licence to operate and our ability to sustain long-term value. Any failure to manage human rights risks may result in harm to individuals, disruption to operations, loss of stakeholder trust and adverse regulatory or contractual outcomes. These risks are amplified by our reliance on contractors and service providers, where human rights lapses can occur beyond direct operational control. To ensure that human rights are addressed with appropriate oversight and accountability, governance is anchored at the Board level. This structure places responsibility for human rights under the highest authority, reinforcing their strategic importance to PGB and setting a clear tone from the top. In addition, day-to-day roles, responsibilities and resourcing across relevant functions are defined by the PGB Human Rights Policy, enabling consistent and effective implementation across operations.

By embedding human rights considerations into our governance, operational controls and supply chain management, we strengthen workforce well-being, protect community interests and reinforce investor confidence. A robust human rights framework supports operational continuity, safeguards our reputation and enables us to meet expectations of both public stakeholders and capital markets in a disciplined and transparent manner.

### Our Approach

#### Comprehensive Policies

Our approach focuses on preventing human rights breaches, managing exposure arising from contractor engagement and ensuring consistent application across all operations.

Our human rights framework is supported by key internal instruments, including the Code of Conduct and Business Ethics (CoBE), which sets out standards of workplace conduct and ethical behaviour applicable to all employees and third parties acting for or on behalf of PGB, and the Human Rights Policy.

#### CoBE – Workplace Culture and Environment

The CoBE outlines clear standards for workplace culture and conduct. It applies to all employees and third parties carrying out work for or on behalf of PGB and is actively communicated to stakeholders, including business partners, through regular engagement sessions to ensure alignment with our ethical expectations.

The CoBE addresses a broad spectrum of workplace culture and environment standards that support a respectful, inclusive and safe working environment. These standards cover, among others:



Pengerang Air Separation Unit

# Positive Social Impact

## Human Rights

### PGB Human Rights Policy

In 2025, PGB strengthened its governance of human rights through the establishment of the PGB Human Rights Policy, which was signed off by PGB’s CEO on 7 July 2025. The policy is aligned with internationally recognised benchmarks, including the International Bill of Human Rights, the United Nations Guiding Principles (UNGPs) on Business and Human Rights, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the Fundamental Principles of the International Labour Organization (ILO). The policy applies a risk-based approach to human rights due diligence to identify, prevent, mitigate and address actual and potential adverse human rights impacts arising from PGB’s operations, products and services.

The policy is anchored on three key principles that guide implementation across the organisation:

- Respect and acknowledgement of internationally recognised human rights
- Adoption of a risk-based approach to human rights due diligence
- Access to effective grievance mechanisms and remedies

In applying this risk-based approach, the policy identifies areas of material importance relevant to PGB’s operations. These include labour and working conditions, supply chain practices, community well-being and responsible security. These areas inform how PGB prioritises human rights risks and integrates human rights considerations into operational controls and decision-making processes.

PGB applies international frameworks, internal policies and technical standards that guide how human rights considerations are embedded into its governance, risk management and daily operations. These instruments support consistent implementation across the organisation while ensuring alignment with recognised international principles and adopted Group technical requirements.

Human Rights Instruments Applied

<div style="background-color: #f9a825; color: white; padding: 5px; font-weight: bold; margin-bottom: 5px;">External Human Rights Instruments</div> <ul style="list-style-type: none"> <li>• United Nations Guiding Principles on Business and Human Rights (UNGP)</li> <li>• Fundamental Principles of the International Labour Organization</li> <li>• OECD Guidelines for Multinational Enterprises on Responsible Business Conduct</li> <li>• International Bill of Human Rights</li> </ul>	<div style="background-color: #f9a825; color: white; padding: 5px; font-weight: bold; margin-bottom: 5px;">Guidelines</div> <ul style="list-style-type: none"> <li>• PETRONAS Technical Guideline on Human Rights Due Diligence</li> <li>• PETRONAS Technical Guideline on Indigenous Peoples Assessment</li> <li>• PETRONAS Technical Guideline on Cultural Heritage Assessment</li> <li>• PETRONAS Technical Guideline on Land Acquisition and Involuntary Resettlement</li> </ul>
<div style="background-color: #f9a825; color: white; padding: 5px; font-weight: bold; margin-bottom: 5px;">Internal Human Rights Instruments</div> <ul style="list-style-type: none"> <li>• PGB Human Rights Policy</li> <li>• Code of Conduct and Business Ethics (CoBE)</li> <li>• Health, Safety and Environment (HSE) Policy</li> <li>• Anti-Bribery and Corruption (ABC) Manual</li> <li>• Contractors’ Code of Conduct on Human Rights (CoCHR)</li> </ul>	<div style="background-color: #f9a825; color: white; padding: 5px; font-weight: bold; margin-bottom: 5px;">Standards</div> <ul style="list-style-type: none"> <li>• Technical Standard on Social Risk Assessment</li> <li>• Technical Standard on Grievance Mechanism</li> <li>• PETRONAS Security Management System</li> </ul>

### Contractors’ Code of Conduct on Human Rights

PGB enhances human rights oversight across its supply chain through the Contractors’ Code of Conduct on Human Rights (CoCHR). The CoCHR applies to all licensed and/or registered PETRONAS contractors performing work or services for or on behalf of PGB. Contractors are required to ensure that any parties performing work and/or business on PGB’s behalf, including subcontractors, adhere to the requirements set out in the CoCHR.

Contractors are also responsible for establishing appropriate controls to manage human rights risks. To ensure adherence to CoCHR, contractors are engaged on human rights issues through a pre-mobilisation assurance process to confirm understanding of human rights expectations before commencing work at PGB worksites. Compliance is monitored through periodic reviews and ongoing engagement, with identified gaps addressed through remediation and capability-building measures. Where non-compliance persists, escalation actions may be taken, including suspension or termination of contracts in accordance with contractual provisions.

5 Human Rights Key Guiding Principles and 10 CoCHR Requirements

<div style="background-color: #f9a825; color: white; padding: 5px; font-weight: bold; margin-bottom: 5px;">Respect and acknowledgement of internationally recognised human rights</div> <div style="text-align: right; font-size: 2em; font-weight: bold; color: white;">1</div>	<ol style="list-style-type: none"> <li>1. Respect internationally recognised human rights standards, complying with the PETRONAS CoBE and relevant legal requirements.</li> <li>2. Take reasonable steps to ensure that policies and guidelines related to human rights are in place and adhered to.</li> <li>3. Sign an attestation confirming compliance with the CoCHR.</li> </ol>
<div style="background-color: #f9a825; color: white; padding: 5px; font-weight: bold; margin-bottom: 5px;">Risk-based approach to human rights due diligence</div> <div style="text-align: right; font-size: 2em; font-weight: bold; color: white;">2</div>	<ol style="list-style-type: none"> <li>4. Identify, mitigate and address human rights risks, at a minimum material human rights risk.</li> <li>5. Provide human rights awareness training.</li> </ol>
<div style="background-color: #f9a825; color: white; padding: 5px; font-weight: bold; margin-bottom: 5px;">Access to effective grievance mechanisms and remedies</div> <div style="text-align: right; font-size: 2em; font-weight: bold; color: white;">3</div>	<ol style="list-style-type: none"> <li>6. Establish a grievance mechanism with appropriate follow-up measures.</li> <li>7. Systematically close actual or potential adverse human rights impacts through time-bound corrective action plans.</li> <li>8. Provide access to remedies and cooperate in the resolution process.</li> <li>9. Take reasonable steps to embed safeguards for human rights in supply chain processes; ensure appropriate governance frameworks are applied to non-compliant high-risk contractors and subcontractors.</li> </ol>
<div style="background-color: #f9a825; color: white; padding: 5px; font-weight: bold; margin-bottom: 5px;">Appropriate governance for human rights policy and its processes Groupwide</div> <div style="text-align: right; font-size: 2em; font-weight: bold; color: white;">4</div>	
<div style="background-color: #f9a825; color: white; padding: 5px; font-weight: bold; margin-bottom: 5px;">Commitment to Groupwide disclosures and reporting</div> <div style="text-align: right; font-size: 2em; font-weight: bold; color: white;">5</div>	<ol style="list-style-type: none"> <li>10. Provide timely feedback to PETRONAS regarding human rights performance.</li> </ol>

# Positive Social Impact

## Human Rights

In line with the CoCHR, PGB identifies and defines key human rights risks that contractors are required to manage and mitigate when performing work or services for or on behalf of PGB. These risks represent areas of heightened exposure within contractor operations and form the basis for oversight, assurance and corrective action.

### PGB's material human rights risks applicable to contractors include:

#### Forced Labour

Contractors must not engage or employ any person under circumstances that involve coercion, bonded labour or debt slavery, or any form of work carried out against an individual's free will.

#### Child Labour

Contractors must not employ children below the legal minimum working age applicable in the country of operation.

#### Labour Rights

Contractors are required to uphold the rights and welfare of employees, workers and contract personnel, both local and foreign, in accordance with applicable laws and agreements governing compensation and working conditions. This includes compliance with minimum wage requirements, overtime pay, legally mandated benefits and limits on working hours. Contractors must also respect local laws or collective agreements governing overtime and holiday work and ensure fair compensation for labour.

#### Commitment to Non-Discrimination

Contractors must not engage in any form of unlawful discrimination in hiring or employment practices based on race, ethnicity, colour, age, gender, gender identity or expression, sexual orientation, political beliefs, citizenship, national origin, religion, disability, parental status, economic or class status or any other unrelated characteristic.

#### Freedom of Association

Contractors must respect the legal rights of employees, workers and contract personnel to form, join or refrain from joining labour unions or other representative bodies, in accordance with applicable laws.

#### Humane Treatment

Contractors must ensure that employees, workers and contract personnel are treated with dignity and respect and are not subjected to harsh or inhumane treatment, including mental or physical coercion or verbal abuse.



### Proactively Assessing Human Rights Impacts

Human rights risk management is integrated into PGB's impact assessments within its core business processes. This supports the early identification, evaluation and mitigation of human rights risks across operations and projects. Social Risk Assessments (SRA) are undertaken every five years or as required to ensure continued alignment with our human rights commitments.

The most recent SRA cycle covered GPU in 2021 and GTR assets between November 2024 and March 2025. The assessments identified salient and business-specific human rights risks across labour practices, contractor management and surrounding community impacts. Where gaps were identified, targeted corrective actions were implemented to address the identified risks. Among the findings was a non-compliance by a supplier involving an incorrect EPF contribution payment, which was immediately rectified.

Stakeholder engagement is a key input to the assessment process. Engagement with employees, contractors, local communities and relevant authorities, supports a clearer understanding of evolving human rights expectations and operational impacts. To strengthen shared understanding of safety, security and emergency response arrangements, workshops and awareness programmes are conducted with the Royal Malaysia Police (PDRM), Fire and Rescue Department (BOMBA), Department of Environment (DoE) and other agencies. In addition, the dissemination of non-confidential plant information documents helps stakeholders better understand collaborative efforts in managing security, third-party access and emergency responses. Feedback from these engagements enables the Group to address concerns, strengthen preparedness measures and provide assurance to stakeholders regarding the safety and reliability of operations.

### Management of Salient Business Human Rights Issues

The identification and management of salient human rights issues form a core part of PGB's approach to safeguarding its social licence to operate. While the most recent SRA did not identify any significant human rights issues during the year under review, we recognise that the responsible management of the following human rights topics remains integral to managing potential risks and sustaining long-term value across our operations and value chain.

#### Ensuring Equal and Fair Working Hours

PGB manages employee working hours in compliance with the Employment Act 1955 and its 2022 Amendment, which sets out requirements relating to working hours and overtime. Under the Amendment, the maximum weekly working hours were reduced from 48 hours to 45 hours, with any work performed beyond 45 hours per week eligible for overtime pay, subject to a total overtime limit of 104 hours per month.

To support consistent and fair application across the organisation, compliance with working hour requirements is embedded within key policy documents. The Collective Agreement between PETRONAS and the In-House Unions governs the treatment of non-executive employees, while the Flexible Work Options document provides guidance applicable to all employees.

In practice, PGB applies working hour limits that are below the regulatory maximum. Maximum working hours range between 39 and 42 hours per week, depending on employee category. Under the Collective Agreement, shift employees and regular offshore employees work an average of 42 hours per week, while other employees work 39 hours per week, in line with the Flexible Work Options for non-shift schedules.

#### Upholding Children's Rights and Prohibiting Forced or Compulsory Labour

In alignment with the standards outlined in PGB's CoBE Part III: Workplace Culture and Environment, Section 11: Human Rights, we remain resolute in preserving the rights of children and preventing child labour and all forms of forced or compulsory labour across our operations. This is done through the establishment and implementation of the PGB Human Rights Policy and the application of a risk-based approach through SRA.

Our stance against forced and child labour is communicated through contractual provisions applicable to contractors and suppliers, including requirements set out in the CoCHR. The provisions also encompass adherence to international standards on child and forced labour. PGB retains the authority to take appropriate action where potential violations are identified in its supply chain.

During the year under review, there were no actual incidents involving child labour, young workers in hazardous conditions or forced or compulsory labour in PGB's operation and supply chain.

#### Protecting the Rights of Indigenous Peoples

Across PGB's projects and operations, we adhere to established policies and procedures that govern our engagements with indigenous peoples, ensuring that their rights, concerns and expectations are appropriately addressed. Our approach focuses on identifying, avoiding, minimising and mitigating potential impacts on indigenous communities, including impacts on livelihoods, cultural heritage and the surrounding environment. We also provide access to culturally appropriate grievance mechanisms by appointing Community Liaison Officers or Stakeholder Engagement personnel. Where relevant, we seek to deliver development benefits, including access to employment and economic opportunities.

During the year under review, there were no incidents involving violations of the rights of indigenous peoples recorded. This included the absence of legal actions or complaints related to the impacts of our employees' practices or the effects of our existing or planned activities on indigenous communities.

#### Supporting Freedom of Association and Collective Bargaining

The Kesatuan Kakitangan Petroleum Nasional Berhad (KAPENAS) has served as the recognised union representing PGB's non-executive employees since its establishment in 1983, providing a formal platform for employees to exercise their right to freedom of association. The union comprises representatives from each of PGB's assets and facilitates collective bargaining processes with management every three years.

In 2025, 16 engagement sessions were conducted between KAPENAS and management to address union-related matters, resolving matters related to technicians' duties as approving authorities for permits to work. Following these engagements, the collective agreement was amended to reflect the agreed positions between PETRONAS and KAPENAS.

# Positive Social Impact

## Human Rights

### Dedicated Grievance Mechanism for Human Rights

PGB maintains a dedicated grievance mechanism to enable employees, contractors, communities and other affected stakeholders to raise concerns related to human rights impacts arising from our operations and activities. The mechanism is designed to be accessible, confidential and consistent with recognised human rights principles and supports the identification, escalation and resolution of grievances in a timely and appropriate manner.

#### Key Human Rights Elements Covered by the Grievance Mechanism

PGB's grievance mechanism covers a broad range of human rights elements relevant to our operations, including:

##### Labour and Working Conditions

- Forced and trafficked labour in contractors' and subcontractors' workforce
- Child labour
- Conditions of employment and work
- Discrimination in hiring and contractual terms
- Freedom of association and collective bargaining
- Workers' health and safety
- Workers' camp conditions

##### Responsible Security

- Use of force and conduct of third-party security
- Provision of human rights training for staff and third-party security

##### Community Well-Being

- Community health and safety
- Access to natural resources needs and livelihood
- Land acquisition and involuntary resettlement with/without economic displacement
- Indigenous peoples
- In-migration

##### Supply Chain Management

- Contractor/supplier performance related to forced labour, child labour, labour rights, non-discrimination, freedom of association and humane treatment.



Segamat Operation Centre

### Dedicated Personnel, Committees and Processes to Manage Grievances

To manage human rights-related grievances effectively and equitably, PGB has established a structured framework comprising dedicated roles, committees and processes.

<b>Community Liaison Officer (CLO) or Grievance Focal (GF)</b>	<ul style="list-style-type: none"> <li>• Develops and manages the grievance mechanism procedure</li> <li>• Establishes and maintains the grievance database/system</li> <li>• Analyses, monitors and reports the performance of the grievance mechanism</li> <li>• Handles communications with complainant/aggrieved party/grievant in managing grievances</li> <li>• Conducts screening and initial assessment of the legitimacy of grievances</li> <li>• Promotes grievance resolution to complainant</li> </ul>
<b>Grievance Mechanism Custodian</b>	<ul style="list-style-type: none"> <li>• Appoints dedicated GF/CLO</li> <li>• Oversees the overall development and management of the grievance mechanism procedure</li> <li>• Assigns Issue Owner</li> <li>• Chairs the Grievance Resolution/Appeal Committee (on site)</li> <li>• Appoints third-party mediators or collaborators, if required</li> <li>• Escalates the grievance to a higher level, if required</li> <li>• Approves reports for internal and external reporting</li> </ul>
<b>Grievance Resolution Committee or Grievance Appeal Committee</b>	<ul style="list-style-type: none"> <li>• Sets grievance monitoring/tracking as a fixed agenda for HSE Committee meetings</li> <li>• Analyses grievances and deliberates options for resolution; ensures no conflict of interest</li> <li>• Deliberates on appeal cases</li> <li>• Approves resolution</li> <li>• Ensures and oversees implementation of resolution or escalates the grievances (when necessary)</li> <li>• Signs off case closure</li> </ul>
<b>Issue Owner</b>	<ul style="list-style-type: none"> <li>• Forms and leads grievance investigation team</li> <li>• Recommends options for resolutions to committee based on investigation findings</li> <li>• Implements and follows up where relevant on action items once the resolution has been approved by the Grievance Resolution Committee</li> <li>• Supports the CLO/GF in the dialogue or engagement with the complainant/aggrieved party/grievant to achieve resolution</li> </ul>

### Grievance Reporting Process Flow

PGB applies a structured grievance reporting process to ensure that grievances are received, assessed, investigated and resolved in a timely and consistent manner. The process provides clear accountability for each stage of grievance handling and supports early intervention to prevent minor grievances from escalating into more significant issues.



# Positive Social Impact

## Human Rights

To maintain the effectiveness of the grievance mechanism, PGB implements a First Line Assurance process, which involves a designated focal person conducting quarterly assessments to assess whether the grievance mechanism is operating as intended. This assurance process supports continuous monitoring of compliance with established procedures and identifies areas for improvement, where applicable.

Relevant information on PGB's grievance mechanism is communicated through multiple channels to ensure accessibility for employees, contractors and affected stakeholders. These include brochures, posters and helplines, as well as engagement platforms such as Control of Industrial Major Accident Hazards engagements and townhall sessions, which provide opportunities to raise awareness and reinforce understanding of grievance reporting channels.

In 2025, PGB introduced the mygrievance application, an additional digital platform for submitting and tracking grievances.

In line with its commitment to upholding human rights, PGB will take appropriate actions and provide remedies to affected parties if it is found to have contributed to grievances related to human rights.

### Leveraging Whistleblowing Channels to Embrace Human Rights

PGB's commitment to human rights includes fostering a workplace environment where concerns can be raised without fear of retaliation. We adopt the PETRONAS Whistleblowing Policy, which provides a formal and transparent framework to report suspected misconduct and unethical behaviour.

The policy, together with its whistleblowing channels, offers a secure platform for employees and members of the public to report improper conduct within PGB. This includes, but is not limited to:

- Workplace bullying
- Sexual harassment
- Fraud
- Abuse of power
- Conflicts of interest
- Misuse of company property
- Bribery
- Theft or embezzlement
- Non-compliance with procedures

### Thorough and Confidential Investigation

Reports of grievances may be submitted through the PETRONAS WhistleNOW platform. All complaints received are handled with due care and confidentiality and are managed through the following established governance structure.

#### Whistleblowing Secretariat

The Whistleblowing Secretariat (WBS) is responsible for the registration, monitoring and reporting of complaints. It conducts a preliminary assessment and presents its findings to the Whistleblowing Committee. The WBS ensures that each complaint receives appropriate attention and is pursued until closure.

#### Whistleblowing Committee

The Whistleblowing Committee (WBC) evaluates the preliminary assessment and appoints an Investigation Party to conduct a detailed investigation. The WBC reviews investigation outcomes, deliberates on findings and determines the appropriate course of action to ensure accountability for any substantiated misconduct.

#### Investigation Party

The Investigation Party conducts a thorough and independent investigation of the complaint. The investigation process is designed to enable a fair and objective evaluation of facts for the WBC's consideration.

PETRONAS provides a secure and confidential whistleblowing channel through a platform powered by Whispli. The platform is designed to protect the identity of complainants and support the responsible reporting of concerns in a safe and controlled manner.

The platform safeguards confidentiality through the following features:

- Complainants are given the option to submit reports anonymously.
- No potentially identifying information, including IP addresses or personal data, is transmitted or disclosed to PETRONAS.
- Robust data protection and information security controls are in place to safeguard confidentiality.
- Complainants retain control over the nature and extent of the information disclosed.

PGB's whistleblowing process aims to provide assurance to individuals who raise concerns in good faith through safeguards on anonymity, to the extent reasonably practicable, and protection from retaliation. These safeguards remain in place even where subsequent investigations determine that the concern was based on an incorrect understanding of the facts or applicable procedures.

To support the effective handling of whistleblowing cases, including matters related to bullying or harassment, PGB continues to strengthen organisational awareness and capability. In 2025, a total of 216 line managers, comprising 152 managers and 64 senior managers, attended the Industrial Relations for Leaders programme. In addition, 1,681 employees completed the CoBE e-learning module, reinforcing understanding of ethical conduct, reporting obligations and appropriate workplace behaviour.

### Stakeholder Engagements on Human Rights Issues

PGB engages with employees and contractors to provide awareness of human rights responsibilities and to promote open dialogue on human rights-related matters within the organisation. These engagements support understanding of our policies, grievance channels and expected standards of conduct, while providing opportunities to identify areas for continuous improvement.

### Communication and Training on Human Rights for Employees

All PETRONAS staff are required to attend CoBE training during their onboarding phase. 88 newly hired staff completed CoBE learning in 2025.

### Formal Human Rights Training for Security Personnel

PGB ensures that security personnel engaged at its facilities receive formal training on human rights and appropriate security practices. This training is designed to reinforce ethical conduct, respect for human rights and the responsible application of security procedures in the course of duty.

In 2025, a total of 23 personnel from the PETRONAS Auxiliary Police participated in specialised human rights-related training, which was enhanced to include the following key areas:

- Recruitment and deployment of security officers
- Use of force, including proportionality and necessity
- Use and handling of firearms
- Human rights principles applicable to security operations



Utilities Kertih

While there was no specific training involving law enforcement activities, the training held on 21 May 2025 served as a preventive and capacity-building measure to ensure that security personnel are equipped to manage security-related situations in a manner that respects human rights and complies with applicable standards.

### Leveraging Digital Tools to Enhance Oversight

PGB leverages digital systems to strengthen oversight of contractor and workforce compliance with human rights requirements and applicable labour standards.

### Express Registration for External Service Supplier

The Express Registration for External Service Supplier (XPRESS) system is used to verify contractors and their employees prior to site access and engagement, ensuring compliance with PGB's prohibition on employing underage children and using forced labour.

Contractual clauses require compliance with the CoCHR and relevant labour laws. For PGB employees, hiring processes are managed through Human Resource Management (HRM) systems and employees are required to attend the CoBE training to ensure compliance with human rights standards.

## Positive Social Impact Human Rights

### Fatigue Management System

The Fatigue Management System (FMS) tracks and monitors hours worked by PGB employees and contractors to ensure adherence to defined Hours-of-Service Limits. Individuals who exceed the allowable limits are restricted from accessing the workplace.

The FMS operates in alignment with applicable legal and recognised industry standards, including:

<b>International Standards/ Guidelines/ Publications</b>	<ul style="list-style-type: none"> <li>Fatigue Risk Management Systems for Personnel in the Refining and Petrochemical Industries – ANSI/API Recommended Practice 755; Second Edition, May 2019</li> <li>IOGP-IPIECA Managing Fatigue in the Workplace – A Guide for the Oil and Gas Industry – IOGP Report 626; 2019</li> <li>IOGP-IPIECA Assessing Risks From Operator Fatigue – Guidance Document for the Oil and Gas Industry 2014</li> <li>IOGP-IPIECA Performance Indicators for Fatigue Risk Management Systems – Guidance Document for Oil and Gas Industry – IOGP-IPIECA Health Committee, 2012</li> <li>Maritime Labour Convention 2006</li> <li>OIM (Offshore Installation Manager) Guidance for Offshore Rota and Rest Periods, Rev. 2 Apr 2021</li> <li>International Labour Organization (ILO) Hours of Work (Industry) Convention, 1919</li> </ul>
<b>Malaysian Acts/ Regulations/ Standards/ Guidelines/ Publications</b>	<ul style="list-style-type: none"> <li>Occupational Safety and Health (Amendment) Act 2022</li> <li>Employment (Amendment) Act 2022</li> <li>Occupational Safety and Health Industry Code of Practice for Road Transport Activities 2010 (Malaysia)</li> <li>Buku Panduan dan Kod Amalan Industri S.P.A.D. – Keselamatan Untuk Pengendali Berlesen Perkhidmatan Kenderaan Barangan</li> </ul>

### Our Performance

#### Human Rights and Labour Violations

In 2025, PGB did not receive any substantiated reports of violations of human rights and labour standards. While grievances related to workplace misconduct were raised by employees and contractors, these incidents were not classified as human rights violations and were resolved through established internal processes. Taking this into consideration, PGB continued to review and enhance its human rights practices through internal gap assessments, which informed improvements to grievance processes and reinforced related internal controls.

		2021	2024	2025
<b>Human Rights Violations</b>	Ongoing	0	0	0
	Closed	0	0	0
	Total	0	0	0
<b>Labour Standards Violations</b>	Ongoing	0	0	0
	Closed	0	0	0
	Total	0	0	0

Note: 2024 data has been restated from one to zero based on the definition of workplace misconduct described above.

### Moving Forward

Moving forward, we will strengthen our human rights due diligence by enhancing risk assessments, grievance mechanisms and awareness across our operations and supply chain. Through enhanced policies and procedures, continued engagement and capacity building, we aim to uphold the rights, dignity and well-being of our employees, contractors and communities.

## Positive Social Impact Equal Opportunity, Diversity and Inclusion

### Why It Matters

Fostering an inclusive and diverse workplace heightens PGB's ability to deliver sustainable growth. A workforce that brings together varied perspectives, experiences and backgrounds drives innovation, enhances decision-making and enables more effective execution of our strategic objectives.

An environment that upholds equal opportunity also contributes to higher employee engagement and performance by ensuring individuals feel respected, supported and empowered to contribute meaningfully. This reinforces our position as an employer of choice and supports our ability to attract, develop and retain talent in a competitive operating landscape.

### Our Approach

#### Stringent Policy to Foster Non-Discriminatory Practices

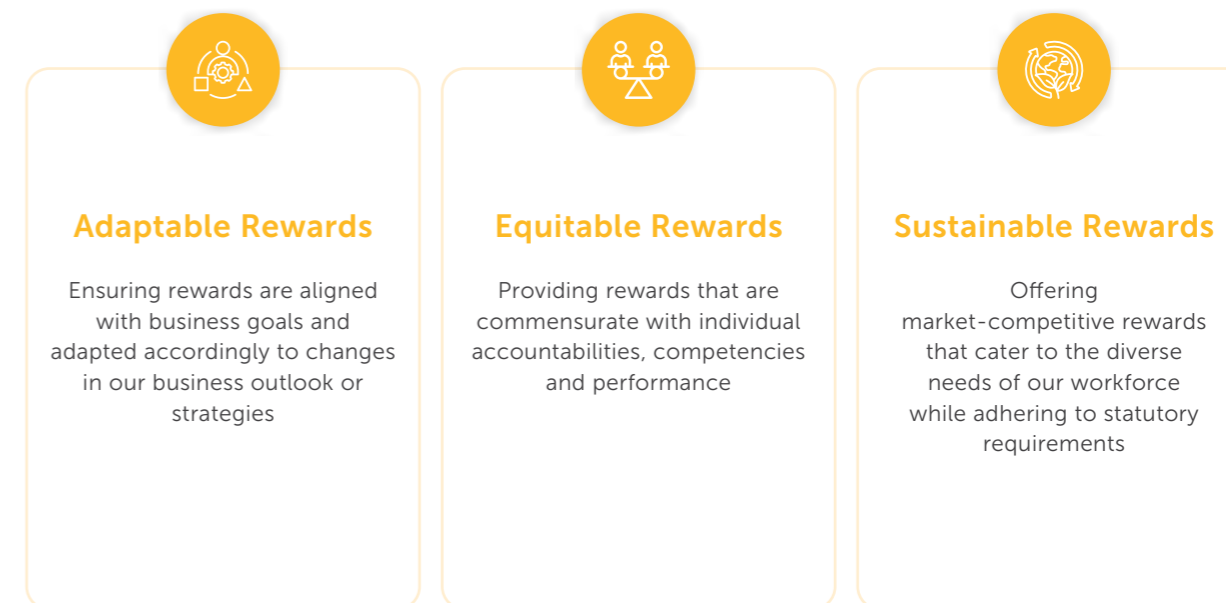
At PGB, we uphold a zero-tolerance stance against discrimination in the workplace or during the hiring process. Our practices comply with Malaysian laws and recognised international standards, which are further strengthened through the PETRONAS Code of Conduct and Business Ethics (CoBE).

