



Sustainability Statement

for the Financial Year Ended 31 December 2025

ABOUT THIS STATEMENT

Introduction

ORKIM is pleased to present our inaugural Sustainability Statement (“Statement”) for 2025. This Statement outlines ORKIM’s approach to managing its material economic, environmental, and social matters for the financial year ended 31 December 2025.

As a newly listed company on the Main Market of Bursa Malaysia operating in the marine transportation sector, the Group recognises that sustainable business practices, sound governance, and delivering value to stakeholders are essential for long-term value. With evolving regulatory requirements and the nature of our business, it means that health and safety, compliance to relevant laws, and environmental stewardship are central to our sustainability approach. This Statement should be read together with other relevant sections of the IAR FY2025, including the Corporate Governance Overview Statement and the Statement on Risk Management and Internal Control.



Reporting Scope and Boundary

This Statement covers ORKIM Berhad and all its subsidiaries for the period from 1 January 2025 to 31 December 2025. As 2025 represents the Group's first structured sustainability reporting cycle following listing, our sustainability-related governance and reporting processes are being progressively strengthened to enhance data consistency and comparability.

Reporting Frameworks and Standards

This Statement has been prepared in accordance with Bursa Malaysia's Main Market Listing Requirements, with reference to Bursa Malaysia's Sustainability Reporting Guide (3rd Edition). The Group recognises the NSRF that was introduced by Securities Commission Malaysia in September 2024 and subsequently adopted by Bursa Malaysia's listing requirements and is committed to adopting its provisions by 2028.

Feedback

The Group welcomes feedback on this Sustainability Statement as part of its ongoing efforts to strengthen sustainability governance, reporting quality and stakeholder engagement.

Enquiries may be directed to:

Sustainability Steering Committee
ORKIM Berhad
Email: sustainability@orkimship.com



Our Approach to Sustainability

SUSTAINABILITY GOVERNANCE

The Group believes that effective sustainability management requires clear oversight, defined accountability, and cross-functional coordination. Accordingly, sustainability at ORKIM is overseen by the sustainability governance structure, which highlights the roles and responsibilities of key stakeholders within the Group in establishing its sustainability strategy and establishes the consideration of sustainability and climate matters at a senior level.

In 2026, our sustainability governance structure underwent enhancement. The Board assumes ultimate responsibility and accountability in overseeing the sustainability and climate strategic direction of the Group. The Board is further supported by the Board Audit Committee (“BAC”), the Board Nomination and Remuneration Committee (“BNRC”), and the Board Risk and Compliance Committee (“BRCC”) on different sustainability matters, as outlined in the Corporate Governance Overview Statement (“CG Statement”). The Sustainability Steering Committee (“SSC”) supports the BRCC, led by the Chief Executive Officer (“CEO”), Chief Financial Officer (“CFO”)

and other members of key senior management, monitoring and executing sustainability on an operations-level basis.

The ORKIM’s governance structure is highlighted in Figure 1 below:

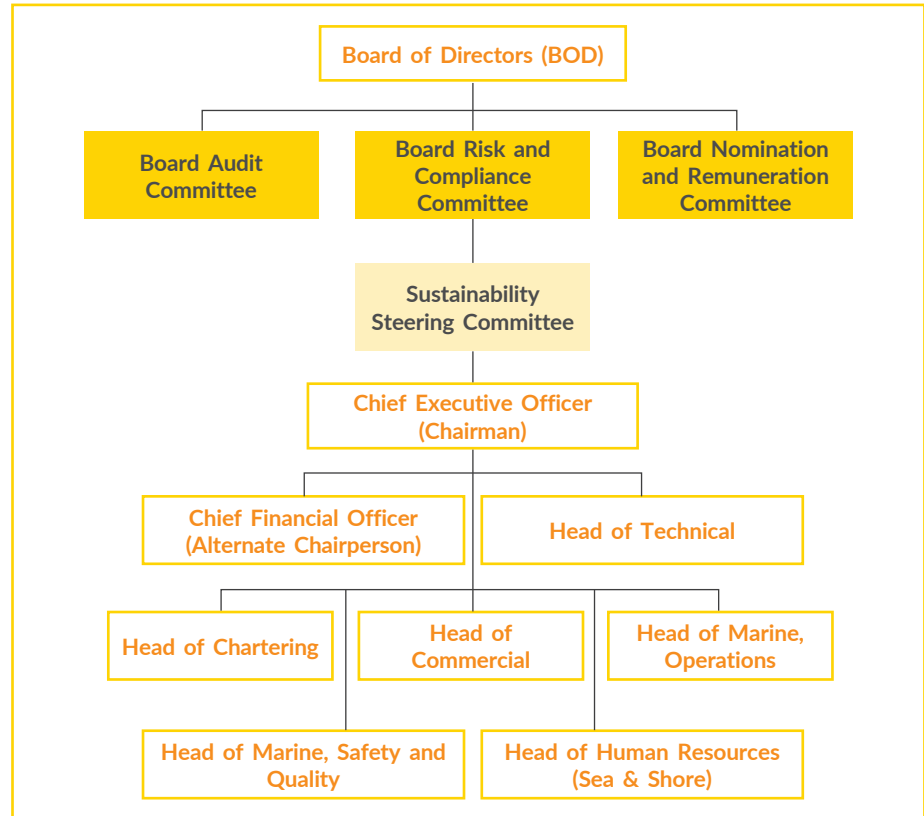


Figure 1: ORKIM’s governance structure

Authority	Responsibilities
Board of Director	<ul style="list-style-type: none"> Assumes ultimate responsibility and accountability in overseeing the sustainability and climate strategic direction of the company
Board Risk and Compliance Committee	<ul style="list-style-type: none"> Oversees sustainability and climate-related risk management within the company Support the Board in providing strategic direction and monitors progress of sustainability and the compliance aspect of climate-linked risk, targets and disclosures
Board Audit Committee	<ul style="list-style-type: none"> Responsible in reviewing internal control of sustainability and climate framework assessments by internal audit Oversees the quarterly reviews on Whistleblowing, grievance cases and HSSE matters Coordinates with the BRCC on any material sustainability and climate risks flagged through audits and investigation
Board Nomination and Remuneration Committee	<ul style="list-style-type: none"> Oversees integration of sustainability and climate metrics into remuneration policies
Sustainability Steering Committee	<ul style="list-style-type: none"> Ensures cross-functional alignment in strategy implementation and process and controls are in place for sustainability and climate-related initiatives Reports progress and key challenges to the BRCC on a quarterly basis

STAKEHOLDER ENGAGEMENT

Ongoing engagement with key stakeholders remains integral to ORKIM's operations, supporting effective communication, informed decision-making, and alignment with stakeholder expectations across the Group's activities. As a marine transportation provider, the Group's sustainability performance is inherently linked to the interests and feedback of its stakeholders within the broader maritime ecosystem.

In 2025, the Group identified eight key stakeholder groups and continued to engage them through established channels to facilitate meaningful dialogue and maintain a comprehensive understanding of its impacts and responsibilities.

Stakeholder	Description
Shareholders, Investors, and Financial Institutions	<ul style="list-style-type: none"> Shareholders, investors, financial institutions and rating agency provide financial capacity for ORKIM's continued business operation and growth.
Customers	<ul style="list-style-type: none"> Comprised of charterers, including oil majors, petroleum product distributors, chemical manufacturers, and traders.
Industry Trade Associations and NGOs	<ul style="list-style-type: none"> Industry associations and regulatory bodies relevant to the Group's operations, which provide a platform for engagement on industry, regulatory, and work force-related matters, such as the MASA, MPRC, INTERTANKO, MIMA, ITF and Classification Societies.
Our People	<ul style="list-style-type: none"> Individuals responsible for executing an organisation's strategic direction and daily operations, including the Board, who provide governance and oversight, shore employees and crew.
Suppliers and Contractors	<ul style="list-style-type: none"> ORKIM's suppliers and contractors provide essential goods and services that support effective ship management and operational reliability, including fuel supply, maintenance, and equipment provision.
Local Communities	<ul style="list-style-type: none"> Individuals impacted by the company's environmental, economic, and social actions, benefiting from employment opportunities and local initiatives.
Media	<ul style="list-style-type: none"> Organisations responsible in communicating the company's activities and reputation to the public, shaping its image and influencing stakeholders' perception.
Government and Regulators	<ul style="list-style-type: none"> National and international authorities that establish, regulate and enforce laws, regulations and standards relevant to the Group's maritime operations, safety, environmental compliance, trade facilitation and crew administration, such as the IMO, MOT, Marine Department Malaysia, JKDM, DOE Malaysia and JIM.

Further details on the Group's Stakeholder Engagement Approach, including Engagement Methods, Key Topics, and Outcomes, are disclosed in the "Value Creation @ ORKIM" section (Stakeholder Engagement), pages 24-29.



Our Approach to Sustainability

MATERIALITY ASSESSMENT

ORKIM's materiality assessment is essential in helping the Group identify and prioritise the sustainability-related topics that are most material for both the company and its key stakeholders. It allows for improved strategic planning by highlighting which matters are most important to the Group, as well as capturing stakeholder feedback to be integrated into overall strategy.

