

DIALOG

DIALOG GROUP BERHAD

198901001388 (178694-V)



FOCUS ON **STRENGTH**

ANNUAL REPORT **2026**



SUSTAINABILITY REPORT

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DEAR STAKEHOLDERS,

**We are pleased to present
DIALOG's FY2026 Sustainability
Report, marking the 10th edition
since our inaugural disclosure in
FY2017. This milestone reflects our
sustainability journey to date and
our confidence in the progress
ahead.**

Over the past decade, sustainability reporting at DIALOG has evolved alongside changing expectations, emerging standards, and a deeper appreciation of sustainability's contribution to business resilience and long-term value creation. What began as a foundation for transparent disclosure under regulatory requirements has progressed through successive enhancements to it. Each stage has helped us improve how we identify material matters, engage stakeholders, measure performance and communicate our progress.

We are entering a new phase of sustainability reporting through the National Sustainability Reporting Framework ("NSRF") and the adoption of International Financial Reporting Standards ("IFRS") S1 and S2. These developments set higher expectations for consistent and decision-useful sustainability disclosures. While the transition will be challenging, it offers opportunities to strengthen governance, data quality, risk management and strategic integration, advancing DIALOG's journey towards a more resilient and future-ready organisation.

FY2026 was a year of progress and preparation as we strengthened sustainability governance, climate-related risk management, greenhouse gas data readiness, human rights, supplier engagement, safety performance and assurance readiness. We also identified priorities for further development, including climate-related financial impact assessment, Scope 3 emissions, internal controls and closer alignment with NSRF, IFRS S1 and S2.

Looking ahead, we are developing a roadmap towards 2030 to provide greater structure and accountability to our sustainability agenda. As an integrated technical service provider to the energy sector, we remain focused on embedding sustainability into our operations and decision-making while responding to evolving stakeholder expectations. Our progress over the past decade has been made possible by the dedication of our people and the trust and support of our stakeholders for which we are sincerely grateful.

As we move towards FY2030 and beyond, we remain committed to strengthening our foundations, enhancing transparency and capabilities, and delivering long-term value, guided by integrity, resilience and accountability.

Sue Ngau

Managing Director – Corporate Services

Chairperson – Sustainability Development Working Committee

FY2026 ESG HIGHLIGHTS

ENVIRONMENTAL STEWARDSHIP

CLIMATE RESILIENCE Completed assessment in May 2026 	RENEWABLE POWER GENERATION CO ₂ avoided 650 tCO₂e ↑ (FY2025: 625 tCO ₂ e) Purchased electricity replaced 1,137 MWh ↑ (FY2025: 988 MWh) 	ENERGY CONSUMPTION 37,057 MWh ↓ (FY2025: 38,844 MWh) 
INTEGRATED MANAGEMENT SYSTEM Consolidated multiple management systems under a unified ISO framework 		HAZARDOUS WASTE 2,442 MT ↓ (FY2025: 3,411 MT) 
		WATER CONSUMPTION 708 ML (FY2025: 123 ML) 

ADVANCING PEOPLE

COMMUNITY ENGAGEMENT RM7.0 Million > 6,000 beneficiaries <i>Love My School and Love My Neighbourhood</i> Initiatives for Income Generation Opportunities 	LOCAL HIRING 86% 	TRAINING 66,019 hours Across HSE, Technical/Functional, Soft Skills & Leadership Training 	EMERGENCY RESPONSE PREPAREDNESS 9 Drills 
OTHER CHARITABLE INITIATIVES RM1,190,200	GENDER DIVERSITY ON THE BOARD 30% Female 	HUMAN RIGHTS POLICY In January 2026, DIALOG introduced Human Rights Policy and Statement to reinforce our commitment in respecting human rights and supporting our labour practices 	
HSE PERFORMANCE TRIR : 0.19 ZERO FATALITIES	LTIR : 0.08 		

ROBUST GOVERNANCE AND ETHICAL PRACTICES

79% EMPLOYEES COMPLETED ABC TRAINING 	ANTI-BRIBERY & CORRUPTION CASE ZERO 	ESG RATINGS FTSE4Good Bursa Malaysia Index 3.7 MSCI A Sustainalytics 25 (Medium)
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ABOUT DIALOG'S SUSTAINABILITY REPORT 2026

Published as part of DIALOG's Integrated Annual Report, this Sustainability Report complements the Group's financial and business disclosures by providing stakeholders with a broader understanding of DIALOG's sustainability approach, performance, risks, opportunities and progress during FY2026.

REPORTING PERIOD AND BOUNDARY

This Report covers the financial year from 1 July 2025 to 30 June 2026 and is aligned with the reporting period of DIALOG's consolidated financial statements. Where relevant, material developments and information available up to 21 September 2026 have also been considered.

The reporting boundary comprises DIALOG Group Berhad and its subsidiaries within the consolidated financial reporting group. The operational scope encompasses DIALOG's principal business activities across the Upstream, Midstream and Downstream business of the oil and gas value chain. Joint venture and Associate companies are excluded from the Group's consolidated quantitative sustainability performance data. Where relevant, selected initiatives or developments involving these entities may be presented narratively as examples of sustainability practices across DIALOG's wider business interests. Such information is identified separately and is not included in the Group's reported totals.



DIALOG engineers at site

STATEMENT ON PROGRESSIVE ALIGNMENT WITH NSRF, IFRS S1 AND S2

FY2026 marks DIALOG's first reporting year under the National Sustainability Reporting Framework ("NSRF") and IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures requirements. We have adopted a phased, climate-first approach and applied the relevant transitional reliefs and proportionality mechanisms. This allows us to continuously enhance our processes, methodologies, data, controls and disclosures while maintaining transparent reporting of our broader environmental, social and governance performance.

FY2026

Initial Adoption

- Apply NSRF and IFRS Sustainability Disclosure Standards on a phased, climate-first basis
- Apply relevant transition reliefs and proportionality mechanisms
- Continue comparative reporting for established indicators where applicable

FY2027

Progressive Strengthening

- Continue improving processes, information and controls supporting sustainability-related financial disclosures
- Progress the financial materiality assessment and its integration with impact materiality
- Deepen connectivity with enterprise risk management while enhancing Greenhouse Gas ("GHG") data controls

FY2028

Alignment Target

- Work towards full alignment with NSRF, IFRS S1 and S2 in accordance with applicable regulatory implementation timeline
- Enhance connectivity, comparability and decision-usefulness of disclosures
- Consolidate reporting foundations developed during the earlier phases

Complementing these new disclosures, DIALOG continues to report broader economic, environmental, social and governance matters in response to Bursa Malaysia's Main Market Listing Requirements.

The following transition reliefs within the NSRF and the IFRS Sustainability Disclosure Standards have been applied for FY2026:

Climate-first reporting	Formal sustainability-related financial disclosures currently focus on climate-related risks and opportunities, with broader sustainability topics to be progressively incorporated under IFRS S1
Comparative information	New disclosures are presented without comparative information where equivalent prior-year data is unavailable. Comparative FY2025 and FY2024 data is provided for established sustainability indicators, (Scope 1 and Scope 2 GHG emissions, energy, water, waste, occupational safety and health, workforce diversity and training) where applicable
Scope 3 GHG emissions	Scope 3 GHG emissions are not reported for FY2026, while GHG accounting and data management processes continue to be enhanced

Where permitted by IFRS S1 and S2, DIALOG also applies the relevant proportionality mechanisms. These include using reasonable and supportable information available at the reporting date. Qualitative information is provided where quantitative measurements are under development and permitted by the Standards.



Employees giving back through volunteerism, bringing smiles and support to the annual sports day at DIALOG-supported school, SK Bukit Lanjan

ABOUT DIALOG'S SUSTAINABILITY REPORT

The Board has endorsed a phased transition pathway through FY2026 and FY2027, culminating in FY2028 as DIALOG's first year of fuller IFRS S1 and S2 disclosures-aligned reporting in compliance with Bursa Malaysia requirements. Areas under progressive development include:

- quantified current and anticipated financial effects of sustainability- and climate-related risks and opportunities;
- Scope 3 GHG emissions;
- value-chain information;
- industry-based metrics;
- comparative information for newly introduced disclosures;
- connectivity with the financial statements; and
- sustainability-related risks and opportunities beyond climate.

Further information on disclosures aligned with IFRS S2 is available on our corporate website.



<https://sr.dialogasia.com>

DIALOG uses industry-based guidance from the Sustainability Accounting Standards Board when developing its disclosures. The four standards considered relevant to the Group are Oil & Gas – Exploration & Production, Oil & Gas – Midstream, Oil & Gas – Refining & Marketing, and Oil & Gas – Services. Relevant metrics will be introduced progressively towards fuller disclosure in FY2028.

The Report is also informed, where relevant, by the GHG Protocol Corporate Standard, ISO 14064-1, ISO 14001, ISO 9001 and ISO 45001. The Group is working on its GHG framework with reference to the Science Based Targets initiative ("SBTi").



Supporting local communities and helping ease the burden of daily essentials for families in need

BASIS OF CONSOLIDATION, METHODOLOGY, AND SCOPE

Sustainability information is compiled using data submitted by relevant business units, functions and operating entities through centralised data-collection templates.

The information is derived from a combination of actual measurements, invoices and utility bills, system-generated reports, internal registers, operational records and estimates where direct measurements are unavailable. DIALOG does not apply extrapolation to derive Group-level results.

Unless otherwise stated, monetary information is presented in Malaysian Ringgit, generally in RM million. Quantitative information is rounded to the nearest unit indicated and, consequently, some totals may not add precisely due to rounding.

The GHG inventory is prepared with reference to the GHG Protocol Corporate Standard. The Group uses ISO 14064-1 to guide its ongoing GHG improvement programme; however, no claim of conformity or verification is made for FY2026. GHG emissions are calculated using the IPCC Sixth Assessment Report global warming potentials. Scope 2 emissions are presented using the location-based method. Applicable emission factors, conversion factors, calculation approaches and indicator-specific boundaries are explained in the GHG emissions section of this Report. A GHG base year and base-year recalculation guideline are under development as part of the Group's broader GHG framework enhancement.

Workforce information is reported on a headcount basis as at 30 June 2026 and is derived from Group Human Resources records. Training, diversity, employee movement and other workforce indicators are calculated using information recorded within the Group's human capital systems. Community reach is reported based on programme attendance and estimated outreach, as applicable.