Aligned with the PETRONAS CoBE, we ensure that no individual is subjected to discrimination in employment or hiring decisions. This includes discrimination based on any characteristic unrelated to the individual's merit or the requirements of the job.

#### Upholding Competitive Merit-Based Remuneration Programmes

PGB fosters a high-performance culture through merit-based remuneration and reward programmes that recognise individual contributions and performance. Our rewards framework is designed to attract, retain and motivate a diverse talent pool while supporting an inclusive and enabling work environment.

The framework is structured around three core pillars that guide how rewards are determined and administered across the organisation:



# Positive Social Impact

## Equal Opportunity, Diversity and Inclusion

### Providing Equal Access to Policy Documents

PGB prioritises appropriate access to its policy and governance documents, including the CoBE, to ensure that all employees can understand and apply relevant guidelines and procedures. These documents are available via PGB's intranet in both English and Bahasa Melayu, the two languages widely used by PGB's employees, to promote consistent understanding across our workforce.

### Promoting Diversity and Inclusion Among Leaders and Employees

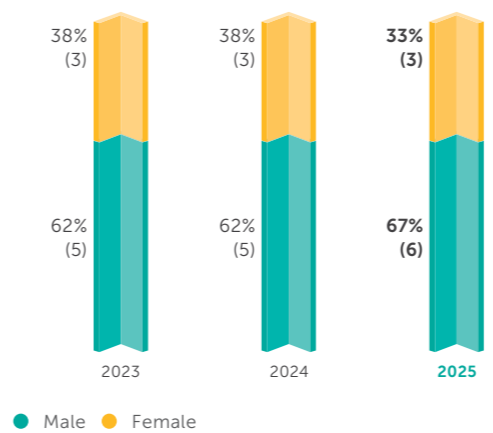
We acknowledge the need to raise employee awareness of the value of diverse perspectives and backgrounds, while addressing unconscious biases that deter inclusivity and equal opportunity.

In 2025, we continued implementing the Conscious Inclusion Programme for General Managers and members of the People Development Committee. Aligned with PETRONAS' Diversity and Inclusion (D&I) programme, the day-long seminar comprises two modules, Being Inclusive and Leading Inclusive Teams, which aim to promote awareness and foster meaningful action among leaders to uphold D&I principles at the workplace. The interactive session provides leaders with the necessary tools to create a more inclusive work environment, empowering them to drive D&I within their teams. This includes mitigating potential biases in their daily interactions and communicating key messages to their respective teams, thereby enabling inclusion and diversity to thrive in PGB.

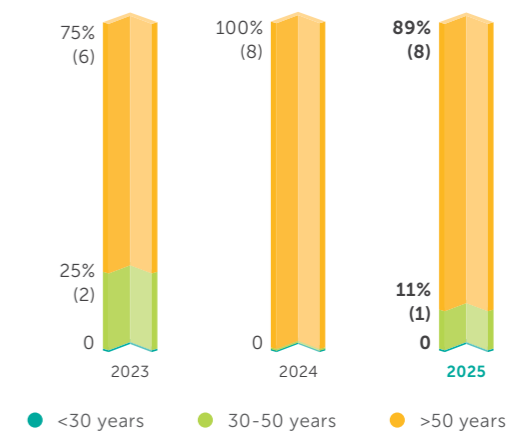
**Raising employee awareness, addressing unconscious biases and promoting inclusive behaviours in the workplace**



### Gender of Board Members



### Age of Board Members



### Age Group of Employees



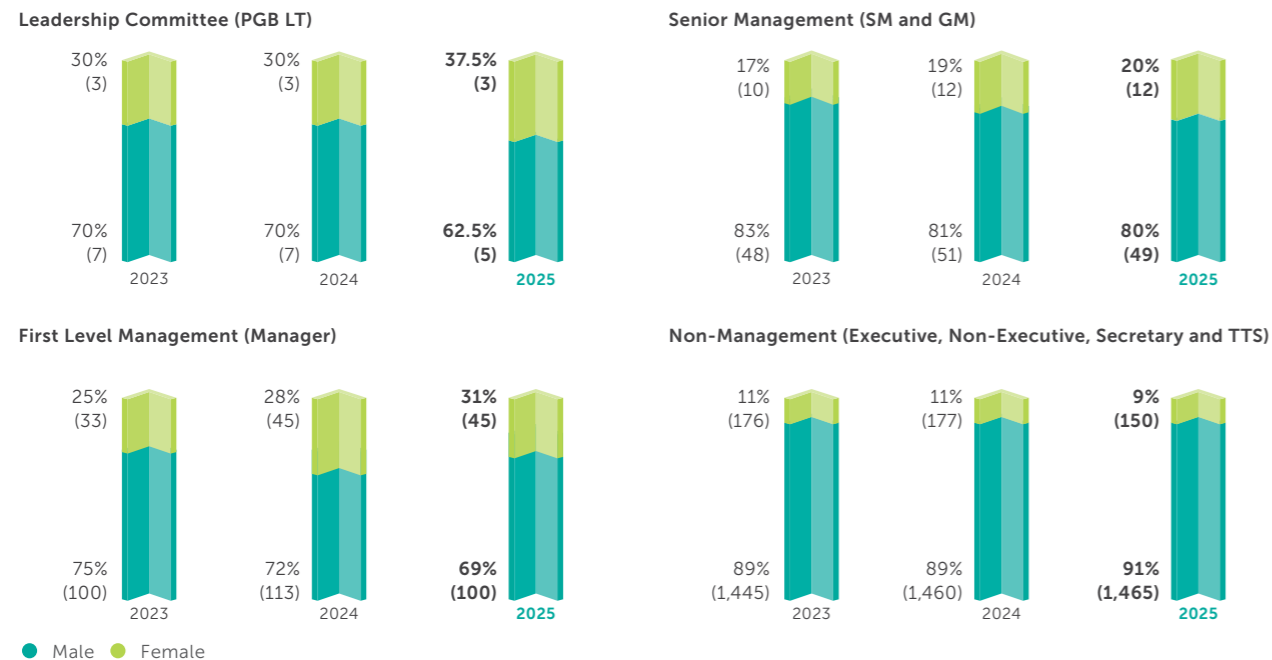
# Positive Social Impact

## Equal Opportunity, Diversity and Inclusion

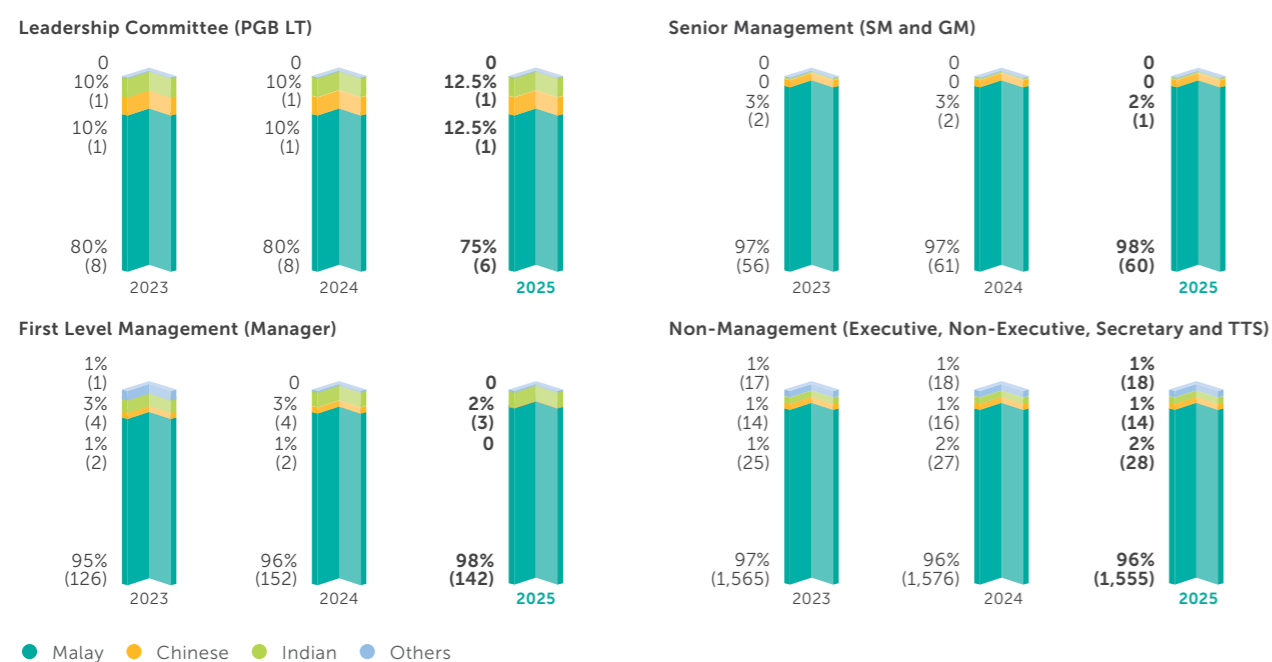
# Positive Social Impact

## Talent Management

### Gender of Employees



### Ethnicity of Employees



### Moving Forward

Moving forward, we will continue to strengthen diversity and inclusion by fostering an equitable workplace where all employees feel valued, respected and empowered to contribute. Through targeted initiatives and inclusive leadership practices, we aim to build a workforce that reflects the communities we serve and supports sustainable long-term performance.

### Why It Matters

Effective talent management is essential to sustaining safe, reliable and efficient operations across PGB's gas processing and utilities businesses. A competent and future-ready workforce supports effective compliance with Health, Safety and Environment (HSE) practices, strengthens operational resilience and enables the effective management of high-impact operational risks.

As PGB advances its priorities in operational excellence, sustainability and digital transformation, workforce capabilities must remain closely aligned with evolving business needs. This includes upskilling employees to support digitalisation initiatives such as predictive maintenance and automation, as well as developing sustainability competencies in areas including carbon management and ESG reporting. In parallel, leadership development remains critical to building an effective leadership pipeline that supports long-term growth and portfolio diversification.

### Our Approach

#### Robust Frameworks and Governance of Talent Management

PGB's talent management approach is guided by robust governance frameworks and clear accountability to ensure workforce development consistently supports business priorities and operational requirements. These frameworks create an enabling environment that promotes performance, capability development and professional growth in a disciplined and structured manner.

At the core of our approach is the People Development Committee (PDC), which meets monthly to oversee employee development plans, mobility strategies and career progression initiatives. The PDC provides a platform to assess capability needs, address development gaps and strengthen succession readiness across the organisation. This is complemented by the bi-monthly Talent Council (TC), which focuses on succession planning for critical positions and the development of top talent within PGB.

Leadership development is anchored by our Leadership and Conditioning Framework, which provides a structured approach to identify, develop and support leaders at different stages of their careers. The framework emphasises the development of future leaders, the nurturing of emerging young potential leaders and the promotion of workplace mental health and well-being to enable balanced and effective leadership.

Our leadership development efforts are further reinforced through a three-year Leadership Development Implementation Plan, which serves as a roadmap for building a sustainable leadership pipeline. In 2025, PGB continued to strengthen capabilities across two key talent groups through fit-for-purpose programmes aligned with leadership levels. Potential leaders progressed through the Nurturing Young Leaders Programme (NYLP), which focuses on leadership training, masterclasses and targeted capability building. For managers and senior managers, leadership development was reinforced through targeted programmes aimed at enhancing interpersonal effectiveness and fostering a psychologically safe and inclusive workplace.



# Positive Social Impact

## Talent Management

All leadership development initiatives are underpinned by the Capability Development Framework, which adopts a blended learning approach across three key channels, namely On-the-Job Learning, Learning From Others and Formal Learning. This ensures leadership capabilities are developed through practical experience, exposure to mentors and coaches and learning programmes.



### On-the-Job Learning (OJL)

**70%**

- Mobility
- Involvement in special assignments or projects
- International posting for cross-cultural exposure

### Learning From Others

**20%**

- Technical or functional training through mentoring or coaching

### Formal Learning (FL)

**10%**

- Classroom learning
- Virtual instructor-led learning
- Conferences and forums
- Online or e-learning

### Developing Leadership Skills at All Levels

PGB supports experienced employees transitioning into roles with greater responsibility through a suite of leadership programmes aligned with organisational roles and individual development requirements.

<b>Transformational Leadership</b>	Aimed at senior leaders transitioning into new roles, this programme offers blended, customised solutions that equip them with the critical knowledge and skills needed to drive sustainable and transformative business results.
<b>High Impact Leadership</b>	Designed for experienced managers, this programme focuses on enhancing leadership knowledge and practical skills, enabling participants to create a meaningful impact in their current roles.
<b>Dynamic Leadership</b>	Targeted at new managers, this programme empowers them with essential leadership and motivational skills to excel in their new responsibilities and confidently navigate managerial challenges.
<b>Foundational Leadership</b>	Developed for executives, this programme prepares participants to become future leaders by honing their ability to drive operational excellence in dynamic business environments with finesse, resilience and agility.

Together, these programmes support leadership development across different career stages, enabling experienced employees to assume expanded responsibilities while strengthening capabilities aligned to organisational roles and business requirements.

Complementing these efforts, a Prioritised Training Matrix is applied to guide the growth and grooming of junior employees during their first six years, with a focus on building solid foundations in technical, HSE, functional, digital and leadership capabilities. The matrix provides clarity on mandatory, role-critical and developmental training requirements to support safe, productive and compliant integration into the organisation.

### Nurturing Young Leaders Programme (NYLP)

In 2025, a total of 63 potential leaders participated in the NYLP and were further supported by curated digital learning via the myLearningX platform, enabling continuous and self-driven capability development. Their development was reinforced with structured interventions encompassing selected leadership initiatives, which supported broader capability building across the organisation. During the year, the NYLP was also extended to junior executives in the organisation.



**Total participations:**

# 307

Notes:

- Participations refer to the number of times a programme has been attended; the same person may enrol in this programme more than once.
- The total of 307 participations include 61 potential leaders, along with other employees from the executive and above categories.

### Developing Talent Capabilities

In 2025, we replaced technical leadership programmes, such as the Technical Specialist Qualified Leaders (TPQL), with initiatives that focused on leadership readiness, functional competence and cross-disciplinary exposure. These initiatives are delivered through established leadership development pathways, targeted training and on-the-job learning, which develops capabilities such as technical judgement, commercial awareness and leadership skills required to operate in a highly technical and safety-critical environment. These training sessions complement our talent capability programmes that are focused on reinforcing safe and reliable operations across PGB.

Simultaneously, we offer internship and graduate employability initiatives to contribute to talent development in the industry. During the year, 89 interns participated in PGB's internship programme, while 60 graduates gained industry exposure and improved their career prospects from placements under the Graduate Employability Enhancement Scheme (GEES).

### Employee Engagement Channels

At PGB, communication ensures employees understand business priorities, operational expectations and leadership decisions. Management communication is delivered through various established channels, including annual townhalls, monthly newsletters, the intranet and interactions facilitated through employee unions.

In 2025, we conducted 22 engagement activities and programmes to facilitate direct communication between management and employees across all levels. During the year, 10 communications were issued through internal newsletter, complemented by regular updates via the Human Resource Management (HRM) intranet to ensure employees remained informed on key developments.

All employees with more than six months of tenure receive annual performance reviews, with the management providing feedback on performance outcomes, areas for improvement and development priorities. Regular performance conversations are conducted to maintain alignment with individual and team targets. In 2025, a new feature was introduced via employee career system to allow employees to request behavioural feedback on specific tasks, aligning feedback with the PETRONAS Results and Culture matrix.

Beyond routine engagement, PGB supports employee engagement and well-being during critical events. Following the Putra Heights safety incident, we provided targeted support measures, including coverage of uninsured medical costs, alongside 14 counselling sessions by in-house occupational doctors and Naluri.

# Positive Social Impact

## Talent Management

### Providing Upskilling Opportunities

Beyond professional development, we are committed to offering our employees opportunities to expand their knowledge in non-work-related areas, recognising that this contributes to greater satisfaction and loyalty. In 2025, our employees participated in the following initiatives:



#### LinkedIn

- Advanced AI Governance: Operationalising AI Controls and Continuous Monitoring
- Advanced Conflict Resolution Techniques for Executives
- Advanced Microsoft Project
- Agentic AI: Challenges and Opportunities for Leadership
- Agile Project Leadership
- AI Agents: Preparing Your Organisation for Change as a Business Leader
- AI and Generative AI for Video Content Creation
- AI for Project Managers: Fourteen Ways to Streamline Your Work
- AI Leadership: Driving Business Results With Generative AI
- Amplify Your Critical Thinking With Generative AI
- Analysing and Reporting Environmental, Social and Governance Data
- Artificial General Intelligence: The Technology, Impact and Ethics
- AutoCAD 2014 Essential Training: 1 Interface and Drawing Management
- AutoCAD Map 3D 2022 Essential Training
- AutoCAD: Annotative Dimensions, Dimension Styles and Dimension Families
- AWS Certified AI Practitioner (AIF-C01) Cert Prep
- Azure AI Engineer Associate (AI-102) Cert Prep: Plan and Manage an Azure AI Solution
- Azure AI Fundamentals (AI-900) Cert Prep: 1 Conversational AI on Azure
- Balancing AI Adoption and Employee Well-Being as a Manager
- Become a Better Coach for Your Team
- Becoming an Impactful and Influential Leader
- Body Language for Authentic Leadership
- Building AI Competencies in Business Development Teams
- Building Career Agility and Resilience in the Age of AI
- Broaden Your Perspectives by Doing Something New
- Building a Responsible AI Programme: Context, Culture, Content and Commitment
- Career Advice from Some of the Biggest Names in Business
- Closing the Green Skills Gap to Power a Greener Economy and Drive Sustainability
- Career Advocacy: How to Make Your Next Move
- Corporate Financial Statement Analysis
- Climbing the Five Tiers of Career Development
- Cybersecurity Awareness: Cybersecurity Terminologies
- Defining Modern Digital and Business Transformation
- Design Thinking: Cultivating Curiosity for Empathy and Inclusion
- Graphic Design Careers: First Steps
- How to Pivot Your Career
- Microsoft Copilot for Productivity by Microsoft and LinkedIn
- Nano Tips for Setting Career Goals and Mastering Career Conversations With Lorraine K Lee
- Taking Charge of Your Career
- Stay Connected to Your Career While Caregiving
- Seven Paths to Happiness (and Two Dead Ends): Strategies for Your Life and Career
- Unlock the Skills to Perform With Purpose and Professionalism
- Unconventional Approaches to Reinventing Your Career
- Writing a Business Report



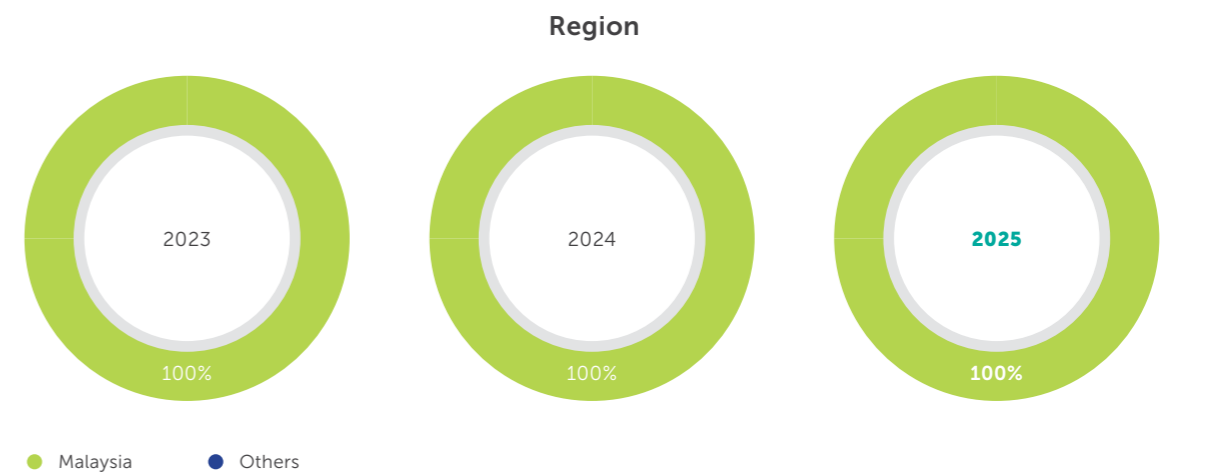
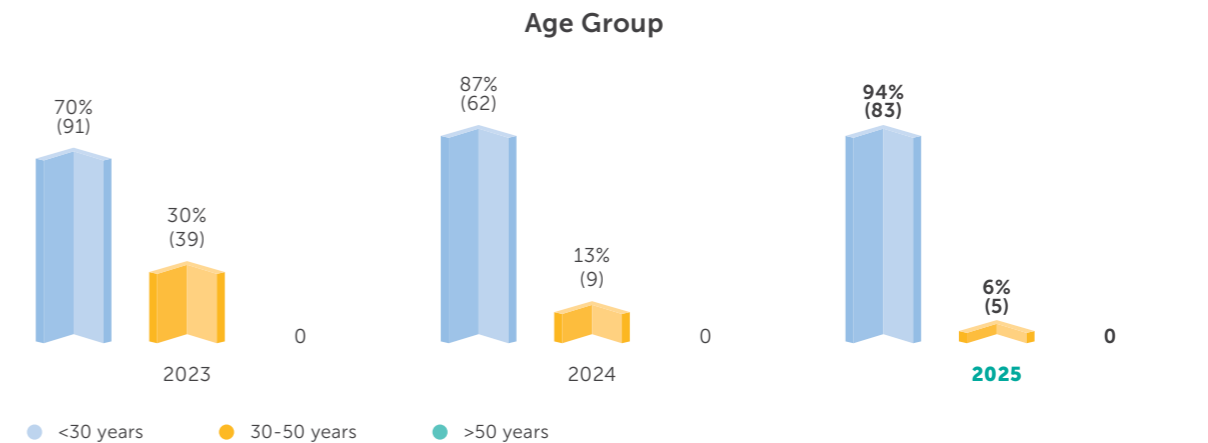
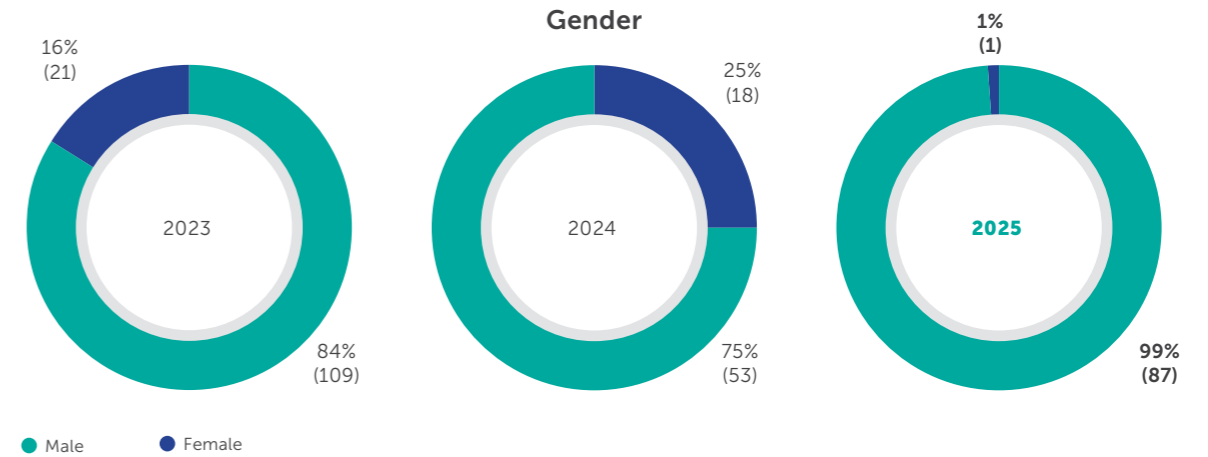
#### Conferences

- Seminar Organisasi Keselamatan Kebakaran (OKK)
- Seminar Transformasi KKP 2025: Evolusi Proaktif
- Energy Asia Conference 2025
- Seminar Transformasi Keselamatan dan Kesehatan Pekerjaan 2025
- Seminar Badan Peneraju Industri Bidang Kebommbaan 2025