The assessment focused on identifying the Group's most significant actual and potential impacts on the economy, environment and people arising from our activities and business relationships. In determining material topics, we considered the severity and likelihood of these impacts and incorporated the perspectives and expectations of key stakeholders. This approach helps the Group to understand and prioritise the sustainability topics where our impacts are greatest.

A materiality assessment was undertaken in FY2025 to identify a fresh set of sustainability matters that were most material to the Group during the reporting year. Figure 2 displays the outcome of our assessment in the form of a materiality matrix. The following process was adopted in the determination of the material matters:

Identification

A set of material matters were identified through a series of analyses encompassing internal and external factors with direct impact on the Group's business operations. Regulatory requirements, industry trends and conditions, and peer disclosures were all considered during the identification of matters to strengthen alignment with the wider market environment.

Prioritisation and Assessment

Following identification, a survey was sent out to internal and external stakeholders to prioritise the initial positioning of the material matters. Subsequently, a materiality assessment workshop was conducted with key stakeholders for them to provide feedback on which matters were the most material to both ORKIM and stakeholder needs.

Validation

The material matters were initially validated by the senior leadership team, including the CEO and CFO, with oversight from an external consultant, followed by subsequent validation by the BRCC.



Figure 2: ORKIM's materiality matrix

No.	Material Matters	Definition
G1	Business Continuity and Risk Management	Implementing resilience strategies, risk mitigation frameworks, and crisis management plans to ensure operational stability and long-term sustainability
G2	Data Privacy	Protecting personal and corporate data through cybersecurity measures, compliance with data protection regulations, and ethical data handling
G3	Digitalisation	The integration of digital technologies to enhance operational efficiency and improve resource management throughout the organisation
G4	Ethical Conduct of Business	Implementing and upholding ethical business practices, corporate governance, and compliance measures to prevent bribery, fraud, extortion, collusion, money laundering, and other corrupt activities
G5	Responsible Sourcing	Ensures ethical, sustainable, and socially responsible procurement practices across the supply chain, promoting compliance with environmental and human rights standards
E1	GHG and Energy Management	GHG emissions through structured policies that support carbon-reduction initiative, while optimising operational energy use by adopting measures that enhance overall efficiency
E2	Ecological Impact	Practising responsible pollution management controls to minimise environmental and ecological harm
E3	Water and Waste Management	Practicing responsible water use and reducing waste by overseeing solid and effluent streams, including recycling, responsible disposal, along with proper controls for ballast and wastewater discharge
S1	Customer Satisfaction	Maintaining high standards of service quality, responsiveness, and compliance to charterer performance standards to ensure trust, reliability, and long-term value creation
S2	People Management	Practising fair labour practices and providing career development, diversity, and an inclusive workplace to enhance employee well-being and organisational growth
S3	Occupational Health and Safety	Guided by policies and practices to protect employees, contractors, and stakeholders from workplace hazards, ensuring a safe and healthy work environment and compliance to safety regulations
S4	Community Engagement	Collaboration with local communities through socially responsible development initiatives, ensuring responsible corporate contributions

Economic & Governance
 Environment
 Social

RISK MANAGEMENT

The Group is exposed to a broad range of risks, including strategic, financial, operational, compliance, sustainability and other emerging risks. Effective risk management is vital in maintaining operational continuity, regulatory compliance, competitiveness, and stakeholder confidence.

In FY2025, sustainability and climate-related risks were integrated within the Group’s formalised Risk Management Framework, which considers the 2017 COSO Enterprise Risk Management (“ERM”) Framework. The Board assumes overall responsibility for oversight of the Group’s risk management and internal control system, assisted by the BRCC and BAC. At the Management level, risk management efforts are spearheaded by the Risk Management Committee (“RMC”), comprising of the CEO and Key Senior Management (“KSM”).

Under the Risk Management Framework, risks are identified and assessed using likelihood and impact parameters through a 5 by 5 risk matrix, benchmarked against the Board-approved risk appetite, assigned to risk owners, and supported by mitigation plans and existing controls. The identified risks, risk levels, and treatment plans and updates are documented in the Group’s risks registers. Subsequently, these items are compiled by the Risk Management department and discussed and reported to the BRCC, and then to the Board on a quarterly basis.

Additionally, the Group also monitors emerging risks such as geopolitical risks arising from heightened tensions and regional conflicts in certain parts of the world, and technological developments, including cybersecurity threats, digital transformation, artificial intelligence, and data privacy and protection. The Group continues to assess these evolving risks, strengthening internal policies, procedures and controls to support resilience and long-term sustainability.



Our Approach to Sustainability

■ Economic & Governance
 ■ Environment
 ■ Social

No.	Material Matter	Risks	Opportunities
G1	Business Continuity and Risk Management	Poor business planning and risk management can lead to operations and service capability being significantly disrupted	Improved preparedness against adverse events can help the business maintain its operations without significant losses
G2	Data Privacy	Data breaches and cyber-attacks can compromise sensitive and private data and cause regulatory non-compliance and damage the company's reputation	Rigorous data and cybersecurity practices assures stakeholder trust in the business
G3	Digitalisation	Inefficient processes from poor integration of digitalised activities can cause productivity loss	Operational efficiency is enhanced when moving operations towards digitalised automated processes
G4	Ethical Conduct of Business	Poor ethical culture in the business can expose the company to fraud, bribery, and corruption and lead to regulatory non-compliance and impacted stakeholder trust	Strong governance and integrity controls strengthen stakeholder confidence and business credibility
G5	Responsible Sourcing	Contracting with unethical suppliers can cause reputational damage due to conflict in stakeholder values	Maintaining high standards of supplier vetting can increase integrity and enhance sustainability performance
E1	GHG and Energy Management	Inefficient energy use and inadequate emissions management may result in increased operational costs and potential non-compliance with regulatory requirements	The implementation of energy-efficient measures can contribute to reduced operational costs, while carbon reduction initiatives support the minimisation of environmental impact and the Group's adherence to applicable regulatory requirements
E2	Ecological Impact	Significant environmental damage from inadequate pollution controls	Strong pollution management reduces overall ecological footprint
E3	Water and Waste Management	Improper discharge of waste and effluents, and high water usage can cause negative environmental impacts and lead to regulatory non-compliance and penalties	Stringent management of water and wastes reduces environmental impact by preventing leakages or spills, maintain regulatory compliance, as well as preserving resources
S1	Customer Satisfaction	Failure to meet customer expectations can result in loss of customer trust and reduced business opportunities	Addressing customer concerns can create continued trust and create sustained revenue streams
S2	People Management	Limited growth and inclusion practices can cause high turnover rates and talent shortages	Growth and inclusive practices can strengthen employee retention, talent attraction and increased workforce capability
S3	Occupational Health and Safety	Neglecting workplace management may lead to accidents and injuries and regulatory non-compliance	Stringent and strong safety workplace culture prevents accidents and injuries, supports regulatory compliance, and enhances productivity
S4	Community Engagement	Poor engagement with community from lack of regard for local needs can cause loss of trust and reputational damage if stakeholders do not feel heard	Effective community engagement strengthens trust, enhances social licence to operate, and safeguards organisational reputation

SUSTAINABILITY FRAMEWORK

ORKIM's sustainability framework was enhanced in 2025 to encourage better alignment between the Group's vision, mission and its sustainability strategy.

The framework provides structure to anchor ORKIM's long-term ambitions and guide the Group in integrating sustainability-related priorities into its overall strategy, improving its strategic planning and decision-making process. Five key Strategic Priorities ("SP") were identified to guide the company in managing its material sustainability matters. Under each SP, 14 Sustainability Approaches ("SA") describes the different initiatives to strengthen ORKIM's management of its sustainability matters.



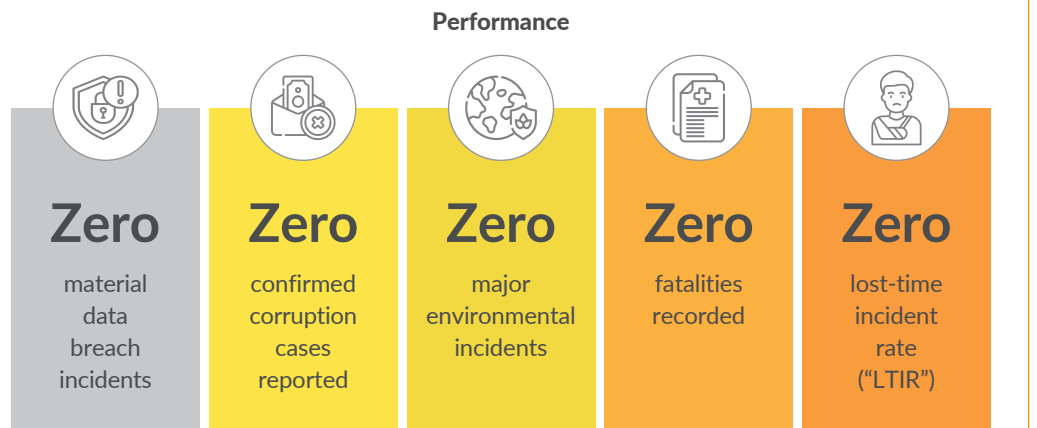
Legend:

Material Matters - G1 Business Continuity and Risk Management, G2 Data Privacy, G3 Digitalisation, G4 Ethical Conduct of Business, G5 Responsible Sourcing, E1 GHG and Energy Management, E2 Ecological Impact, E3 Water and Waste Management, S1 Customer Satisfaction, S2 People Management, S3 Occupational Health and Safety, S4 Community Engagement

Figure 3: ORKIM's sustainability framework

Performance Scorecard

As 2025 represents the Group's first structured sustainability reporting cycle, the Group is at an early stage of formalising a comprehensive sustainability scorecard support by year-on-year baselines and targets. As data maturity improves, the Group intends to progressively enhance the use of targets and year-on-year performance tracking in future reporting cycles.