Certain disclosures are forward-looking and based on current assumptions and methodologies. Any material changes to reporting boundaries or methodologies will be disclosed in future reports.

ASSURANCE AND INTERNAL REVIEW APPROACH

For FY2026, the reported information is subject to management validation and governance review. This process includes verification by data owners and respective Heads of Department, followed by review by Group Sustainability. The Report is then considered by the relevant committees before being submitted to the Board for approval. DIALOG continues to strengthen its sustainability data governance, internal controls and assurance readiness. No independent external assurance has been obtained over the FY2026 sustainability information.

Group Internal Audit has not independently reviewed or assured the FY2026 Sustainability Report. While DIALOG's external financial auditor reads the Sustainability Report in connection with the Integrated Annual Report, this work does not constitute independent assurance over the sustainability information.

As part of its assurance roadmap, DIALOG will pursue independent external assurance over its sustainability disclosures in line with the requirements and timelines prescribed by the relevant authorities. Assurance coverage will be progressively expanded as reporting capabilities, data quality, and regulatory expectations continue to evolve.



Bringing employees across DIALOG together to connect, share experiences and celebrate teamwork at the Interdepartmental Teambuilding Day

DIALOG'S SUSTAINABILITY AND BUSINESS JOURNEY

SUSTAINABILITY JOURNEY

INAUGURAL REPORT

First annual Sustainability Report; formal governance and stakeholder engagement; first five-topic materiality assessment.

REPORTING DISCIPLINE

Clearer scope, context and assurance basis; climate risk and labour disclosures strengthened.

INTEGRATED REPORTING

Began Integrated Reporting journey, linking six capitals to value creation; Whistleblowing Policy implemented.

MEASUREMENT

First quantified Scope 1 and 2 GHG and energy disclosures; Anti-Bribery & Corruption Policy introduced.

NET ZERO ASPIRATION

Announced Net Zero Carbon Emissions aspiration by 2050; GHG reporting expanded to international operations.

FY2017

FY2018

FY2019

FY2020

FY2021

SUSTAINABLE BUSINESS JOURNEY

FY2017-FY2021 • SUSTAINABLE BUSINESS FOUNDATIONS SERVICES

Brownfield Services

Energy-efficient EPCC and plant rejuvenation help clients improve operational efficiency and advance decarbonisation efforts.



ESG ARCHITECTURE

Established SDWC; refreshed three-pillar ESG framework and roadmap; expanded materiality and Climate Change Strategy.

CLIMATE MOBILISATION

Green COE established; TCFD-aligned risk assessment and FY2030 targets developed for key material topics.

ACCOUNTABILITY

Sustainability Policy; midpoint materiality review; Bursa common indicators and statement of assurance introduced.

GLOBAL ALIGNMENT

Environmental Policy; phased NSRF/ IFRS S1 and S2 transition; CDP and critical-vendor ESG audit advanced.

10TH SUSTAINABILITY REPORT

Progressive NSRF/ IFRS alignment; ERM integration and transition pathway.

FY2022

FY2023

FY2024

FY2025

FY2026

FY2022 INVESTMENT

● DIALOG Diyou PCR

Recycled PET venture and first green financing initiative; production ceased and the investment was disposed in 2026.

● Hiringa Energy

Investment in a New Zealand green-hydrogen provider.

● Tauhara Geothermal

Installation of the power station project began.

FY2023 INVESTMENT

● DTL3 Renewable Fuel Storage Expansion

Launched 24,000 m³ of storage dedicated to renewable fuel feedstock and biodiesel products.

FY2024 SERVICES

● Tauhara Geothermal Power Station

Installation completed. Expected to provide about 3.5% of New Zealand's electricity and power over 200,000 households.

FY2025 CERTIFICATION

● ISCC & ISCC PLUS

DTL1 and DTL3 obtained international sustainability and carbon certifications.

INVESTMENT

● DTL3 Second Expansion

Announced additional expansion of 150,000 m³, of which 100,000 m³ is for SAF and HVO storage.

INVESTMENT

LNG-Driven ASU

● Expected to cut electricity use by ~25% and emissions by ~15,000 tonnes annually.

FY2026 INVESTMENT

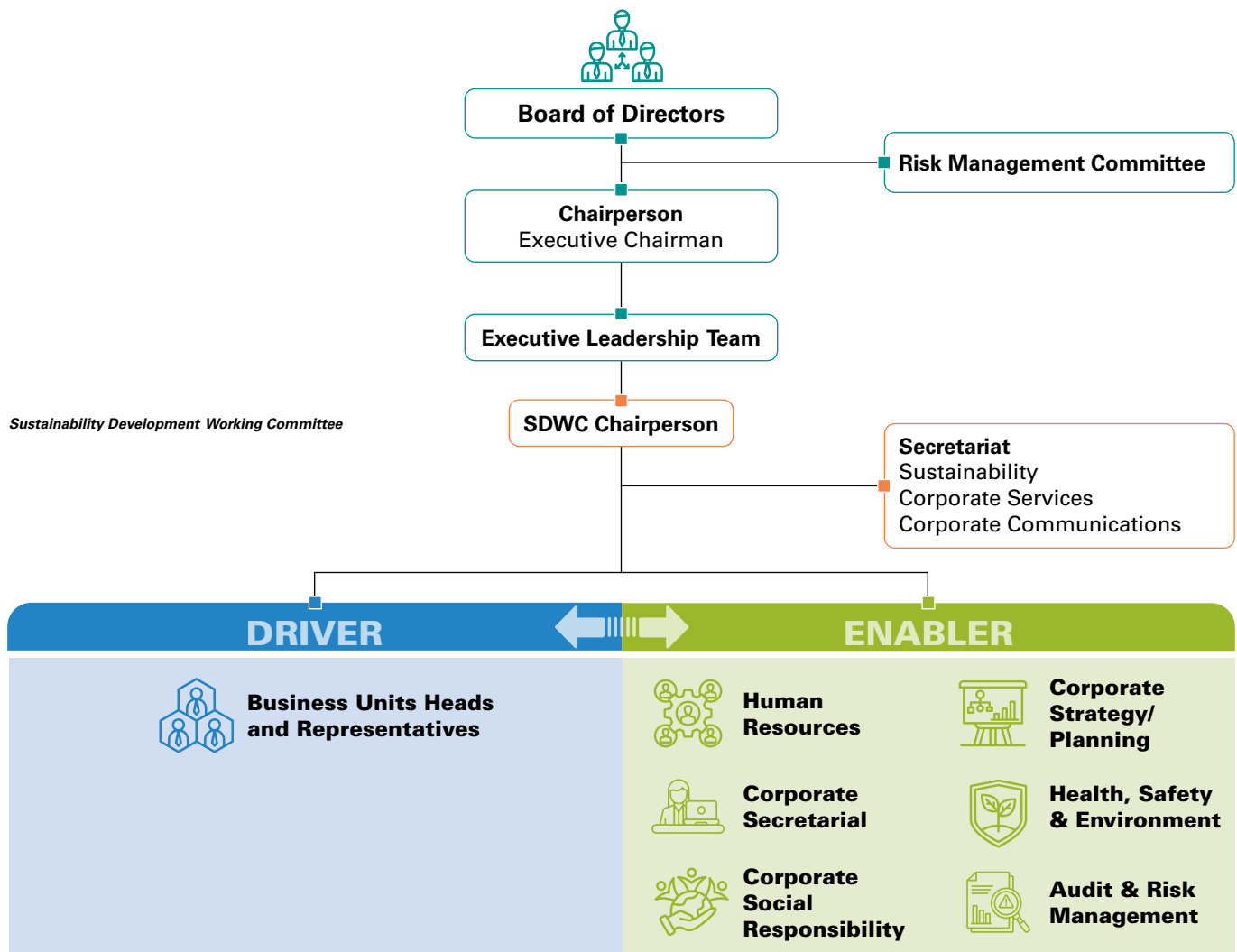
● PT2SB Biorefinery Facilities Expansion

Storage and handling facilities for a biorefinery processing 650,000 tonnes of raw material annually to produce SAF and HVO.

SUSTAINABILITY GOVERNANCE

Strong governance supports effective sustainability management and reinforces accountability across DIALOG. Our governance framework integrates sustainability matters, including sustainability-related risks and opportunities ("SRROs") and climate-related risks and opportunities ("CRROs"), into established Board and management oversight. The framework is underpinned by DIALOG's Sustainability Policy, the Sustainability Development Working Committee ("SDWC") Terms of Reference and the Group's broader risk management and internal control systems.

SUSTAINABILITY GOVERNANCE STRUCTURE



The Board of Directors ("Board") retains ultimate and direct oversight of DIALOG's sustainability agenda. Sustainability oversight is retained by the Board rather than delegated to a separate Board Sustainability Committee. The SDWC Chair and Group Sustainability provide quarterly updates to the Board, while relevant enterprise-risk aspects of SRROs and CRROs are connected to the Risk Management Committee ("RMC") through DIALOG's existing risk management arrangements. The RMC separately reports directly to the Board.

The management hierarchy extends from the Board through the Executive Chairman and Executive Leadership Team ("ELT") to the SDWC, supporting the implementation of DIALOG's refreshed Driver-Enabler model, which commenced in FY2026. Under this model, business functions and sites serve as the Drivers, with responsibility for implementation and performance, while corporate and specialist functions act as the Enablers. Group Sustainability serves as the SDWC Secretariat and Core Team, supporting coordination and reporting across the Group.

ROLES, RESPONSIBILITIES AND OVERSIGHT

During FY2026, the Board received four quarterly sustainability updates covering reporting standards, management of SRROs and CRROs, materiality assessment progress, external assurance readiness, significant HSE incidents, ESG ratings, regulatory developments and sustainability-related policies. The Board was also updated on the development of climate scenario analysis, with the assessment remaining in progress as at the end of FY2026.



Board of Directors

- Retains ultimate oversight and provides strategic direction of sustainability matters, including SRROs and CRROs
- Ensures business strategy contains sustainability priorities
- Approves sustainability strategies



Risk Management Committee

- Evaluates overall risks and opportunities including climate-related topics



Executive Leadership Team, chaired by Executive Chairman

- Approves targets and market disclosures
- Develops sustainability strategies, recommends revisions to the Board, and provides leadership and oversight for their implementation
- Monitors performance of processes and controls
- Reports management targets
- Provides direction and monitors the implementation of climate-related risks and opportunities



Sustainability Development Working Committee

- Oversees business functions in ensuring robustness of the sustainability management system
- Coordinates ESG matters and initiatives across business functions throughout the Group
- Develops, recommends and implements sustainability targets and ESG strategies including climate-related risks and opportunities
- Acts as main committee that drives ESG-related policies, reviews, action plans and awareness for continuous improvement

GOVERNANCE CAPABILITY AND SUPPORTING SYSTEMS

DIALOG continued to strengthen the competencies supporting its sustainability governance arrangements and develop a more structured approach to documenting how sustainability- and climate-related considerations, including trade-offs, are incorporated into strategic and operational decision-making.