### Our Performance

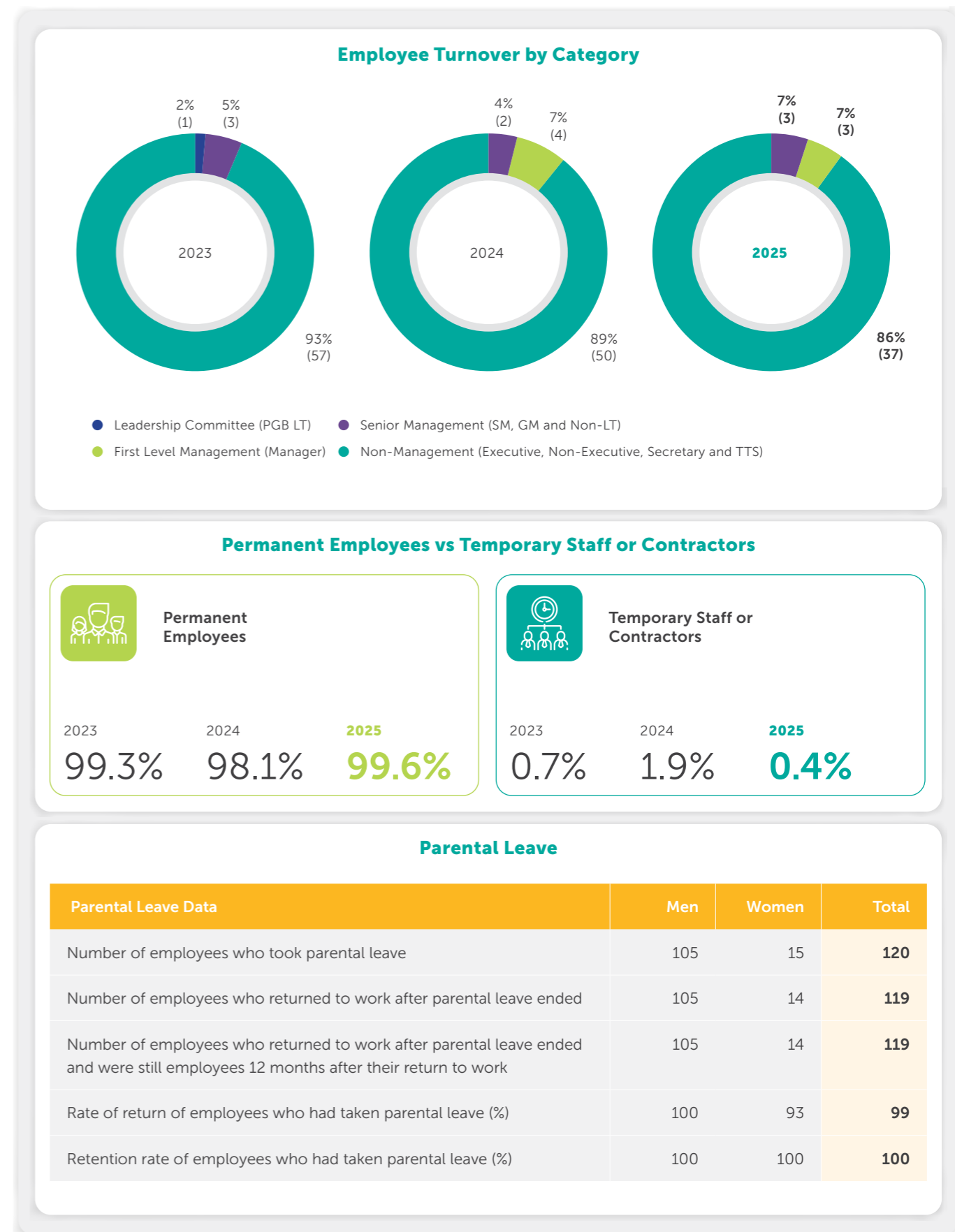
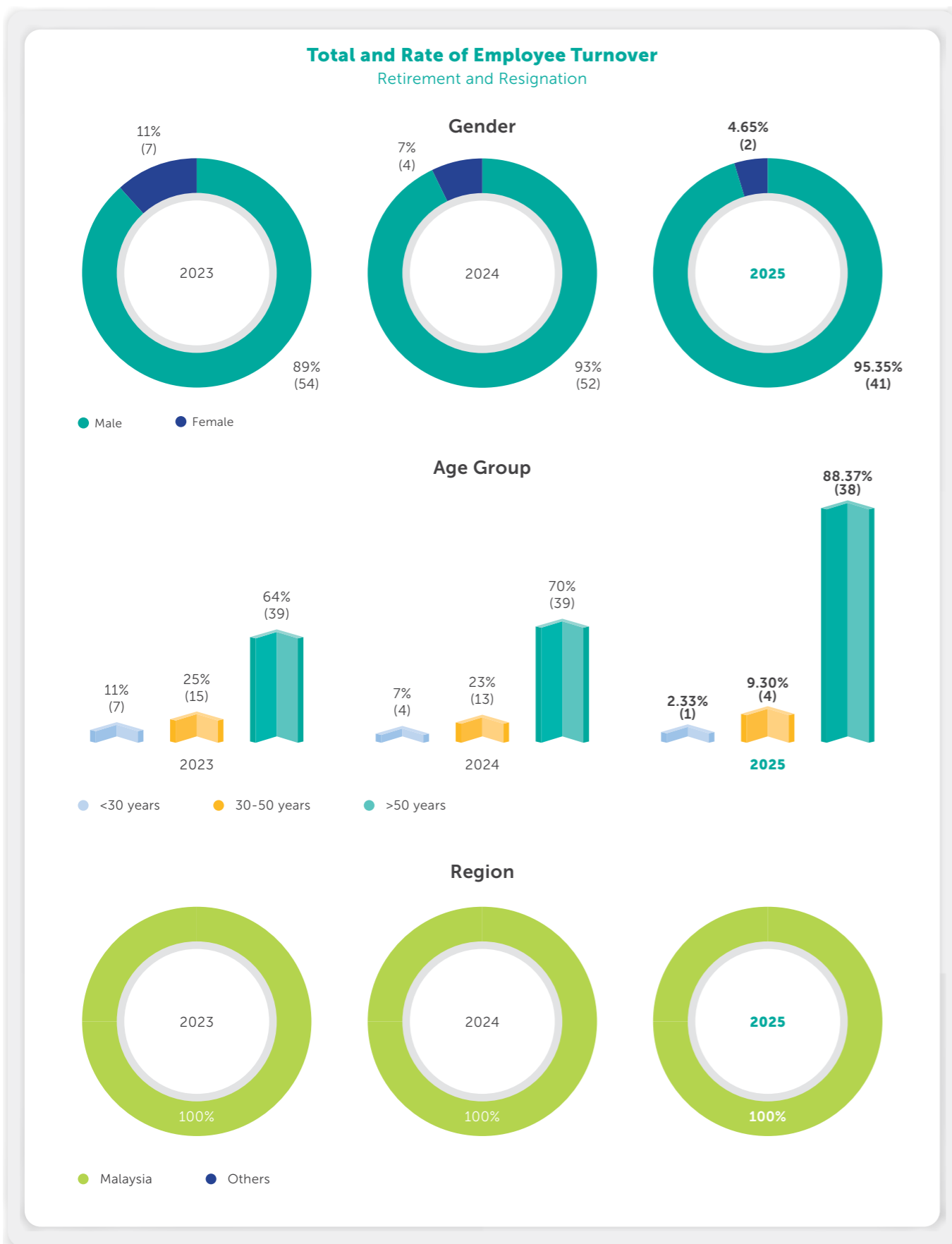
#### Total and Rate of New Employee Hires

New Recruits, Including Experienced Hires



# Positive Social Impact

## Talent Management



# Positive Social Impact

## Talent Management

### Employee Benefits

The benefits we offer to our employees meet or exceed all minimum requirements mandated under Malaysian law. These benefits are designed to support employee well-being, security and financial stability.

Our employee benefits include life insurance, healthcare coverage, disability and invalidity benefits, parental leave and retirement provisions, as outlined in our internal governance documents.

These documents include the Executive Handbook, Secretary Handbook, Technical Trade Specialist Handbook (TTS) and Collective Agreement (CA). They are aligned with PETRONAS' overarching human resource policies and guidelines for internal references.

For employees engaged under a Contract of Service, benefits are determined based on the provisions set out in their respective employment contracts.

### Training and Education

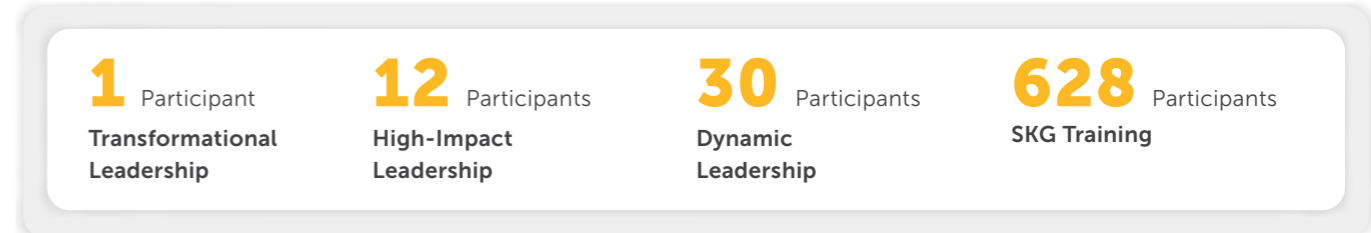
Our training and education focus on consistent capability development, which supports safe and reliable operations across the workforce. In 2025, we recorded lower training hours due to the rightsizing exercise and disruptions from the Putra Heights safety incident. However, our average training hours per year per employee remained above the industry average of seven days per year per employee. The tables below detail PGB's three-year employee training hours by gender and by employee category.

Overall Training	2023	2024	2025
Total Employees	1,821	1,868	<b>1,829</b>
Total Training Hours	190,678.00	198,881.45	<b>133,781.37</b>
Average Training Hours per Employee	104.71	106.47	<b>73.14</b>
Average Training Days per Employee	13.1	13.30	<b>9.1</b>
Type of Training	HSE, Technical Business Excellence, Leadership, Functional	HSE, Technical Business Excellence, Leadership, Functional	<b>HSE, Technical Business Excellence, Leadership, Functional</b>

Training by Employee Category	2023		2024		2025	
	Total Training Hours	Average Training Hours per Employee	Total Training Hours	Average Training Hours per Employee	Total Training Hours	Average Training Hours per Employee
Leadership Committee (PGB LT)	834.45	83.45	571.02	57.10	<b>207.73</b>	<b>23.08</b>
Senior Management (SM, GM and Non-LT)	3,161.55	54.51	3,360.26	53.34	<b>3,610.66</b>	<b>59.19</b>
First Level Management (Manager)	9,218.99	69.32	11,835.28	74.91	<b>10,421.80</b>	<b>69.02</b>
Non-Management (Executive, Non-Executive, Secretary and TTS)	177,463.01	109.48	183,114.89	111.86	<b>119,541.18</b>	<b>74.34</b>

### Participation in Skills Development Programmes

Our skills development programmes support employees in building the knowledge and leadership capabilities required for effective performance in their respective roles.



### Transition Assistance Programmes

We offered professional transition assistance programmes to support employees as they prepare for roles outside PGB. These include practical support through job counselling, CV development, interview preparation and seminars covering workplace readiness and office skills. One of the programmes, the Career Transition Service, assists employees who were offered the mutual separation scheme during the rightsizing exercise and those who opted to participate at the enterprise level.

Performance and Career Development Reviews		
Reviews by Gender		
	Male	Female
Total employees	1,619	210
Total employees who received performance and career development reviews	1,530	209
Percentage of employees who received performance and career development reviews (%)	95.0	99.5
Reviews by Employee Category		
Employee Category	Total Employees	Total Employees Who Received Performance and Career Development Reviews
Leadership Committee (PGB LT)	8	8
Senior Management (SM and GM)	61	61
First Level Management (Manager)	145	145
Non-Management (Executive, Non-Executive, Secretary and TTS)	1,615	1,525

### Moving Forward

We will continue to invest in developing technical expertise and leadership capabilities to support evolving operational requirements and the energy transition. By strengthening talent pipelines, enhancing skills in digitalisation and innovation and fostering a proactive safety culture, we aim to sustain performance and deliver reliable services to stakeholders.

# Positive Social Impact

## Occupational Safety and Health

### Why It Matters

Occupational safety and health (OSH) is fundamental to PGB's ability to operate reliably and responsibly across our gas processing and transmission assets. A robust OSH framework safeguards our people, ensures asset integrity and underpins consistent operational performance in a risk-intensive operating environment.

OSH also represents our licence to operate. As operational risks evolve with asset ageing, process complexity and changing regulatory expectations, effective management of safety and health risks is critical to maintain stakeholder confidence. We integrate OSH values into our day-to-day operations and decision-making to prevent incidents that could harm employees, contractors, neighbours, the environment and assets and incur reputational damage.

Our OSH management system is subject to regular management reviews that assess emerging risks, system performance and lessons learnt from internal assurances, incidents and near misses. These insights inform continuous improvements to our procedures and controls, reinforcing a proactive safety culture that supports long-term resilience.

### Our Approach

#### A Comprehensive Policy and System to Drive OSH Excellence

Our OSH practices and culture are guided by and governed under our Health, Safety and Environment (HSE) Policy, which complies with all applicable legal and regulatory requirements, including the Occupational Safety and Health Act 1994 and its 2022 amendment. The policy establishes clear expectations for managing safety and health risks and provides top management with structured guidance on OSH responsibilities across the organisation.

Implemented through our HSE Management System (HSEMS), the policy applies to all employees and contractors operating within our premises. Our HSEMS is aligned with internationally recognised standards, including ISO 45001:2018 Occupational Health and Safety Management Systems, and provides a systematic framework for identifying hazards, assessing risks and implementing effective control measures.

Oversight of the HSE Policy, HSEMS and their implementation resides with our Board and Leadership Team, who are accountable for ensuring their integration across all operations. Through regular and focused engagement with employees and contractors, our leadership reinforces shared responsibility for safety outcomes, while monitoring progress against established targets and key performance indicators.

Guided by our HSEMS, we focused on five key areas that support safer and healthier workplaces:



### Monitoring Safety Performance Outcomes and Preventive Measures

Our HSE Policy establishes safety performance targets, including zero incidents of fatality, major fire, major loss of primary containment (LOPC) and major security. These objectives guide how risks are assessed and how resources are allocated across our operations, with a clear focus on preventing high-consequence events.

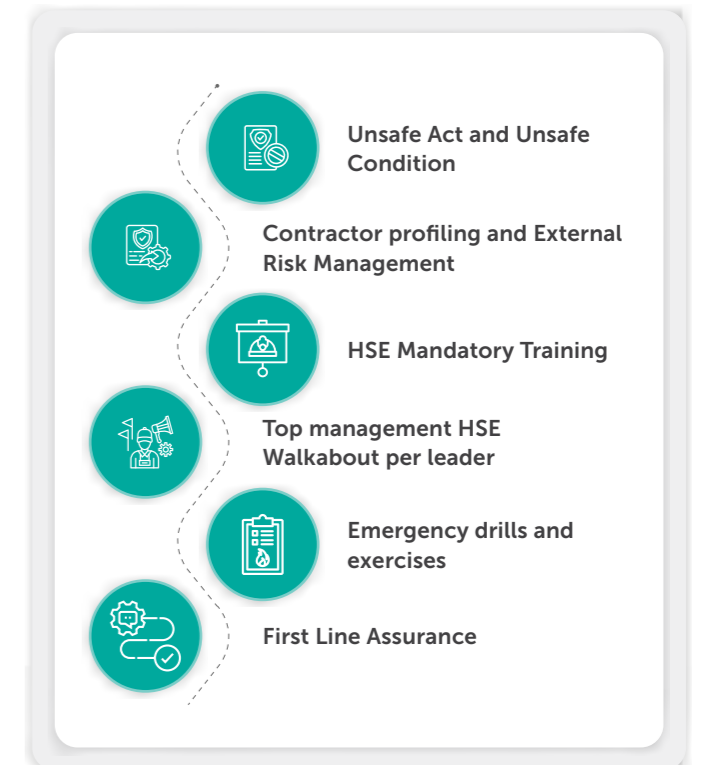
OSH strategic objectives are set based on our risk profile, the nature of our business activities, applicable legal and regulatory requirements and emerging technological developments. This ensures that targets remain relevant, proportionate and responsive to evolving operational conditions.

Our safety performance is monitored through our OSH Scorecard, which defines limits and targets informed by historical performance and reviewed regularly by management. The scorecard tracks both lagging and leading indicators to provide timely insights into safety performance, strengthen accountability and support continuous improvement across the organisation.

The lagging indicator scorecard provides visibility on safety performance outcomes and regulatory compliance, enabling objective assessment of incident trends and the effectiveness of risk mitigation and controls. These indicators include:

<b>Fatality</b>	<b>Major fire</b>
<b>Lost Time Injury</b>	<b>Major Loss of Primary Containment</b>
<b>Lost Time Injury Frequency</b>	<b>HSE non-monetary sanctions</b>

The leading indicator scorecard focuses on preventive measures, barrier effectiveness and workforce behaviours that influence safety performance. These indicators support early identification of emerging risks and facilitate mitigation and controls before incidents occur. The key leading indicators include:



By monitoring our leading indicator outcomes, we can reduce workplace incidents and unsafe condition observations, enabling early intervention and prevention.



# Positive Social Impact

## Occupational Safety and Health

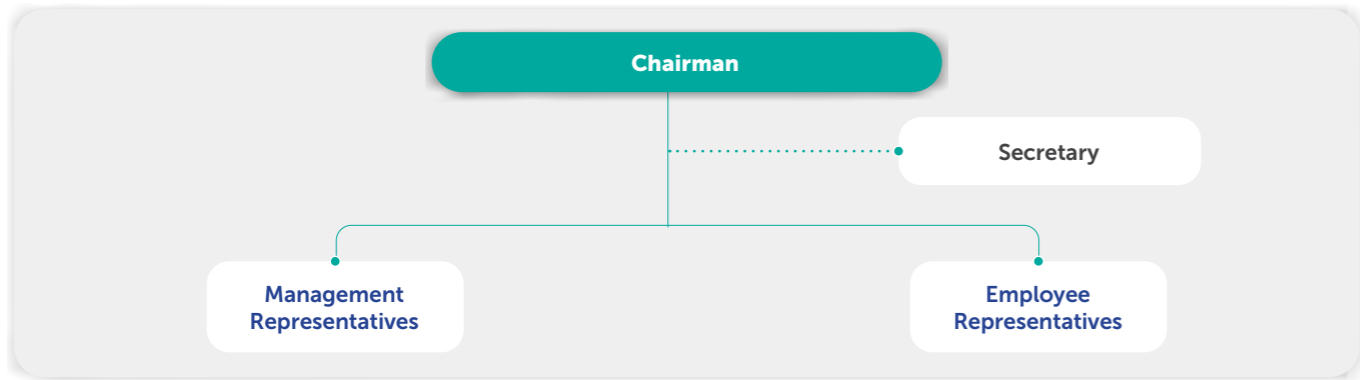
### Structured and Collaborative OSH Management

OSH at PGB is spearheaded by the HSSE Leadership Team, which is chaired by our MD/CEO and reports directly to the Board. The Board affirms its overall responsibility for the Group’s system of risk management and internal controls and has undertaken a review of the adequacy and effectiveness of those systems, as well as compliance with relevant laws and regulations. This structure provides clear leadership accountability and enables timely oversight of OSH events and risks across the organisation.

OSH Committees are established at both division and asset levels to support oversight and effective resolution by carrying out the following responsibilities:

- Evaluating the implementation and effectiveness of OSH management system programmes
- Enhancing employee awareness and fostering a culture of positive action towards safety and health excellence
- Identifying and implementing measures to prevent injuries, minimise property damage and address occupational illnesses and diseases
- Driving full compliance with all relevant regulatory requirements
- Cultivating a Generative HSE Culture through workforce-wide campaigns and initiatives
- Driving 100% compliance with all mandatory and compulsory training, including requirements for critical positions

The HSE Leadership Team meets every quarter with OSH Committees to discuss OSH matters specific to each asset level. Every OSH Committee has a balanced representation from management and employees, in accordance with the OSH Committee Regulations 1996. Employees across job scopes and work environments are represented, supporting open two-way dialogue and a unified approach to addressing OSH challenges. This structured representation and reporting arrangement is reflected in the OSH Committee structure illustrated below.



Divisional-level OSH Committees are supported by asset-level OSH Committees, which meet at a minimum on a quarterly basis to address site-specific OSH issues, programme implementation, performance monitoring and compliance-related matters. Key highlights and significant concerns raised at both division and asset levels are subsequently shared with the PGB HSSE Leadership Team and escalated for Board oversight.

Examples of topics commonly discussed in OSH Committee meetings include:

Occupational safety and health incidents	Unsafe Act and Unsafe Condition Analysis	Fitness to work assessments
Maintenance plans in supporting Health and Safety elements	Tracking of leading indicators to enable proactive intervention	Internal and external risk management (Ex-RM) issues
Emergency response preparedness	ZeTo Rules violations	Land encroachment along pipeline right-of-way (ROW)
Permit-to-work (PTW) non-compliance trends	OSH-related training plans for PGB	Notice of Prohibition (NOP) and Notice of Improvement (NOI) received from authorities

OSH Committees are responsible for steering initiatives that improve workplace safety, awareness and engagement through activities that inculcate a Generative HSE Culture among employees and contractors. Among the initiatives implemented in 2025 were:

Spot the Active Risk (STAR) Dashboard	“What’s Good Looks Like” checklist	Virtual Run 2025	PGB Hire Fit, Keep Fit 3.0 Programme
Management HSE Walkabout	GTR Walking Challenge and Food Campaign	Blood Donation Programme	Emergency response exercises at high-density areas
GTR HSE Pause sharing session for incident lessons learnt	OSH Committee engagement with site contractors	Mental Health Day	PETRONAS Petroleum Integrated Complex (PPIC) contractor profiling
		Health talk on intermittent fasting for weight loss	

### Ensuring Compliance and Upholding Global Certifications

To ensure compliance with applicable regulatory requirements and recognised standards, PGB regularly audits its OSH practices to maintain relevant international OSH certifications. These activities are guided by the PETRONAS Assurance Framework, which is structured around three lines of assurance and administered through the myAssurance online platform.

Our safety and health practices are subject to annual reviews through PGB Management System Review (MSR) activities. Issues identified through these reviews are tracked at the appropriate operational levels, with findings escalated to the PGB HSSE Leadership Team for analysis and action planning, where required.

All PGB assets and subsidiaries maintain certification to ISO 45001:2018 Occupational Health and Safety Management Systems (OHSMS). In 2025, PGB successfully completed its ISO 45001:2018 recertification exercise in July, with all assets undergoing the required assessment to confirm continued conformity with certification requirements.

PGB’s OSH system and implementation are independently assessed by external certification bodies, including SIRIM QAS International Sdn. Bhd. These assessments provide independent verification of compliance with applicable local and international standards, including the Occupational Safety and Health Act 1994, relevant National Fire Protection Association (NFPA) standards and ISO 45001:2018.

PGB regularly audits its **OSH practices** to maintain relevant international OSH certifications

### Fostering a Generative HSE Culture

With operations spanning diverse assets and workforce profiles across multiple geographical locations, PGB emphasises embedding HSE awareness into the daily mindset and behaviours of employees and contractors. Fostering a Generative HSE Culture is grounded in collective responsibility and reflects a strategic thrust that supports our Strategic Agenda and pursuit of operational excellence.

The Generative HSE Culture extends beyond procedural compliance and requires active ownership of safety and health risks in everyday decision-making and actions. It is driven by visible leadership, workforce engagement and consistent reinforcement of safe behaviours across all operational contexts. This approach positions HSE at PGB as a shared responsibility and a core element of how work is planned, executed and reviewed.

To define clear targets and cultural outcomes, we implemented a structured Generative HSE Culture framework that is anchored on three key themes: leadership growth, capability development and compliance. These themes are the foundation of our organisation-wide programmes, which aim to embed HSE values into our operational practices and organisational DNA.

To gauge the effectiveness of initiatives and leadership engagement in our Generative HSE Culture, we conduct a Culture Maturity Survey (CMS) which gathers feedback from employees. We are pleased to report that the survey has shown a steady improvement from 3.91 in 2018 to 4.16 in 2023, reinforcing the role of leadership accountability, workforce participation and systematic reinforcement in shaping positive safety behaviours. The 2023 CMS score of 4.16 remained applicable in 2025 and continued to inform targeted actions to strengthen PGB’s Generative HSE Culture in support of the CMS target score of 4.5 by 2030.

# Positive Social Impact

## Occupational Safety and Health



### Reinforcing Accountability and Positive Behaviours

To advance a Generative HSE Culture, we continue to strengthen accountability and behavioural reinforcement across the organisation. This includes emphasising Personal Accountability by encouraging every individual to take ownership of their actions, decisions and outcomes. This reinforces the principle that safety is not only governed by systems and procedures, but is a personal responsibility embedded into daily behaviours.

Accountability for safety performance is reinforced through clear line-of-sight ownership, supported by staff and contractor profiling. These mechanisms strengthen Business Operating Compliance and enable potential non-compliances to be identified and addressed early, reinforcing individual responsibility for safe execution across operations.

In 2025, PGB enhanced its Accountability and Behavioural Reinforcement (ABR) framework by expanding the list of major HSE non-compliance and introducing a category for minor HSE non-compliance that requires immediate local action. This ensures unsafe acts and conditions are addressed promptly at the point of occurrence, without relying on extended administrative processes.

To reinforce positive behaviours, PGB celebrates achievements and acknowledges exemplary contributions to uphold desired safety behaviours and sustain a generative culture. Engagement and recognition platforms, such as HSE Night 2025, further support shared accountability, collaboration and continuous improvement across the organisation.

### Managing and Minimising Work-Related Hazards and Safety Risks

PGB adopts a wholesome approach to managing work-related hazards and safety risks to safeguard our people, assets and the environment, while ensuring compliance with applicable regulatory requirements and industry standards.

Recognising that our operations expose employees and contractors to a range of physical, chemical, biological and psychological hazards, we exercise a stop-work practice by empowering employees and contractors to remove themselves from any situation that poses imminent danger, emphasising their right to a safe and secure working environment without fear of reprisal.

We strengthen hazard and risk management capabilities by improving the quality of hazard identification and monitoring and enhancing stop-work authority and GC Programmes. During the year, we conducted 347 Tier 1 emergency drills.

To identify, assess, control and mitigate safety risks effectively, we apply a comprehensive set of risk assessment tools whereby 478 risk assessments were conducted, demonstrating broad risk assessment coverage across HSE and Process Safety Management (PSM). Furthermore, we provide training sessions to ensure our employees and contractors are well-informed and competent in conducting safety risk assessments.

PGB's key safety risk assessment tools are:



In managing risks associated with major accident hazards, PGB utilises the Control of Industrial Major Accident Hazards (CIMAH) report to assess the types, likelihood and consequences of potential major accidents at our plants. The CIMAH report provides clear recommendations for safe operations, outlines control measures to prevent serious deviations and details emergency response arrangements to manage potential accident scenarios.

In compliance with the CIMAH Regulations 1996, PGB maintains on-site and off-site emergency response plans that can be promptly activated in the event of a major accident. We also adhere to regulatory requirements for public notification relating to potential hazards arising from industrial activities involving hazardous substances above prescribed thresholds.

Additionally, we adopt the PETRONAS Technical Standards (PTS) for HSE Due Diligence framework for all potential merger and acquisition projects and new operations. This robust and comprehensive process evaluates risks and opportunities across the following critical areas, which were assessed in 2025, with an emphasis on OSH considerations.



# Positive Social Impact

## Occupational Safety and Health

### Ensuring Process Safety Excellence

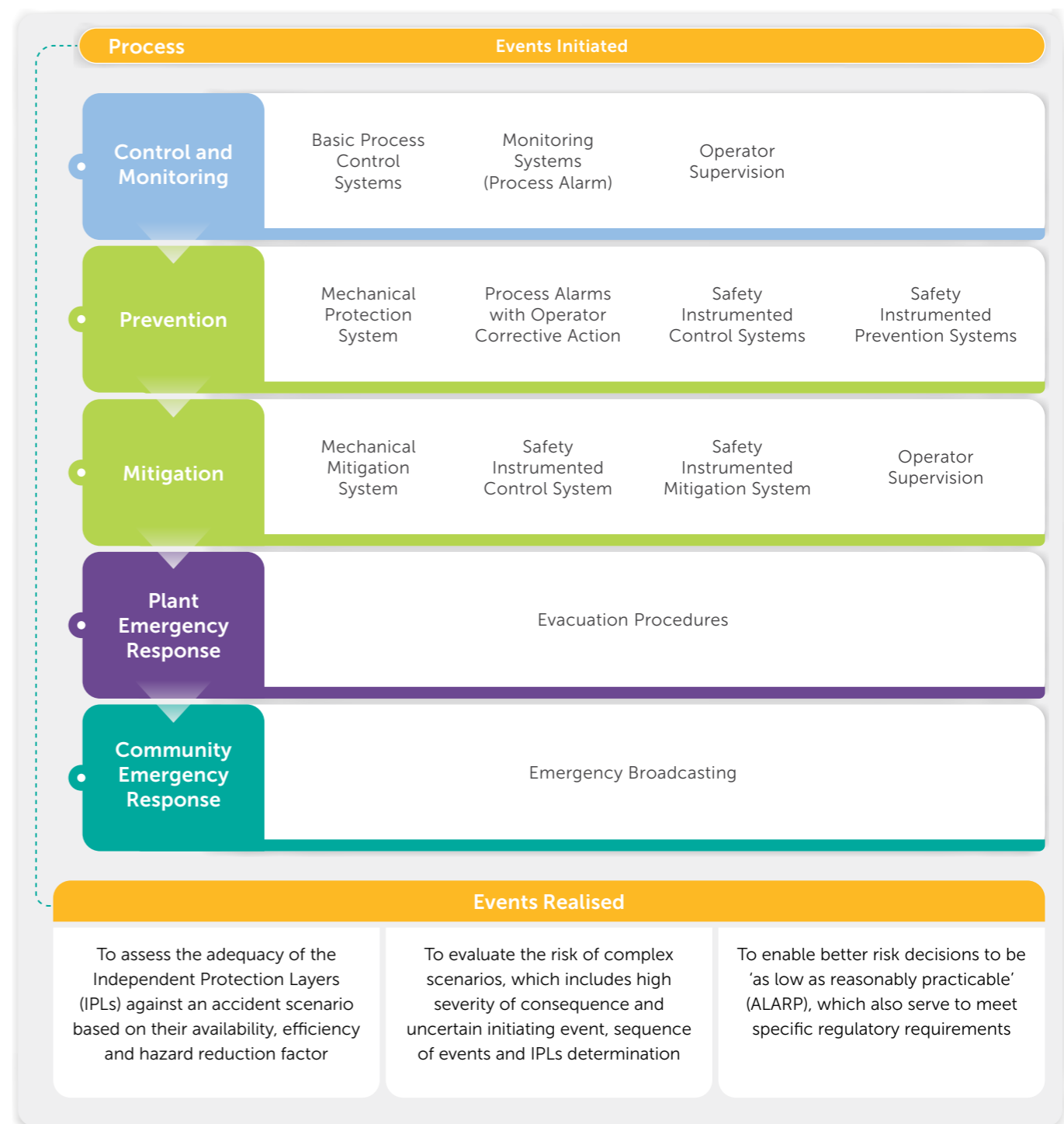
The nature of PGB's operations across gas processing, regasification, transmission and utilities demands a comprehensive approach to process safety. Our focus remains on preventing major incidents involving the loss of containment and release of hazardous materials from plants and equipment, recognising the potential impact on people, assets and the surrounding communities.

To mitigate these risks, PGB applies Process Safety Principles consistently across all stages of asset lifecycle, from facility design and construction to operations, maintenance and inspection activities. Process safety risks are managed through governance, robust technical standards and assurance processes.