Our Management Approach

SP1



SUSTAINABLE BUSINESS GROWTH

Business Continuity and Risk Management

Why it matters?

Business continuity planning is vital for ORKIM as it protects consistent earnings, asset utilisation and long-term shareholder value by helping the Group manage the diverse operational, geopolitical and regulatory risks inherent in the marine transportation industry. Covering cross-functional operational planning, business continuity helps strengthen vessel availability, supports structured vessel utilisation and enables the Group to consistently meet its contractual commitments. Accordingly, the Group considers structured risk management and business continuity planning to be important in supporting operational resilience, maintaining operational management, and safeguarding long-term business sustainability.

Our approach

The Group's approach to business continuity and risk management is anchored on established governance oversight, a formalised Risk Management Framework, and a balanced commercial strategy. The Board maintains overall oversight of the Group's risk management approach, supported by the BRCC and BAC, with Management-level execution spearheaded by the RMC.

The Group applies our Risk Management Framework to identify principal risks, assess likelihood and impact through a structured 5 by 5 matrix, benchmark risks against Board-approved risk appetite, assign risk ownership, and implement mitigation plans and

monitor developments through periodic reviews. These risks are compiled by the Risk Management department, which are reported to the BRCC and to the Board. Risk identification at the operational level is supported by departmental risk registers and reporting processes, where business units can monitor and escalate significant matters to the relevant bodies. Sustainability and climate-related risks are incorporated into these processes alongside our principal risks, including operational, financial, and compliance risks.

Operational continuity is further supported through disciplined vessel management, preventive maintenance, emergency response protocols, and performance monitoring, all of which strengthens resilience and safeguard service reliability.

Performance

In 2025, no material operational incidents were recorded. The Group will continue to strengthen its risk management processes, particularly in relation to climate-related developments, regulatory changes, and the continued formalisation of risk governance in preparation for the Group's alignment to the NSRF for the adoption of ISSB IFRS S1 and S2.

Data Privacy

Why it matters?

Due to the nature of the Group's operations, ORKIM collects, processes, and stores a broad range of personal, operational, and commercial information, making data protection critical to safeguarding our systems, confidential records, and overall business continuity. Data privacy covers personnel information, customer data, financial documents, and operational records, and is supported by governance measures and cybersecurity strategies designed to strengthen digital safeguards, protect privacy, and sustain the secure handling of sensitive information amid increasing technological reliance. Recognising the cybersecurity risks that may result from poor governance, we have implemented different strategies aimed at protecting the privacy of both the business and our stakeholders.

Our approach

The Group's data privacy practices are guided by compliance with the Personal Data Protection Act 2010 ("PDPA"). We have established a cybersecurity governance framework outlined within our Technical Procedure Manual. The implementation of the framework is supported by the establishment of responsibilities for key personnel, as well as the processes for the identification and management of cybersecurity risks.

Personal data collection is limited to information necessary for operational, employment, regulatory, and business purposes. Access to sensitive information is restricted to authorised personnel based on job responsibilities, enacted through access controls and confidentiality obligations. Furthermore, business continuity measures are implemented in the event of cybersecurity incidents in the form of the Disaster Recovery Plan and maintenance of back-up procedures. Additionally, all employees and crew are trained on data protection through internal guidance and policy enforcement.

Performance

In 2025, no material data breach incidents were reported, and no substantial customer complaints were identified. This is supported by our robust cybersecurity governance systems that protect sensitive information, where the Group continues to strengthen its cybersecurity awareness and data governance through internal policy reinforcement and awareness efforts, in line with evolving regulatory and operational needs.



Our Management Approach

Digitalisation

Why it matters?

In the maritime industry, digital technologies have become increasingly essential due to stricter requirements for vessel performance monitoring, fuel efficiency optimisation, and proactive maintenance and operational planning. The Group recognises that digitalisation of business encompasses initiatives that enhance operational visibility, strengthen data traceability, and improve decision-making through the integration of digital tools and systems across our vessels and shore-based functions. ORKIM notes that digitalisation supports operational visibility, data traceability, and competitive readiness, and have increasingly integrated digitalisation efforts into our business operations.

Our approach

Digital monitoring tools are implemented to track daily vessel fuel consumption, voyage performance, and emissions-related data. It allows the Group to maintain visualisation of vessel efficiency and enable identification of any potential future operational deviations. Digitalisation has enabled the support of planned maintenance scheduling, monitoring of assets, and operational reporting. In addition, it helps ORKIM to monitor compliance with external regulations, including the adherence to the requirements of IMO, EEXI and CII.

The Group is progressively strengthening its data collection standardisation, centralised monitoring, and internal review controls. These efforts are intended to improve the traceability and robustness of operational and sustainability data.

Performance

In 2025, no material disruptions attributable to digital system failures were reported. Moving forward, the Group seeks to continue enhancing digital integration across business operations to support operational excellence and reporting maturity.



SP2



ETHICAL AND RESPONSIBLE BUSINESS OPERATOR

Ethical Conduct of Business

Why it matters?

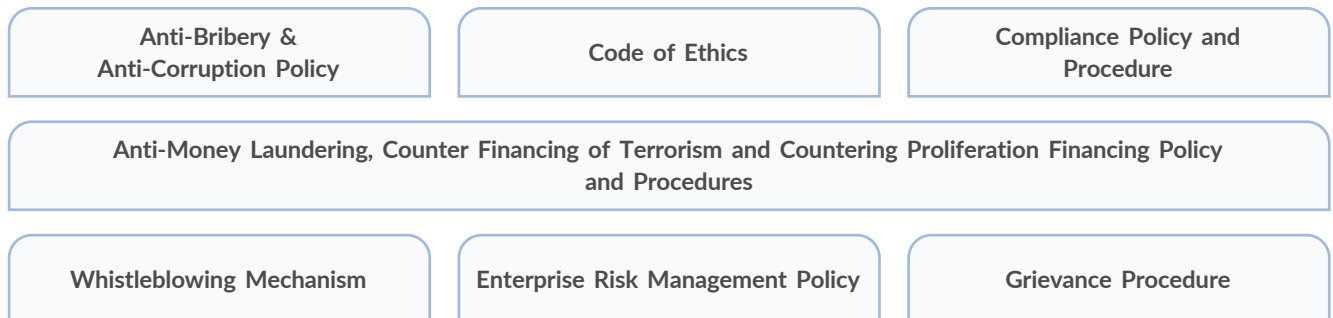
Safeguarding integrity is essential for ORKIM as it underpins stakeholder trust and long-term business resilience, particularly in an industry where ethical lapses can severely compromise regulatory compliance and corporate reputation. Ethical conduct covers efforts to cultivate a culture of integrity through anti-corruption training, risk assessments, and strengthened governance practices that reinforce accountability across the organisation. To mitigate corruption risks, the Group has implemented several measures to promote ethical conduct, including enhancing risk assessments.

Our approach

The Board provides governance oversight across the Group’s business operations. The Board promotes a culture of integrity through monitoring regulatory compliance, evaluating the effectiveness of internal controls and risk management systems, and reviewing Whistleblowing reports and financial reporting as appropriate. The BAC and BRCC support the Board in discharging its overall responsibilities.

Structured training and awareness initiatives are regularly organised to maintain a culture of integrity and compliance. This is conducted through mandatory onboarding briefings for all new employees and crew, regular training on the Anti-Bribery & Anti-Corruption (“ABAC”) Policy, periodic communication on governance policies, annual conflict of interest declarations, and circulation of key policy updates.

The Group’s operations are subject to a number of policies and procedures that inform ethical conduct. These include:





Our Management Approach

Ethical Conduct of Business

Anti-Bribery & Anti-Corruption (“ABAC”) Policy

The ABAC Policy reflects the Group’s zero-tolerance approach towards bribery and corrupt practices in all forms and was established in alignment with the Malaysian Anti-Corruption Commission Act 2009. All directors, employees and crew, and relevant third parties are required to adhere to these standards in the conduct of business and to uphold the Group’s commitment to integrity, transparency and ethical behaviour.

The policy includes provisions on the following:

- A strict prohibition against bribery, facilitation payments and improper advantages
- Clear guidelines governing gifts, hospitality and entertainment to prevent undue influence
- Mandatory conflict of interest disclosures and management procedures
- Due diligence and controls over third-party engagements, including agents, vendors and intermediaries
- Reporting mechanisms for suspected misconduct
- Disciplinary actions for breaches

Code of Ethics

The Group’s Code of Ethics guides business activities towards conduct with integrity, professionalism and accountability, and is applicable to directors, employees and crew, and relevant third parties.