Beyond the governance structure described above, specific HSE matters are supported through quarterly Group HSE Steering Committee Meetings and annual ISO Management Review Meetings, both chaired by the CEO. The ISO reviews are conducted in accordance with ISO 14001 for environmental management, ISO 9001 for quality management and ISO 45001 for occupational health and safety management.

Details appear in DIALOG's FY2026 Integrated Report, including its Statement on Risk Management and Internal Control, Corporate Governance Overview Statement and relevant reports.

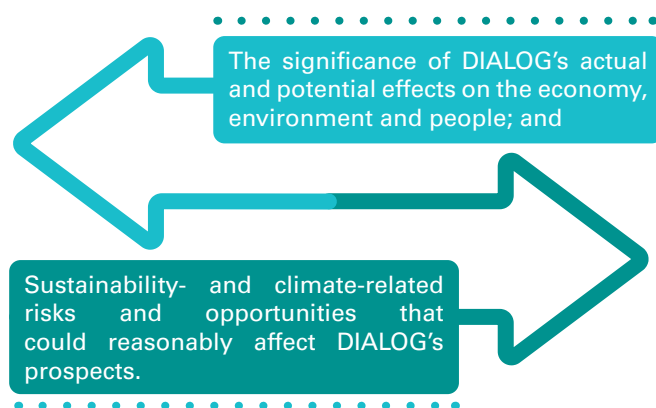
MATTERS AND RISKS & OPPORTUNITIES

Understanding what matters most enables DIALOG to focus its resources, management attention and disclosures on sustainability matters that are relevant to our stakeholders, business activities and long-term resilience.

MATERIALITY APPROACH

DIALOG's materiality approach has historically focused on identifying and prioritising sustainability matters based on the significance of our impacts on the economy, environment and people, informed by stakeholder perspectives and our business context.

In Q2FY2026, DIALOG commenced its scheduled comprehensive materiality review, encompassing a review of relevant sustainability standards and regulatory developments, industry and peer benchmarking, assessment of existing and emerging sustainability matters, stakeholder mapping and engagement, management input, preliminary prioritisation and evaluation of actual and potential impacts. As the review progressed, DIALOG enhanced and broadened its scope to establish a more integrated approach that considers two complementary perspectives:



Under IFRS S1 and S2, sustainability-related risks and opportunities are assessed based on their potential effects on DIALOG's cash flows, access to finance or cost of capital over the short, medium and long term.

While material matters and sustainability-related risks and opportunities are closely linked, they are not necessarily the same. Accordingly, DIALOG's refined materiality approach considers the significance and likelihood of impacts across its operations and value chain, as well as the potential magnitude and likelihood of effects on the Group's prospects, strengthening the integration of sustainability, risk management and business decision-making.

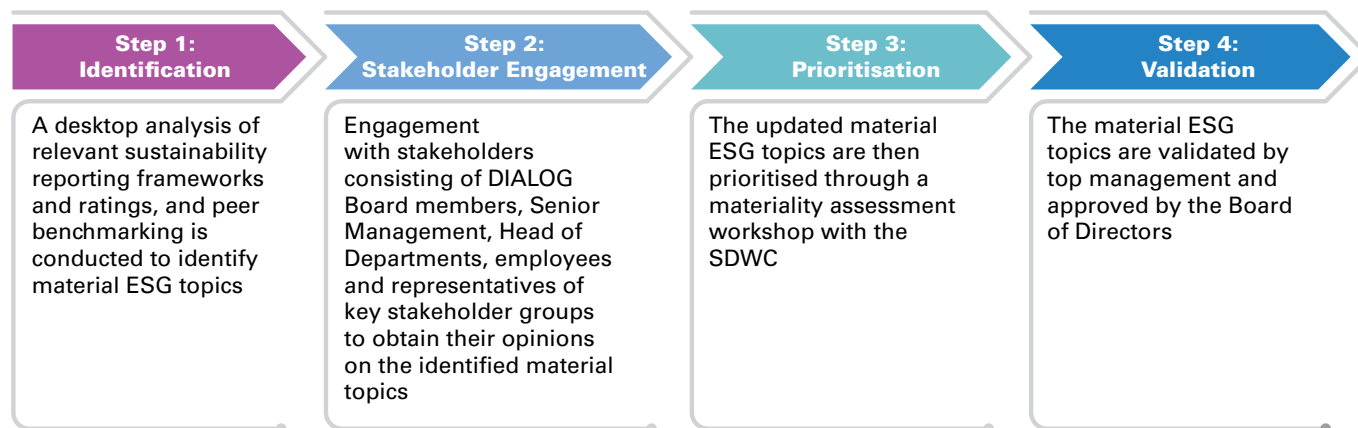
Given the expanded scope, the review will continue into FY2027 as part of DIALOG's phased transition towards fuller alignment with IFRS S1 and S2. In the absence of material changes to the Group's core business activities during FY2026, the existing 16 material matters have been retained as the interim baseline, with their relative priorities carried forward from the FY2024 midpoint review and subject to ongoing management oversight.

		TOWARDS FY2028
FY2022	FY2024	
Comprehensive materiality assessment conducted and 16 material matters identified.	Midpoint review conducted and the relative positioning of material matters was updated.	Refined approach being embedded to support future materiality assessments and sustainability related financial disclosures.

Going forward, DIALOG intends to keep its assessment current through ongoing monitoring and event-driven reviews, particularly where there are material changes in our business activities, operating environment, stakeholder expectations or risk landscape.

MATERIAL MATTERS AND SUSTAINABILITY-RELATED RISKS AND OPPORTUNITIES

Materiality Assessment Process



Material Topics

Environmental Stewardship

- CCS** Climate Change Strategy
- WEM** Waste & Effluent Management
- WM** Water Management
- AE** Air Emissions
- BD** Biodiversity



Advancing People

- OSH** Occupational Safety & Health
- HCM** Human Capital Management
- CE** Community Engagement
- LS** Labour Standards

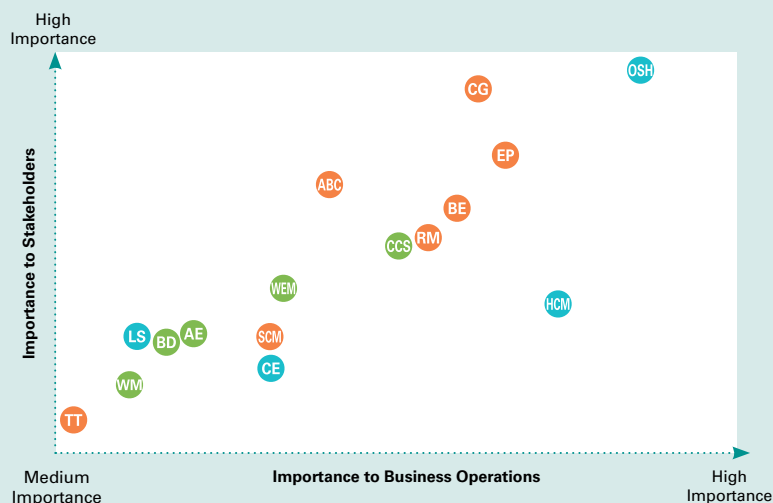
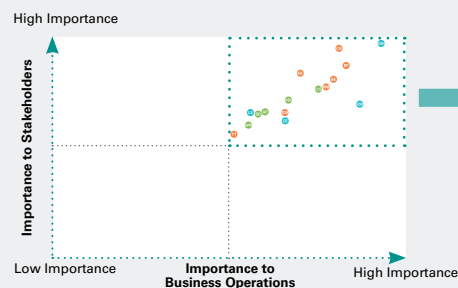


Robust Governance and Ethical Practices

- SCM** Supply Chain Management
- EP** Economic Performance
- CG** Corporate Governance
- ABC** Anti-Bribery & Corruption
- BE** Business Ethics
- RM** Risk Management
- TT** Tax Transparency



Materiality Matrix in FY2024-FY2025



MATTERS AND RISKS & OPPORTUNITIES

Climate resilience is addressed under Climate Change Strategy and discussed further in the Climate Change section of this Report.

The retention of these 16 material matters does not imply a direct or one-to-one classification of each matter as sustainability-related risks or opportunities. DIALOG is progressively refining its assessments of how these matters, together with relevant impacts, dependencies and value chain developments, may give rise to sustainability-related risks and opportunities that could affect the Group's prospects.

Outcomes from this enhanced approach are expected to inform future materiality assessments, risk management, strategic priorities and sustainability-related disclosures.

The 16 material matters are organised under three pillars: Environmental Stewardship, Advancing People, and Robust Governance and Ethical Practices, providing a balanced framework for managing ESG-related risks and opportunities.

DIALOG also supports the United Nations Sustainable Development Goals ("SDGs") and has prioritised eight SDGs most relevant to its operations, reflecting its commitment to sustainable development and long-term value creation.



STRATEGY AND TRANSITION ROADMAP

Building on its earlier ESG Roadmap, DIALOG is evolving its sustainability approach in response to changing stakeholder expectations and the phased adoption of the NSRF and IFRS Sustainability Disclosure Standards.

The FY2030 Sustainability Roadmap sets out the Group's strategic direction to enhance the quality, connectivity and decision-usefulness of our sustainability-related disclosures, and will continue to be refined as assessments, methodologies, data and capabilities mature.

SUSTAINABILITY AMBITION AND STRATEGIC DIRECTION

To be the leading integrated technical service provider to the energy sector, in Malaysia and internationally.

DIALOG's sustainability direction is anchored in our Vision and reinforced by a Mission that emphasises competitiveness, competence and leadership; quality and timely delivery; the protection of health, safety and the environment; responsible corporate citizenship; and the development of a skilled and professional workforce.