The progressive adoption of digital tools continues to play a pivotal role in process safety oversight, control and risk mitigation across our operations. Key digital initiatives have been implemented to enhance visibility, data integrity and decision-making, including integrated platforms supporting Management of Change (MoC), hazard identification and risk assessment (HIRA), real-time monitoring of process safety performance, safety-critical equipment management and control of temporary repairs.

<b>Integrated Process Safety Solution (IPSS)</b>	Streamlines the Management of Change (MoC), Pre-activity Safety Review (PASR) and Hazard Identification and Risk Assessment (HIRA) processes
<b>Process Safety Management (PSM) Dashboard</b>	Monitors performance in real time using a Power BI dashboard
<b>Electronic Permit to Work+ 2.0 (ePTW+ 2.0)</b>	Includes the enhanced version 2.0, featuring the Safety Critical Protective Device (SCPD) bypass for enhanced safety compliance
<b>Barrier Risk Centralised Solution (BRICS)</b>	Supports preventive and corrective maintenance of safety-critical equipment
<b>Predictive Revitalisation to Maximise Instrumentation Efficiency (PRIME)</b>	Provides better server reliability, data accuracy and automated alarm reporting through the migration of PRIME from physical to cloud server
<b>Enhanced PETRONAS Engineering Data Management System (P-EDMS)</b>	Incorporates management of process safety information, including document data management and engineering design and visualisation
<b>Integration of P-EDMS with the PETRONAS Risk-Based Inspection</b>	Enhances plant risk visualisation for better decision-making

To ensure compliance with PETRONAS standards, process safety controls and barriers are subject to regular assessments at all organisational levels. Recognising the critical importance of layered protection, PGB applies the Layer of Protection Analysis (LOPA) framework, which defines five layers of controls to reduce risks.



# Positive Social Impact

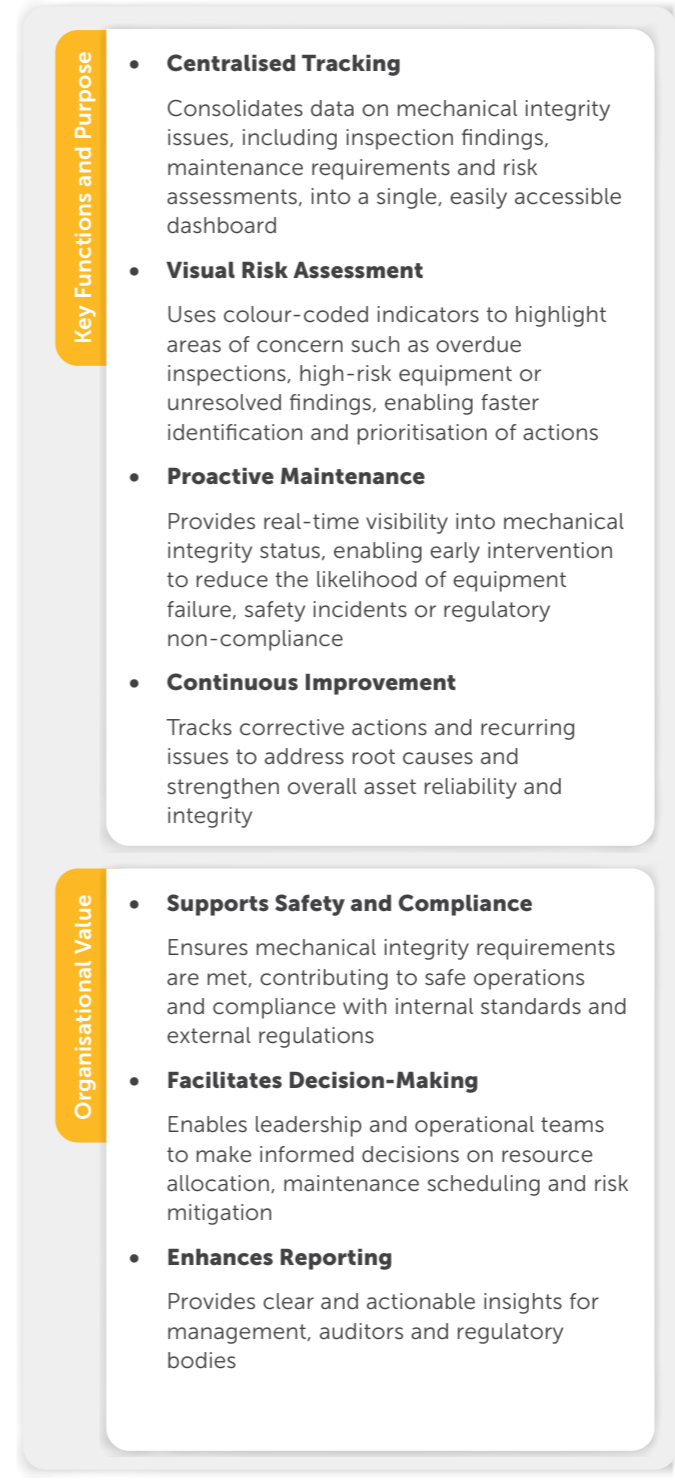
## Occupational Safety and Health

Process safety expectations are reinforced through regular communications and mandatory adherence to the Process Safety Essentials (PSE), a prioritised set of guidelines designed to prevent incidents by clearly defining critical process safety requirements that must always be in place and followed.



### Strengthening Mechanical Integrity and Risk Visibility

In 2025, PGB enhanced process safety oversight through the implementation of the GPU Mechanical Integrity Tracking List (MITL) Heat Map, a digital tool used across GPU assets to monitor, assess and visualise the piping integrity status.



### Structured Hazard Identification and Review

#### Hazard and Operability Study

In 2025, Gas Transmission conducted its Hazard and Operability (HAZOP) study, covering both compressor stations and pipeline systems. Held once every five years, the cyclic study reviewed potential hazards and operability issues arising from intended design and operating condition deviations across key process nodes.

The HAZOP study incorporated relevant process modifications, operating experience and recommendations arising from recent incidents to ensure risks were assessed in the context of current operating conditions. Findings from the study informed targeted risk control measures and improvement actions to strengthen process safety, operational reliability and asset integrity.

#### Development Guideline Near PGU Pipeline

GTR commenced the Development Guideline Near PGU Pipeline (DEGUP) initiative to strengthen public safety governance, land-use planning and regulatory alignment for developments near high-pressure gas transmission pipelines.

The initiative establishes a comprehensive technical and governance framework to guide external agencies, developers and local authorities in making informed development decisions within the PGU pipeline corridor. DEGUP integrates engineering, regulatory and land-use considerations to manage encroachment risks, safeguard pipeline integrity and protect surrounding communities, while supporting coordinated urban development.

Among the key objectives of DEGUP are:

- Enhancing safety buffer boundaries and development guidelines aligned with recognised international benchmarks such as the UK HSE's PADHI (Planning Advice for Development Near Hazardous Installations) and the US PHMSA (Pipeline and Hazardous Material Safety Administration) frameworks
- Integrating technical, regulatory and land-use considerations to support national urban planning and infrastructure development
- Strengthening collaboration and alignment between PGB OPU, Group Technical Solutions (GTS), other PETRONAS entities and relevant government authorities, including local councils and the Department of Environment

Through DEGUP, PGB reinforces its commitment to maintaining the highest standards of process safety and operational integrity, while guiding external parties to make informed development decisions.

# Positive Social Impact

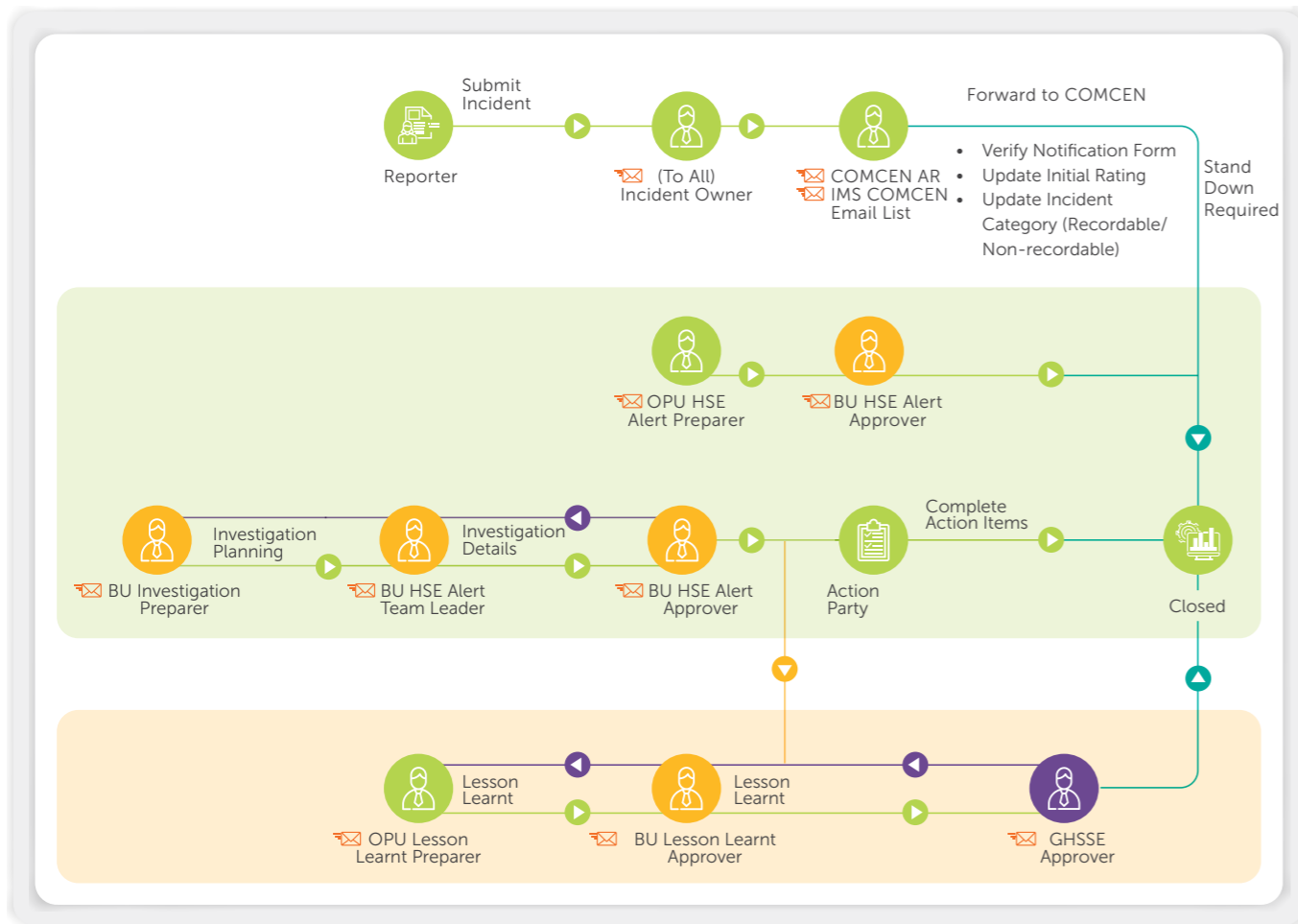
## Occupational Safety and Health

### Comprehensive Investigation of Accidents and Incidents

PGB adopts a systematic approach to investigating accidents and incidents to ensure learning and continuous improvement across the organisation. All health and safety-related incidents are reported and managed through our centralised HSE incident management (IM) system, which integrates seamlessly with the Monitoring and Reporting System (MARS) to support consistent tracking and the automated generation of monthly performance reports.

Our investigation process focuses on the identification of root causes, whereby competent personnel conduct root cause analysis (RCA) by applying recognised methodologies to uncover underlying causes and contributing factors, with the objective of preventing recurrence.

Our investigation approach actively involves relevant internal stakeholders and subject matter experts to reach a consensus on corrective and preventive actions, which are tracked to completion. The end-to-end investigation workflow is illustrated in the following flowchart:



### Mastering Emergency Preparedness and Response

We respond to emergencies and crises by adhering to the PETRONAS Resiliency Model (PRM), which consists of enterprise risk management, crisis management and business continuity management. Our emergency preparedness efforts are guided by the PRM's Pre-Incident Action Plan (PIAP), which defines response structures, escalation protocols and coordination requirements.

Emergency preparedness is reinforced through regular drills and exercises designed to test readiness, validate response arrangements and identify areas for improvement across manpower, resources planning and processes. Findings from inspections, process safety reviews and asset integrity assessments are incorporated into scenario planning to ensure exercises remain relevant with credible risk profiles.

#### Full-Scale Emergency Response Exercises

In 2025, PGB conducted a full-scale drill emergency response exercise to enhance coordination between internal and external responders and to validate emergency response capabilities under high-impact scenarios. These exercises were conducted to ensure alignment and effective cross-functional coordination and response of internal and external agencies across multiple levels.

The exercises simulated realistic emergency scenarios, including toxic gas releases and escalation beyond plant boundaries, and involved coordination with district offices, emergency responders and relevant authorities. Digital tools such as the Crisis Management Information System (CMIS), drone surveillance, CCTV monitoring and digital authorisation were leveraged to monitor real site conditions, allowing appropriate decision-making and response.

#### Tier-2 Emergency Response Exercises

In 2025, PGB conducted four Tier-2 emergency response exercises to test readiness for major pipeline incidents and coordination between internal teams, external agencies and surrounding communities.



Ex-Subang, conducted on 28 September 2025 at SS19, Subang Jaya, simulated a large methane leak that resulted in a fire and explosion along the pipeline ROW. The exercise involved evacuation of residents to designated assembly points, activation of emergency response protocols and management of media and public communications.

Ex-Rimbun, held on 15 November 2025 at Rimbun Vista, Seremban 2, and Ex-Pelangi at Taman Pelangi Indah, Ulu Tiram, on 22 November 2025, engaged District Offices, relevant agencies and local communities, with crisis management conducted in accordance with Arahan National Disaster Management Agency (NADMA) No. 1. These drills reinforced PGB's commitment to public safety, especially to those in the vicinity of ROW.

On 2 October 2025, PGB conducted a bomb threat emergency exercise (Ex-Boomerang) to simulate a worst-case security scenario with a potential impact on surrounding communities due to plant operations disturbance. The exercise was conducted in alignment with official authority protocols to validate response readiness and ensure risks were managed effectively.

During the exercise, the Bomb Threat Incident Action Plan (IAP) was tested and enhanced by incorporating lessons from previous drills and guidance from authorities. Improvements focused on strengthening coordination with external agencies, streamlining communication channels and refining evacuation procedures to support a more structured and robust response.

A key highlight of the exercise was the successful demonstration of remote plant control using the XAGE system, which enabled secure off-site management of critical plant parameters. This capability enabled operational continuity and safety during high-risk situations. Overall, the exercise strengthened PGB's crisis preparedness and reinforced the effective use of digital solutions and inter-agency collaboration to enhance safety and organisational resilience.



# Positive Social Impact

## Occupational Safety and Health

### Emergency Response Team Readiness

To ensure Emergency Response Team (ERT) members remain physically capable to perform their roles effectively, PGB maintains structured measures to monitor and sustain heightened individual fitness. All appointed ERT members undergo periodic medical and fitness assessments, to confirm their capacity to respond safely and effectively during emergency mobilisation.

In addition, we organised Hire Fit, Keep Fit Programme in collaboration with Twin Tower Medical Centre, which comprised:

- Masterclass sessions led by medical and nutrition specialists
- One-to-one consultations with health professionals
- Routine blood tests, InBody analysis and waist measurements
- Continuous glucose monitoring
- Weekly structured physical activity sessions



### Engaging Employees for a Safer Workplace

Our employees are encouraged to participate at all levels of our HSE management system, from policy formulation and strategic oversight to on-the-ground execution. This inclusive approach supports shared ownership of safety and reinforces consistent application of safe work practices across the organisation.

In addition to OSH Committees, employees engage directly with senior leadership through regular touchpoints, including a quarterly management get-together led by our MD/CEO, which also focuses on safety and health performance. These engagements provide a platform for two-way communication, enabling employees to raise concerns, share insights and contribute to organisational betterment.

Among the key employee engagement initiatives conducted during the year were:

**Townhall Sessions**

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**Permit to Work Approving Authority (AA) and Receiving Authority (RA) Engagement**

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**Unsafe Act and Unsafe Condition (UAUC) Campaign**

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**GTR Community of Practice (CoP)**

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**Safety Management Engagement Session (Operation Safety and Fire Safety) 2025**

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**GC Engagement: Harnessing Inner Strength for Growth**

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**Health Campaigns**

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**Scaffolding Awareness Programme**

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**Communication of Personal Accountability**

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**Engagement With Group Security Regarding Emergency Response Plan**

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**Group Security Engagement**

To further empower employees as safety advocates, PGB leverages its Unsafe Act and Unsafe Condition (UAUC) platform, a fully digital system accessible via web and mobile applications. The platform enables employees to report potential safety risks without fear of reprisal, commanding immediate intervention and preventive action.

To encourage meaningful participation, PGB continues to incentivise high-quality UAUC submissions through the "Good Catch" reward programme, which acknowledges employees who demonstrate vigilance by identifying hazards and speaking up on safety issues in the workplace.

In addition, employees carried out First Line Assurance activities in accordance with planned schedules as part of the organisation's self-verification processes. All occupational safety and health incidents recorded in 2025 were formally investigated in accordance with established procedures, with contributing factors identified and corrective actions implemented to prevent recurrence.

During the reporting period, Stop Work Authority was exercised by both employees and contractors where unsafe conditions were observed. Stop work orders raised were reviewed and enforced in accordance with internal requirements, with no individuals reprimanded for exercising Stop Work Authority.

<b>Total UAUC Observations</b>	<b>10,785</b>	<b>HSE First Line Assurance</b>	<b>100%</b>
<b>Incident Investigation Completion</b>	<b>100%</b>	<b>Stop Work Orders</b>	<b>161</b>

### Enhancing Workplace Safety Through Education and Accountability

PGB provides extensive HSE training in order to equip our employees with the skills to identify and mitigate hazards, and to ensure they possess the necessary competencies to maintain safety at our worksites.

In 2025, PGB conducted 238 safety and health technical training sessions at operating units. A total of 2,789 employees attended HSE-related training under the HSE Training Matrix plan.

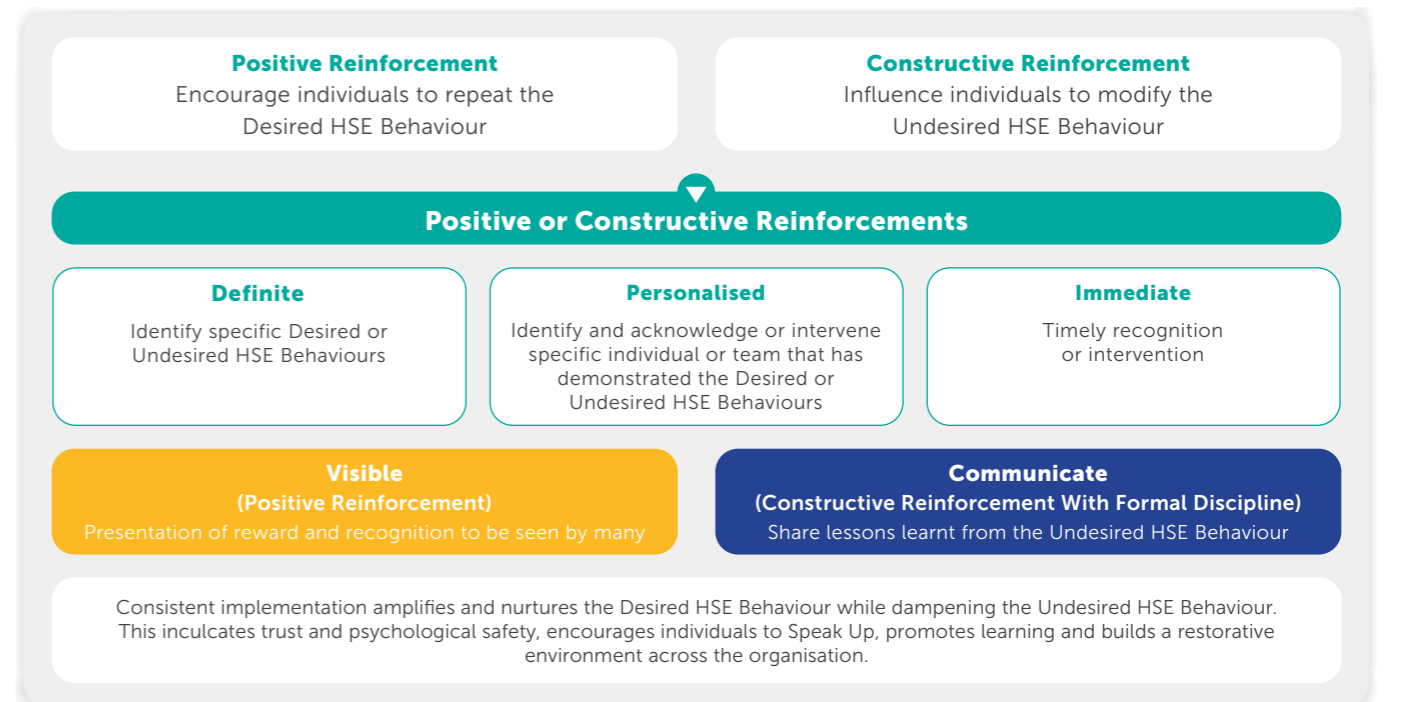
PGB also conducted several general training sessions, which included safety elements for all employees, such as Security Awareness, GC Awareness, ZeTo Rules Violation Awareness, Defensive Driving Training (E-Learning) and Mental Health Awareness.

The following is a list of technical training programmes conducted in 2025, along with the total attendance for each programme:

<b>973</b> Emergency and Crisis Management	<b>17</b> On Scene Commander	<b>251</b> Advanced Industrial Fire Fighting	<b>126</b> Hazardous Waste	<b>75</b> Safe Handling of Chemicals
<b>284</b> Noise and Hearing Conservation Awareness	<b>146</b> Certified First Aider and AED Training	<b>246</b> Energy Isolation	<b>148</b> Permit to Work	<b>523</b> Working at Height

To encourage safety behaviours in our workplace, we implement the HSE Accountability and Behaviour Reinforcement (HSE ABR) programme. The programme recognises employees, directors and third parties who demonstrate positive safety behaviours, while providing constructive reinforcement where unsafe acts or at-risk behaviours are identified.

Four cases of constructive reinforcement for ZeTo Rules violations and 171 instances of positive reinforcement were recorded under the HSE ABR programme.



# Positive Social Impact

## Occupational Safety and Health

### Prioritising Holistic Employee Wellness

We go beyond workplace health and safety by prioritising our employees' overall well-being, offering initiatives that support physical, mental and lifestyle wellness.

#### Preventive Health Screenings

- Periodic preventive health screenings are available and encouraged for all employees aged 30 and above.
- Employees continue to benefit from insurance coverage for dental and optometry services.

#### Promoting Active Lifestyles

- **Stay Fit Programme**  
A walking challenge for employees promoted consistent physical activity, with a cumulative target of 230 million steps complemented by healthy eating awareness initiatives.
- **Green Walk**  
Morning walks were conducted within the office compound to encourage regular movement and engagement with nature.
- **GTR Interactive Games**  
Sports and interactive activities were designed to foster team spirit, collaboration and employee engagement.

#### Mental Health Initiatives

- **Awareness**  
Mental Health Talks and Mental Wellness Moments were conducted to promote awareness on stress management, burnout prevention and emotional well-being.
- **Skill-Building**  
The Mind-A-Care Ambassador programme continued to equip employees with practical tools to support colleagues experiencing mental distress or challenges.
- **Mental Health Check-In**  
A mental health survey was conducted to gauge employee well-being and inform targeted support actions.
- **Flexible Working Options**  
Employees may request up to four work-from-home days per month, subject to superior approval, to support work-life balance and reduce commuting stress.
- **Professional Support**  
Employees continue to have access to professional counselling services through the Employee Assistance Programme.

In 2025, PGB invested RM 1.82 million through the Integrated Health and Occupational Health (IHOH) programme to support employee health and wellness initiatives.

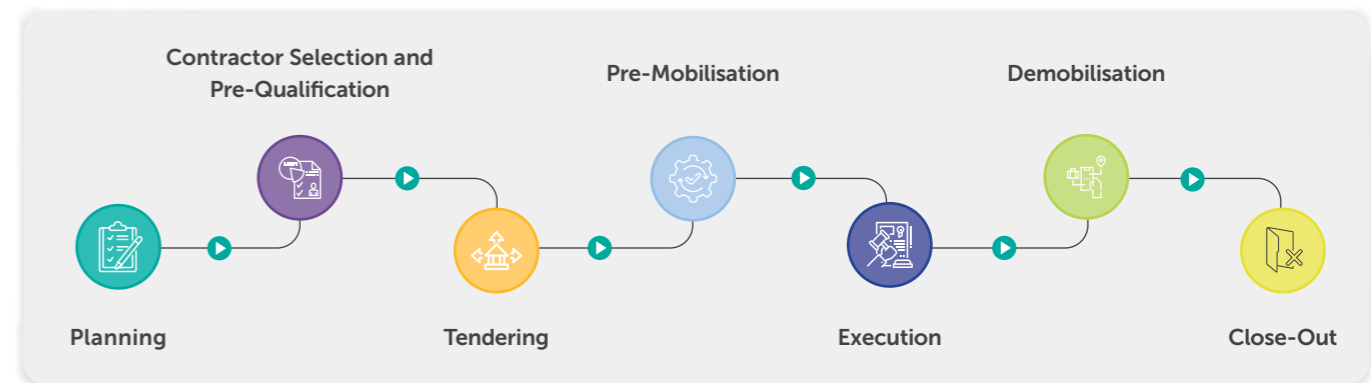
### Safeguarding Health and Safety Standards Across Our Supply Chain

We seek to ensure that our HSE standards are consistently applied across our supply chain, recognising that contractor performance has a direct impact on overall safety outcomes. To achieve this, we have implemented the following in our risk mitigation programme:

- **Comprehensive Screening**  
All contractors are required to undergo a detailed pre-requisite screening process before being permitted to enter our premises or commence work.
- **Risk Assessment**  
Appointed contractors must conduct a thorough assessment of their HSE risks using PGB's hazard register or an equivalent system, ensuring hazards are identified and controls are established prior to work execution.
- **Training and Verification**  
Contractors are required to complete mandatory safety and health training and obtain verification through the XPRESS system before site mobilisation.
- **Management Engagement**  
We actively engage contractors' top management to reinforce HSE expectations, maintain clear communication channels and enable timely resolution of identified safety concerns.
- **Performance Evaluation**  
Contractor HSE performance is evaluated through the External Risk Management (Ex-RM) programme, which is aligned with the PTS Contractor HSE Management. This assessment covers both on-site risks and contractors' historical HSE performance.

Depending on the nature and risk profile of each project, contractors are required to adopt PGB's HSE Management System or a comparable HSE Management System. This ensures that critical elements required for the effective operationalisation of HSE Management System controls are in place and implemented throughout the project lifecycle.

To maintain effective oversight, we adhere to a seven-stage contractor management structure, encompassing:



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# Positive Social Impact

## Occupational Safety and Health

### Contractor Health and Safety Engagement Initiatives

#### PETRONAS East Coast Contractor Forum 2025

PGB spearheaded the PETRONAS East Coast Contractor Forum 2025 (PECCF 2025), held on 16 November 2025 in Kuantan, as a platform to strengthen collaboration and alignment on health, safety and governance expectations across the PETRONAS East Coast operations.



The forum brought together approximately 250 participants, including contractors, operating units and PETRONAS entities in the East Coast region, with participation from relevant authorities such as the Department of Occupational Safety and Health (DOSH) Pahang and the Malaysian Anti-Corruption Commission (MACC) Pahang, reinforcing shared accountability for health and safety performance, contractor governance and operational excellence.

#### Key Highlights of the Forum

- Improving contractor alignment with PETRONAS HSE standards and expectations
- Sharing insights from recent contractor performance evaluations
- Promoting partnership-driven approach to safety, governance and performance improvement
- Encouraging innovation and digital integration to support safer and more efficient operations

The engagement facilitated meaningful dialogue between PETRONAS and contractors, enabling knowledge exchange and reinforcing leadership commitment to building a safety-first culture across the supply chain.



Overall, the forum reaffirmed PETRONAS' emphasis on collaborative HSE governance, continuous performance improvement and responsible contractor management as part of a resilient and sustainable operating ecosystem.