Key principles under the Code include:

- Acting honestly, fairly and in the best interests of the Group
- Strict compliance with applicable laws and regulations
- Protection of confidential, proprietary and commercially sensitive information
- Proper management and disclosure of conflicts of interest
- Responsible handling of gifts, hospitality and business courtesies
- Ethical dealings with customers, suppliers, competitors and government authorities
- Maintenance of accurate books, records and financial integrity
- Prohibition of unlawful payments and improper advantages

Compliance Policy and Procedure

The Group’s Compliance Policy and Procedure establish a structured framework to maintain adherence to statutory, regulatory and industry requirements. This Policy applies to the directors, employees and crew, and relevant third parties. Through the combined application of the Code of Ethics and the Compliance Policy and Procedure, the Group reinforces its commitment to ethical conduct, regulatory compliance and responsible business practices across all operations.

This Policy includes:

- Identification and monitoring of applicable legal and regulatory obligations, including Listing Requirements, corporate governance standards, employment and taxation laws, and maritime conventions such as International Convention for the Safety of Life at Sea (“SOLAS”), MARPOL, International Safety Management (“ISM”) Code, and Maritime Labour Convention (“MLC”)
- Monthly updates by Management and quarterly reporting to the RMC and BRCC
- Clear escalation procedures for high-risk non-compliance incidents

Ethical Conduct of Business

Anti-Money Laundering, Counter Financing of Terrorism and Countering Proliferation Financing (“AML/CFT/CPF”) Policy and Procedures

The Group has implemented a formal AML/CFT/CPF Policy and Procedures aligned with the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (“AMLA”).

Although the Group is not currently designated as a reporting institution under the prevailing regulatory framework, it has voluntarily adopted AML/CFT/CPF controls as part of its commitment to integrity and responsible business conduct. The Policy establishes a zero-tolerance approach to the misuse of the Group’s operations for illicit financial activities and outlines structured risk management controls to detect, prevent and report suspicious activities. Through this structured policy, the Group mitigates exposure to illicit financial activities and strengthens compliance with applicable AML/CFT/CPF and international sanctions requirements.

Key elements of the policy include:

- Ongoing risk assessment of money laundering, terrorism financing and proliferation financing risks, taking into account customer profiles, geographic exposure, transaction patterns, products and services, and relevant national risk assessments.
- Identification and verification of counterparties using reliable and independent sources, including verification of authorised representatives, background screening where appropriate, and checks against relevant sanctions and designated person lists.
- Monitoring of unusual or high-risk payment patterns, including third-party payments, cash-equivalent transactions, and inconsistencies between invoices and payment currencies.
- Formal reporting procedures requiring escalation of suspicious transactions to the CEO, with the ability to suspend or reject transactions. Where appropriate, the Group may voluntarily lodge reports with relevant authorities.
- Regular training and regulatory updates for employees and crew to raise awareness of AML/CFT/CPF obligations and emerging risks.

Whistleblowing Mechanism

The Group provides independent reporting channels, including a dedicated Whistleblowing email linked to the BAC Chairman and Head of Internal Audit. Matters involving senior leadership may be reported directly to the Board Chairman. Reports must be submitted using the prescribed Whistleblowing Report Form.

Upon receipt, the Internal Audit Department conducts a preliminary assessment to determine whether a prima facie case exists. Where warranted, a full investigation is carried out by internal teams or an appointed independent party, with findings reported to the BAC Chairman and/or Board Chairman. Matters involving suspected criminal conduct may be referred to the relevant enforcement authorities.

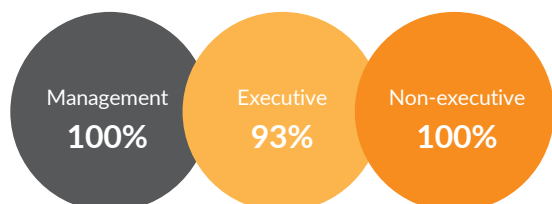
The Group safeguards whistleblowers who act in good faith through strict confidentiality measures and protection against dismissal, harassment or other detrimental action. ORKIM is committed to fostering a culture of transparency, accountability and ethical conduct by providing a safe and trusted channel for reporting concerns.

Performance

In 2025, there were zero confirmed incidents of corruption reported within our business operations. No formal corruption risk assessment was conducted. Going forward, the Group will implement a corruption risk assessment process to strengthen the identification and management of potential corruption-related risks.

2025 Key Performance Indicator

Percentage of ashore employees who have received training on anti-corruption by employee category





Our Management Approach

Responsible Sourcing

Why it matters?

The Group relies heavily on a wide network of suppliers and contractors to support vessel operations, including maintenance and repair works, fuel provisioning, port services, and other essential operational functions, making effective supplier management a critical aspect of our business. Responsible sourcing covers the assessment of suppliers based on service reliability and compliance with sustainability-related criteria, ensuring that procurement activities contribute to operational continuity, consistent service standards, and responsible business practices. We have taken steps in maintaining strong supplier governance within our supply chain in order to strengthen our operational reliability and procurement continuity.

Our approach

ORKIM's responsible sourcing approach is guided by the Procurement Policy, entailing procurement discipline, supplier qualification controls, and operational requirements.

In accepting suppliers and contractors, they are evaluated based on a set of criteria, including technical capability, track record and reliability, and service quality. Critical vendors undergo due diligence processes and onboarding procedures, intended to identify issues and support accountability and action

planning. Additionally, the vendor engagement process highlights set supplier compliance, including acknowledgement of the group's ABAC and Whistleblowing Policies. Supplier performance is continuously monitored through operational feedback and performance reviews, with those falling short being subject to corrective review and action.

For the future, the Group seeks to prioritise spending towards local suppliers to support economic development as well as allowing for clearer supply chain oversight.

Performance

In 2025, no procurement-related compliance breaches were reported. Additionally, 37% of total procurement spending was on local suppliers. The Group is seeking ways to improve its local sourcing proportion for future reporting years.

SP3



▶ RESPONSIBLE OPERATOR FOR THE ENVIRONMENT

GHG & Energy Management

Why it matters?

Managing GHG emissions, air pollutants, and energy use is increasingly important for ORKIM due to our role in the oil and gas value chain and the energy-intensive maritime sector. With tightening global regulations and rising expectations from charterers, financiers, and other stakeholders, the Group faces growing pressure to manage emissions transparently and improve fuel efficiency. Effective energy and emissions management is therefore essential not only to reduce environmental impact, but also to maintain compliance, enhance operational efficiency, and strengthen long-term business resilience.

Our approach

Greenhouse gas emissions

The Group aligns with the IMO’s regulatory framework, including the implementation of IMO 2020, which mandates the reduction of sulphur content in marine fuels to limit air pollution. Building on this, the Group also aligns with the IMO’s Strategy on Reduction of GHG Emissions from Ships, which aims to achieve net-zero shipping operations by 2050. In managing emissions, ORKIM has complied with measures under MARPOL’s Annex VI, which looks to regulate air pollution from maritime vessels. This includes the implementation of the EEXI and Energy Efficiency Design Index (“EEDI”) for applicable vessels, the monitoring and management of vessel CII ratings, and a SEEMP under Part III, all of which are aimed at managing greenhouse gas emissions.

Our Scope 1 emissions was calculated from direct emissions from fuel combustion onboard our vessels, which were derived from actual consumption recorded in vessel logbooks. The emission factors applied were based on the Fourth IMO GHG Study 2020. In converting fuel consumption into carbon emissions, the factors applied were for Low Sulphur Marine Gas Oil (“LSMGO”) and Very Low Sulphur Fuel Oil (“VLSFO”). Mobile combustion from company vehicles and fugitive emissions were not included in the emissions calculations for 2025, will progressively include in subsequent reporting periods. The table below demonstrates our calculation methodology for Scope 1 emissions.

Emissions category	Emissions-generating activity	Data source	Calculation method
Stationary combustion	Fuel combustion onboard vessels	Daily Consumption Report by vessels	Emissions were calculated based on total fuel consumption on vessels and the emission factors of the different fuel types
Fuel type	Gas	Emission factor	Source
LSMGO	CO ₂	3.206 gCO ₂ /g	Fourth IMO GHG Study 2020
VLSFO	CO ₂	3.114 gCO ₂ /g	Fourth IMO GHG Study 2020



Our Management Approach

GHG & Energy Management

We monitor vessel fuel consumption and emissions through a daily consumption report and comply with IMO’s Data Collection Systems (“DCS”). Furthermore, our vessels comply with IMO sulphur emission requirements through the use of low-sulphur fuels. ORKIM has implemented the following measures to reduce emissions intensity:

- The installation of Propeller Boss Cap Fins on eight vessels to reduce propeller torque, mitigate hub vortex formation, enhance efficiency and reduce fuel consumption
- The installation of engine power limiters on nine vessels, which caps a marine engine’s maximum power output to mitigate unnecessary power usage
- Periodic hull cleaning between dry dockings to minimise hydrodynamic resistance and support fuel efficiency, complemented by advanced silicone-based hull coatings with friction-reducing properties hence reducing fuel consumption

For vessels performing below efficiency baselines, targeted improvement plans encompassing technical and operational measures are implemented.

Our Scope 2 emissions was quantified through the Greenhouse Gas Protocol (“GHG Protocol”) Corporate Standard. These emissions were calculated based on purchased electricity consumption, with values derived from electricity utility bills and operational records, within our corporate office. The emission factors applied in our calculations were based on the Grid Emission Factor (“GEF”) from national grid data published by the Energy Commission Malaysia. The table below demonstrates our calculation methodology for Scope 2 emissions.