Together with our core values of Integrity, Health, Safety & Environment, Quality, Competency and Excellence, these principles provide the foundation for our sustainability journey and strategic direction towards:



Strengthening stakeholder confidence



Supporting business resilience



Contributing to long-term value creation

Our Climate Aspiration on Net Zero Carbon Emissions by 2050

Net Zero Emission By 2050

This aspiration guides DIALOG's long-term approach to climate change. Further details on our climate-related risks and opportunities, climate strategy and emissions performance are provided in the Climate Change Strategy section.

TRANSITION TOWARDS FY2030 PRIORITIES

Our earlier ESG Roadmap established a strong foundation in sustainability governance, awareness, data, performance indicators and capability development in response to evolving stakeholder expectations and reporting requirements, DIALOG is refreshing the roadmap to support its next phase of sustainability integration and phased alignment with the NSRF, IFRS S1 and S2.

The roadmap reflects current strategic priorities and will continue to evolve as actions, targets and outcomes are further developed, including through the enhanced materiality assessment in FY2027.

FY2026

Foundation

Establish the basis for the next phase of sustainability reporting through governance, gap-assessment, materiality and data-readiness activities

FY2027

Structuring and Socialisation

Further define the roadmap priorities and translate them into relevant business-unit and departmental actions, supported by greater internal awareness and coordination

FY2028

Compliance Readiness

Enhance processes, methodologies and controls to support DIALOG's target of alignment with the NSRF, IFRS S1 and S2

FY2029

Optimisation and Integration

Improve the consistency, connectivity and use of sustainability-related information across relevant risk, planning and performance-monitoring processes

FY2030

Strategic Value and Maturity

Advance a more integrated and decision-useful reporting approach that enhances stakeholder confidence, business resilience and long-term value creation

ENVIRONMENTAL STEWARDSHIP

Material Topics

CCS WEM WM AE BD

Stakeholders Impacted

E GR FI S C BP LC VS



Turtle hatchling release programme with the Kertih Workshop team

CCS CLIMATE CHANGE STRATEGY

CLIMATE RESILIENCE

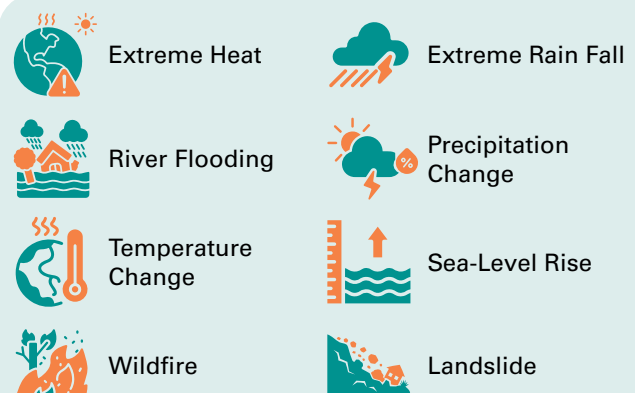
WHY IT MATTERS

Climate change presents increasingly complex risks to ecosystems, communities and economies. Climate-related physical hazards, including extreme heat, extreme rainfall and flooding, may disrupt DIALOG's operations, affect asset integrity, impact the health and safety of our workforce, and interrupt supply chains. Strengthening climate resilience enables DIALOG to anticipate, prepare for and adapt to changing climate conditions, helping to protect our people and assets, maintain operational continuity, and support the long-term resilience of our strategy, business model and value creation.

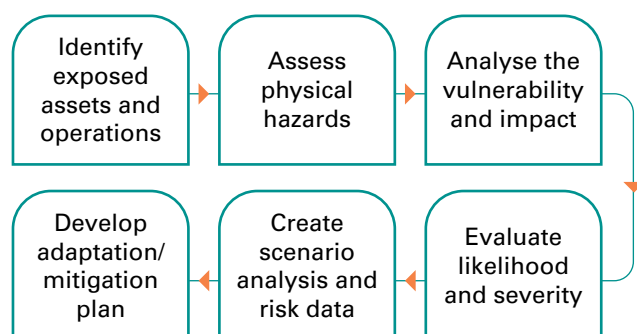
MANAGEMENT APPROACH

Climate Risk Assessment Approach

Building on the work disclosed in FY2025, DIALOG refined the scope of its physical climate risk assessment during FY2026. The assessment considered eight acute and chronic physical hazards:



The assessment was conducted using an approach aligned with DIALOG's enterprise risk management methodology. It considered the exposure of assets and operations, the potential vulnerability and operational consequences associated with each hazard, and the corresponding likelihood and severity under different climate scenarios. The assessment followed six principal stages:



The results were consolidated into a climate hazard matrix to support the identification, prioritisation and monitoring of climate-related risks and response measures.

Climate Scenarios Applied

DIALOG considered a range of lower-, intermediate- and higher-emissions pathways based on climate scenarios used by the Intergovernmental Panel on Climate Change ("IPCC").

SSP 1-2.6	Lower-emissions pathway
SSP 2-4.5	Intermediate-emissions pathway
SSP 5-8.5	Higher-emissions pathway

Note: Shared Socioeconomic Pathways ("SSPs") were developed to provide a toolkit for the climate change research community to carry out integrated, multi-disciplinary analysis.

The scenarios do not represent forecasts. They provide a structured basis for evaluating how physical climate risks may change under different future climate conditions and for identifying areas requiring further monitoring or adaptation.

The assessment applied the following time horizons:

Medium term (To be achieved by 2030)

This timeframe is particularly relevant as climate-related physical risks are expected to become more visible and measurable within asset planning, maintenance cycles, capital allocation decisions, and operational risk management processes.

Long term (To be achieved by 2050)

This horizon enables the Group to assess how climate-related risks may evolve over a longer period and how such risks could affect the resilience of its assets, business model, value chain, and long-term strategic objectives.

FY2026 ACTION AND PROGRESS

Physical Climate Risk Assessment

During FY2026, DIALOG further assessed how physical climate hazards may affect its assets and operations over the medium and long term. The assessment identified extreme heat and extreme rainfall as the most material hazards across the portfolio, with other hazards generally assessed as low to negligible at a portfolio level, though exposure may vary by location.

Overall, physical climate hazards may lead to operational disruption, increased maintenance and repair needs, asset degradation, access constraints, supply-chain interruptions, and higher operating or capital requirements. Any financial implications are qualitative in nature and not intended to represent quantified impacts.

Adaptation and Resilience Measures

DIALOG uses available information and systems at relevant operations to help identify emerging physical risks and support decision-making. These measures assist operating teams in being aware of potential extreme-weather conditions and taking appropriate operational responses where needed.

ENVIRONMENTAL STEWARDSHIP

Flood preparedness continues to be strengthened at relevant operational locations. During the monsoon season, designated teams coordinate flood-intervention measures, monitor site conditions and facilitate emergency-response activities where required. Drainage and stormwater-management infrastructure are also assessed and progressively upgraded, where appropriate, to reduce potential impacts on personnel, assets and operations.

Within the scope of the FY2026 physical climate risk assessment, the scenario results indicate that DIALOG's existing risk-management practices, operational controls and adaptation measures provide a basis for managing identified physical climate vulnerabilities and supporting the resilience of its strategy and business model.

The assessment also supports DIALOG's understanding of how climate-related risks may affect operations, assets, capital requirements, market conditions, regulatory expectations and stakeholder needs over time. The Group's operational capabilities, asset management practices and ongoing capability

development provide a basis for adapting to evolving climate-related risks and opportunities. Where required, climate-related investments may be funded through internal resources and external financing, subject to established approval processes.

Climate scenario analysis involves inherent uncertainty, particularly over longer time horizons, and is influenced by selected climate pathways, data availability and assumptions regarding future conditions and adaptation measures. DIALOG will continue to refine its assessments as methodologies, data and internal capabilities evolve, consistent with the principle of commensurate information under the IFRS Sustainability Disclosure Standards.

Progressive Assessment of Transition Risk

DIALOG is adopting a phased approach to climate-related risk assessment. The principal focus during FY2026 was the assessment of physical climate risks. The scope of transition-risk assessment is expected to be progressively expanded from FY2027, including broader consideration across relevant businesses.

PERFORMANCE AND KEY METRICS

Physical Climate Risk Profile

The table below presents the average risk categories across the assets included within the FY2026 physical climate risk assessment.

Hazard	Baseline	SSP 1-2.6		SSP 2-4.5		SSP 5-8.5	
		2030	2050	2030	2050	2030	2050
Extreme Heat	●	●	●	●	●	●	●
Extreme Rainfall	●	●	●	●	●	●	●
River Flood	●	●	●	●	●	●	●
Precipitation Change	●	●	●	●	●	●	●
Temperature Change	●	●	●	●	●	●	●
Sea Level Rise	●	●	●	●	●	●	●
Wildfire	●	●	●	●	●	●	●
Landslide	●	●	●	●	●	●	●