#### RGT Partners Engagement 2025

The RGT Partners Engagement 2025, held on 27 October 2025, brought together more than 30 partners to strengthen collaboration with contractors and strategic partners while reinforcing compliance with HSE requirements across both RGT terminals.

The engagement served as a structured platform to reinforce shared responsibilities, enhance operational alignment and promote a consistent safety culture across RGT operations. Through focused discussions, the programme delivered clearer expectations and strengthened partnerships essential for safe and efficient execution of activities.

#### Key Highlights of the Programme

- Aligning partners with RGT's HSE and operational requirements to ensure consistent adherence to standards
- Reinforcing collective accountability for maintaining a safe, efficient and compliant work environment
- Conveying key updates on site rules, regulatory requirements and upcoming operational priorities
- Encouraging open dialogue to strengthen collaboration and continuous improvement

Overall, the RGT Partners Engagement 2025 reinforced accountability, strengthened working relationships and sustained HSE performance across the RGT value chain.

#### PPIC Contractor and Company Profiling

PGB implemented PETRONAS Petrochemical Integrated Complex (PPIC) Contractor and Company Profiling as a strategic initiative to strengthen HSE standards across contractor operations within PGB and other PETRONAS Operating Units.

The profiling framework is designed to standardise consequence management across PETRONAS assets, addressing inconsistencies in contractor non-compliance management and deterring unsafe behaviours through clearer accountability mechanisms. By standardising consequence processes, the initiative supports more consistent enforcement, improves understanding among contractors and enhances HSE performance.

Through evaluation of contractor behaviour and compliance history, PPIC Contractor and Company Profiling enables the organisation to identify high-risk individuals and companies, particularly those with a record of or potential for unsafe acts and conditions. This risk-based approach supports informed access control decisions and prevents unsuitable personnel from entering the operational area.

Overall, the initiative promotes a culture of safety and accountability across the supply chain, contributes to the prevention of HSE incidents and supports sustained improvements in contractor safety performance and workplace integrity.

# Positive Social Impact

## Occupational Safety and Health

### Adopting Digital Technology to Improve Safety and Security

Our digital infrastructure enhances safety and security compliance across our operations. Continuing on systems established in previous years, we focused on upgrading proven digital solutions to reinforce safe systems of work, access control and emergency response readiness.

These efforts reflect a deliberate shift from accountability-based controls towards intelligence-led prevention, using digital systems and data insights to enhance preventive controls, reduce reliance on human intervention and sustain safe operations.

Digital Safety and Security Initiatives

#### New Permit to Work (ePTW+ 2.0) System

Our enterprise-wide electronic Permit to Work (ePTW+ 2.0) system continues to support robust control of high-risk activities through built-in mistake-proofing and gated approvals. The system requires all relevant supporting documents to be attached and authorised prior to permit issuance, ensuring only activities meeting defined safe system of work requirements are permitted to proceed. Role-based access controls further safeguard the integrity of the permit process by preventing unauthorised amendments or approvals.

#### Facial Recognition System

PGB implements site security and access controls through the deployment of facial recognition technology, which requires all individuals entering our premises to authenticate their identity against registered and approved credentials. The system enables efficient, contactless access for contractors and visitors while preventing credential sharing and misuse. By ensuring that only authorised personnel can enter designated high-risk areas, the system guarantees site security and smoothens site access control.

#### Crisis Management Information System

Our Crisis Management Information System (CMIS) continues to serve as the central platform for managing emergency exercises and response activities. By digitising crisis management, Emergency Management Team (EMT) members can convene and coordinate in real time regardless of location. Live updates from emergency sites, including CCTV and drone feeds, are integrated into the system, while critical references such as Incident Action Plans, facility layouts and resource listings are readily accessible to support quick and informed decision-making.

#### Enhancing Facility Security Through Integrated Surveillance Systems

GTR continues to strengthen facility security through the phased deployment of integrated surveillance infrastructure. Since 2020, high-risk stations have been equipped with CCTV systems integrated with Perimeter Intrusion Detection Systems (PIDS) to enable instant intrusion detection and asset protection.

In 2025, coverage was expanded to 54 medium-risk stations through the deployment of cost-efficient local CCTV solutions, improving surveillance capabilities at sites. These systems are monitored remotely via mobile applications, enabling real-time visibility and faster response to potential threats at all times. Equipped with night vision, instant alarm notifications, two-way audio communication and continuous recording, the enhanced CCTV installations allow timely intervention and reinforce security governance across the PGU pipeline network, improving protection of critical infrastructure and surrounding communities.

Our Performance

#### Workers Covered by the HSE Management System

Our HSE Management System is internally audited and aligned with ISO 45001:2018, ensuring comprehensive coverage for 100% of our employees and contractors. The reporting scope covers all PGB staff, totalling 1,829 as of 31 December 2025. Meanwhile, the number of contractors is estimated around 644,387 unique personnel based on the total man-hours in 2025.

#### Work-Related Injuries and Fatalities

PGB recorded zero fatality incidents, reflecting the effective integration and application of accountability, hazard and risk management, preventive controls and organisational learning across our operations.

All Employees	Target	2023	2024	2025	Industrial Standard
Fatalities as a result of work-related injury	0	0	0	0	American Petroleum Institute (API)
Number of work-related staff/employee fatalities	0	0	0	0	
Rate	0	0	0	0	American Petroleum Institute (API)
High-consequence work-related injuries	1	0	1	1	
Rate	0.09	0	0.24	0.25	U.S. Petroleum Industry Workforce Benchmark
Recordable work-related injuries	4	3	1	1	
Rate	0.5	0.75	0.24	0.25	
Number of hours worked	N/A	4,008,202	4,088,112	3,966,482	

All Contractors	Target	2023	2024	2025	Industrial Standard
Fatalities as a result of work-related injury	0	0	0	0	American Petroleum Institute (API)
Number of work-related staff/employee fatalities	0	0	0	0	American Petroleum Institute (API)
Rate	0	0	0	0	
High-consequence work-related injuries		1	2	0	
Rate		0.12	0.28	0	U.S. Petroleum Industry Workforce Benchmark
Recordable work-related injuries	4	5	3	1	
Rate		0.58	0.42	0.13	
Number of hours worked	N/A	8,617,090	7,169,875	7,732,646	
Estimation number of contractors (Total Man-hours/12 hours a day)	N/A	718,091	597,490	644,387	
Lost Time Injury Rate/Frequency (LTIR/LTIF)	0	0.12	0.28	0	

Note:  
LTIF value is calculated based on 1 million multiplier as per the DOSH standard.

## Positive Social Impact Occupational Safety and Health

### Lost Time Injury

On 26 July 2025, a Lost Time Injury (LTI) occurred when an employee sustained a wrist injury during a manual handling activity involving the lifting of equipment. The incident was investigated and managed in accordance with PGB's procedures.

Following the incident, relevant manual handling requirements identified in a Health Risk Assessment (HRA) were reinforced into Job Packs and communicated during toolbox briefings. This ensured that safe lifting methods and task-specific controls were clearly understood and consistently applied at all sites.

In addition, recommendations arising from the HRA and Advanced Ergonomics Risk Assessment (AERA) were formally communicated to technicians in training sessions. These sessions focused on correct lifting techniques, hand positioning and posture to reduce the risk of musculoskeletal injuries during manual handling activities.

This incident reinforced the importance of embedding risk assessment outputs into training, work planning and execution in line with PGB's commitment to competence development.

### Work-Related Ill Health

In 2025, we maintained our track record of zero work-related ill-health cases among our employees and contractors.

All Employees (Staff)	2023	2024	2025
Number of fatalities as a result of work-related ill health	0	0	0
Recordable work-related ill-health cases	0	0	0

Workers Who Are Not Employees but Whose Work and/or Workplace Is Controlled by the Organisation	2023	2024	2025
Number of fatalities as a result of work-related ill health	0	0	0
Recordable work-related ill-health cases	0	0	0

### Pipeline Incident and Inspection

In 2025, PGB continued its pipeline inspection and integrity management activities to support the safe operation of its gas transmission network, in line with established industry standards. These activities focus on identifying potential integrity threats, assessing asset condition and implementing preventive and corrective actions across the pipeline system.

As part of its inspection and monitoring programme, PGB inspected 100% of its pipeline network, covering approximately 2,675km. Findings were incorporated into maintenance planning and asset integrity management to support operational reliability, public safety and regulatory compliance.

During the year, an unprecedented pipeline safety incident occurred at Putra Heights on 1 April 2025. Findings by the Department of Occupational Safety and Health (DOSH) indicated that the incident was associated with the effects of anthropogenic activities that had not been previously observed in the vicinity of the pipeline corridor. This was recognised as a new and emergent risk that can be brought under control. PGB cooperated fully with the authorities while undertaking the necessary measures to address the situation.

Drawing on lessons learnt from the incident, the Group strengthened coordination with regulators and state agencies, including closer engagement with development and planning authorities near pipeline corridors. The incident reinforced the need for more structured external coordination and communication with relevant stakeholders, recognising that risks affecting pipeline infrastructure may increasingly be shaped by activities beyond the pipeline itself.

### Release of Hazardous Materials

In 2025, PGB continued to apply stringent controls to prevent the release of hazardous materials across its operations. We focused on proactive risk identification, robust operational controls and disciplined incident management processes to minimise the likelihood and impact of both accidental and non-accidental releases.

Any occurrences involving hazardous materials are managed through established incident response and investigation procedures to ensure effective containment, mitigation and corrective action. This supports regulatory compliance, safeguards employees and the public while reinforcing the integrity of our assets and operations.

### Lagging Indicator Scorecard

Lagging Indicator	Limit/Target	2023	2024	2025	Industrial Standard
Fatalities	0	0	0	0	American Petroleum Institute (API)
Lost Time Injuries	1	1	3	1	Institute (API)
Lost Time Injury Frequency	0.13	0.08	0.27	0.09	U.S. Petroleum Industry Workforce Benchmark
Major fire	0	0	0	1	API Recommended
Major LOPC	0	1	0	0	Practice 754
HSE non-monetary sanctions	0	1	0	5	ISO 45001:2018 OHSMS and ISO 14001:2015 EMS

### Leading Indicator Scorecard

Leading Indicator	Limit/Target	2023	2024	2025
Unsafe Act, Unsafe Condition (UAUC) total numbers <sup>1</sup>	Not Applicable	31,554	19,859	10,785
First Line Assurance implementation – Schedule compliance (%)	85	97	99.9	98.4
HSE Mandatory Training <sup>2</sup> (%)	100	99.99	100	93
Top management HSE Walkabout per leader	1	2	1	4
Culture Maturity Survey score <sup>3</sup>	4.5	4.16	4.16	4.16
Leading Indicator: Emergency Drill Exercises (%)	100	100	100	100

Notes:

<sup>1</sup> UAUC submissions have surpassed the target.

<sup>2</sup> The completion rate for the HSE Mandatory Training decreased in 2025 due to the introduction of new training. Personnel are in progress to complete the new training based on their assignment.

<sup>3</sup> The CMS score has remained the same, as no survey was conducted in 2025.

## Positive Social Impact Occupational Safety and Health



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### Moving Forward

PGB will continue to improve its safety and health practices by monitoring leading and lagging indicators to drive proactive risk management across the organisation. Our focus remains on maintaining effective controls to mitigate workplace and process safety risks, while sustaining operational reliability across our assets.

We will further reinforce individual accountability and the Generative HSE Culture by engaging employees and contractors closely on HSE-related matters, ensuring clear ownership of risks, consistent application of standards and timely intervention to address identified gaps.

To minimise work-related injuries and prevent incidents, PGB will sustain its emphasis on risk identification and management, continuous learning and training that keep our workforce competent and prepared. These efforts are complemented by initiatives that support employee well-being, recognising its role in allowing the workforce to perform at its best.

PGB will maintain reinforcement of asset management to ensure safe and reliable operations, while building and sustaining stakeholder and public trust through transparent communication and full regulatory compliance.

## Positive Social Impact Sustainable Supply Chain

### Why It Matters

PGB plays an important role in supporting Malaysia's Oil and Gas Services and Equipment (OGSE) sector as the industry advances through the energy transition. The Group's supply chain comprises more than 6,000 licensed and registered suppliers, of which majority are SMEs. Many of these suppliers face challenges related to awareness, technical capacity and access to financing when adopting responsible practices across ESG dimensions.

Supplier practices influence workforce welfare, labour standards, environmental performance and governance, all of which affect supply chain reliability and long-term business continuity. Supporting suppliers to strengthen these areas contributes to a more resilient and responsible supply chain that can sustainably support PGB's operations over time.

Supplier development is integrated into PGB's sustainability strategy and aligned with national priorities under the National Energy Transition Roadmap (NETR) and the National OGSE Sustainability Roadmap (NOS-R). Through clear expectations and ongoing engagement, including initiatives under the PETRONAS Supplier Support Programme (PSSP), PGB seeks to promote responsible social practices aligned with its standards and stakeholder expectations.

### Our Approach

#### Establishing Stringent Policies and Standards

PGB's supplier social impact programme is anchored in clear policies and standards that define expectations across the supply chain. These policies and standards are aligned with recognised international frameworks, including the United Nations Guiding Principles (UNGP) on Business and Human Rights, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises on Responsible Business Conduct and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

PGB promotes the application of these expectations through relevant policies and codes, including the Contractors' Code of Business Ethics (CoBE) and the Contractors' Code of Conduct on Human Rights (CoCHR), which outline responsible business and human rights practices for suppliers. Our policies and codes are publicly accessible on our website in English and Bahasa Melayu, and are communicated through supplier engagements and industry platforms.

#### Human Rights Policy

Defines PGB's commitment to respecting and upholding human rights across its operations and business relationships. The policy establishes principles that guide how human rights risks are identified, addressed and managed throughout the supply chain.

#### Code of Conduct and Business Ethics (CoBE)

Sets out the ethical standards and business practices expected of all business partners, including suppliers. The code promotes integrity, responsible conduct and alignment with PGB's values.

#### Contractors' Code of Conduct on Human Rights (CoCHR)

Specifies clear standards on ethical conduct and human rights practices applicable to contractors and suppliers. The code addresses key risk areas, including forced labour, child labour, non-discrimination, freedom of association, humane treatment and labour rights. It forms a core component of PGB's supply chain human rights due diligence framework.

#### Social and Environmental Clause in Supplier Agreements

Embeds specific requirements on health, safety, environmental protection and human rights into supplier agreements. The clause reinforces compliance expectations and provides contractual mechanisms to manage social and environmental risks across the supply chain.

# Positive Social Impact

## Sustainable Supply Chain

### Building Supplier Capability for a Just Transition

Recognising that a significant portion of PGB's suppliers are SMEs at varying levels of sustainability maturity, we aim to enhance suppliers' capacity to adopt sustainable practices within their operations. Our efforts address gaps through enhancing awareness, developing technical capabilities and improving access to resources, enabling suppliers to progressively adopt sustainability practices.

A key enabler of this effort is leveraging the fully-funded PSSP which was launched in August 2024 as a three-year programme that provides a coordinated platform to support suppliers in integrating sustainability into their business operations. While PGB's NZCE 2050 ambition targets Scope 1 and 2 emissions from its operations, the PSSP plays an enabling role by ensuring suppliers are future-ready, recognising that supplier readiness is critical in supporting PGB's journey towards achieving its NZCE 2050 ambition.

The PSSP is delivered through three focus areas:

#### Capacity Building by UNGCMYB

The PSSP offers tailored, end-to-end training to PETRONAS' licensed and registered suppliers, covering varied levels of sustainability maturity and awareness. The training emphasises four core areas of Human Rights, Emissions Management, Integrity and HSE.

#### Disclosure Platform by Bursa Malaysia Berhad

To support our suppliers' sustainability journeys, we collaborated with Bursa Malaysia to customise its Centralised Sustainability Intelligence (CSI) Platform for PETRONAS suppliers. The platform serves as a step-by-step guide for sustainability disclosures and is available in both English and Bahasa Melayu to ease sustainability reporting.

#### Access to Sustainable Financing by Bank Negara Malaysia (BNM) and Other Financial Institutions

The PSSP facilitates access for suppliers to BNM's financing facilities under BNM's fund for SMEs, including the High Tech and Green Facility (HTG) and Low Carbon Transition Facility (LCTF). Additionally, UOB Malaysia has pledged RM1 billion to finance their decarbonisation efforts, while Bank Islam has introduced the Ihsan Financing for Business Resilience, Sustainability and Green Transition (IFIRST) for PSSP-registered suppliers. Other partner financial institutions, like Alliance Bank, RHB and Malaysian Industrial Development Finance Berhad, have also committed to better financing rates for PSSP participants.

### Conducting Risk-based Due Diligence and Monitoring

PGB conducts risk-based due diligence and monitoring processes to assess suppliers' alignment with CoCHR across its licensed and registered supplier base. This identification of potential social risks supports management oversight on the application of established policies and standards across the supply chain.

Human Rights Due Diligence (HRDD) is applied to potential and existing contractors registered in the PETRONAS License and Management System (PLMS). For potential contractors, due diligence includes upfront screening and the completion of the CoCHR Self-Assessment as part of the suppliers' onboarding process. Where deemed necessary based on risk, further evaluations either through desk-based reviews or on-site assessments are conducted using industry-recognised standards and methodologies.

In addition, contractors are subject to Know Your Counterparty (KYC) screening, a process to assess key legal and compliance risk areas, including ethics and integrity, sanctions, export controls and data protection. For existing contractors, ongoing monitoring is conducted to verify continued compliance with CoCHR requirements embedded within contractual arrangements.

PGB also maintains accessible grievance and reporting channels to support ongoing monitoring of social and human rights concerns. PGB maintains a primary grievance and reporting channel for social and human rights concerns through its Whistleblowing Hotline, which provides a confidential mechanism for raising issues. Reports may be submitted via email at whistle@petronas.com.my. In addition, PGB provides other avenues to monitor and address social and human rights-related concerns, including HSE grievance mechanisms, the C2C (Connect to Collaborate) platform for contractors to engage with PGB on licensing and procurement matters and sustainability-related reporting channels within Group Procurement.

### Driving a Positive Compliance Culture

Our procurement practices are guided by principles of fairness, ethics and accountability, setting expectations for suppliers to align with applicable requirements and standards relevant to their scope of work and risk profile, including those related to HSE, human rights standards and other responsible business practices.

PGB addresses findings of non-compliance identified via CoCHR compliance assessments through the implementation of time-bound corrective action plans designed to address actual or potential adverse human rights impacts. This approach is supported by our governance framework that embeds human rights safeguards within our supply chain processes and provides the mechanism for remediation cooperation in resolution processes.

In applying these corrective measures, PGB prioritises education before enforcement. Rather than disengaging immediately from non-compliant vendors, we provide time-bound support and training to address identified gaps, including capacity building on labour-related requirements and policy implementation. While forced and child labour remain strictly prohibited, compliance with fundamental labour rights is expected of all suppliers.

### Our Performance

#### Proportion of Spending on Local Suppliers

Local suppliers, defined as companies incorporated in Malaysia, form a significant part of PGB's procurement activities. In 2025, 99% of procurement spend was directed to Malaysian companies, contributing to domestic participation and national supply chain resilience.

#### Providing Robust Supplier ESG Training

In 2025, PGB delivered supplier ESG training and engagement activities under the PSSP to strengthen supplier sustainability knowledge and readiness. These activities reached 850 supplier companies and involved 1,320 individual participants across training sessions.

#### Key Highlights

**1,022**

companies cumulatively registered via ESG START Maturity Assessment.

**55 sessions** (cumulative)

**32 sessions** (in 2025)  
Virtual and in-person engagement sessions.

**4.7 out of 5** average satisfaction rating achieved from engagement sessions.

**95%** average improvement in sustainability knowledge reported across training participants.

Current PSSP status:

- Beginner: **520** companies
- Intermediate: **209** companies
- Advanced: **293** companies

PSSP progression in 2025:

- Beginner to Intermediate: **43**
- Beginner to Advanced: **28**
- Intermediate to Advanced: **27**

#### Enhancing Internal Capabilities to Support Supplier ESG Progress

In 2025, building on the comprehensive internal training conducted in 2024, PETRONAS continued its internal capability-building efforts by conducting targeted buyer training for 131 personnel from Group Procurement. As procurement services for PGB are centralised under Group Procurement, training participation is governed and monitored at the Group level to ensure consistency and oversight across operating units.

The training strengthened buyers' understanding of human rights due diligence and consequence management, supporting risk-based identification and management of supplier non-compliance. This effort supports PETRONAS' ongoing commitment to building internal capability and promoting accountable, sustainable practices across the supply chain.

#### Supplier Social Assessments

In 2025, supplier social assessments were conducted through the completion of the CoCHR Self-Assessment, which requires contractors to attest to compliance with CoCHR requirements, including explicit adherence to the prohibition of forced labour and child labour.

Through this process, 4,775 out of 6,330 PLMS-registered companies assessed for social impacts completed the CoCHR Self-Assessment and attested to full compliance with the PETRONAS Contractor CoCHR. This provides PGB with a baseline view of supplier compliance with key human rights expectations across the suppliers registered in the PLMS.

Suppliers that had not completed the assessment were subject to system controls within PLMS until submission. To support compliance, PETRONAS conducted 15 supplier engagement sessions on human rights, including awareness programmes under PSSP and targeted engagements with suppliers that had identified gaps to facilitate corrective actions and resubmissions. As a result, 58% of suppliers previously assessed as having potential gaps improved to lower-risk categories.

### Moving Forward

Moving forward, we will deepen engagement with suppliers to strengthen ESG awareness, capabilities and compliance across our value chain. By fostering collaboration and continuous improvement, we aim to build a responsible, resilient and future-ready supply network that supports sustainable growth.

# Positive Social Impact

## Community Engagement

### Why It Matters

Community engagement is a core element of how PGB fulfils its responsibilities as a leading infrastructure company and contributes to sustainable development across the nation. Our operations intersect with diverse communities, making it essential for us to act responsibly, understand local contexts and respond to the needs of those affected by our activities.

Through effective engagement with communities, we gain insights into social and environmental challenges faced by communities, particularly the underserved and vulnerable groups. These insights guide the development of our social impact initiatives, ensuring they are relevant, targeted and aligned with genuine community priorities rather than one-off contributions.

Partnerships with NGOs play an important role in strengthening programme implementation and accountability, enabling us to reach communities more effectively and address priority areas such as education, resilience and inclusive socio-economic development. Collectively, these efforts reflect our role as a responsible organisation, support trust with stakeholders and create sustainable, long-term value for communities and the Group.

### Our Approach

#### Framework and Focus Areas

Our social impact activations are guided by the Social Impact Management (SIM) Framework, which provides a consistent approach to managing community engagement across the Group. The framework focuses on fostering sustainable livelihoods and community resilience, while enabling communities to adapt and respond to evolving social and environmental challenges.

The SIM Framework remains aligned with PGB's strategic agenda, ensuring that community initiatives are integrated with business priorities and deliver shared value for both the Group and the communities in areas where we operate.

In 2025, PGB emphasised trust-building, transparency and responsive engagement following the Putra Heights incident. Our approach was to prioritise effective communication, timely information sharing and closer collaboration with affected and concerned communities, as well as relevant authorities, to support long-term community confidence and resilience.

This enhancement is operationalised through PGBConnects, a community-first engagement programme designed to ensure clear information flow, visible care and transparent updates. PGBConnects reinforces our commitment to uphold responsible engagement, particularly in communities located near critical infrastructure and Right-of-Way (ROW) areas.

Under PGBConnects, targeted initiatives were implemented under the following programmes to address immediate and longer-term community needs:

**TENANG**  
Held in collaboration with Naluri, a digital mental health and well-being platform, to provide mental health support and build emotional resilience among affected individuals and families

**LAMAN**  
LAMAN Claim & Connect serves as a centralised platform to facilitate claims submission, documentation, and engagement with affected residents of the Putra Heights incident.

**Awareness and Action (AnA)**  
This programme focuses on strengthening community readiness through practical safety awareness, structured engagement sessions, and emergency response simulations conducted in collaboration with relevant authorities.

In parallel, PGB proactively engages with state authorities to reemphasise the importance of the Peninsular Gas Utilisation (PGU) pipeline. These engagements support collaboration on surveillance enhancements and enable PGB to contribute more effectively to state-level development planning, particularly in managing safety risks arising from development activities near ROW areas.

### Social Impact Activations

#### Powering Knowledge

##### ▶ WeHelp 2025 Programme

The WeHelp 2025 Programme focused on supporting STEM education for students in Sabah through targeted educational assistance in collaboration with Human Capital Investment and Group Human Resources Management to address identified learning needs within local communities.

Under the programme, PGB contributed RM19,944.00 towards the procurement of scientific calculators, which were distributed to selected students to support their participation in STEM-related subjects. Access to appropriate learning tools is an important enabler of classroom engagement and confidence, particularly for students from underserved communities.

##### ▶ Contribution towards laboratory equipment for SMK Sindumin, Sipitang, Sabah

In line with the Ministry of Education's objective to strengthen STEM education, PGB contributed RM20,000.00 towards new laboratory equipment for SMK Sindumin, Sipitang, Sabah under the Sekolah Angkat Madani programme. The contribution was aimed at enhancing the school's science laboratory facilities to support a more conducive and interactive learning environment.

This initiative supports efforts to improve the quality of STEM education and develop future-ready students by strengthening access to practical learning resources. PGB collaborated with Yayasan PETRONAS to deliver the contribution.

##### ▶ PRESTIGE 2025 Programme

PRESTIGE 2025 was a university student engagement programme organised by the Malaysian Gas Association (MGA) to support the development of young talent for Malaysia's gas and energy sector. The programme covered topics including the natural gas value chain, key industry activities and future outlook, with additional focus on energy sustainability, the energy transition and the energy trilemma.

The three-day programme also aimed to build awareness of the role of natural gas within the nation's energy system and its contribution to the economy and societal well-being, providing participants with a broader context on the evolving energy landscape.

PGB contributed RM10,000 to the programme, while our representatives shared industry perspectives with 60 students from eight universities across Sabah and Sarawak, supporting sector literacy and STEM-related awareness among future graduates.

##### ▶ Tutoring for Asnaf SPM Students

Building on the 2024 programme, the tutoring for Asnaf SPM students initiative was expanded in 2025 to deliver 100 hours of tuition over a three-month period. The programme was supported by 17 PGB employees, who volunteered as tutors, alongside two class coordinators to ensure consistent delivery and coordination.

The initiative targeted underprivileged students from SMK Kerteh and SMK Rantau PETRONAS, with 60 students selected to participate. Tuition sessions were designed to support subject comprehension and exam readiness in preparation for the SPM examination.

In 2025, the programme was further enhanced through the introduction of a Mathematics Preparation Boot Camp, aimed at strengthening students' basic understanding of mathematical concepts and building confidence in foundational skills.

##### ▶ Yayasan UTP

PGB contributed RM30,000 to Yayasan UTP in support of efforts to empower future talent through education, including the advancement of research, innovation and holistic student development at Universiti Teknologi PETRONAS. The contribution was given through the Yayasan UTP Charity Golf 2025.

##### ▶ Sponsorship of Students in Technical Energy Enrichment Programme (TEP)

During the year, we expanded our sponsorship under the TEP, supporting 27 additional students to increase the total number of sponsored students to 165.

# Positive Social Impact

## Community Engagement

### Uplifting Lives

#### Uplifting Lives during Festivities

PGB supported underserved communities during major festive periods through targeted assistance in collaboration with PETRONAS regional offices and relevant partners.

In Perak, PGB collaborated with the PETRONAS Central and Northern Regional Office (PCANO) and Jabatan Kebajikan Masyarakat Malaysia (JKM) to support communities in Parit Buntar, contributing RM6,500 as part of a combined effort that benefited 150 individuals.

During Aidilfitri, festive assistance was extended to communities in Kertih, Paka and Gebeng, with PGB contributing RM12,000 to support 60 targeted beneficiaries in areas where the company has an operational presence. A separate Aidilfitri initiative in Melaka was carried out in collaboration with the PETRONAS Southern Office (PSO),

where PGB contributed RM1,100 as part of a broader programme benefiting 150 underserved community members.

In conjunction with Deepavali celebrations, PGB partnered with the PCANO and Yayasan PETRONAS (YP) to support communities in Sungai Petani, Kedah. PGB contributed RM15,000 towards the initiative, benefiting 60 individuals.

#### GPU Free Market

GPU Free Market is an employee-led donation initiative organised for the third consecutive year, where pre-loved items in good condition are collected and made available to individuals in need. In 2025, the programme was supported by 25 GPU employee volunteers from various departments who collectively planned, coordinated and executed the initiative.