Emissions category	Emissions-generating activity	Data source	Calculation method
Purchased electricity	Electricity that has been purchased from the grid	Utility bills and operational records that track electricity consumption	Location-based emissions were calculated based on the total energy consumed by ORKIM and the emission factors of national power grids
Location	Description	Emission factor	Source
Peninsular Malaysia	Menara TSR (Corporate Office)	Peninsular Malaysia – 0.774 kg CO ₂ e/kWh	GEF for Malaysia by Energy Commission Malaysia

Although we have not captured any Scope 3 data, we are committed to progressively strengthening our emissions inventory to disclose relevant Scope 3 categories, including purchased goods and services, waste generated in operations, business travel and employee commuting in the coming years.

GHG & Energy Management

Energy management

Energy management practices are embedded within the Group’s Safety Management System (“SMS”), which establishes the operational procedures and environmental management practices applicable to our vessels. The Energy Management Policy also guides our approach towards energy efficiency throughout our operations. Furthermore, we have implemented SEEMP Part I and Part II, which aims to enable vessel energy management procedures and reporting mechanisms.

Energy efficiency initiatives were implemented, such as main engine performance monitoring, hull and propeller cleaning programmes, and weather routing, to enhance energy efficiency in managing energy use across Our vessels. Preventive maintenance and engine power limitations were also implemented to maintain energy efficiency on our vessels to mitigate potential energy loss from overuse. Fuel consumption is monitored daily through noon reports. Annual energy calculations and rating assessments are conducted to track performance and implement action plans for vessels with lower ratings.

Ashore, our corporate office energy consumption is monitored, with measures such as deactivation of non-essential air conditioning and automated after-hours shutdown being introduced to improve efficiency over time.

Performance

In 2025, the Group’s Scope 1 and Scope 2 emissions were primarily driven by fuel consumption across Our vessels and electricity usage at shore-based operations, with corresponding air emissions and energy consumption arising from these operational activities.

2025 Key Performance Indicator

Scope 1 emissions in tonnes of CO₂e	Scope 2 emissions in tonnes of CO₂e
94,413.37	77.97

Amount of air emissions of pollutants and particulate matter (kg)

Nitrogen oxide (“NO_x”)	Sulphur oxides (“SO_x”)	Particulate matter (“PM”)	Methane (CH₄)
2,066,991.34	922,296.03	147,056.13	1,499.45

Total energy consumption (megajoules (“MJ”))

Non-renewable fuel consumed	Electricity purchased for consumption	Total energy consumption
1,233,481,356	362,668	1,233,844,024



Our Management Approach

Ecological Impact

Why it matters?

Marine transportation carries risks of pollution incidents, including oil spills, operational leakages, and contamination from operational discharges (e.g., ballast water and effluents). As a result, the Group recognises that pollution prevention is a critical priority for us, considering the nature of our cargo. Proper management of our ecological impact spans across different operational activities, including cargo handling, machinery operation, and waste management, with strict adherence to local and international environmental protection regulations. By embedding environmental stewardship into our operations, we help to protect marine biodiversity and prevent coastal ecosystems damage, maintain regulatory compliance, and preserve charterer and stakeholder confidence.

Our approach

Throughout our operations, we have implemented structured procedures to minimise pollution risks, which include bunkering standard operating procedures (“SOPs”), ship-to-shore safety coordination protocols, and regular monitoring of equipment such as stern tube oil seals and deck machinery. Furthermore, five vessels in our fleet are equipped with seawater-lubricated shaft systems instead of oil-lubricated systems, eliminating the risk of oil leakages through shaft seals.

In the event of oil spills, our vessels are well-equipped towards managing such incidents. Our vessels operate in accordance with a Contingency Procedure Manual

(“CPM”) and Shipboard Oil Pollution Emergency Plan (“SOPEP”), which outline the countermeasures for oil spills and dispersions, as well as reporting procedures and shore-based coordination protocols. Oil Spill Kits containing oil-absorbing materials, dispersants, and containment materials, are maintained onboard for immediate deployment. To enable effective response to environmental harmful incidents arising from vessel operations, we have strengthened response readiness through structured crew training and safety certification programmes, regular emergency drills, and pollution control scenarios to enhance our overall preparedness.

Performance

In 2025, zero environmental fines or enforcement actions relating to pollution incidents were recorded. Additionally, no material loss of containment incident were recorded.

Water and Waste Management

Why it matters?

The management of water and waste is material to the Group due to the direct interaction between vessels operations and the marine environment. As a tanker owner and operator, our activities generate operational discharges and waste streams, including ballast water, bilge water, sewage, and solid wastes. With the maritime industry being subject to stringent international regulations, including MARPOL and the International Convention for the Control and Management of Ships' Ballast Water and Sediments ("BWM Convention"), it is vital for ORKIM to strengthen how we deal with water, waste, and effluents to maintain regulatory compliance. Through effective management, we help to safeguard marine biodiversity while maintaining stakeholder trust by responding to stakeholder expectations on environmental impacts.

Our approach

Our approach towards managing water, shipboard waste and effluent is governed by our Health, Safety and Environmental ("HSE") Protection Policy and the Environmental Management Manual. These guide our commitment towards management of shipboard water, waste and effluents.

Each vessel has been retrofitted with BWTS to reinforce ballast operations compliance with international regulations and prevent the transfer of invasive marine species. In 2025, we implemented Ballast Water Management Plans ("BWMP") for each of our vessels in an effort to create a structured approach towards managing our ballast water. To further minimise pollution risks, crew members undergo continuous training on the handling of bilge water, sludge, sewage, and ballast water, supported by regular inspections and monitoring activities that reinforce operational discipline and environmental protection.

In addition to effluent-specific controls, ORKIM's vessels are fitted with systems that maintain that wastewater and operational discharges are treated responsibly before release into the marine

environment. These include MARPOL-compliant sewage treatment plants and holding tanks, oil water separators designed to remove oil content from bilge water, and automated monitoring controls that regulate and record discharge operations to meet applicable discharge criteria.

Oversight of generated shipboard waste management is coordinated by a Company Environmental Representative ("CER") and shipboard management, including the Master and Chief Engineer. These designate roles are responsible for the supervision and monitoring of the safe management of waste procedures, including the implementation of the GMP. Initiatives include waste segregation and storage, with disposal carried out through port facilities or authorised waste contractors. Additionally, all waste-handling activities are documented in the Garbage Record Book ("GRB"). Any plastic discharge, such as synthetic ropes or packaging, are prohibited from being disposed into the ocean.

The Group engages in periodic review of procedures to maintain a high standard of water, waste and effluent management. We monitor trends in water use and waste generation across our vessels and review performance and implement action plans where necessary.



Our Management Approach

Water and Waste Management

Performance

In 2025, the Group recorded zero fines or enforcement actions relating to water and waste management. Zero waste was diverted from disposal as shipboard waste was either incinerated onboard, discharge in compliance with regulations, or landed to licensed port reception facilities. No recycling stream is currently available onboard vessels, hence all waste is classified as directed to disposal.

2025 Key Performance Indicator

Total volume of water used
(megalitres)

38.82

Total volume of water (effluent)
discharge (megalitres)

1.73

Total waste diverted from
disposal (metric tonnes)

0

Total waste directed to disposal
(metric tonnes)

1,431.05

Total waste generated
(metric tonnes)

1,431.05

Note:

Water and waste data collected only for at sea operations, data collection will be enhanced for ashore operations in future reporting process

SP4



SAFE AND PRODUCTIVE WORKPLACE

Occupational Health and Safety

Why it matters?

The marine transportation industry inherently involves high-risk operating environments such as cargo handling, machinery operation, and offshore navigation, making health and safety a critical priority for ORKIM in ensuring the well-being of employees and crew across both ashore and offshore operations. Maintaining good standards of occupational safety covers the implementation of strict safety standards, compliance with regulatory requirements, and initiatives that support crew welfare, competency, and retention, all of which contribute to maintaining safe working conditions and stable operational performance.

Our approach

The Group's safety management framework is anchored on the International Safety Management ("ISM") Code and supported by applicable international maritime conventions, including SOLAS and STCW, as well as occupational safety and health requirements under the Occupational Safety and Health Act 1994 ("OSHA"). The Group's Safety Management System ("SMS") establishes structured operational procedures covering risk assessment and management, shipboard safety committees, incident reporting, pollution prevention, and emergency preparedness. The SMS is subject to vetting assessments, inspections, and regular internal and external audits.

Regular training and operational reviews are conducted so that all employees and crew are aware of existing health and safety policies and procedures. Mandatory competency training on health and safety, and incident reporting systems help to maintain employee and crew awareness across all levels in the event of an emergency. Crew certification and competency are verified in accordance with flag state and international regulatory requirements prior to deployment onboard. These measures are designed to cultivate operational reliability, enhance situational awareness, and promote a culture of safety onboard vessels.

Performance

In 2025, the Group recorded zero work-related fatalities, owing to high standards of existing health and safety practices. The Group remains committed to maintaining safety governance across both ashore and at sea operations through adherence to the safety systems and continuous operational improvement.