● Negligible ● Low ● Medium ● High

Principal Hazards and Potential Implications

Hazard	Hazard Description	Potential Impact	Potential Impact Description
Extreme Heat/Heat Wave	Acute hazard that increases from low at baseline to medium across most scenarios, and high by 2050 under SSP 5-8.5	CAPEX ↑ OPEX ↑ Revenue ↓	May expose workers to heat stress, fatigue and dehydration, affecting health, safety and productivity. Prolonged heat may also accelerate asset deterioration, heighten operational safety considerations, require additional cooling and maintenance, and cause temporary shutdowns, higher expenditure and potential revenue interruption.
Extreme Rainfall	Acute hazard presenting a persistent medium risk across the scenarios and time horizons assessed	CAPEX ↑ OPEX ↑ Revenue ↓	May expose workers to unsafe travel and working conditions, slips, falls and greater emergency-response risks. Heavy rainfall may also cause flooding, erosion and water ingress, restrict site access, damage assets, delay operations, and increase repair, replacement, insurance and emergency-response costs and revenue disruption.
River Flood	Acute hazard with a low average portfolio rating, although locations near watercourses may face higher exposure	CAPEX ↑ OPEX ↑ Revenue ↓	May expose workers to injury, isolation or evacuation risks and restrict safe access to affected locations. Flooding and groundwater salinisation may damage assets and infrastructure, affect ground conditions, interrupt essential services and operations, and increase repair, reinstatement and maintenance costs and potential revenue losses.
Precipitation Change	Chronic hazard increasing from low to medium over the longer term	CAPEX ↑ OPEX ↑ Revenue ↓	May expose workers to prolonged wet conditions, slippery surfaces and travel or access risks, reducing safe outdoor working periods. Changing rainfall patterns may also overload drainage, accelerate asset deterioration, reduce productivity, delay project schedules, and increase maintenance costs and potential revenue disruption.
Temperature Change	Chronic hazard assessed as negligible to low across the scenarios	CAPEX ↑ OPEX ↑ Revenue ↓	May expose workers to sustained heat, increasing fatigue, heat-related illness and reduced productivity, and requiring adjusted working arrangements. Rising average temperatures may also accelerate asset deterioration, increase cooling needs, require more frequent maintenance, raise operating and capital expenditure, and cause potential revenue disruption.
Sea Level Rise	Chronic hazard assessed as negligible to low, with potentially greater relevance to coastal locations	CAPEX ↑ OPEX ↑ Revenue ↓	May expose workers at coastal locations to flooding, erosion, unsafe access and evacuation risks. Higher sea levels may also weaken coastal protection, affect infrastructure and operational assets, increase spill risks, disrupt operations, require additional adaptation, maintenance and capital expenditure, and cause potential revenue disruption.
Wildfire	Acute hazard assessed as negligible to low, with potential relevance to selected international locations	CAPEX ↑ OPEX ↑ Revenue ↓	May expose workers to extreme heat, burns, smoke inhalation, poor air quality and evacuation risks. Fire, heat, dust and smoke may damage assets and infrastructure, restrict access and outdoor work, interrupt essential services, require shutdowns, increase emergency-response and repair costs, and cause revenue disruption.
Landslide	Acute hazard assessed as negligible across the portfolio	CAPEX ↑ OPEX ↑ Revenue ↓	May expose workers to injury, entrapment, isolation and evacuation risks, particularly where access routes or work areas are affected. Ground movement may damage assets and infrastructure, interrupt services, block site access, delay projects, require shutdowns and emergency stabilisation, and increase reinstatement costs and revenue disruption.

ENVIRONMENTAL STEWARDSHIP

GHG & ENERGY MANAGEMENT

WHY IT MATTERS

Energy consumption contributes directly and indirectly to DIALOG's operational GHG emissions through fuel use and purchased electricity. Effective GHG and energy management is therefore important for understanding and progressively reducing these emissions, improving energy efficiency, managing evolving regulatory and stakeholder expectations, and increasing renewable energy use where practicable. These efforts support DIALOG's aspiration to achieve Net Zero Carbon Emissions by 2050 ("NZCE2050") while strengthening operational performance and long-term value creation.

MANAGEMENT APPROACH

Our Integrated Climate Approach

Since FY2022, our climate approach has been guided by four strategic focus areas:



These focus areas continue to provide the foundation for coordinating climate mitigation, adaptation and resilience measures across the Group.

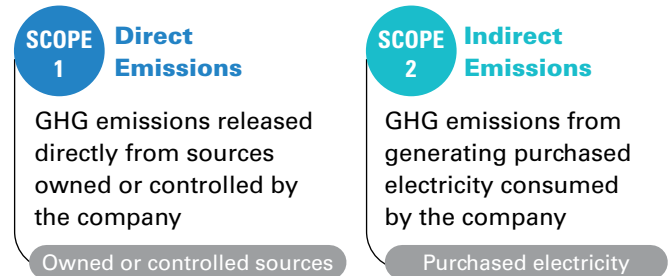
The Green Centre of Excellence ("Green COE") under the purview of Group Sustainability is entrusted with coordinating climate-related transition risk and decarbonisation efforts across DIALOG. Its responsibilities include facilitating cross-functional initiatives, supporting consistent methodologies and driving the implementation of climate-related actions across our business operations.

The SDWC supports cross-functional coordination and accountability by reviewing relevant proposals, coordinating implementation, monitoring progress and reporting through DIALOG's established governance arrangements. Further information on Board and management oversight of sustainability and climate-related matters is provided in Sustainability Governance.

Sustainability Governance: pages 70 to 71

GHG and Energy Management

DIALOG's GHG inventory is prepared with reference to the GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1. The methodology is formalised through the DIALOG Greenhouse Gas Information Management Procedure to support consistent, transparent and auditable reporting. The inventory currently reports:



Scope 3 emissions comprise other indirect emissions associated with DIALOG's wider value chain. The development of DIALOG's Scope 3 accounting framework remains in progress as part of the Group's phased approach towards more comprehensive and decision-useful climate-related disclosure.

GHG calculations are based on the 2006 IPCC Guidelines and IPCC Sixth Assessment Report Global Warming Potentials. Location-based electricity emission factors are applied according to the relevant country or region.

Energy management complements DIALOG's GHG management approach. Under the Decarbonisation focus area, we continue to optimise energy consumption, improve energy efficiency and progressively increase the use of renewable energy across our operations.

FY2026 ACTION AND PROGRESS

Emissions and Energy Initiatives

During FY2026, DIALOG continued to advance its emissions and energy-management approach through targeted operational interventions, enhancements to its GHG information-management systems and greater alignment with evolving international disclosure expectations.

DIALOG also continued participating in the Carbon Disclosure Project (“CDP”), a globally recognised environmental disclosure platform that enables organisations to report environmental information in a structured and comparable manner. Participation supports the Group in identifying opportunities to strengthen climate governance, risk management, emissions reporting and low-carbon planning, while providing additional external insights into our climate-related performance.

Work also continued on DIALOG’s Scope 3 accounting framework. This includes progressively evaluating relevant Scope 3 emission categories and strengthening the Group’s ability to capture material value-chain emissions. The framework is intended to support more robust, transparent and decision-useful disclosure as our data and methodologies mature.

Pan Orient Energy (Siam) Ltd., our joint venture with Sea Oil Energy Ltd., continues to advance GHG reduction efforts through investments in lower-carbon energy infrastructure, supporting our broader climate objectives. In June FY2026, upgrades to the energy system included the expansion of methane-based generator set capacity from 200kW to 400kW, while solar panel capacity increased from 20kW to 100kW. These enhancements are expected to reduce reliance on conventional grid electricity, with targeted reductions in electricity consumption of up to 20% and 10%, respectively.



We continue to reduce our emissions by expanding the use of solar energy generation and reducing reliance on grid-supplied electricity. Since 2020, solar panels have been installed across multiple sites in Malaysia, including Nilai Workshop, Kertih Workshop, and DIALOG Terminals Langsung 1, as well as Tuas Workshop in Singapore, achieving a total capacity of 1035 kWp. Notably, the Kertih Workshop generates over 175 MWh of renewable energy annually.



Solar panels at Kertih Workshop located in Kertih, Terengganu

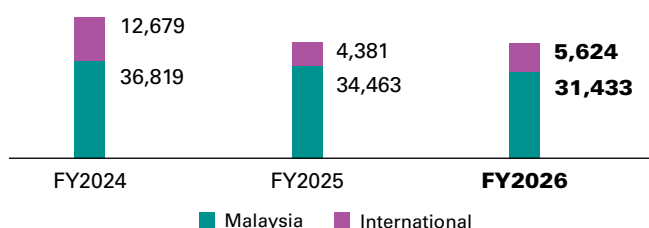
PERFORMANCE AND KEY METRICS

Energy Consumption

As our business operations evolve, DIALOG remains committed to optimising energy use and minimising carbon intensity. Under our Decarbonisation pillar, we focus on transitioning to renewable energy sources and improving energy efficiency across all operations.

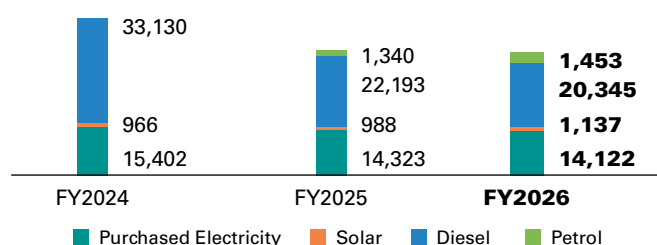
Energy Consumption	FY2024	FY2025	FY2026
Energy Consumption by Megawatt-hour (“MWh”)	49,498	38,844	37,057
Energy Consumption by Gigajoule (“GJ”)	178,193	139,838	133,405
Renewable Energy - Solar (MWh)	966	988	1,137

Total Energy Consumption by Location (MWh)



ENVIRONMENTAL STEWARDSHIP

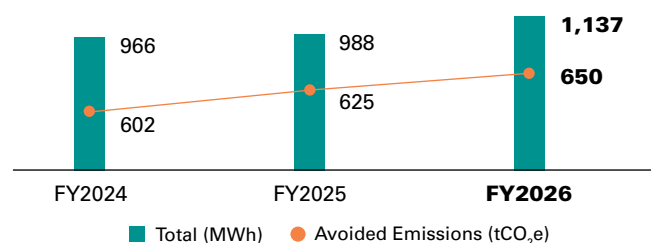
Total Energy Consumption by Type (MWh)



In FY2026, DIALOG recorded total energy consumption of 37,057 MWh, a reduction of 1,787 (-4.6%) compared to FY2025 (38,844 MWh). Diesel remained the largest single energy source at 20,345 MWh, but this represents a continuous reduction from FY2025 (22,193 MWh), reflecting lower operational demand. Solar energy generation continued its upward trend reaching over 1,137 MWh from 988 MWh back in FY2025, supported by higher output from existing installations in Malaysia and Singapore.

Petrol consumption, recorded for the first time in FY2025 at 1,340 MWh, reflects inclusion of energy use data from our fleet vehicles and small boats. This addition provides a more complete picture of DIALOG's total energy profile and supports more accurate tracking of operational emissions in the future.

Total Utilisation of Solar Power



Note: The Avoided Emissions number and Solar Power generation are not directly correlated. The number is mix between generation location and emission factor used on those locations.

Greenhouse Gas Emissions

In FY2026, DIALOG's combined Scope 1 and Scope 2 emissions totalled 15,675 tCO₂e, representing a reduction of 661 tCO₂e, or 4.0%, compared with FY2025.

- Scope 1 emissions decreased by 9.7%, from 6,407 tCO₂e in FY2025 to 5,788 tCO₂e in FY2026. The reduction in Malaysia more than offset the increase recorded across international operations.
- Scope 2 emissions decreased by approximately 0.4%, from 9,929 tCO₂e in FY2025 to 9,887 tCO₂e in FY2026.

	FY2024			FY2025			FY2026		
	Malaysia	International	Total	Malaysia	International	Total	Malaysia	International	Total
Scope 1	6,027	2,696	8,722	5,617	790	6,407	4,688	1,100	5,788
Scope 2	10,010	691	10,702	9,679	250	9,929	9,778	109	9,887
Total	19,424			16,336			15,675		

Note: Totals may differ from the sum of the displayed components due to rounding.