### Planting Tomorrow

#### PGB–Yayasan Hijau Malaysia (YHM) Solar Programme

The YHM Solar Programme is a collaboration aimed at promoting the adoption of renewable energy solutions within community and public spaces. In 2025, the programme delivered its first solar installation at Terminal Masjid Tanah Sentral in Melaka, which was completed on 16 October 2025.

The installation comprises 36 solar panel units with a total capacity of 22.14 kWp. Based on the actual electricity bill comparisons, the system is estimated to deliver average monthly savings of 24%, benefiting tenants and users of the bus terminal located in Alor Gajah, Melaka.

#### GPU Hatch & Hope, Turtle Conservation and Information Centre

GPU Hatch & Hope is a conservation initiative implemented at the Ma' Daerah Turtle Conservation and Information Centre in Kertih, focusing on the protection of sea turtles, a threatened species native to the Terengganu coastline.

In 2025, the initiative supported direct conservation actions, including the release of approximately 150 turtle hatchlings as part of ongoing species preservation efforts. The programme also included refurbishment works at the conservation centre to ensure a conducive environment, attract more visitors and promote greater awareness of turtle conservation.

#### East Coast Beach Cleaning (EcoCoast)

GPU spearheaded the EcoCoast Beach Cleaning initiative in collaboration with East Coast KIPC members as part

of its efforts to safeguard the coastal environment. The programme was conducted simultaneously across Pantai Petak, Pantai Sungai Muara Kertih and Pantai Tampin, covering an approximate coastline stretch of 5.6km.

The initiative resulted in the collection of 1.78 tonnes of waste across the coastline covered, with recorded participation from 487 individuals. Participants included employees from PETRONAS subsidiaries, representatives from key stakeholders such as the Department of Environment (DoE), Tourism EXCO, local representatives of Paka and Kemasik and the Municipal Councils of Kemaman and Dungun, as well as schools including SMK Rantau, SMK Kerteh and SMK Paka, alongside members of the public.

#### Hari Alam Sekitar Negara at the State Level

PGB collaborated with the DoE to support *Hari Alam Sekitar Negara* at the state level in Terengganu and Johor. The initiative aimed to raise environmental awareness and education, while encouraging communities to share a sense of responsibility for environmental protection and conservation. On 8 November 2025, PGB contributed 200 seminar kits for *Seminar ke Arah Melakar Kehidupan Lestari* at Majlis Sukan Negeri Terengganu, which was officiated by YB Datuk Razali bin Idris.

The annual event also served as a platform to highlight the contributions of organisations and community groups involved in environmental initiatives. In 2025, the GPU Division, alongside East Coast subsidiaries, participated at the enterprise level to showcase PGB's sustainability efforts, while GTR collaborated with Majlis Bandaraya Pasir Gudang (MBPG) to organise a day-long community activity in Johor.

### Supporting Employee Volunteerism

We actively encourage our employees to volunteer for our community-based initiatives, fostering a culture of volunteerism that supports both personal growth and local development. Through PGB's employee career system, employees can conveniently browse and register for projects and volunteer teams, contributing their time and skills to meaningful causes.

In addition to our in-house initiatives, we extend approval to employees who wish to participate in volunteerism or recreational activities with organisations outside PGB. Employees who volunteer, are appointed, or elected to serve in such capacities are required to seek approval from their Head of Department, in consultation with HR, immediately upon their appointment.

This ensures that they can balance their responsibilities within these roles alongside their full-time employment commitments.

Furthermore, PGB's Volunteer Programme Leave enables employees to contribute their time and skills to external activities, such as working closely with NGOs and volunteering at the temporary evacuation centres during the Putra Heights incident. Other activities include:

- Recreational activities, such as sports
- Membership or service in local bodies, including Jabatan Sukarelawan Malaysia (RELA) and Jabatan Pertahanan Awam Malaysia (JPA3)
- Councils and societies like Majlis Kanser Nasional (MAKNA) and The National Autism Society of Malaysia (NASOM)

### Our Performance

#### Group Donations or Investments Made to Registered Not-For-Profit Organisations

PGB donations and investments are directed to registered non-profit organisations, reflecting our recognition of the important role communities play in supporting sustainable business outcomes. We focus on directing financial support towards initiatives that benefit community well-being and contribute to socio-economic development.

Through targeted contributions aligned with our sustainability priorities, we seek to support credible partners in delivering positive social and environmental impacts, while ensuring that all donations and investments are managed with appropriate governance and accountability.

Year	Non-profit Organisation	Total Donation (RM)
2023	PETRONITA	3,760
	Cancer Research Malaysia	10,000
	Rumah KIDS	17,968
	Yayasan Hijau Malaysia	29,190
2024	Persatuan Veteran Bomba dan Penyelamat Malaysia	12,000
	Cancer Research Malaysia (CRM)	10,000
	Bursa Malaysia	10,000
	PETRONITA	6,490
2025	Yayasan Hijau Malaysia	118,226.25
	Yayasan UTP	30,000

#### Total Community Investment and Number of Beneficiaries

The table below summarises PGB's total community investment and the number of beneficiaries reached over the past three years. The data provides an overview of the scale of financial contributions and the extent of community reach achieved through PGB's community engagement initiatives.

Year	Total Amount Invested in the Community <sup>1</sup> (RM)	Total Number of Beneficiaries of the Investment in Communities
2023	5,232,621.00	12 <sup>2</sup>
2024	5,723,449.54	1,548
2025	3,885,598.25	784

Notes:

<sup>1</sup> Contribution to the affected communities during Putra Heights incident mentioned in our PGB Integrated Report.

<sup>2</sup> Includes organisations and individual beneficiaries.

### Moving Forward

PGB will continue to strengthen its community efforts through the three pillars of the SIM Framework, with programmes implemented across the areas in which we operate. Building on existing initiatives, our focus remains on delivering consistent, relevant and well-governed community programmes that respond to local needs while supporting positive social and environmental outcomes. As we move forward, we will further enhance our community engagement approach by deepening collaboration with partners, encouraging greater employee participation and identifying opportunities to scale initiatives that demonstrate sustained value.

# Responsible Governance

We set and uphold the highest standards of business ethics, accountability and security to sustain stakeholder trust and guide the responsible transformation of our business in an evolving energy landscape. This includes enforcing rigorous policies, being proactive in risk mitigation and delivering structured training to strengthen business integrity and reinforce cybersecurity resilience. Our sound and informed leadership continues to guide us in anticipating industry developments, safeguarding our competitiveness and positioning our business for long-term relevance in the energy transition.

- 147 Business Ethics and Transparency
- 150 Cybersecurity and Data Privacy

### UN SDGs that are key to us:



## Responsible Governance Business Ethics and Transparency

### Why It Matters

In our commitment to upholding ethical and transparent business conduct, we remain guided by our Shared Values of Loyalty, Integrity, Professionalism and Cohesiveness. These principles shape how we operate, strengthening stakeholder confidence, supporting employee satisfaction and helping to preserve our organisational reputation and brand equity.

As Malaysia's leading gas infrastructure and centralised utilities provider, maintaining responsible ethical practices also reinforces our relationships with stakeholders and supports PGB's role in the regional energy transition, contributing to sustainable growth and value creation.

### Our Approach

#### Driving Ethical Conduct With Robust Policies

PGB drives ethical practices across its operations and value chain by rigorously enforcing a comprehensive set of policies that collectively uphold good governance, inculcating a culture of integrity, transparency and accountability.

#### Anti-Bribery and Corruption (ABC) Manual

Sets clear expectations for employees and third parties to prevent improper solicitation, bribery and corruption, reflecting our zero-tolerance policy towards such activities

#### Code of Conduct and Business Ethics (CoBE)

Establishes the standards of behaviour and ethical practices expected from employees and others working on behalf of the Group

#### Whistleblowing Policy

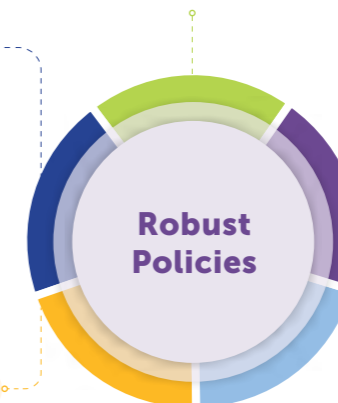
Provides a secure channel for employees and the public to report improper conduct involving the Group while ensuring protection for whistleblowers in line with policy procedures

#### Directors' Fit and Proper Policy

Defines the qualities, competencies and experience required of Board members to effectively fulfil their duties and responsibilities

#### Corporate Disclosure Guide

Ensures compliance with Bursa Malaysia's Main Market Listing Requirements (MMLR) and Corporate Disclosure Guide (3rd Edition), guiding the accurate and transparent dissemination of information



# Responsible Governance

## Business Ethics and Transparency

### Sustaining Compliance Through Awareness Efforts

To sustain adherence to our ethical standards, we offer continuous learning opportunities through various initiatives, such as training and awareness programmes. This includes sending regular email bulletins that highlight ethical practices, with reminders on door-gift protocols, explanations of common corruption risks and guidance on the proper use of whistleblowing channels. Additionally, legal compliance modules have been made accessible for all employees via the myLearningX platform, with regular reminders to notify them of updates and newly released modules.

These initiatives reinforce understanding of CoBE, strengthening awareness of company policies while ensuring employees remain informed of current integrity standards and industry practices. In 2025, integrity awareness programmes were conducted for employees, contractors and business partners.

#### Integrity Awareness Initiatives

- **Gas and Power Sabah/Labuan Projects Contractors and Partners Summit (22 August 2025)**  
The summit was held to instil a culture of shared responsibility for upholding integrity and workplace safety across all stakeholder groups.
- **PGB's monthly bulletin (10 September 2025)**  
The bulletin featured an integrity awareness edition that highlighted the corporate liability provision involving commercial organisations under Section 17A of the Malaysian Anti-Corruption Commission (MACC) Act.

#### Legal Compliance X Modules

- Anti-Bribery and Corruption (ABC) Manual
- Personal Data Protection and Privacy Compliance
- Third Party Risk Management (TPRM)
- Introduction to Sanctions
- Introduction to Export Control
- Introduction to Competition Law

### Strengthening Oversight With Corruption Risk Assessments

We conduct Corruption Risk Assessments (CRA) across our operations to strengthen oversight of corruption-related risks and uphold high standards of ethics and integrity. The CRA assesses our exposure to inbound and outbound bribery and other corruption risks as outlined in our policy documents.

Identifying and analysing risks across key business functions using the CRA enables us to roll out controls and procedures that address specific vulnerabilities within our supply chain and business relationships. We are pleased to report that we have completed the required mitigation actions across our operations, strengthening our integrity practices and enhancing our overall approach to corruption risk management.

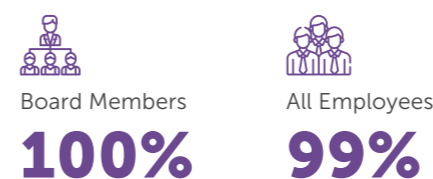


### Our Performance

#### Communication and Training on Anti-Corruption Policies and Procedures

We uphold our commitment to anti-corruption by ensuring that all Board members and employees receive clear communication on our anti-corruption policies and procedures through briefings and training programmes. Our ABC Manual is publicly available on our corporate website, providing employees, Board members and external stakeholders with easy access to key policies and guidance. In addition, we continuously conduct engagement and refresher sessions to further reinforce awareness, supporting consistent adherence to our anti-corruption standards across the organisation.

#### Percentage of Board Members and Employees Informed of Anti-Corruption Policies and Procedures



#### Percentage of Board Members and Employees Trained on Anti-Corruption Policies and Procedures



#### Incidents of Corruption and Remedial Actions

In 2025, we maintained our record of zero confirmed incidents of corruption, including no contract terminations or non-renewals with business partners due to violations. In addition, there are no ongoing public legal cases involving the company or our employees related to corruption.

#### Legal Action for Anti-Competitive Behaviour, Anti-Trust and Monopoly Practices

In 2025, there were zero reported incidents of anti-competitive behaviour, antitrust violations or breaches of monopoly legislation involving PGB. Within the context of our business, no legal proceedings were reported concerning federal pipeline and storage regulations. This includes matters related to rates, pipeline access, price gouging or price fixing.

#### Political Contributions

PGB made **zero** political contributions in 2025



#### Moving Forward

We aim to continuously strengthen our approach to business ethics and transparency by regularly evaluating our performance against policies and procedures, while also investing in training that enhances awareness and compliance across PGB.

Employees will continue to participate in refresher sessions on the CoBE, along with focused training on key ethical considerations and relevant regulatory requirements. At the same time, leaders will be provided with customised training on ethical conduct in industrial relations, ensuring that high standards of integrity are consistently applied in both internal operations and external engagements.

# Responsible Governance

## Cybersecurity and Data Privacy

### Why It Matters

As PGB diversifies its business portfolio, cybersecurity and data privacy has become a core pillar of its governance framework, safeguarding its assets, systems and customer data amid the heightened sophistication of cyberthreats.

We strengthen cyber resilience and mitigate risks by implementing a robust cybersecurity governance framework and data privacy policy, supported by purpose-fit technologies that enhance our security posture. These measures safeguard our business operations and reputation as a forward-looking and trustworthy organisation, thereby strengthening stakeholder confidence.

### Our Approach

#### Upholding Cybersecurity and Data Privacy Through PETRONAS' Rigorous Framework

We adhere to the PETRONAS Enterprise Cybersecurity Governance Framework, which sets out guidelines and standards that collectively govern cybersecurity. The framework ensures clear accountability and compliance with globally recognised best practices, including the National Institute of Standards and Technology Cybersecurity Framework (NIST CSF), ISO 27001: Information Security Management Systems (ISMS), Security for Industrial Automation and Control Systems (ISA/IEC) 62443, Information Security Forum – Information Risk Assessment Methodology 2 (ISF-IRAM 2) and NIST SP 800-30.

To ensure data privacy protection, we remain guided by the PETRONAS Corporate Privacy Policy, which outlines the principles and guidelines for the collection, use, processing and storage of personal data. The policy is aligned with the Malaysian Personal Data Protection Act 2010 (PDPA) and the European Union's General Data Protection Regulation (GDPR). It upholds the fair and lawful collection and processing of personal data, ensures transparency on data use and individual rights and enforces stringent security measures to prevent unauthorised access, disclosure or misuse of personal data. The policy is applicable to all PGB employees and third-party service providers engaged in managing personal data on PGB's behalf.

Beyond adhering to the framework and policy, we work closely with PETRONAS to implement systems and approaches that further strengthen our security posture and resilience against cyber and data privacy threats. They include:



### Advancing Readiness for the Cyber Security Act 2024

Malaysia's Cyber Security Act 2024 (Act 854) came into operation on 26 August 2024, together with four supplementary regulations. The Act contains key measures to safeguard National Critical Information Infrastructure (NCII) and protect Malaysians from cyber threats, while the regulations set out the requirements for periodic risk assessments and audits, incident notifications, compounding of offences and licensing of service providers.

In preparation for the Act, PETRONAS, as the appointed Sector Lead for the Energy Sector, is developing criteria for NCII classification, identifying NCII entities within the PETRONAS Group and establishing a Code of Practice for designated entities. PGB will maintain adherence to PETRONAS' cybersecurity standards and monitor emerging regulatory developments. By proactively aligning with the Act, we further strengthen our cybersecurity posture, ensure regulatory preparedness and position ourselves for smooth compliance should we be designated as an NCII entity in the future.

### Driving Effective Risk Management and Mitigation

We protect personal data by implementing robust technical and organisational measures that limit the risk of unauthorised access, disclosure and misuse while ensuring adherence to stringent data protection requirements. This includes conducting data protection impact assessments when necessary to identify potential privacy risks and emerging vulnerabilities. The findings from the assessments inform decision-making as we continually strengthen our processes and resilience, reinforcing the integrity of our data management approach.



Gas Processing Kertih

### Moving Forward

Driven by our commitment to navigating the evolving cyber risk landscape, we continue to improve our security measures and enhance risk monitoring to proactively mitigate emerging threats, ensuring sufficient protection for our stakeholders and operations.

Moving forward, we will assess the viability of emerging technologies and their capacity to meet the cybersecurity and data privacy needs of our expanding operations and increasingly diverse growth portfolio. Regular security audits and assessments will continue to play a key role in identifying and addressing vulnerabilities in a dynamic cyber threat environment. In addition, we will further strengthen employee training programmes to ensure our workforce is well-equipped to manage evolving cybersecurity and data privacy challenges.

In 2025, we further enhanced our data protection management by appointing a Data Protection Officer (DP Officer) on 1 June 2025. The appointment complies with Section 12A of the Personal Data Protection (Amendment) Act 2024, which requires organisations to appoint one or more DP Officers if certain thresholds are met. The objective is to reinforce robust personal data management practices, enhance organisational accountability and strengthen public trust in the handling of personal data. Subsequently, a Data Privacy Focal was also appointed to support the Data Protection Officer and serve as a liaison on all matters related to data privacy.

### Empowering Employees to Safeguard Assets

Recognising the essential role employees play in safeguarding organisational assets, we conduct awareness training sessions to reinforce key principles of cybersecurity, data privacy and individual responsibilities. The training programmes ensure that employees remain informed, vigilant and equipped to uphold our cybersecurity and data protection standards.

In 2025, several cybersecurity training programmes were conducted for employees. Permanent employees completed the "Cyber Security and You Refresher Assessment 2025", an e-learning module and assessment assigned via the myLearningX platform. By 17 September 2025, 1,693 employees had completed the assessment. Meanwhile, 255 business partners and interns attended Cyber Security 101 training.

### Our Performance

#### Incidents of Personal and Customer Data Privacy Breaches

In 2025, we continued to demonstrate exemplary standards in protecting personal and customer data, with zero substantiated complaints concerning breaches of data privacy across our operations.

# Independent Limited Assurance Statement



## LRQA Independent Assurance Statement Relating to PETRONAS Gas Berhad’s Sustainability Report for the Reporting Year 2025

This Assurance Statement has been prepared for *PETRONAS GAS Berhad* in accordance with our contract but is intended for the readers of this Report.

### Terms of engagement

LRQA INSPECTION MALAYSIA SDN. BHD. (LRQA) was commissioned by PETRONAS Gas Berhad (PGB) to provide independent assurance on its Sustainability Report 2025 titled, ‘Progressing with Resilience’ against the assurance criteria below to a “level of assurance and materiality” using LRQA’s verification procedure. LRQA’s verification procedure is based on current best practice, is in accordance with ISAE 3000 (revised)<sup>1</sup> and uses the following principles of - inclusivity, materiality, responsiveness and reliability of performance data.

Our assurance engagement covered the operations and activities of PGB organisation that included following assets based in Malaysia:

- Gas Processing and Utilities (GPU) plants
- Gas Transmission and Regasification (GTR) including regional offices and
- PGB subsidiary (Pengerang LNG (Two) Sdn Bhd and Regas Terminal (Sg. Udang) Sdn Bhd)

Our assurance engagement excluded joint venture and associate companies and those of PGB’s suppliers, contractors and any third parties as well as any financial statement information or financial data derived from PGB’s audited financial statements mentioned in the report.

Our assurance engagement specifically covered the following requirements:

- Bursa Malaysia Listing Requirements, including the requirement to apply IFRS S1 and IFRS S2 as the baseline sustainability reporting standards for listed issuers
- The World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) issued greenhouse gas (GHG) protocols detailed as under:
  - GHG Protocol: Corporate Accounting and Reporting Standard (Revised Edition) for Scope 1 and Scope 2 emissions.
  - GHG Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard for the selected material Scope 3 categories.
- GRI Standards, as applicable to the selected disclosures and evaluating the accuracy and reliability of data and information for only the selected indicators listed below: <sup>2</sup>
  - Environmental : Sustainability Value Creation (GRI2, GRI3), Energy Management (GRI 302-1, GRI 302-3, GRI 302-4), Climate Change Management (GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5), Pollution Management (GRI 305-7; GRI 303-4), Waste Management (GRI 306-3, GRI 306-4, GRI 306-5), Water

<sup>1</sup> Assurance Engagements Other than Audits or Reviews of Historical Financial Information

<sup>2</sup> GHG quantification is subject to inherent uncertainty.



- Management (GRI 303-3, GRI 303-4, GRI 303-5), Biodiversity Management (GRI 304-1, GRI 304-2, GRI 304-3, GRI 304-4, GRI 101),
- Social : Human Rights (GRI 406-1, GRI 2-25), Equal Opportunity, Diversity & Inclusion (GRI 405-1, GRI 2-9), Talent Management (GRI 404-1, GRI 404-2, GRI 404-3, GRI 401-1, GRI 2-7), Occupational Safety & Health (OSH) (GRI 403-5, GRI 403-9, GRI 403-10), Sustainable Supply Chain, (GRI 204-1, GRI 308-1/308-2, GRI 414-1/414-2), Community Engagement (GRI 413-1)
- Governance: Business Ethics & Transparency (GRI 205-1, GRI 205-2, GRI 205-3; GRI 2-23, GRI 2-24), Cybersecurity & Data Privacy (GRI 418-1)
- PGB’s internal reporting methodologies for the selected datasets.
- PETRONAS Group’s internal sustainability governance frameworks.

LRQA’s responsibility is only to PGB. LRQA disclaims any liability or responsibility to others as explained in the end footnote. PGB’s responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Sustainability Report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by and remains the responsibility of PGB.

### LRQA’s Opinion

Based on LRQA’s approach nothing has come to our attention that would cause us to believe that PGB has not, in all material respects:

- Met the requirements of the criteria listed above
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below
- Covered all the issues that are important to the stakeholders and readers of this report.

The opinion expressed is formed on the basis of a limited level of assurance and at the materiality of the professional judgement of the verifier.

**Note:** The extent of evidence-gathering for a limited assurance engagement is inherently less than for a reasonable assurance engagement.

### LRQA’s approach

LRQA’s assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Reviewing PGB’s process for identifying and determining material issues to confirm that the right issues were included in their Report.
- Reviewing the reporting processes at Headquarters and at each of the functional business levels to evaluate the process used by PGB to assure completeness, consistency and conformance to reporting requirements across its global operations.
- Reviewing the stakeholder engagement processes.
- Reviewing the process used to aggregate the data and information at the corporate level for inclusion in the report.
- Reviewing PGB’s data collection tools to assess use in the reporting processes.
- Reviewing the data reporting process at as sample of operating assets selected by LRQA to assess local understanding and implementation of reporting requirements.

# Independent Limited Assurance Statement



## Observations

Further observations made during the assurance engagement, are:

- Stakeholder inclusivity:**  
 We are not aware of any key stakeholder groups being excluded from PGB’s engagement processes. Transparency could be further enhanced by more clearly disclosing how engagement with business partners and contractors is undertaken, particularly in the areas of cybersecurity awareness, and supplier ESG capability development.
- Materiality:**  
 No material topics appear to have been omitted from the report. Nevertheless, opportunities remain to enhance completeness and consistency for certain material indicators, particularly through strengthened GHG data reconciliation, more consolidated water and waste reporting, and clearer disclosure of methodologies for biodiversity-related assessments.
- Responsiveness:**  
 PGB reports a range of initiatives across climate, safety, operational reliability, and community development. Future reporting would be strengthened by providing clearer explanations for significant year-on-year movements in key indicators, such as changes in emissions or water consumption.
- Reliability:**  
 While core data systems are established, difference in data governance practices vary across assets, resulting in reconciliation variances, unit inconsistencies, and occasional gaps in supporting evidence. Enhancing the consistency of calculation methods, strengthening pre-consolidation validation, and improving evidence traceability will enhance the overall reliability of the reported information

### LRQA’s standards, competence and independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition, ISO/IEC 17021 Conformity audit – Requirements for bodies providing audit and certification of management systems and ISO/IEC 17029 Conformity Assessment – General principles and requirements for validation and verification bodies.

This engagement has been conducted in accordance with the impartiality and conflict-of-interest requirements established under ISO 17029. LRQA confirms that it maintains independence from the client, has no conflicts of interest related to this engagement, and complies with all applicable impartiality and integrity requirements. This engagement was performed under LRQA’s management system controls aligned with ISO 17029, which requires a documented system for impartiality safeguards, conflict-of-interest management, and oversight mechanisms equivalent to the quality management system principles set out in ISQM 1.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification audits is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Hery Sahri  
 LRQA Lead Verifier  
 On behalf of LRQA INSPECTION MALAYSIA SDN. BHD.,  
 Level 25, Naza Tower, Platinum Park, No.10,  
 Persiaran KLCC, 50088 Kuala Lumpur  
 LRQA reference: KLR0001072

Dated: 6 March 2026



**Table 1. Summary of PGB’s Sustainability Data for Reporting Year 2025**

Sustainability Matter	Indicators	Measurement Unit	2025
Sustainability Value Creation	Number of carbon footprint assessment conducted for major growth projects	Number	5
	Percentage of senior management employees hired from local communities	Percentage	100%
Energy Management	PGB Energy intensity ratio	Number	91.8
	<b>Total Electricity Generation Capacity</b>		
	Natural gas	MW	400
	Solar	MW	0.254
	<b>Total Steam Generation Capacity</b>		
	Natural gas	MT/hour	1,312
	Solar	MT/hour	Not Applicable
	<b>Electricity production by energy type</b>		
	Fuel gas	MWh	2,321,900
	Solar	MWh	366
	Imported electricity from grid	MWh	144,526
	<b>Energy Consumption</b>		
	GPU	GJ/year million	60.29
	GTR	GJ/year million	4.15
	Total energy consumption	GJ/year million	64.44
	Total energy consumption	MW	17,900,000
	<b>Energy Intensity</b>		
GPU energy intensity ratio	Number	90	
GP energy intensity	GJ/MT	1.68	
UT energy intensity	GJ/MWh	4.41	
GTR energy intensity ratio	Number	92.99	
RGTSU energy intensity	GJ/MT	1.00	
RGTP energy intensity	GJ/MT	0.09	
GT energy intensity	GJ/MT	0.15	
Climate Change Management	<b>Total GHG Emissions</b>		
	Scope 1	tCO2e	5,475,205.02
	Scope 2	tCO2e	73,304.74
	Scope 3	tCO2e	Not Available

# Independent Limited Assurance Statement



	<b>GHG Intensity</b>		
	GP	tCO2e/tonne	0.210
	UT	tCO2e/MWh	0.228
	GTR	tCO2e/tonne	0.027
	<b>Scope 1 Breakdown by GHG Type</b>		
	CO2	Tonnes	5,233,335.84
	CH4	Tonnes	11,745.31
	N2O	Tonnes	72.29
	GHG emissions reduction	tCO2e	175,778.15
	<b>Pollution Management</b>	Total of raw materials consumption	kg
Total amount of effluent discharge		m <sup>3</sup>	788,120.65
Total COD loading		Tonnes	23.93
Incidents of non-compliance related to discharge limits		Number	0
Total of NO <sub>x</sub> emissions		Tonnes	4,575
Total of SO <sub>x</sub> emissions		Tonnes	116
Total of VOC emissions		Tonnes	0.1
Number of environmental fines and penalties		Number	0
Total environmental fines		RM	0
<b>Waste Management</b>		Quantity of hazardous waste generated	MT
	Quantity of hazardous waste disposed	MT	199.54
	<b>Hazardous Waste Disposed by Disposal Operations</b>		
	GPU	MT	162.24
	GTR	MT	37.30
	<b>Hazardous Waste Diverted from Disposal by 4R Activities — Waste Recycled</b>		
	GPU	MT	4,962.58
	GTR	MT	69.86
	<b>Actual Against Target 4R</b>		
	Target 4R	Percentage	65%
	Actual 4R	Percentage	86%
	Actual	MT	5,032.44
	<b>Quantity of Non-Hazardous Waste Generated</b>		
	GPU	MT	727
	GTR	MT	26
	<b>Quantity of Non-Hazardous Waste Disposed</b>		
	GPU	MT	694