2025 Key Performance Indicator

Number of employees and crew trained on health and safety standards

294



Our Management Approach

SP5



▶ PEOPLE EMPOWERMENT AND TALENT DEVELOPMENT

Customer Satisfaction

Why it matters?

Managing customer satisfaction is key to the Group in building trust with our charterers. The Group maintains regular and continuous engagement with its customers as key stakeholders, recognising that long-term relationships are supported by consistent service delivery, operational reliability, and adherence to charter requirements, which are enabled by the competence and accountability of our teams ashore and at sea. As a result, maintaining high standards of service quality is key in strengthening customer trust and reliability. Given the contractual nature of the Group's operations, sustained service performance is essential in supporting continued vessel employment, enhance customer relationships, which underpins utilisation and earnings stability.

Our approach

Operational reliability and responsiveness is key to managing customer satisfaction. High vessel utilisation and adherence to schedules are prioritised through preventive maintenance programmes, operational oversight, and structured voyage monitoring to keep our vessels running at the best conditions. Furthermore, our vessels are subject to regular external inspections and charterer vetting assessments in alignment with national regulations as well as international maritime conventions.

The Group maintains ongoing engagement with customers through operational coordination, performance reviews, and issue resolution discussions

to support service continuity and alignment with charterer requirements. In managing our chartering portfolio, the Group adopts a balanced strategy across time charters, consecutive voyage charters, and contracts of affreightment. This approach supports utilisation stability and enhance customer relationships, while maintaining flexibility to respond to market conditions.

These practices are enabled by a competent and accountable workforce. The Group strengthens customer satisfaction through role-specific training, clear operating responsibilities, and performance expectations across teams ashore and at sea.

Performance

In 2025, no material charter disputes or contract terminations were recorded. The Group continues to strengthen operational transparency and service reliability to sustain long-term charter relationships and earnings stability.

People Management

Why it matters?

Our People, which consists of employees ashore and crews at sea, are fundamental to the safe, efficient, and reliable delivery of the Group's operations. Being a vessel owner and operator within the marine transportation sector for the oil and gas industry, we recognise that we rely on a competent workforce across ashore and shipboard operations within a safety-sensitive and highly regulated industry. Creating a safe working environment through maintaining good labour practices can improve the morale of our People, while promoting diversity throughout the company can create long-term value through the broadening of new perspectives and mutual understanding.

Our approach

The Group's employment practices are aligned with Malaysian employment laws, including the Merchant Shipping Ordinance 1952 ("MSO 1952") and the Employment Act 1955.

Furthermore, the Group has established several policies which drive how we manage our workforce across ashore and at sea operations, including the Human Resources & Administration ("HRA") Policies and Procedures, and the Management Procedure Manual ("MPM").

In addition, for our at sea crew, these frameworks are implemented in alignment with the requirements of the Maritime Labour Convention ("MLC"), 2006, specifically Title 1 (Minimum Requirements for Seafarers to Work on a Ship) and Title 2 (Conditions of Employment). This includes the formalisation of Seafarers' Employment Agreements ("SEA") and the maintenance of financial security arrangements through Protection and Indemnity ("P&I") insurance, ensuring coverage for seafarer entitlements such as repatriation and compensation.

These policies address key aspects of labour management, including employment terms, career advancements, working hours, wages, workplace conduct, grievance mechanisms and training.

Labour practices

ORKIM upholds fair labour practices in full compliance with applicable employment laws, ensuring fair wages, reasonable working hours, equitable compensation and non-discriminatory recruitment, while strictly prohibiting child labour, forced labour and workplace harassment. The Group provides a range of employee benefits, including medical and insurance coverage and welfare support for major life events.

For crew, this includes sailing allowances and monitoring of working hours and rest periods in line with maritime regulations. These are complemented by essential welfare provisions in accordance with maritime standards, including accommodation, food, medical care, repatriation and leave pay. Financial initiatives such as tanker allowances, overtime pay and performance bonuses are also provided. In addition, insurance coverage, training opportunities, welfare support services and onboard communication facilities are made available to promote safety, well-being and career development.

Workforce well-being is further supported through workplace safety procedures, regular safety briefings, and incident reporting systems, alongside structured grievance and disciplinary channels that allow employees and crew to raise concerns confidentially. ORKIM also strengthens mental health and overall well-being support through partnerships with various organisations, including the Mental Illness Awareness and Support ("MIASA"), the International Seafarers' Welfare and Assistance Network ("ISWAN"), and the National Union of Seafarers Peninsular Malaysia ("NUSPM"), as well as through the P&I Club's MediSea programme, which sees that vessel crew have around-the-clock access to medical advisory and case management support, including emergency response and repatriation assistance. Additionally, the Group has introduced a Fit-At-Sea health to encourage healthy living while onboard vessels for extended periods of time.



Our Management Approach

People Management



The Group supports effective workforce planning and competency development through annual key position assessments that include succession planning and manpower forecasting, alongside quarterly workforce planning reviews at management level. To maintain competency alignment, the Group applies a structured Competency Profile Framework and an Individual Training Matrix to identify skill gaps, supported by a Training Plan that is regularly updated to reflect business requirements, regulatory changes, and technical skill needs. A biannual performance appraisal process further guides development and training resource allocation for our People, while structured onboarding, training, and competency development programmes helps our People, both new and existing, to be equipped with the necessary skills to perform effectively and uphold operational excellence across the organisation. A total of RM260,485 was invested in training for both employees and crew in 2025.

In 2025, the Orkim Crew Conference was held and attended by at sea crew members. It served as a platform for open dialogue and engagement. The conference enabled the exchange of perspectives on seafarer safety culture, regulatory compliance, vessel performance and mental well-being, supporting safe and sustainable operations. This engagement highlighted our continuous commitment towards upskilling and educating our employees and crew to maintain a highly skilled workforce within the maritime industry.

Promoting diversity

We are committed to promoting gender diversity and equal opportunity within a traditionally male-dominated industry. All our employees and crew are subject to the Code of Ethics and the Code of Conduct and Business Ethics in establishing professional behaviour in the workplace. Furthermore, our HRA manual emphasises equal opportunity, non-discrimination and fair recruitment, all of which we recognise as vital in maintaining the workforce integrity of our business.

Our merit-based hiring process is guided by our Recruitment and Selection Policy with provisions against discrimination. Since 2023, female cadets have been included in our sea-time placement and cadetship programmes, with female representation comprising 2% of our crew across our vessels, equivalent to a total of seven female crew members in 2025. Within the ashore workforce, female employees accounted for 24% of Management positions and 36% of executive position, reflecting the Group's ongoing commitment to diversity within our corporate workforce.

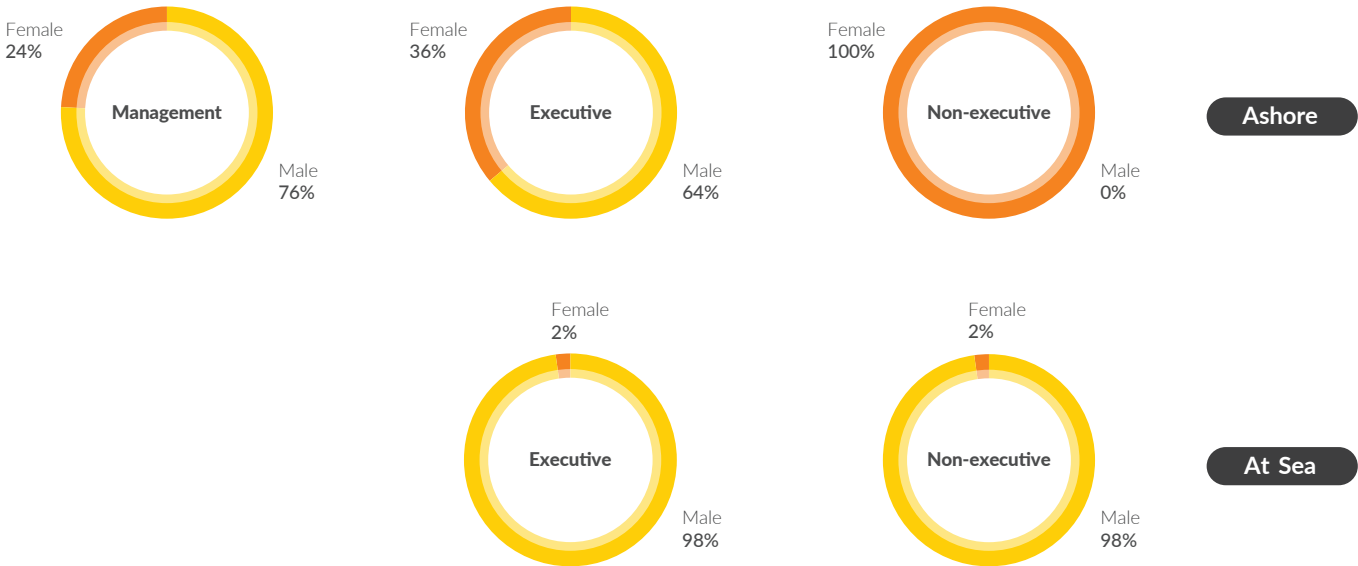
Performance

For reporting purposes, the Group has divided our performance data between ashore and at sea personnel. Employees include those at the management level, who oversee overall planning and running of the Group's operations, executives, and non-executives, who support daily operations ashore. For at sea crew, designation is split between executives and non-executives. At the executive level, these include Masters, Chief Officers, and Engineers that have authority and liaise with ashore management. At the non-executive level, they are deck officers that focus on daily operational duties aboard the vessels, such as Cadets or Ratings.