AE WM WEM BD AIR EMISSIONS, WATER MANAGEMENT, WASTE & EFFLUENT MANAGEMENT, BIODIVERSITY

WHY IT MATTERS

Protecting the environment is integral to how DIALOG operates and grows. Effective environmental management enables us to prevent pollution, use natural resources responsibly, meet applicable regulatory requirements and minimise potential impacts arising from our projects and operations.

Healthy natural systems also support the well-being and resilience of the communities surrounding our operations through clean air and water, soil stability, flood regulation and functioning ecosystems. Inadequate management of environmental impacts may expose DIALOG to operational disruption, regulatory action, remediation costs and erosion of stakeholder confidence. We therefore integrate environmental considerations across the project and operational lifecycle, from planning and design to construction, operation and eventual decommissioning, where applicable.

MANAGEMENT APPROACH

Policy and Management Framework

In FY2026, DIALOG formalised its environmental commitments through the Environmental Policy. Together with the Health, Safety and Environment ("HSE") Policy and the Sustainability Policy, these policies provide the foundation for implementing consistent environmental management practices through DIALOG's Health, Safety and Environment Management System.



www.dialogasia.com/sustainability/health-safety-and-environment

Health, Safety and Environment Management System ("HSEMS")

Aligned with ISO 45001 (Occupational Health & Safety), ISO 14001 (Environmental Management) and ISO 9001 (Quality Management), and compliant with applicable local regulations, the comprehensive HSEMS serves as a unified framework across our operations and offices worldwide.



Although the HSEMS provides a common Group-wide framework, certification is maintained or pursued at the relevant entity or site level according to operational requirements and the expectations of customers,

regulators and other stakeholders. This enables DIALOG to maintain consistent underlying practices without implying that every entity or site holds the same certification.

14 entities under our Malaysia operations achieved certification through the Integrated Management System covering ISO 9001, ISO/TS 29001, ISO 14001 and ISO 45001. This achievement improved operational efficiency while delivering cost savings.



Environmental responsibility is owned by business units and supported by HSE personnel, reflecting our "Heart and Minds" approach that embeds accountability into everyday decision-making.

Legal and Regulatory Compliance

DIALOG maintains a Legal and Other Requirements Register to identify and monitor applicable environmental obligations. In Malaysia, this includes the Environmental Quality Act 1974 and its subsidiary regulations. Operations outside Malaysia maintain jurisdiction-specific registers aligned with the laws, approvals and operating conditions applicable in their respective countries.

The relevant business units periodically review their registers and develop site-specific procedures to translate legal and regulatory obligations into operational controls. Compliance requirements are incorporated into business-unit HSE plans, work instructions, inspection programmes and environmental monitoring activities.

Environmental Impact and Corrective Management

Environmental considerations are incorporated throughout the project lifecycle, particularly for new developments and material project modifications. Environmental Impact Assessment ("EIA") is undertaken for projects that fall under prescribed activities specified in applicable EIA regulations. An Environmental

ENVIRONMENTAL STEWARDSHIP

Management Plan (“EMP”) is subsequently developed to address identified environmental impacts through appropriate mitigation, monitoring and management measures.

For major developments, such as Upstream production facilities and terminal expansions, qualified independent consultants are engaged to undertake the required environmental studies. Business and project teams provide the relevant operational and baseline information for independent review, verification and incorporation into the EIA submission.

Baseline studies may cover air and water quality, effluent discharge, noise and ecological sensitivities. The findings are used to establish the Aspect-Impact Register, identify potential environmental risks and determine the necessary prevention, mitigation and monitoring measures. It also serves as a reference for subsequent compliance monitoring and internal benchmarking.

Following EIA approval, applicable Conditions of Approval and other environmental regulatory requirements are incorporated into the project List of Register and tracked through DIALOG’s digital document system. Business unit management monitors progress and outstanding actions, with Group HSE providing oversight of environmental compliance through established governance mechanisms. Relevant findings and updates are communicated to the authorities and incorporated into internal business and terminal reviews, where applicable.

Site inspection by the Department of Environment (“DOE”) at Tanjung Langsat project site.

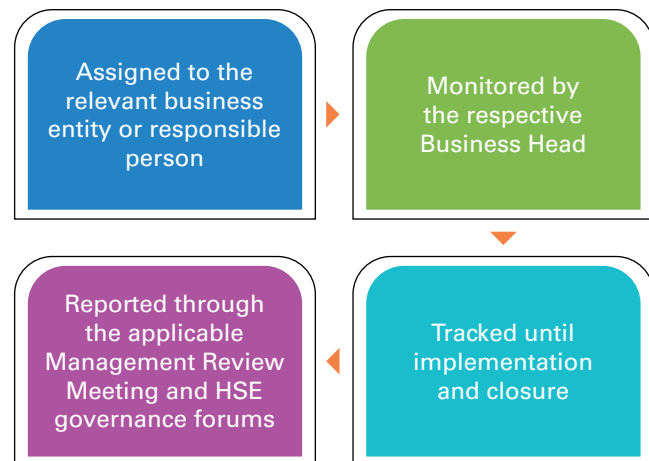


Project and operational teams monitor the implementation of EMP requirements throughout the project lifecycle. This includes the application of best management practices and environmental quality monitoring covering air, water, noise and effluent discharge. Implementation status, material findings and required corrective actions are reviewed through relevant management forums and the Group HSE Steering Committee.

Monitoring, Inspection and Corrective Action

Environmental performance is monitored through HSE scoring inspections, site supervision, HSE walkabouts, internal reviews, periodic environmental performance submissions, and third-party assessments where applicable.

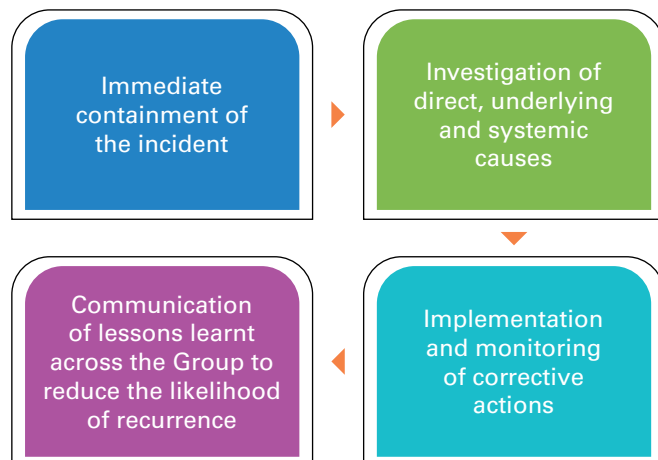
Environmental non-conformities, improvement opportunities and observations identified through inspections, audits or performance reviews are addressed through a structured corrective-action process. Actions are:



Internal reviews may involve trained personnel from different functions, including HSE, quality assurance and quality control, and the relevant business units, to support an impartial assessment. Where independent certification or surveillance is required, third-party assessors evaluate management-system implementation through document reviews, interviews and site observations.

Incident Response and Remediation

Environmental incidents and near misses are recorded, investigated and tracked through DIALOG's internal Integrated DIALOG Enterprise Applications ("iDEA") platform. The environmental incident response and remediation process includes:

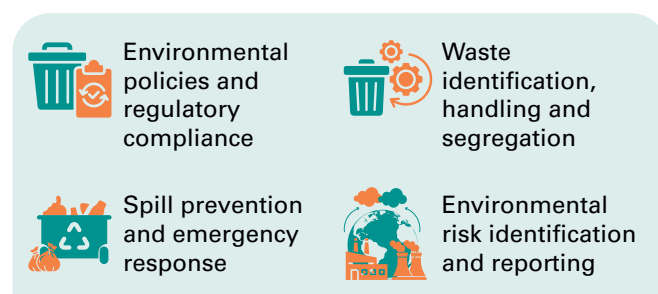


Investigation records, root-cause findings and corrective actions are retained in the internal system and made available to relevant functions. Where a significant environmental or operational incident occurs, DIALOG's Crisis Management Plan may be activated. A dedicated Crisis Control Centre can be mobilised to coordinate response and recovery activities, stakeholder communication and the needs of affected parties.

Competency and Stakeholder Engagement

Each operating site maintains a training matrix for personnel with environmental responsibilities, including Environmental Officers and Scheduled Waste Handlers. The matrix helps ensure that personnel possess the competencies required for their assigned duties.

Environmental induction and awareness programmes cover areas such as:



Contractors, business partners and service providers are also provided with relevant environmental briefings through HSE inductions. Before commencing work, contractors are required to participate in Job Safety Analysis or Job Hazard Analysis exercises to understand the environmental and safety risks associated with their activities and the controls they are expected to implement.

Employees and workers are encouraged to raise environmental concerns, provide feedback and contribute improvement suggestions. Environmental incidents, findings and lessons learnt are communicated through internal channels, while environmental policies and performance are made accessible to employees and external stakeholders through appropriate channels, including DIALOG's corporate website, offices, sustainability reporting, intranet, email circulars, and employee onboarding and induction programmes.

DIALOG's grievance mechanism and Whistleblowing Policy provide channels for employees and external stakeholders to raise environmental concerns. Feedback received is recorded, investigated and addressed, with corrective action taken where necessary.

Operational Performance Parameters

Environmental indicators are translated into relevant site- and project-level parameters according to operating conditions and regulatory requirements.

These parameters are tracked through site monitoring, operating records and the iDEA platform. DIALOG will continue strengthening environmental monitoring and maintaining compliance with the requirements applicable to each operating location.

FY2026 ACTION AND PROGRESS

Strengthening Our Environmental Framework

During FY2026, DIALOG further formalised its environmental commitments through the Environmental Policy, complementing the existing HSE and Sustainability Policies. The policy reinforces our approach to pollution prevention, resource efficiency, waste and effluent management, and biodiversity protection.

ENVIRONMENTAL STEWARDSHIP

Selected Malaysian entities also progressed their integrated management-system certification during the year. The certification encompassed relevant quality, industry-specific quality, environmental, and occupational health and safety standards, including ISO 9001, ISO/TS 29001, ISO 14001 and ISO 45001.

Adopting an integrated certification approach helped reduce duplication, simplify common work processes and improve the efficiency of certification and management-system administration.