	GTR	MT	25	
	<b>Non-Hazardous Waste Diverted from Disposal — Waste Recycled</b>			
	GPU	MT	34	
	GTR	MT	0.33	
	<b>Total of Hazardous Waste and Non-Hazardous Waste</b>			
	Total of waste generated	MT	6,588.99	
	Total waste diverted from disposal (4R)	MT	5,066.77	
	Total of waste directed to disposal	MT	918.54	
	<b>Water Management</b>	Municipal freshwater withdrawal by location	Million m3	7.07
		Total of water withdrawal by source	Million m3	107.51
Freshwater withdrawal reduction		m3	2,500,000	
<b>Freshwater Intensity</b>				
Total average per year - GP		m3/tonne production	0.2109	
Total average per year - UT		m3/tonne production	0.4334	
Total of water discharge		Million m3	99.84	
Total of water consumption		Million m3	4.538	
Water consumption intensity for power generation		m3/MWh	0	
Water withdrawal/ consumption at water-stressed regions		Million m3	2.192	
<b>Wastewater Discharge by Location</b>				
GPK		m3	37,293.36	
GPS		m3	44,193.95	
UK		m3	706,633.34	
<b>Wastewater Chemical Oxygen Demand (COD) Loading</b>				
GPK		tonnes	1.66	
GPS		tonnes	0.88	
UK	tonnes	21.39		
RGTP	tonnes	0.00		
<b>Biodiversity Management</b>	Biodiversity protection and conservation programmes	Number	6	
	BES Screening - Number of UNESCO Sites, PA, and/or KBA in proximity to our assets	Number	12	
	Number of EIA conducted for new projects	Number	1	
<b>Human Rights</b>	Number of actual incidents involving child labour, young workers in hazardous conditions or forced or compulsory labour	Number	0	
	Protecting the rights of indigenous people	Number	0	

# Independent Limited Assurance Statement



	Communication and training on human rights for employees	Number	88
	Formal human rights training for security personnel	Number	23
	<b>Human Rights and Labour Violations</b>		
	Human rights violations	Number	0
	Labour standards violation	Number	0
<b>Equal Opportunity, Diversity &amp; Inclusion</b>	<b>Percentage of board members by gender and age group</b>		
	Male	Percentage and Number	67% (6)
	Female	Percentage and Number	33% (3)
	<30 years	Percentage and Number	0% (0)
	30-50 years	Percentage and Number	11% (1)
	>50 years	Percentage and Number	89% (8)
	<b>Percentage of employees by gender and age group, for each employee category</b>		
	<b>Age Group by Employee Category:</b>		
	Leadership committee (PGB LT) <30 years	Percentage and Number	0% (0)
	Leadership committee (PGB LT) 30-50 years	Percentage and Number	62.5% (5)
	Leadership committee (PGB LT) >50 years	Percentage and Number	37.5% (3)
	Senior management (SM and GM) <30 years	Percentage and Number	0% (0)
	Senior management (SM and GM) 30-50 years	Percentage and Number	79% (48)
	Senior management (SM and GM) >50 years	Percentage and Number	21% (13)
	First level management (Manager) <30 years	Percentage and Number	0% (0)
	First level management (Manager) 30-50 years	Percentage and Number	94% (137)
	First level management (Manager) >50 years	Percentage and Number	6% (8)
Non-management (Executive, Non-Executive, Secretary and TTS) <30 years	Percentage and Number	21% (336)	
Non-management (Executive, Non-Executive, Secretary and TTS) 30-50 years	Percentage and Number	68% (1,094)	
Non-management (Executive, Non-Executive, Secretary and TTS) >50 years	Percentage and Number	11% (185)	



<b>Gender Group by Employee Category:</b>		
Leadership committee (PGB LT) male	Percentage and Number	62.5% (5)
Leadership committee (PGB LT) female	Percentage and Number	37.5% (3)
Senior management (SM and GM) male	Percentage and Number	80% (49)
Senior management (SM and GM) female	Percentage and Number	20% (12)
First level management (Manager) male	Percentage and Number	69% (100)
First level management (Manager) female	Percentage and Number	31% (45)
Non-management (Executive, Non-Executive, Secretary and TTS) male	Percentage and Number	91% (1,465)
Non-management (Executive, Non-Executive, Secretary and TTS) female	Percentage and Number	9% (150)
<b>Ethnicity of Employees</b>		
<b>Leadership Committee (PGB LT)</b>		
Malay	Percentage and Number	75% (6)
Chinese	Percentage and Number	12.5% (1)
Indian	Percentage and Number	12.5% (1)
Others	Percentage and Number	0% (0)
<b>Senior Management (SM and GM)</b>		
Malay	Percentage and Number	98% (60)
Chinese	Percentage and Number	2% (1)
Indian	Percentage and Number	0% (0)
Others	Percentage and Number	0% (0)
<b>First Level Management (Manager)</b>		
Malay	Percentage and Number	98% (142)
Chinese	Percentage and Number	0% (0)
Indian	Percentage and Number	2% (3)
Others	Percentage and Number	0% (0)

# Independent Limited Assurance Statement



	<b>Non-Management (Executive, Non-Executive, Secretary and TTS)</b>		
	Malay	Percentage and Number	96% (1,555)
	Chinese	Percentage and Number	2% (28)
	Indian	Percentage and Number	1% (14)
	Others	Percentage and Number	1% (18)
<b>Talent Management</b>	<b>Total and Rate of New Employee Hires by</b>		
	<b>Gender</b>		
	Male	Percentage and Number	99% (87)
	Female	Percentage and Number	1% (1)
	<b>Age Group</b>		
	<30 years	Percentage and Number	94% (83)
	30-50 years	Percentage and Number	6% (5)
	>50 years	Percentage and Number	0% (0)
	<b>Region</b>		
	Nationality: Malaysian	Percentage	100%
	<b>Total and Rate of Employee Turnover (Retirement and Resignation) by</b>		
	Rate of Employee Turnover	Percentage	2%
	<b>Gender</b>		
	Male	Percentage and Number	95.35% (41)
	Female	Percentage and Number	4.65% (2)
	<b>Age Group</b>		
	<30years	Percentage and Number	2.33% (1)
	30-50 years	Percentage and Number	9.30% (4)
	>50 years	Percentage and Number	88.37% (38)
	<b>Region</b>		
Nationality: Malaysian	Percentage	100%	
<b>Category</b>			
Leadership committee (PGB LT)	Percentage and Number	0% (0)	



	Senior management (SM, GM & Non-LT)	Percentage and Number	7% (3)
	First level management (Manager)	Percentage and Number	7% (3)
	Non-management (Executive, Non-Executive, Secretary & TTS)	Percentage and Number	86% (37)
	Permanent employees	Percentage	99.6%
	Temporary staff or contractors	Percentage	0.4%
<b>Parental Leave</b>			
	Number of employees who took parental leave	Number	120
	Number of employees who returned to work after parental leave ended	Number	119
	Number of employees who returned to work after parental leave ended and were still employees 12 months after their return to work	Number	119
	Rate of return of employees who had taken parental leave	Percentage	99%
	Retention rate of employees who had taken parental leave	Percentage	100%
<b>Overall Training</b>			
	Total employees	Number	1,829
	Total training hours	Hours	133,781.37
	Average training hours per employee	Hours	73.14
	Average training days per employee	Hours	9.1
<b>Total Employee Training Hours by Employee Category</b>			
	Leadership committee (PGB LT)	Hours	207.73
	Senior management (SM, GM & Non-LT)	Hours	3,610.66
	First level management (Manager)	Hours	10,421.80
	Non-management (Executive, Non-Executive, Secretary & TTS)	Hours	119,541.18
<b>Average Training by Employee Category</b>			
	Leadership committee (PGB LT)	Hours	23.08
	Senior management (SM, GM & Non-LT)	Hours	59.19
	First level management (Manager)	Hours	69.02
	Non-management (Executive, Non-Executive, Secretary & TTS)	Hours	74.34
<b>Performance and Career Development Reviews</b>			
<b>Total Employee who Received Performance and Career Development Review by Gender</b>			
	Male	Number	1,530
	Female	Number	209

# Independent Limited Assurance Statement



	<b>Percentage of Employees who Received Performance and Career Development Review by Gender</b>		
	Male	Percentage	95%
	Female	Percentage	99.5%
	<b>Total Employee who Received Performance and Career Development Review by Employee Category</b>		
	Leadership committee (PGB LT)	Number	8
	Senior management (SM and GM)	Number	61
	First level management (Manager)	Number	145
	Non-Management (Executive, Non-Executive, Secretary & TTS)	Number	1,525
<b>Occupational Safety &amp; Health</b>	<b>Number of Employees Trained on Health and Safety Standard</b>		
	Emergency and crisis management	Number	973
	On scene commander	Number	17
	Advanced industrial fire fighting	Number	251
	Hazardous waste	Number	126
	Safe handling of chemicals	Number	75
	Noise and hearing conservation awareness	Number	284
	Certified first aider and AED training	Number	146
	Energy isolation	Number	246
	Permit to work	Number	148
	Working at height	Number	523
	<b>Occupational Health and Safety Performance by</b>		
	<b>All Employees</b>		
	Fatalities as a result of work-related injury	Number	0
	Number of work-related staff/employee fatalities	Number	0
	Rate	Ratio	0
	High-consequence work-related injuries	Number	1
	Rate	Ratio	0.25
	Recordable work-related injuries	Number	1
	Rate	Ratio	0.25
Number of hours worked	Number	3,966,482	
<b>All Contractors</b>			
Fatalities as a result of work-related injury	Number	0	
Number of work-related staff/employee fatalities	Number	0	
Rate	Ratio	0	
High-consequence work-related injuries	Number	0	



	Rate	Ratio	0
	Recordable work-related injuries	Number	1
	Rate	Ratio	0.13
	Number of hours worked	Hours	7,732,646
	Estimation number of contractors (Total man-hours/12 hours a day)	Number	644,387
	Lost Time Injury Rate/Frequency (LTIR/LTIF)	Ratio	0
	<b>Work-Related Ill Health (Staff)</b>		
	Number of fatalities of work-related ill health	Number	0
	Recordable work-related ill-health cases	Number	0
	<b>Workers who are not Employees but whose Work and/or Workplace is Controlled by the Organisation</b>		
	Number of fatalities of work-related ill health	Number	0
	Recordable work-related ill-health cases	Number	0
	<b>Lagging Indicator Scorecard</b>		
	Fatalities	Number	0
	Lost Time injuries	Number	1
	Lost Time Injury Frequency Rate	Ratio	0.09
	Major fire	Number	1
	Major LOPC	Number	0
	HSE non-monetary sanctions	Number	5
	<b>Leading Indicator Scorecard</b>		
	Unsafe Act, Unsafe Condition (UAUC)	Number	10,785
	Percentage of first line assurance implementation	Percentage	98.4%
	HSE mandatory training	Percentage	93%
	Top management HSE walkabout per leader per quarter	Number	4
	Culture maturity survey score	Score	4.16
	Percentage of emergency drill exercises	Percentage	100%
<b>Sustainable Supply Chain</b>	Proportion of spending on local suppliers	Percentage	99%
	Number of buyers trained on supplier ESG	Number	131
	Number of supplier social assessments	Number	4,775
<b>Community Engagement</b>	Total donations or investments made to registered not-for-profit organisations	RM	148,226.25
	Total amount invested in the community	RM	3,885,598.25
	Total number of beneficiaries of the investment in communities	Number	784

# Independent Limited Assurance Statement



<b>Business Ethics &amp; Transparency</b>	Percentage of operations assessed for corruption-related risks	Percentage	100%
	Percentage of board members informed of anti-corruption policies and procedures	Percentage	100%
	Percentage of employees informed of anti-corruption policies and procedures	Percentage	99%
	Percentage of board members trained on anti-corruption policies and procedures	Percentage	100%
	Percentage of employees trained on anti-corruption policies and procedures	Percentage	99%
	Incident of corruption and remedial actions	Number	0
	Legal action for anti-competitive behaviour, anti-trust and monopoly practices	Number	0
	Number of political contributions	Number	0
<b>Cybersecurity &amp; Data Privacy</b>	Number of employees trained on Cyber Security and You Refresher Assessment 2025	Number	1,693
	Number of business partners trained on Cyber Security 101 training	Number	255
	Incident of personal and customer data privacy breaches	Number	0

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# Bursa Malaysia's CSI Prescribed Table

**PETRONAS Gas Berhad**  
IFRS S2

Date & Time: 2026-03-05\_11:26:39

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance	Remarks
Climate Change Management	Scope 1	tCO2e	5,475,205.02	No target	External (Limited)	
Climate Change Management	Scope 2	tCO2e	73,304.74	No target	External (Limited)	
Climate Change Management	Scope 3	tCO2e	Not Available	No target	External (Limited)	Due to reliance on data from the value chain, the disclosure of Scope 3 emissions will shift by one reporting cycle to allow companies within the value chain to disclose their information prior to its use in our Scope 3 calculations.
Climate Change Management	GHG Intensity - GP	tCO2e/tonne	0.210	No target	External (Limited)	
Climate Change Management	GHG Intensity - UT	tCO2e/MWh	0.228	No target	External (Limited)	
Climate Change Management	GHG Intensity - GTR	tCO2e/tonne	0.027	No target	External (Limited)	
Climate Change Management	Scope 1 Breakdown by GHG Type - CO2	tonnes	5,233,335.84	No target	External (Limited)	
Climate Change Management	Scope 1 Breakdown by GHG Type - CH4	tonnes	11,745.31	No target	External (Limited)	
Climate Change Management	Scope 1 Breakdown by GHG Type - N2O	tonnes	72.29	No target	External (Limited)	
Climate Change Management	GHG Emissions Reduction	tCO2e	175,778.15	120,000.00	External (Limited)	

This report was generated on the Bursa Malaysia CSI Platform on 2026-03-05\_11:26:39

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# GRI Content Index

<b>Statement of Use</b>	PETRONAS Gas Berhad has reported the information cited in this GRI content index for the period of 1 January 2025 to 31 December 2025 with reference to the GRI Standards.
<b>GRI 1 Used</b>	GRI 1: Foundation 2021

GRI DISCLOSURE	PAGE REFERENCE
<b>GRI 2: General Disclosures 2021</b>	
2-1 Organisational details	IR 2025 > Who We Are, page 6-9
2-2 Entities included in the organisation's sustainability reporting	SR 2025 > About This Report, page a2
2-3 Reporting period, frequency and contact point	SR 2025 > About This Report, page a2
2-4 Restatements of information	SR 2025 > About This Report, page a2
2-5 External assurance	SR 2025 > About This Report, page a2; Independent Limited Assurance Statement, page 152-153
2-6 Activities, value chain and other business relationships	IR 2025 > Our Group Business Activities and Processes, page 10-13
2-7 Employees	SR 2025 > Equal Opportunity, Diversity and Inclusion, page 105-106; Talent Management, page 113 IR 2025 > Value Creating Business Model, page 40-41
2-8 Workers who are not employees	SR 2025 > Talent Management, page 113
2-9 Governance structure and composition	SR 2025 > Sustainability Governance, page 12-15 IR 2025 > Corporate Governance Overview Statement, page 96-99
2-10 Nomination and selection of the highest governance body	IR 2025 > Corporate Governance Overview Statement, page 99-104
2-11 Chair of the highest governance body	SR 2025 > Sustainability Governance, page 12 IR 2025 > Corporate Governance Overview Statement, page 100
2-12 Role of the highest governance body in overseeing the management of impacts	SR 2025 > Sustainability Governance, page 12-16 IR 2025 > Board Sustainability and Risk Committee Report, page 139
2-13 Delegation of responsibility for managing impacts	SR 2025 > Sustainability Governance, page 12-16 IR 2025 > Board Sustainability and Risk Committee Report, page 140
2-14 Role of the highest governance body in sustainability reporting	SR 2025 > About This Report, page a2; Sustainability Governance, page 14
2-15 Conflicts of interest	IR 2025 > Board Audit Committee Report, page 124-125
2-16 Communication of critical concerns	SR 2025 > Human Rights, page 99-101 IR 2025 > Board Audit Committee Report, page 120-121
2-17 Collective knowledge of the highest governance body	SR2025 > Sustainability Governance, page 16 IR 2025 > Board at a Glance, page 79; Corporate Governance Overview Statement, page 110
<b>GRI 2: General Disclosures 2021</b>	
2-18 Evaluation of the performance of the highest governance body	SR 2025 > Sustainability Governance, page 16; Corporate Governance Overview Statement page 112
2-19 Remuneration policies	IR 2025 > Corporate Governance Overview Statement, page 113-114
2-20 Process to determine remuneration	IR 2025 > Nomination and Remuneration Committee Report, page 132-138
2-22 Statement on sustainable development strategy	SR 2025 > Foreword by the Chairman of the Board Sustainability and Risk Committee, page 2-5; Managing Director/Chief Executive Officer's Statement, page 6-9; Sustainability Blueprint, page 17
2-23 Policy commitments	SR 2025 > Human Rights, page 93-97; Business Ethics and Transparency, page 147; Occupational Safety and Health, page 116; Cybersecurity and Data Privacy, page 150
2-24 Embedding policy commitments	SR 2025 > Human Rights, page 93-97; Business Ethics and Transparency, page 147-148; Occupational Safety and Health, page 116; Cybersecurity and Data Privacy, page 150

GRI DISCLOSURE	PAGE REFERENCE
<b>GRI 2: General Disclosures 2021</b>	
2-25 Processes to remediate negative impacts	SR 2025 > Human Rights, page 99-101; Occupational Safety and Health, page 124, 126-129
2-26 Mechanisms for seeking advice and raising concerns	SR 2025 > Human Rights, page 99-101
2-27 Compliance with laws and regulations	SR 2025 > Pollution Management, page 64-65; Business Ethics and Transparency, page 149; Cybersecurity and Data Privacy, page 150-151
2-28 Membership associations	SR 2025 > Climate Change Management, page 46-47
2-29 Approach to stakeholder engagement	SR2025 > Engaging Our Stakeholder, page 24-27
2-30 Collective bargaining agreements	SR 2025 > Human Rights, page 97
<b>GRI 3: Material Topics 2021</b>	
3-1 Process to determine material topics	SR 2025 > Determining Our Material Matters, page 18-19
3-2 List of material topics	SR 2025 > Determining Our Material Matters, page 20-23
<b>SUSTAINABLE VALUE CREATION</b>	
<b>GRI 3: Material Topics 2021</b>	
3-3 Management of material topics	SR 2025 > Sustainable Value Creation, page 29-32
<b>GRI 201: Economic Performance 2016</b>	
201-1 Direct economic value generated and distributed	SR 2025 > Sustainable Value Creation, page 33
201-4 Financial assistance received from government	No financial assistance received from government in 2025
<b>GRI 202: Market Presence 2016</b>	
202-2 Proportion of senior management hired from the local community	SR 2025 > Sustainable Value Creation, page 33
<b>GRI 203: Indirect Economic Impacts 2016</b>	
203-1 Infrastructure investments and services supported	SR 2025 > Sustainable Value Creation, page 30
203-2 Significant indirect economic impacts	SR 2025 > Sustainable Value Creation, page 33
<b>POLLUTION MANAGEMENT</b>	
3-3 Management of material topics	SR 2025 > Pollution Management, page 60-63,66
<b>GRI 303: Water and Effluents 2018</b>	
303-4: Water discharge	SR 2025 > Pollution Management, page 64
<b>GRI 305: Emissions 2016</b>	
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SR 2025 > Pollution Management, page 65
<b>CLIMATE CHANGE MANAGEMENT</b>	
3-3 Management of material topics	SR 2025 > Climate Change Management, page 41-55
<b>GRI 201: Economic Performance 2016</b>	
201-2 Financial implications and other risks and opportunities due to climate change	SR 2025 > Climate Change Management, page 50-51
<b>GRI 305: Emissions 2016</b>	
305-1 Direct (Scope 1) GHG emissions	SR 2025 > Climate Change Management, page 57-58
305-2 Energy indirect (Scope 2) GHG emissions	SR 2025 > Climate Change Management, page 57
305-4 GHG emissions intensity	SR 2025 > Climate Change Management, page 56
305-5 Reduction of GHG emissions	SR 2025 > Climate Change Management, page 59
<b>ENERGY MANAGEMENT</b>	
3-3 Management of material topics	SR 2025 > Energy Management, page 35-36,38-39
<b>GRI 302: Energy 2016</b>	
302-1 Energy consumption within the organisation	SR 2025 > Energy Management, page 37-39
302-4 Reduction of energy consumption	SR 2025 > Energy Management, page 37-39
302-5 Reductions in energy requirements of products and services	SR 2025 > Energy Management, page 38

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GRI DISCLOSURE	PAGE REFERENCE
<b>WASTE MANAGEMENT</b>	
3-3 Management of material topics	SR 2025 > Waste Management, page 67-69, 71-73
<b>GRI 306: Waste 2020</b>	
306-1 Waste generation and significant waste-related impacts	SR 2025 > Waste Management, page 67-74
306-2 Management of significant waste-related impacts	SR 2025 > Waste Management, page 67-69, 74
306-3 Waste generated	SR 2025 > Waste Management, page 70, 73-74
306-4 Waste diverted from disposal	SR 2025 > Waste Management, page 70, 74
306-5 Waste directed to disposal	SR 2025 > Waste Management, page 73-74
<b>WATER MANAGEMENT</b>	
3-3 Management of material topics	SR 2025 > Water Management, page 75-78, 82
<b>GRI 303: Water and Effluents 2018</b>	
303-1 Interactions with water as a shared resource	SR 2025 > Water Management, page 76-78
303-2 Management of water discharge-related impacts	SR 2025 > Water Management, page 75-82
303-3 Water withdrawal	SR 2025 > Water Management, page 79,81
303-4 Water discharge	SR 2025 > Water Management, page 80-81
303-5 Water consumption	SR 2025 > Water Management, page 80-81
<b>BIODIVERSITY MANAGEMENT</b>	
3-3 Management of material topics	SR 2025 > Biodiversity Management, page 83-91
<b>GRI 304: Biodiversity 2016</b>	
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SR 2025 > Biodiversity Management, page 87-89
304-2 Significant impacts of activities, products and services on biodiversity	SR 2025 > Biodiversity Management, page 89
304-3 Habitats protected or restored	SR 2025 > Biodiversity Management, page 90-91
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR 2025 > Biodiversity Management, page 86
<b>OCCUPATIONAL SAFETY AND HEALTH</b>	
3-3 Management of material topics	SR 2025 > Occupational Safety and Health, page 116-134
<b>GRI 403: Occupational Safety and Health 2018</b>	
403-1 Occupational health and safety management system	SR 2025 > Occupational Safety and Health, page 116-120
403-2 Hazard identification, risk assessment and incident investigation	SR 2025 > Occupational Safety and Health, page 121-123, 125-126
403-3 Occupational health services	SR 2025 > Occupational Safety and Health, page 127-128
403-4 Worker participation, consultation, and communication on occupational health and safety	SR 2025 > Occupational Safety and Health, page 118-121, 124, 128
403-5 Worker training on occupational health and safety	SR 2025 > Occupational Safety and Health, page 129
403-6 Promotion of worker health	SR 2025 > Occupational Safety and Health, page 130
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR 2025 > Occupational Safety and Health, page 130-133
403-8 Workers covered by an occupational health and safety management system	SR 2025 > Occupational Safety and Health, page 135
403-9 Work-related injuries	SR 2025 > Occupational Safety and Health, page 135-136
403-10 Work-related ill health	SR 2025 > Occupational Safety and Health, page 136-137
<b>TALENT MANAGEMENT</b>	
3-3 Management of material topics	SR 2025 > Talent Management, page 107-110

GRI DISCLOSURE	PAGE REFERENCE
<b>TALENT MANAGEMENT</b>	
<b>GRI 401: Employment 2016</b>	
401-1 New employee hires and employee turnover	SR 2025 > Talent Management, page 111-113
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR 2025 > Talent Management, page 114
401-3 Parental leave	SR 2025 > Talent Management, page 113
<b>GRI 404: Training and Education 2016</b>	
404-1 Average hours of training per year per employee	SR 2025 > Talent Management, page 114
404-2 Programs for upgrading employee skills and transition assistance programs	SR 2025 > Talent Management, page 109-110, 115
404-3 Percentage of employees receiving regular performance and career development reviews	SR 2025 > Talent Management, page 115
<b>HUMAN RIGHTS</b>	
3-3 Management of material topics	SR 2025 > Human Rights, page 93
<b>GRI 408: Child Labor 2016</b>	
408-1 Operations and suppliers at significant risk for incidents of child labor	SR 2025 > Human Rights, page 97
<b>GRI 409: Forced or Compulsory Labor 2016</b>	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SR 2025 > Human Rights, page 97
<b>GRI 410: Security Practices 2016</b>	
410-1 Security personnel trained in human rights policies or procedures	SR 2025 > Human Rights, page 101
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	
411-1 Incidents of violations involving rights of indigenous peoples	SR 2025 > Human Rights, page 97
<b>SUSTAINABLE SUPPLY CHAIN</b>	
3-3 Management of material topics	SR 2025 > Sustainable Supply Chain, page 139
<b>GRI 203: Indirect Economic Impact 2016</b>	
203-2 Significant indirect economic impacts	SR 2025 > Sustainable Supply Chain, page 140-141
<b>GRI 204: Procurement Practices 2016</b>	
204-1 Proportion of spending on local suppliers	SR 2025 > Supplier Social Impacts, page 141
<b>GRI 414: Supplier Social Assessment 2016</b>	
414-1 New suppliers that were screened using social criteria	SR 2025 > Supplier Social Impacts, page 141
414-2 Negative social impacts in the supply chain and actions taken	SR 2025 > Supplier Social Impacts, page 141
<b>EQUAL OPPORTUNITY, DIVERSITY AND INCLUSION</b>	
3-3 Management of material topics	SR 2025 > Equal Opportunity, Diversity and Inclusion, page 103-104
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	
405-1 Diversity of governance bodies and employees	SR 2025 > Equal Opportunity, Diversity and Inclusion, page 105-106
<b>COMMUNITY ENGAGEMENT</b>	
3-3 Management of material topics	SR 2025 > Community Engagement, page 142-145
<b>GRI 203: Indirect Economic Impacts 2016</b>	
203-1 Infrastructure investments and services supported	SR 2025 > Community Engagement, page 143-145
203-2 Significant indirect economic impacts	SR 2025 > Community Engagement, page 143-145
<b>GRI 413: Local Communities 2016</b>	
413-1 Operations with local community engagement, impact assessments, and development programs	SR 2025 > Community Engagement, page 142-145

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GRI DISCLOSURE	PAGE REFERENCE
<b>BUSINESS ETHICS AND TRANSPARENCY</b>	
<b>3-3</b> Management of material topics	SR 2025 > Business Ethics and Transparency, page 147-149
<b>GRI 205: Anti-corruption 2016</b>	
<b>205-1</b> Operations assessed for risks related to corruption	SR 2025 > Business Ethics and Transparency, page 149
<b>205-2</b> Communication and training about anti-corruption policies and procedures	SR 2025 > Business Ethics and Transparency, page 149
<b>205-3</b> Confirmed incidents of corruption and actions taken	SR 2025 > Business Ethics and Transparency, page 149
<b>GRI 206: Anti-competitive Behavior 2016</b>	
<b>206-1</b> Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR 2025 > Business Ethics and Transparency, page 149
<b>CYBERSECURITY AND DATA PRIVACY</b>	
<b>3-3</b> Management of material topics	SR 2025 > Cybersecurity and Data Privacy, page 150-151
<b>GRI 418: Customer Privacy 2016</b>	
<b>418-1</b> Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR 2025 > Cybersecurity and Data Privacy, page 151

## IFRS S2 Content Index

IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
<b>GOVERNANCE</b>		
<b>6(a)(i)</b>	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:  How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s)	SR 2025 > Sustainability Governance, page 12-15
<b>6(a)(ii)</b>	How the body(s) or individual(s) determined whether appropriate skills and competencies will be developed to oversee strategies designed to respond to climate-related risks and opportunities	SR 2025 > Sustainability Governance, page 16
<b>6(a)(iii)</b>	How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities	SR 2025 > Sustainability Governance, page 13
<b>6(a)(iv)</b>	How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities	SR 2025 > Sustainability Governance, page 13
<b>6(a)(v)</b>	How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets (see paragraph 33-36), including whether and how related performance metrics are included in remuneration policies (see paragraph 29(g))	SR 2025 > Sustainability Governance, page 13
<b>6(b)(i)</b>	Disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:  Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee	SR 2025 > Sustainability Governance, page 13, 16
<b>6(b)(ii)</b>	Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	SR 2025 > Sustainability Governance, page 16
<b>STRATEGY</b>		
<b>10(a)</b>	An entity shall disclose information that enables users of general-purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall:  Describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	SR 2025 > Climate Change Management, page 48-55
<b>10(b)</b>	Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk	SR 2025 > Climate Change Management, page 48-55
<b>10(c)</b>	Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium, or long term—the effects of each climate-related risk and opportunity could reasonably be expected to occur	SR 2025 > Climate Change Management, page 50-51, 53
<b>10(d)</b>	Explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	SR 2025 > Climate Change Management, page 41