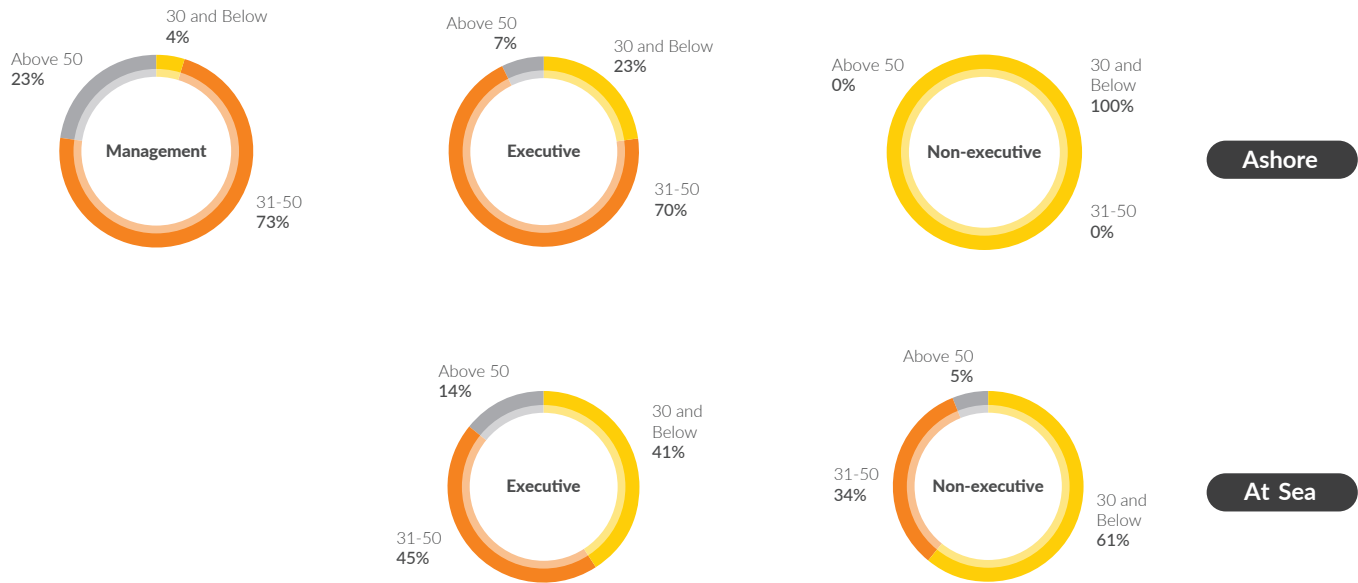
People Management

2025 Key Performance Indicator

Percentage of employees and crew by gender for each category (%)



Percentage of employees and crew by age group for each category (%)

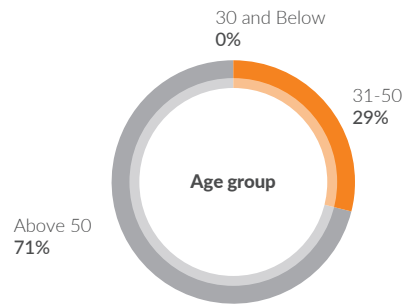
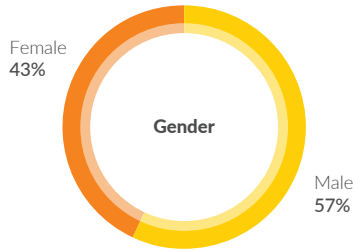




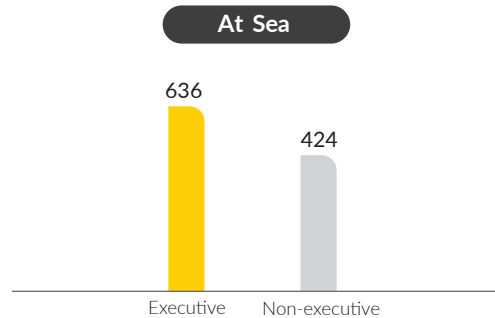
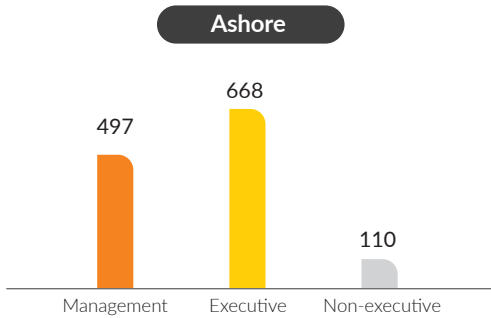
Our Management Approach

People Management

Percentage of directors by gender and age group for each category (%)



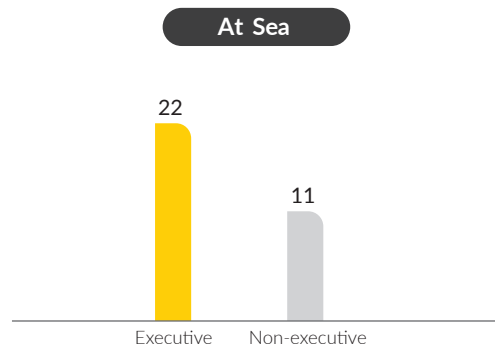
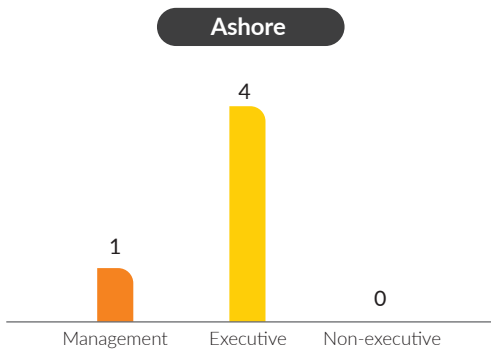
Total hours of training by category



Percentage of employees and crew that are contractors or temporary staff



Total number of employees and crew turnover by category



Number of substantiated complaints concerning human rights violations



Community Engagement

Why it matters?

The Group recognises its responsibility to contribute positively to the communities in which it operates. Local communities are one of our key stakeholders. ORKIM relies on them to reinforce our social license to operate as well as a source for future maritime talent, which can lead to industry capability development and contribute to socio-economic uplift. Our community engagement initiatives focus on social well-being, education, and welfare support. These initiatives are guided by our commitment to ethical conduct, inclusivity, and long-term value creation for stakeholders.

Our approach

Community programmes are planned annually, with oversight by Management, and implemented through collaboration between departments. The Group prioritises initiatives that are meaningful, sustainable, and aligned with local community needs. These initiatives are focused on two key areas: training and education, which provide cadets with access to maritime training programmes and certification courses; and community development, which involves giving back to local communities.

Training and education

i Access to education

Since 2017, ORKIM has supported over 100 cadets through structured sea-time placement and cadetship programmes in collaboration with institutions such as the Malaysian Maritime Academy (“ALAM”). These programmes are designed to prepare cadets for certification and long-term maritime careers. Additionally, we participate in the Industrial and Professional Certification Programme by the Minister of Higher Education, which allows us to provide industrial placements to cadets, who benefit from educational loans and repayment incentives to ease financial burdens. In 2025, the Group supported 51 trainees through onboard technical placements programmes on our vessels.



ii Maritime safety training

To encourage the development of safety excellence and strengthen the capabilities in future cadets, we have provided a Fast Rescue Boat to Pelita Akademi, an accredited maritime training centre by the Marine Department of Malaysia (“MDM”). Notably, Fast Rescue Boat training facilities are limited in Malaysia, with only two available, one of which is at Pelita Akademi. This initiative provides an opportunity for practical scenario training in emergency response, reinforcing our commitment towards high safety standards within our industry.



Our Management Approach

Community Engagement



iii **Development of maritime educational programmes**
The Group has contributed to the establishment of a Marine Engineering degree programme at Politeknik Ungku Omar, aimed at strengthening local maritime engineering capabilities. The CEO has served as the Programme Chairman for the degree programme and as Maritime Programme Advisor for maritime syllabus development. In addition, the CEO contributed to national human capital development initiatives through his involvement with the Human Resource Development Corporation (“HRD Corp”) as a member of its Sectorial Training Committee, and with Talent Corporation Malaysia Berhad (“TalentCorp”) as a Subject Matter Resource, providing industry insights to support workforce development within the marine transportation sector. Furthermore, in collaboration with the Technology Depository Agency (“TDA”) and Universiti Kuala Lumpur (“UniKL”) to support the Electro-Technical Officer (“ETO”), we have developed a programme aimed at enhancing industry-ready skills in electrical engineering through training and upskilling initiatives. As of 2025, these programmes have educated 22 students for technical opportunities within the maritime industry.

iv **ILTIZAM Professional Development Programme (“PDP”)**
ORKIM has participated in the ILTIZAM Programme since 2016, an initiative by EKUINAS under its Sustainability and ESG framework, focusing on human capital development. In 2025, ORKIM hosted 3 Graduate Associates, providing structured exposure through functional placements across corporate and operational departments, supported by on-the-job training, mentorship and continuous performance evaluation. The programme is designed to enhance graduate employability by bridging academic knowledge with practical industry experience.