Biodiversity Management

DIALOG's commitment to biodiversity preservation is articulated in its Environmental Policy. This commitment is reflected in how we plan, execute, and monitor our projects, ensuring our operations do not adversely impact surrounding ecosystems and natural habitats.

In line with our HSE and Environmental Policies, all DIALOG projects and operational sites are required to conduct due diligence and adhere to conditions stipulated in EIAs and EMPs. These documents, approved by relevant authorities, include biodiversity-related conditions which must be complied with and regularly demonstrated to both management and regulators.



www.dialogasia.com/policies

Biodiversity considerations are embedded in our project planning and execution:

- Project and Operations teams ensure compliance with EIA/EMP conditions through ongoing monitoring and reporting.
- The Project Environmental Officer ("EO") is responsible for tracking the progress of biodiversity-related action plans, with updates reported to the Project HSE Steering Committee and relevant authorities.
- Regular reviews are held at the Group HSE Steering Committee, where EIA compliance status, biodiversity-related matters, and HSE incidents are reported and deliberated.

Our Kertih Workshop team supported marine conservation efforts through participation in beach clean-up activities and turtle hatchling release programmes.



DIALOG is committed to protecting and restoring natural habitats within and surrounding our areas of operation. We conduct biodiversity conservation activities such as:

- Tree planting and reforestation projects
- Turtle hatchling release programmes
- Marine habitat studies, such as those conducted for the Baram Junior Cluster in Miri, Sarawak

In supporting these efforts, we actively collaborate with local authorities, including the Department of Fisheries and the Forestry Department, while engaging local communities and non-governmental organisations to ensure our biodiversity initiatives align with national and local conservation strategies.

Currently, our biodiversity targets are aligned with broader Environmental Plan milestones, which are tracked to ensure timely implementation and functional outcomes. Our goal is not only to comply with regulatory expectations but also to contribute meaningfully to the protection of natural ecosystems where we operate.

As part of an environmental programme focused on mangrove restoration, employees from Overseas Manufacturing (Johor) Sdn. Bhd. and OTEC Singapore gained valuable insights into the vital role of mangroves in preserving coastal ecosystems and actively participated in a mangrove seedling planting session on Tanjung Surat Island, Johor.



Pollution Prevention and Non-GHG Air Emissions

DIALOG adopts a risk-based approach to identifying, assessing and mitigating potential pollution risks to soil, water and air. Environmental risks and control measures are incorporated into the Hazard Identification, Risk Assessment and Risk Control process and the applicable site HSE plans.

Our operations generally do not rely on large-scale combustion processes. Nevertheless, targeted controls are implemented to manage non-GHG air emissions arising from equipment, vehicles, storage and selected manufacturing activities.

Across our Malaysian operations, diesel-powered equipment is generally limited to portable generator sets and vehicles, for which Euro 5 diesel is used. Storage tanks are equipped with controls such as internal floating roofs and nitrogen blanketing to minimise the release of volatile organic compounds.

Pan-coating activities are performed in enclosed and filtered environments to control dust and particulate emissions. Routine air-quality monitoring is undertaken by the relevant EOs. In chemical-intensive activities,

including composite-pipe fabrication, chemicals are handled under approved control procedures and supervised by designated EOs.

Soil-contamination controls are also implemented in areas where scheduled waste, oil and lubricants are handled. These include secondary containment such as bund walls, spill-control and recovery procedures, and the use of licensed service providers for the treatment or disposal of contaminated materials.

Going forward, DIALOG will continue applying site-level engineering, fuel-selection and monitoring controls to maintain non-GHG air emissions within applicable requirements.

Waste Management

DIALOG maintains a Domestic and Scheduled Waste Management Work Instruction governing the identification, handling, segregation, storage, transport and disposal of waste.

Scheduled waste at all Malaysian sites are:

- Categorised according to the Environmental Quality (Scheduled Wastes) Regulations
- Logged in the DOE's e-SWIS V2 inventory system
- Transported and disposed by DOE-licensed contractors and transporters.

Each site incorporates waste management into its HSE plan and monitors relevant performance through the iDEA platform. Waste-management initiatives include waste minimisation and reduction, segregation at source into recyclable, non-recyclable and hazardous-waste streams, Scheduled Waste Handler training and participation in Reduce, Reuse and Recycle programmes.

Employees are also engaged through HSE Week environmental training and awareness activities, the use of reusable cups, plates and trays, workplace recycling, community clean-up activities, and environmental education programmes.

ENVIRONMENTAL STEWARDSHIP

Business units strive to minimise waste generation and, where operationally practicable. DIALOG continues to improve waste segregation, recovery opportunities and site-level waste-management practices, while recognising that waste generation may vary depending on project and maintenance activities.



Recycled materials collection and weigh-in at the Melaka Workshop

Water and Effluent Management

Water is essential to DIALOG's project and operational activities, particularly hydrotesting, tank cleaning, flushing and selected terminal processes. Water use is therefore planned and monitored across the project and operational lifecycle.

At selected terminal operations, wastewater is treated on site using systems such as Corrugated Plate Interceptors and settling tanks. These systems facilitate oil-water separation and the natural settling of suspended material before treated effluent is discharged in accordance with applicable regulatory requirements. Tank-management practices are used to minimise the amount of water required during cleaning activities. While full on-site wastewater recycling is not yet economically practicable at all operating locations, authorised service providers are engaged to treat, recover or dispose of waste streams requiring off-site management.

Water efficiency remains a continuing management priority rather than a Group-wide quantitative reduction target. DIALOG will continue optimising water use during hydrotesting, flushing, tank cleaning and maintenance while maintaining operational and regulatory requirements.

Learning From Environmental Non-Compliance

Environmental procedures are reviewed periodically to ensure that they remain aligned with operational requirements, industry developments and regulatory expectations. Following an environmental offence recorded during FY2026, corrective actions were implemented to reduce the risk of recurrence.

Reporting and investigation processes, including Be Safe Card reporting and environmental incident investigation, are refined where necessary to incorporate lessons learnt and strengthen preventive controls.

PERFORMANCE AND KEY METRICS

Key environmental indicators include water use and effluent management, hazardous and other waste generation, recycling and disposal, environmental incidents and near misses, regulatory compliance, and progress on environmental projects and initiatives.

Water Consumption (ML)	FY2024	FY2025	FY2026
Malaysia	98	112	170
International	34	11	538
Total	132	123	708

Total water used increased from 123 ML in FY2025 to 708 ML in FY2026. The increase was primarily attributable to scheduled tank cleaning activities in Malaysia, as well as increased project expansion activities internationally.

These activities were carefully sequenced to optimise water reuse and minimise total requirements where practicable. Water use was also monitored as part of project efficiency and cost-control measures.

Hazardous Waste Generation (MT)	FY2024	FY2025	FY2026
Malaysia	3,197	3,357	2,359
International	106	54	83
Total	3,303	3,411	2,442

Hazardous and scheduled waste decreased from 3,411 MT in FY2025 to 2,442 MT in FY2026. This is a result of lower operational activity and, in part, a reduction in waste generation through optimised construction methods.

Separately, DIALOG tracked the following waste indicators during FY2026:

Metrics	Location	FY2026
Non-recycled waste generation (tonnes)	Malaysia	1,645
	International	324
Total		1,969
Recycled waste (tonnes)	Malaysia	144
	International	19
Total		163

Other FY2026 Environmental Outcomes

Focus Area	FY2026 Performance
Non-GHG Air Emissions	Site-level air-quality monitoring results remained within applicable limits. No air-emission exceedances, related complaints or enforcement actions were recorded.
Effluent Quality	Treated effluent at the relevant terminal operations remained within applicable regulatory limits.
Biodiversity	Tree planting, reforestation, turtle conservation and marine habitat study activities were undertaken or continued at relevant locations.
Environmental Complaints and Grievances	Zero environmental-related complaints or community grievances were recorded during the reporting period.
Negative Environmental Media Coverage	Zero significant negative environmental media coverage relating to DIALOG's operations was recorded.

ADVANCING PEOPLE

Material Topics

OSH HCM LS CE

Stakeholders Impacted

E GR FI S C BP LC VS



A scaffolding audit was conducted at our Fonterra Hawera project site in New Zealand as part of the mechanisms implemented to ensure conformity with safety procedures

OSH OCCUPATIONAL SAFETY & HEALTH

WHY IT MATTERS

As an energy sector player, DIALOG regards Occupational Safety and Health (“OSH”) as fundamental to operating responsibly and reliably. Our OSH framework protects our people, safeguards asset integrity and supports operational performance in a risk-intensive environment.

We remain committed to preventing work-related illness and injury, complying with applicable regulations, and maintaining a safe and sustainable workplace for employees and others who may be affected by our activities.

MANAGEMENT APPROACH

Our aim is to set and maintain appropriate health and safety management standards to protect the well-being of our employees and others who may be affected by our operations. As a core non-financial Key Performance Indicator (“KPI”) at DIALOG, health and safety underpins our commitment to maintaining high standards across our operations.

HSE Policy and Communication

Our Health, Safety and Environment (“HSE”) Policy and supporting guidelines provide the foundation for our approach. These requirements are communicated through employee engagement sessions, HSE Steering Committee meetings and site-level training. The policy and guidelines are also prominently displayed across our offices, terminals, workshops and project sites.

We engage external stakeholders through our corporate website and regular communication with clients and contractors. Our HSE policies and practices are audited annually under ISO annual surveillance audit.



www.dialogasia.com/sustainability/health-safety-and-environment

D’Rules as Safety Culture

At DIALOG, our primary goal is to achieve ZERO incident. A set of life-saving rules called D’Rules was established as a reminder for workers, and violations may result in a permanent ban from DIALOG sites.



Perform HSE Risk Assessment for Any Work



Working with Valid Permit to Work



Verify Isolation and Zero Energy Before Work Begins



Obtain Authorisation Before Entering Confined Space



Obtain Authorisation Prior Overriding or Disabling Safety Controls



Protect Yourself from Fall When Working at Height



Use Correct PPE Whenever Required



Stay Clear from Suspended Load and Line of Fire



Always Follow Safe Driving Rules and Ethics



Obtain Authorisation Before Operating Mobile Equipment

Employee Participation and Stakeholder Involvement

The health and well-being of our employees are integral to our corporate sustainability strategy. Building on the programmes implemented in FY2025, we continue to encourage employee involvement, awareness and the adoption of health and safety best practices. These programmes are intended to equip employees with the tools and knowledge needed to maintain a healthy lifestyle and contribute to a strong HSE culture.