## IFRS S2 Content Index

IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
<b>STRATEGY</b>		
<b>13(a)</b>	An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:  A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain	SR 2025 > Climate Change Management, page 51-53
<b>13(b)</b>	A description of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets)	SR 2025 > Climate Change Management, page 48-54
<b>14(a)(i)</b>	Disclose information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about:  Current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments)	SR 2025 > Climate Change Management, page 52-54
<b>14(a)(ii)</b>	Current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications)	SR 2025 > Climate Change Management, page 50-51
<b>14(a)(iii)</b>	Current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains)	SR 2025 > Climate Change Management, page 50-51
<b>14(a)(iv)</b>	Any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies	SR 2025 > Climate Change Management, page 41-43
<b>14(a)(v)</b>	How the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with paragraphs 33-36	SR 2025 > Climate Change Management, page 42-43
<b>15(a)</b>	An entity shall disclose information that enables users of general purpose financial reports to understand:  The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects)	SR 2025 > Climate Change Management, page 50-52
<b>15(b)</b>	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	SR 2025 > Climate Change Management, page 50-52
<b>16(a)</b>	Specifically, an entity shall disclose quantitative and qualitative information about:  How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	SR 2025 > Climate Change Management, page 50-52
<b>16(b)</b>	The climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;	SR 2025 > Climate Change Management, page 50-52

IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
<b>STRATEGY</b>		
<b>16(c)(i)</b>	How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:  its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to	SR 2025 > Climate Change Management, page 50-52
<b>16(c)(ii)</b>	Its planned sources of funding to implement its strategy;	SR 2025 > Climate Change Management, page 50-52
<b>16(d)</b>	How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).	SR 2025 > Climate Change Management, page 50-55
<b>22(a)(i)</b>	The entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand:  The implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis	SR 2025 > Climate Change Management, page 52-54
<b>22(a)(ii)</b>	The significant areas of uncertainty considered in the entity's assessment of its climate resilience	SR 2025 > Climate Change Management, page 54-55
<b>22(a)(iii)(1)</b>	The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including:  the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities	SR 2025 > Climate Change Management, page 54-55
<b>22(a)(iii)(2)</b>	The entity's ability to redeploy, repurpose, upgrade or decommission existing assets; and	SR 2025 > Climate Change Management, page 54-55
<b>22(a)(iii)(3)</b>	The effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience	SR 2025 > Climate Change Management, page 54-55
<b>22(b)(i)(1)</b>	How and when the climate-related scenario analysis was carried out, including information about the inputs the entity used, including:  Which climate-related scenarios the entity used for the analysis and the sources of those scenarios	SR 2025 > Climate Change Management, page 52-54
<b>22(b)(i)(2)</b>	Whether the analysis included a diverse range of climate-related scenarios	SR 2025 > Climate Change Management, page 52-54
<b>22(b)(i)(3)</b>	Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks	SR 2025 > Climate Change Management, page 52-54
<b>22(b)(i)(4)</b>	Whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change	SR 2025 > Climate Change Management, page 52-54

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IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
<b>STRATEGY</b>		
<b>22(b)(i)(5)</b>	Why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties	SR 2025 > Climate Change Management, page 52
<b>22(b)(i)(6)</b>	The time horizons the entity used in the analysis and	SR 2025 > Climate Change Management, page 41
<b>22(b)(i)(7)</b>	What scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis)	SR 2025 > Climate Change Management, page 49
<b>22(b)(ii)(1)</b>	The key assumptions the entity made in the analysis, including assumptions about:  Climate-related policies in the jurisdictions in which the entity operates	SR 2025 > Climate Change Management, page 55
<b>22(b)(ii)(2)</b>	Macroeconomic trends	SR 2025 > Climate Change Management, page 55
<b>22(b)(ii)(3)</b>	National- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources)	SR 2025 > Climate Change Management, page 55
<b>22(b)(ii)(4)</b>	Energy usage and mix	SR 2025 > Climate Change Management, page 55
<b>22(b)(ii)(5)</b>	Developments in technology	SR 2025 > Climate Change Management, page 55
<b>22(b)(iii)</b>	The reporting period in which the climate-related scenario analysis was carried out (see paragraph B18).	SR 2025 > Climate Change Management, page 52-54
<b>RISK MANAGEMENT</b>		
<b>25(a)(i)</b>	The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes)	SR 2025 > Climate Change Management, page 48-49
<b>25(a)(ii)</b>	Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks	SR 2025 > Climate Change Management, page 52-53
<b>25(a)(iii)</b>	How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria)	SR 2025 > Climate Change Management, page 49
<b>25(a)(iv)</b>	whether and how the entity prioritises climate-related risks relative to other types of risk	SR 2025 > Climate Change Management, page 49
<b>25(a)(v)</b>	How the entity monitors climate-related risks	SR 2025 > Climate Change Management, page 49
<b>25(a)(vi)</b>	Whether and how the entity has changed the processes it uses compared with the previous reporting period;	SR 2025 > Climate Change Management, page 48-49
<b>25(b)</b>	The processes the entity uses to identify, assess, priorities 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	SR 2025 > Climate Change Management, page 48-49
<b>25(c)</b>	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.	SR 2025 > Climate Change Management, page 49

IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
<b>METRICS AND TARGETS</b>		
<b>29(a)(i)(1)</b>	An entity shall disclose information relevant to the cross-industry metric categories of: greenhouse gases—the entity shall  Disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO <sub>2</sub> equivalent (see paragraphs B19–B22), classified as: Scope 1 greenhouse gas emissions;	SR 2025 > Climate Change Management, page 57
<b>29(a)(i)(2)</b>	Scope 2 greenhouse gas emissions; and	SR 2025 > Climate Change Management, page 57
<b>29(a)(i)(3)</b>	Scope 3 greenhouse gas emissions	SR 2025 > Climate Change Management, page 57
<b>29(a)(ii)</b>	Measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions (see paragraphs B23–B25)	SR 2025 > Climate Change Management, page 56
<b>29(a)(iii)(1)</b>	Disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions;	SR 2025 > Climate Change Management, page 43-45, 56
<b>29(a)(iii)(2)</b>	The reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and	SR 2025 > Climate Change Management, page 43-45, 56
<b>29(a)(iii)(3)</b>	Any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes	SR 2025 > Climate Change Management, page 43-45, 57-58
<b>29(a)(iv)(1)</b>	For Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between: the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and	SR 2025 > Climate Change Management, page 57
<b>29(a)(iv)(2)</b>	Other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries)	SR 2025 > Climate Change Management, page 57-58
<b>29(a)(v)</b>	Location-based Scope 2 greenhouse gas emissions, and the information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions	SR 2025 > Climate Change Management, page 45, 57
<b>29(a)(vi)(1)</b>	For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57, disclose: the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011); and	SR 2025 > Climate Change Management, page 44-45, 57-58
<b>29(a)(vi)(2)</b>	Additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance (see paragraphs B58–B63)	SR 2025 > Climate Change Management, page 44-45, 57-58
<b>29(b)</b>	Climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks	SR 2025 > Climate Change Management, page 52
<b>29(c)</b>	Climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks	SR 2025 > Climate Change Management, page 54

## IFRS S2 Content Index

IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
<b>METRICS AND TARGETS</b>		
29(d)	Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities	SR 2025 > Climate Change Management, page 52
29(e)	Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities	SR 2025 > Climate Change Management, page 52
29(f)(i)	Internal carbon prices—the entity shall disclose: an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis)	SR 2025 > Climate Change Management, page 52
29(f)(ii)	The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions	SR 2025 > Sustainable Value Creation, page 31 SR 2025 > Climate Change Management, page 52
29(g)(i)	Remuneration, including the information about:  A description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v))	SR 2025 > Sustainability Governance, page 16
29(g)(ii)	The percentage of executive management remuneration recognised in the current period that is linked to climate related considerations.	SR 2025 > Sustainability Governance, page 16
33(a)	An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose:  The metric used to set the target (see paragraphs B66–B67);	SR 2025 > Climate Change Management, page 41-43, 55-59
33(b)	The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	SR 2025 > Climate Change Management, page 41-43
33(c)	The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region);	SR 2025 > Climate Change Management, page 41-43
33(d)	The period over which the target applies;	SR 2025 > Climate Change Management, page 41-43
33(e)	The base period from which progress is measured;	SR 2025 > Climate Change Management, page 41-43
33(f)	Any milestones and interim targets;	SR 2025 > Climate Change Management, page 41-43
33(g)	If the target is quantitative, whether it is an absolute target or an intensity target; and	SR 2025 > Climate Change Management, page 41-43
33(h)	How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	SR 2025 > Climate Change Management, page 43, 46-47
34(a)	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: whether the target and the methodology for setting the target has been validated by a third party;	SR 2025 > Climate Change Management, page 43
34(b)	The entity's processes for reviewing the target;	SR 2025 > Climate Change Management, page 43
34(c)	The metrics used to monitor progress towards reaching the target; and	SR 2025 > Climate Change Management, page 55-59
34(d)	Any revisions to the target and an explanation for those revisions.	SR 2025 > Climate Change Management, page 42

IFRS S2 INDICATOR	REQUIREMENTS	OUR RESPONSE
<b>METRICS AND TARGETS</b>		
35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	SR 2025 > Climate Change Management, page 59
36(a)	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose: which greenhouse gases are covered by the target.	SR 2025 > Climate Change Management, page 41-44, 55-59
36(b)	Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	SR 2025 > Climate Change Management, page 41-43, 55-59
36(c)	Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target (see paragraphs B68–B69)	SR 2025 > Climate Change Management, page 41-43
36(d)	Whether the target was derived using a sectoral decarbonisation approach.	SR 2025 > Climate Change Management, page 43
36(e)(i)	The entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits the entity shall disclose information including, and with reference to paragraphs B70–B71: the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	SR 2025 > Climate Change Management, page 41-43, 47, 55-59
36(e)(ii)	Which third-party scheme(s) will verify or certify the carbon credits;	SR 2025 > Climate Change management, page 47
36(e)(iii)	The type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and	SR 2025 > Climate Change Management, page 47
36(e)(iv)	Any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset)	SR 2025 > Climate Change Management, page 47

# Glossary of Terms, Abbreviations and Acronyms

ABBREVIATION	MEANING OR DEFINITION
<b>4R</b>	Reduce, Reuse, Recycle and Recover
<b>AA</b>	Approving Authority
<b>ABC</b>	Anti-Bribery and Corruption
<b>ABR</b>	Accountability and Behavioural Reinforcement
<b>ABT</b>	Asset-Based Training
<b>AED</b>	Automated External Defibrillator
<b>AERA</b>	Advanced Ergonomics Risk Assessment
<b>AGO</b>	Acid Gas Oxidiser
<b>ALARP</b>	As Low As Reasonably Practicable
<b>ANSI</b>	American National Standards Institute
<b>API</b>	American Petroleum Institute
<b>APID</b>	Asia Pacific Digital Identity Consortium
<b>APS</b>	Announced Pledges Scenario
<b>ASEAN</b>	Association of Southeast Asian Nations
<b>ASU</b>	Air Separation Unit
<b>AWS</b>	Alliance for Water Stewardship
<b>BAP</b>	Biodiversity Action Plan
<b>BEE</b>	Board Effectiveness Evaluation
<b>BES</b>	Biodiversity and Ecosystem Services
<b>BESRA</b>	Biodiversity and Ecosystem Services Risk Assessment
<b>BKSA</b>	Badan Kawal Selia Air (Water Regulatory Body)
<b>BNM</b>	Bank Negara Malaysia
<b>BOV</b>	Bleed-Off Valve
<b>BRICS</b>	Barrier Risk Centralised Solution
<b>BRO</b>	Brine Reverse Osmosis
<b>BSRC</b>	Board Sustainability and Risk Committee
<b>C2M2</b>	Cybersecurity Capability Maturity Model
<b>CA</b>	Collective Agreement
<b>CAPEX</b>	Capital Expenditure
<b>CBAM</b>	Carbon Border Adjustment Mechanism
<b>CCGT</b>	Combined-Cycle Gas Turbine
<b>CCS</b>	Carbon Capture and Storage
<b>CCTV</b>	Closed-Circuit Television
<b>CCU</b>	Carbon Capture and Utilisation
<b>CCUS</b>	Carbon Capture, Utilisation and Storage
<b>CEMS</b>	Continuous Emissions Monitoring System
<b>CFA</b>	Carbon Footprint Assessment
<b>CHRA</b>	Chemical Health Risk Assessment
<b>CIMAH</b>	Control of Industrial Major Accident Hazards
<b>CIRP</b>	Cybersecurity Incident Response Plan
<b>CLO/GF</b>	Community Liaison Officer/Grievance Focal
<b>CMIS</b>	Crisis Management Information System
<b>CMS</b>	Culture Maturity Survey

ABBREVIATION	MEANING OR DEFINITION
<b>CoCHR</b>	Code of Conduct on Human Rights
<b>COD</b>	Chemical Oxygen Demand
<b>COGEN</b>	Cogeneration
<b>COVID</b>	Coronavirus Disease
<b>CRA</b>	Corruption Risk Assessment
<b>CRMY</b>	Cancer Research Malaysia
<b>CRRO</b>	Climate-related Risks and Opportunities
<b>CSI</b>	Centralised Sustainability Intelligence
<b>CSO</b>	Chief Sustainability Officer
<b>CSR</b>	Corporate Social Responsibility
<b>CSRD</b>	Corporate Sustainability Reporting Directive
<b>CV</b>	Curriculum Vitae
<b>D&amp;I</b>	Diversity and Inclusion
<b>DID</b>	Department of Irrigation and Drainage, Malaysia
<b>DoE</b>	Department of Environment
<b>DOSH</b>	Department of Occupational Safety and Health
<b>DP</b>	Data Protection
<b>DPKK</b>	Dasar Pasaran Karbon Kredit (National Carbon Market Policy)
<b>EAI</b>	Environmental Aspect Impact
<b>EECA</b>	Energy Efficiency and Conservation Act
<b>EES</b>	Economic, Environmental and Social
<b>EIA</b>	Environmental Impact Assessment
<b>EIR</b>	Energy Intensity Ratio
<b>ELMS</b>	Energy and Loss Management System
<b>EMP</b>	Environmental Management Plan
<b>EMS</b>	Environmental Management System
<b>EMT</b>	Emergency Management Team
<b>EPF</b>	Employees Provident Fund
<b>ePTW+</b>	Electronic Permit to Work
<b>ERM</b>	Enterprise Risk Management
<b>ERMF</b>	Enterprise Risk Management Framework
<b>ERP</b>	Enterprise Risk Profile
<b>ERT</b>	Emergency Response Team
<b>ESG</b>	Environmental, Social and Governance
<b>eSWIS</b>	Electronic Scheduled Waste Information System
<b>EXCO</b>	Executive Committee
<b>Ex-RM</b>	External Risk Management
<b>FID</b>	Final Investment Decision
<b>FMS</b>	Fleet Management System
<b>FTSE4GOOD</b>	FTSE4Good Sustainability Index
<b>GDPR</b>	General Data Protection Regulation
<b>GEES</b>	Graduate Employability Enhancement Scheme

ABBREVIATION	MEANING OR DEFINITION
<b>GESAMP-LCA</b>	Joint Group of Experts on the Scientific Aspects of Marine Environmental Protection - Life Cycle Analysis
<b>GET</b>	Green Electricity Tariff
<b>GHG</b>	Greenhouse Gas
<b>GHSE</b>	Group Health, Safety and Environment
<b>GHSSE</b>	Group Health, Safety, Security and Environment
<b>GJ</b>	Gigajoule
<b>GJ/MT</b>	Gigajoule per Metric Tonne
<b>GM</b>	General Manager
<b>GP</b>	Gas Processing
<b>GPK</b>	Gas Processing Kertih
<b>GPS</b>	Gas Processing Santong
<b>GPU</b>	Gas Processing and Utilities
<b>GRI</b>	Global Reporting Initiative
<b>GT</b>	Gas Transmission
<b>GTC</b>	GPU Technical Centre
<b>GTR</b>	Gas Transportation and Regasification
<b>GTS</b>	Gas Transportation Services
<b>GWP</b>	Global Warming Potential
<b>HAZID</b>	Hazard Identification
<b>HAZOP</b>	Hazard and Operability
<b>HHRA</b>	Human Health Risk Assessment
<b>HIRA</b>	Hazard Identification and Risk Assessment
<b>HR</b>	Human Resources
<b>HRA</b>	Health Risk Assessment
<b>HRDD</b>	Human Rights Due Diligence
<b>HRM</b>	Human Resource Management
<b>HSE</b>	Health, Safety and Environment
<b>HSEMS</b>	HSE Management System
<b>HSSE</b>	Health, Safety, Security and Environment
<b>HTG</b>	High-Tech and Green Facility
<b>IAP</b>	Incident Action Plan
<b>IBAT</b>	Integrated Biodiversity Assessment Tool
<b>IEA</b>	International Energy Agency
<b>IECS</b>	Industrial Effluent Characterisation Study
<b>IER</b>	Industrial Effluent Regulations
<b>IETS</b>	Industrial Effluent Treatment System
<b>IFRS</b>	International Financial Reporting Standards
<b>IHOH</b>	In5tegrated Health and Occupational Health
<b>ILO</b>	International Labour Organisation
<b>IOGP</b>	International Association of Oil and Gas Producers
<b>IPCC</b>	Intergovernmental Panel on Climate Change

ABBREVIATION	MEANING OR DEFINITION
<b>IPIECA</b>	International Petroleum Industry Environmental Conservation Association
<b>IPSS</b>	Integrated Process Safety Solution
<b>IR</b>	Integrated Report
<b>iREMOTE</b>	Integrated Remote and Monitoring System
<b>ISF-IRAM</b>	Information Security Forum – Information Risk Assessment Methodology
<b>ISMS</b>	Information Security Management Systems
<b>ISO</b>	International Organisation for Standardisation
<b>ISSB</b>	International Sustainability Standards Board
<b>ISWG-GHG</b>	Intersessional Working Group on Greenhouse Gas
<b>IUCN</b>	International Union for Conservation of Nature
<b>JHA</b>	Job Hazard Analysis
<b>JKM</b>	Jabatan Kebajikan Masyarakat Malaysia (Department of Social Welfare)
<b>JPA</b>	Jabatan Perkhidmatan Awam (Public Service Department)
<b>KAPENAS</b>	Kesatuan Pekerja-Pekerja PETRONAS dan Anak-Anak Syarikat
<b>KBA</b>	Key Biodiversity Area
<b>KIPC</b>	Kertih Integrated Petrochemicals Complex
<b>KPI</b>	Key Performance Indicator
<b>KWAP</b>	Kumpulan Wang Amanah Pencen (Pension Trust Fund)
<b>KWSP</b>	Kumpulan Wang Simpanan Pekerja (Employees Provident Fund)
<b>KYC</b>	Know Your Counterparty
<b>LCA</b>	Life Cycle Assessment
<b>LCTF</b>	Low Carbon Transition Facility
<b>LNG</b>	Liquefied Natural Gas
<b>LOPA</b>	Layer of Protection Analysis
<b>LOPC</b>	Loss of Primary Containment
<b>LPG</b>	Liquefied Petroleum Gas
<b>LRQA</b>	LRQA Group Limited (Assurance Provider)
<b>LT</b>	Leadership Team
<b>LTI</b>	Lost Time Injury
<b>LTIF</b>	Lost Time Injury Frequency
<b>LTIR</b>	Lost Time Injury Rate
<b>MACC</b>	Malaysian Anti-Corruption Commission
<b>MAKNA</b>	Majlis Kanser Nasional (National Cancer Council)
<b>MARS</b>	Monitoring and Reporting System
<b>MATA</b>	Mitigate, Accept, Transfer and Avoid
<b>MBPG</b>	Majlis Bandaraya Pasir Gudang (Pasir Gudang City Council)

# Glossary of Terms, Abbreviations and Acronyms

ABBREVIATION	MEANING OR DEFINITION
<b>MCCG</b>	Malaysian Code on Corporate Governance
<b>MCMC</b>	Malaysian Communications and Multimedia Commission
<b>MD/CEO</b>	Managing Director / Chief Executive Officer
<b>MEPC</b>	Marine Environment Protection Committee
<b>MGA</b>	Malaysian Gas Association
<b>MGP</b>	Methane Guiding Principles
<b>MITL</b>	Mechanical Integrity Tracking List
<b>MMLR</b>	Main Market Listing Requirements
<b>MoC</b>	Management of Change
<b>MPD</b>	Majlis Perbandaran Dungun (Dungun Municipal Council)
<b>MPK</b>	Majlis Perbandaran Kemaman (Kemaman Municipal Council)
<b>MPTA</b>	Million Tonnes Per Annum
<b>MSCI</b>	Morgan Stanley Capital International
<b>MSR</b>	Management System Review
<b>MSWG</b>	Minority Shareholders Watch Group
<b>MT</b>	Metric Tonne
<b>MW</b>	Megawatt
<b>NADMA</b>	National Disaster Management Agency
<b>NASOM</b>	National Autism Society of Malaysia
<b>NCCP</b>	National Climate Change Policy
<b>NCII</b>	National Critical Information Infrastructure
<b>NEDA</b>	New Electricity Dispatch Arrangements
<b>NEP</b>	National Energy Policy
<b>NETR</b>	National Energy Transition Roadmap
<b>NFP</b>	Network Facilities Provider
<b>NFPA</b>	National Fire Protection Association
<b>NGO</b>	Non-Governmental Organisation
<b>NIST CSF</b>	National Institute of Standards and Technology Cybersecurity Framework
<b>NOI</b>	Notice of Improvement
<b>NOP</b>	Notice of Prohibition
<b>NOS-R</b>	National OGSE Sustainability Roadmap
<b>NOx</b>	Nitrogen Oxides
<b>NPI</b>	Net Positive Impact
<b>NRA</b>	Noise Risk Assessment
<b>NRES</b>	Natural Resources and Environmental Sustainability
<b>NSP</b>	Network Service Provider
<b>NSRF</b>	National Sustainability Reporting Framework
<b>NWRC</b>	National Water Resource Council
<b>NYLP</b>	National Young Leaders Programme
<b>NZCE 2050</b>	Net Zero Carbon Emissions by 2050

ABBREVIATION	MEANING OR DEFINITION
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>OEM</b>	Original Equipment Manufacturer
<b>OEMS</b>	Operational Excellence Management System
<b>OER</b>	Online Environmental Reporting
<b>OGMP 2.0</b>	Oil and Gas Methane Partnership 2.0
<b>OGSE</b>	Oil and Gas Services and Equipment
<b>OHSMS</b>	Occupational Health and Safety Management System
<b>OIM</b>	Offshore Installation Manager
<b>OJL</b>	On-the-Job Learning
<b>OPEX</b>	Operating Expenditure
<b>OSH</b>	Occupational Safety and Health
<b>OSHA 1994</b>	Occupational Safety and Health Act 1994
<b>PA</b>	Protected Area
<b>PADHI</b>	Planning Advice for Developments Near Hazardous Installations
<b>PASR</b>	Pre-Activity Safety Review
<b>PCANO</b>	PETRONAS Central and Northern Regional Office
<b>PCASB</b>	PETRONAS Chemicals Ammonia Sdn Bhd
<b>PCG</b>	PETRONAS Chemicals Group
<b>PDC</b>	People Development Committee
<b>PDPA</b>	Personal Data Protection Act
<b>PDR</b>	Product Delivery Reliability
<b>PDRM</b>	Polis Diraja Malaysia (Royal Malaysia Police)
<b>P-EDMS</b>	PETRONAS Engineering Document Management System
<b>PEMS</b>	Predictive Emissions Monitoring System
<b>PGU</b>	Peninsular Gas Utilisation
<b>PHA</b>	Process Hazard Analysis
<b>PHMSA</b>	Pipeline and Hazardous Material Safety Administration
<b>PIAP</b>	Pre-Incident Action Plan
<b>PIDS</b>	Perimeter Intrusion Detection Systems
<b>PLMS</b>	PETRONAS License and Management System
<b>PNB</b>	Permodalan Nasional Berhad
<b>PPE</b>	Personal Protective Equipment
<b>PPIC</b>	PETRONAS Petroleum Industry Complex
<b>PRA</b>	Project Risk Assessment
<b>PRIME</b>	Predictive Revitalisation to Maximise Instrumentation Efficiency
<b>PRM</b>	PETRONAS Resiliency Model
<b>PSE</b>	Process Safety Essentials
<b>PSM</b>	Process Safety Management

ABBREVIATION	MEANING OR DEFINITION
<b>PSSP</b>	PETRONAS Supplier Support Programme
<b>PTS</b>	PETRONAS Technical Standards
<b>PTW</b>	Permit to Work
<b>PV</b>	Photovoltaic
<b>QRA</b>	Quantitative Risk Assessment
<b>RADM</b>	Risk Assessment and Decision-Making
<b>RCA</b>	Root Cause Analysis
<b>REA</b>	Registered Energy Auditor
<b>REIT</b>	Real Estate Investment Trust
<b>RELA</b>	Ikatan Relawan Rakyat (People's Volunteer Corps)
<b>REM</b>	Registered Energy Manager
<b>RGT</b>	Regasification Terminal
<b>RGTP</b>	Regasification Terminal Pengerang
<b>RGTSU</b>	Regasification Terminal Sungai Udang
<b>RO</b>	Regional Office
<b>ROW</b>	Right of Way
<b>RUUPIN</b>	Rang Undang-Undang Pasaran Industri Karbon (National Climate Change Act)
<b>SASB</b>	Sustainability Accounting Standards Board
<b>SBTI</b>	Science Based Targets Initiative
<b>SCPD</b>	Safety Critical Protective Device
<b>SDG</b>	Sustainable Development Goal
<b>SEC</b>	Specific Energy Consumption
<b>SEMS</b>	Safety and Environment Management System
<b>SIEM</b>	Security Information and Event Management
<b>SIM</b>	Social Impact Management
<b>SIMOPS</b>	Simultaneous Operations
<b>SM</b>	Senior Manager
<b>SMK</b>	Sekolah Menengah Kebangsaan (National Secondary School)
<b>SOx</b>	Sulfur Oxides
<b>SR</b>	Sustainability Report
<b>SRA</b>	Social Risk Assessment
<b>SRC</b>	Sustainability and Risk Committee
<b>STEM</b>	Science, Technology, Engineering and Mathematics
<b>STS</b>	Sewage Treatment System
<b>SVC</b>	Sustainable Value Creation
<b>SWC</b>	Sustainability Working Committee
<b>TARA</b>	Turnaround Risk Assessment
<b>TC</b>	Talent Council
<b>TCFD</b>	Task Force on Climate-related Financial Disclosures
<b>TEP</b>	Technical Energy Enrichment Programme

ABBREVIATION	MEANING OR DEFINITION
<b>TNFD</b>	Taskforce on Nature-related Financial Disclosures
<b>TOR</b>	Terms of Reference
<b>TPI</b>	Transition Pathway Initiative
<b>TPQL</b>	Technical Specialist Qualified Leaders
<b>TPRM</b>	Third Party Risk Management
<b>TTS</b>	Technical Trade Specialist
<b>UAUC</b>	Unsafe Act and Unsafe Condition
<b>UG</b>	Utilities Gebeng
<b>UK</b>	Utilities Kertih
<b>UN</b>	United Nations
<b>UNEP</b>	United Nations Environment Programme
<b>UNESCO</b>	United Nations Educational, Scientific and Cultural Organisation
<b>UNGCMBYB</b>	United Nations Global Compact Malaysia and Brunei
<b>UNGP</b>	United Nations Guiding Principles
<b>UNSDG</b>	United Nations Sustainable Development Goals
<b>USD</b>	United States Dollar
<b>UTP</b>	Universiti Teknologi PETRONAS
<b>VOC</b>	Volatile Organic Compound
<b>WBC</b>	Whistleblowing Committee
<b>WBCSD</b>	World Business Council for Sustainable Development
<b>WBS</b>	Whistleblowing Secretariat
<b>WEO</b>	World Energy Outlook
<b>WHS</b>	World Heritage Sites
<b>WRI</b>	World Resources Institute
<b>XPRESS</b>	Express Registration for External Service Supplier
<b>YHM</b>	Yayasan Hijau Malaysia (Green Foundation Malaysia)
<b>YP</b>	Yayasan PETRONAS
<b>ZeTo</b>	Zero Tolerance
<b>ZRF</b>	Zero Routine Flaring

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