Community Engagement

Community Development

v Zakat Wakalah Programme for Back-to-School Aid

ORKIM supports the educational needs of employees' children through a Zakat Wakalah Back-to-School Programme, which provides essential school supplies to help prepare them for the new academic year. The initiative aims to promote equitable access to education and enhance the well-being of our extended ORKIM community. In 2025, we provided a range of school essentials including stationery, uniforms, and other learning materials valued at RM22,759.

vi Bumiputera Professional Sponsorship

We support the professional development of Bumiputera seafarers through full sponsorships of maritime certification programmes, aimed at strengthening a highly skilled and inclusive maritime workforce. These programmes enhance technical competencies required in the sector and improve career advancement opportunities for participants. In 2025, we collaborated with EKUINAS and invested RM150,000 to sponsor Deck and Engine Officers in completing Standards of Training, Certification and Watchkeeping ("STCW") and Certificates of Competency ("COC"). A total of five crew members, of which one was a female officer, were sponsored in 2025, with one having been promoted to Second Engineer and the remaining having completed their studies and are awaiting examination.

Performance

In 2025, the Group continued its commitment towards community engagement through sustained support for maritime education and collaboration with our local communities.

2025 Key Performance Indicator

Amount invested (RM)

Back-To-School Aid	Fast Rescue Boat for safety training
22,759	36,000
Educational sponsorship programme	Cadetship programme
150,000	180,000

Total amount invested in the community

388,759

Number of beneficiaries

Back-To-School Aid	Fast Rescue Boat for safety training
46	2,000
Educational sponsorship programme	Cadetship programme
5	51

Total number of beneficiaries

2,102



Statement of Assurance

This Statement has not been subject to an internal audit or external assurance process. Nevertheless, it has undergone internal review by the Heads of Division and Management. The Group intends to progressively enhance data robustness and assess the feasibility of internal audit and external limited assurance in future reporting cycles.

Way Forward

ORKIM's structured sustainability governance and reporting framework was formalised in Quarter 2 2026 following our listing on the Bursa Malaysia Main Market in December 2025. As regulatory expectations and stakeholder scrutiny continue to evolve, the Group remains committed to progressively strengthening its sustainability practices, aligned with strategic priorities. In line with our future efforts, the Group will continue monitoring developments relating to the NSRF and the IFRS S1 and S2 standards to manage timely preparedness.

Going forward, our focus areas will include strengthening our climate-related governance and data systems to refine our internal sustainability reporting processes, enhance sustainability and climate-related risk integration into our existing frameworks, integrate sustainability considerations in supplier engagements, strengthen people and talent development, and obtain external assurance in subsequent reporting years.

Bursa Malaysia Prescribed Table

Date & Time: 2026-04-24_19:15:12
FYE 31/12/2025

Orkim Berhad
BMLR Transition Period

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Anti-corruption	Employees who have received training on anti-corruption (Management)	Percentage	* 100	No target set	No assurance
Footnote 2025	Following an internal review, the Group identified that certain top management employees had completed the Mandatory Accreditation Programme (MAP) by ICDM, which includes modules on corporate governance, ethics, regulatory compliance and anti-corruption. Records have been updated to reflect full participation. Accordingly, the percentage of management employees trained in anti-corruption has been revised from 95% to 100%, reflecting improved data completeness.				
Anti-corruption	Employees who have received training on anti-corruption (Executive)	Percentage	* 17	No target set	No assurance
Footnote 2025	Following an internal review of training records, the Group identified that 93% of ashore employees received anti-corruption training in 2025. The overall reported rate of 17%, reflects the inclusion of crew at sea (197 crew) within the total workforce. Records have been updated accordingly to ensure accurate and transparent reporting. Going forward, the Group intends to progressively expand anti-corruption training coverage across all employee categories				
Anti-corruption	Employees who have received training on anti-corruption (Non-executive)	Percentage	* 1	No target set	No assurance
Footnote 2025	Following an internal review of training records, the Group confirmed that non-executive ashore employees received anti-corruption training in 2025. The overall reported rate of 1% reflects the inclusion of crew at sea (191 crew) within the total workforce. Moving forward, the Group intends to progressively expand anti-corruption training coverage across all employee categories to strengthen governance and awareness.				
Anti-corruption	Percentage of operations assessed for corruption-related risks	Percentage	0	No target set	No assurance
Anti-corruption	Confirmed incidents of corruption and action taken	Number of confirmed incidents	0	No target set	No assurance
Community/Society	Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	388,759	No target set	No assurance
Community/Society	Total number of beneficiaries of the investment in communities	Number of beneficiaries	2,102	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Management 30 and below)	Percentage	4.6	No target set	No assurance



Bursa Malaysia Prescribed Table

Orkim Berhad
 BMLR Transition Period
 Date & Time: 2026-04-24_19:15:12
 FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Management between 31-50)	Percentage	72.7	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Management above 50)	Percentage	22.7	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Executive 30 and below)	Percentage	38.2	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Executive between 31-50)	Percentage	49.8	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Executive above 50)	Percentage	12.0	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Non-executive 30 and below)	Percentage	61.5	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Non-executive between 31-50)	Percentage	32.8	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Non-executive above 50)	Percentage	5.7	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Management Male)	Percentage	76.2	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Management Female)	Percentage	23.8	No target set	No assurance

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Executive Male)	Percentage	92.5	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Executive Female)	Percentage	75	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Non-executive Male)	Percentage	98.0	No target set	No assurance
Diversity	Percentage of employees by gender and age group, for each employee category (Non-executive Female)	Percentage	2.0	No target set	No assurance
Diversity	Percentage of directors by gender and age group (Male)	Percentage	57	No target set	No assurance
Diversity	Percentage of directors by gender and age group (Female)	Percentage	43	No target set	No assurance
Diversity	Percentage of directors by gender and age group (30 and below)	Percentage	0	No target set	No assurance
Diversity	Percentage of directors by gender and age group (Between 31-50)	Percentage	29	No target set	No assurance
Diversity	Percentage of directors by gender and age group (Above 50)	Percentage	71	No target set	No assurance
Energy management	Total energy consumption	Megaloules ("MJ")	1,233,844,024	No target set	No assurance
Health and safety	Number of work-related fatalities	Number of fatalities	0	No target set	No assurance
Health and safety	Lost time incident rate ("LTIR")	Rate	0	No target set	No assurance
Health and safety	Number of employees trained on health and safety standards	Number of employees	294	No target set	No assurance
Labour practices and standards	Total hours of training by employee category (Management)	Number of training hours	497	No target set	No assurance



Bursa Malaysia Prescribed Table

Orkim Berhad
BMLR Transition Period

Date & Time: 2026-04-24_19:15:12
FYE 31/12/2025

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Labour practices and standards	Total hours of training by employee category (Executive)	Number of training hours	1,304	No target set	No assurance
Labour practices and standards	Total hours of training by employee category (Non-executive)	Number of training hours	534	No target set	No assurance
Labour practices and standards	Percentage of employees that are contractors or temporary staff	Percentage	87	No target set	No assurance
Labour practices and standards	Total number of employee turnover by employee category (Management)	Number of employee turnover	1	No target set	No assurance
Labour practices and standards	Total number of employee turnover by employee category (Executive)	Number of employee turnover	26	No target set	No assurance
Labour practices and standards	Total number of employee turnover by employee category (Non-executive)	Number of employee turnover	11	No target set	No assurance
Labour practices and standards	Number of substantiated complaints concerning human rights violations	Number of substantiated complaints	0	No target set	No assurance
Supply chain management	Proportion of spending on local suppliers	Percentage	37	No target set	No assurance
Data privacy and security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number of substantiated complaints	0	No target set	No assurance
Water	Total volume of water used	Megalitres	38.82	No target set	No assurance
Waste management	Total waste generated	Metric tonnes	1,431.05	No target set	No assurance
Waste management	Total waste generated (total waste diverted from disposal)	Metric tonnes	0	No target set	No assurance
Waste management	Total waste generated (total waste directed to disposal)	Metric tonnes	1,431.05	No target set	No assurance

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
Emissions management	Scope 1 emissions in tonnes of CO2e	Metric tonnes of carbon dioxide equivalent (tCO2e)	94,413.37	No target set	No assurance
Emissions management	Scope 2 emissions in tonnes of CO2e	Metric tonnes of carbon dioxide equivalent (tCO2e)	7,797	No target set	No assurance
Emissions – Air quality/Pollution	Amount of air emissions of pollutants and particulate matter (Nitrogen oxides ("NOx"))	Kilograms (kg)	2,066,991.34	No target set	No assurance
Emissions – Air quality/Pollution	Amount of air emissions of pollutants and particulate matter (Sulfur oxides ("SOx"))	Kilograms (kg)	922,296.03	No target set	No assurance
Emissions – Air quality/Pollution	Amount of air emissions of pollutants and particulate matter (Particulate matter ("PM"))	Kilograms (kg)	147,056.13	No target set	No assurance
Effluents	Total volume of water (effluent) discharge over the reporting period	Megalitres	1.73	No target set	No assurance