DIALOG HSE Week 2026 Kick-off Ceremony with the attendance of Department of Occupational Safety and Health Johor, DOE Pengerang and BOMBA Pengerang

Employee participation is facilitated through:

- HSE Steering Committees comprising representatives from management and workers
- Site-level HSE meetings conducted monthly or weekly, depending on the site’s risk profile
- HSE walkabouts involving management
- Health and safety risk assessments
- Toolbox talks, campaigns and the annual HSE Week
- Be Safe Card (“BSC”) reporting

The BSC mechanism allows employees to report unsafe acts and conditions and submit suggestions for improvement. This provides an accessible channel for employees to participate directly in identifying hazards and strengthening workplace controls.

Accident and Emergency Management

Our HSEMS sets out our commitment to emergency preparedness through the implementation of Emergency Response Plans (“ERP”). These plans include procedures for evacuation, rescue, communication, mobilisation and training.

ADVANCING PEOPLE

Every DIALOG business unit and project site is required to develop a site-specific ERP covering:

- Identification of emergency scenarios
- Establishment of trained Emergency Response Teams
- Regular scheduled drills and simulations
- Testing of site emergency equipment

ERPs are reviewed and improved based on findings from annual drills. Lessons learnt are discussed during post-drill debriefs and incorporated into ERPs.

Each business unit assigns an Incident (Emergency) Commander responsible for managing incidents and emergency responses and related investigations. All incidents must be reported through the various channels available including telephone, SMS and email, and recorded in the iDEA system. Where a situation escalates into a crisis, the Crisis Management Plan ("CMP") will be activated and the Crisis Control Centre coordinates the response and related communications.



Integrated DIALOG Enterprise Applications ("iDEA")

iDEA is our in-house digital platform for HSE-related processes across the Group. The system integrates key HSE functionalities, such as the management of BSCs, incidents, investigations, and HSE activities, with capabilities for tracking and analysing BSCs, hazards, incidents and investigations as well as HSE activity records.

Global Health Issues and Worker Well-being

DIALOG recognises that safeguarding workforce health and well-being extends beyond occupational risks. It also encompasses global health issues that may affect employees, contractors and surrounding communities. Accordingly, we maintain an occupational health programme supported by proactive health surveillance, monitoring and awareness initiatives.

We recognise the challenges posed by HIV/AIDS, tuberculosis and malaria and their potential effects on workforce safety, productivity and community health.

DIALOG promotes awareness through employee engagement sessions and internally circulated newsletters. These initiatives encourage early detection, preventive practices and stigma-free support for those who may be affected.

Our wider health management strategy also includes worker health monitoring, hearing-conservation measures, audiometric testing for employees working in high-noise areas and periodic health assessments.

Our approach to managing global health risks continues to draw on lessons learnt during the COVID-19 pandemic. During the pandemic, DIALOG implemented a stringent COVID-19 prevention programme in full compliance with Ministry of Health guidelines to support operational continuity and workforce protection. Addressing occupational and broader global health concerns reinforces our commitment to maintaining a safe, healthy and supportive working environment.

Mental Health and Employee Assistance

Mental health has become increasingly important in today's working environment. DIALOG launched its global Employee Assistance Programme ("EAP") in July 2021 as an ongoing programme supporting employees' mental health needs. The EAP provides psychological teleconsultation and consultation through messaging. Its Online Resource Page also allows employees to conduct self-assessments of their psychological and emotional health at any time and from any location. The platform provides employees with insights into their mental well-being and access to qualified clinical psychologists and counsellors for additional professional support where needed.

FY2026 ACTION AND PROGRESS

During FY2026, our actions focused on strengthening emergency preparedness, encouraging proactive hazard reporting and enhancing employee awareness of workplace safety, physical health and mental well-being.

Strengthening Emergency Preparedness

During FY2026, DIALOG conducted nine ERP drills and one CMP drill.

These drills allowed the relevant business units and project sites to test their emergency procedures, response teams, communication arrangements and coordination mechanisms.



Safe Operations and Emergency Readiness Drill conducted at DIALOG Terminals Pengerang (5) in Pengerang, Johor

Encouraging Proactive HSE Reporting

The BSC mechanism continued to provide employees with a direct channel for reporting unsafe acts and conditions and recommending improvements.



Be Safe Card Submission

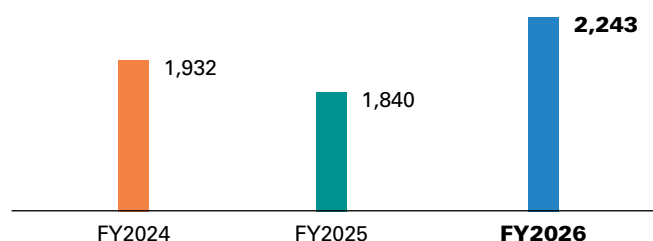
During FY2026, employees submitted more than 40,000 BSC reports. The information collected through these reports was recorded and analysed through iDEA to support hazard identification and the implementation of appropriate follow-up actions.

Health and Safety Training

In addition to training on DIALOG's health and safety standards, we organised a diverse range of training programmes and webinars during FY2026. These programmes sought to increase employees' awareness of health and well-being and equip them with the knowledge needed to practise a healthy lifestyle.

The number of employees trained on health and safety standards increased to 2,243 in FY2026.

Employees Trained on Health and Safety Standards



ADVANCING PEOPLE

Our FY2026 learning activities included health talks, training sessions, computer-based learning and webinars covering the following topics:

Date(s)	Topics
July 2025	Health Talk – Musculoskeletal Disorders
August 2025	Health Talk – Understanding HIV: What Everyone Should Know
September 2025	Health Talk – Sweet Control: Managing Diabetes for a Healthy Life
October 2025	Health Talk – Lower Urinary Tract Symptoms: What is it and What is the Significance
February 2026	Health Talk – Healthy Eating During Festive Seasons
March 2026	Health Talk – Tuberculosis & Lung Disorders
April 2026	Health Talk – High Pressure, Low Awareness: Smarter Nutrition Strategies for Hypertension
July 2025 April 2026	Health Talk – Heat Stroke
December 2025 February 2026 March 2026 April 2026 June 2026	Defensive Driving Training

PERFORMANCE AND KEY METRICS

The performance of our HSE initiatives is monitored through KPIs at the Group, business-unit and project levels. The KPIs comprise leading and lagging indicators, enabling DIALOG to monitor preventive activities alongside actual safety outcomes.

INCIDENT



LEADING INDICATORS

Proactive and preventive measures that predict and prevent incidents

- Number of HSE audits, inspections and management walkabouts
- Be Safe Card submissions
- HSE training completions



LAGGING INDICATORS

Reactive measures that track past safety outcomes

- Lost Time Injury Rate ("LTIR")
- Total Recordable Incident Rate ("TRIR")
- Restricted Work Cases, Medical Treatment Cases, First Aid Cases
- Loss of Primary Containment, fires, and occupational illnesses
- Environmental incidents, spills, or scheduled waste violations

Lost-Time Incidents and Reporting

A Lost-Time Incident ("LTI") is defined as a work-related injury or illness that prevents a person from returning to their normal duties on the following day. All LTIs, including those involving contractors and subcontractors under DIALOG's direct supervision, are reported, investigated and lessons learnt identified.

HSE performance and related statistics are reported and discussed through:

- Monthly HSE Performance Reports
- Group HSE Steering Committee meetings
- Management Review Meetings
- Annual Business Planning and Mid-Year Review Meetings
- Annual Management Review Meetings

HSE Performance

HSE Performance	FY2024	FY2025	FY2026
Work-Related Employee Fatalities	0	0	0
Work-Related Contractor Fatalities	0	0	0
Total Recordable Incident Rate	0.14	0.10	0.19
Lost Time Injury Rate	0.03	0.02	0.08

Note: Calculation for the disclosed TRIR and LTIR uses rate of incidents per 200,000 hours, in accordance with Bursa Malaysia Sustainability Reporting Guide. For our internal reporting, we adopt the approach implemented by International Association of Oil & Gas Producers ("IOGP").

Labour-Related Metrics

Metrics	FY2026
Number of hours worked	10.75 million man-hours

For FY2026, DIALOG recorded 104 days lost to work-related injuries, fatalities and ill health. A total of 4 LTI cases were recorded, resulting in an increase in LTIR, while 10 recordable incidents contributed to the increase in TRIR.

Performance Review and Independent Verification

HSE performance is reviewed monthly and presented at key management forums. Performance data is also independently verified through ISO 45001 and ISO 14001 certification processes, with audits conducted by external certification bodies.

As at FY2026, 16 DIALOG entities were certified under ISO 45001. Clients also regularly review and verify the HSE data submitted by DIALOG as part of ongoing project oversight.

Goal and FY2030 Targets

Goal	Short/Mid-term Targets (by FY2030)
Prevent workplace accidents or injuries and mitigate safety and health risks	1. Maintain TRIR that is better than industry benchmark* 2. Maintain positive OSH impact from leaders through HSE Walkabout for open sharing annually

* Industry benchmark refers to IOGP.

HCM HUMAN CAPITAL MANAGEMENT

WHY IT MATTERS

Our employees are our most valuable asset, and their well-being, capabilities and performance are fundamental to the sustainability of the Group. As competition for talent intensifies, attracting, developing, engaging and retaining a skilled workforce remains important to DIALOG's long-term success.

By fostering a supportive and inclusive workplace, complemented by continuous learning and career development opportunities, we empower our employees to perform at their best, adapt to evolving business needs, and contribute to the Group's continued growth while enabling us to deliver on our commitments to clients and other stakeholders.



Group Finance Teambuilding Day at dusunDIALOG in Bentong, Pahang

ADVANCING PEOPLE

MANAGEMENT APPROACH

DIALOG adopts a holistic approach to managing and developing our people. We seek to maintain a conducive workplace and foster a corporate culture that supports the following priorities:

Attracts, develops and retains high-performing talent

Ensures a stable talent resource pool to enable the Group to achieve set deliverables

Continuously develops and future-proofs our workforce

Nurtures and empowers our employees to grow, adapt and excel to meet the needs of a rapidly changing industry

Promotes diversity, equality and inclusion

Harnesses the strength of a diverse workforce and promotes teamwork

Treats everyone fairly with dignity, fairness, respect and equality

Fosters a deeper sense of unity and supports a foundation built on trust

We aim to be an employer of choice by combining a conducive workplace culture with a competitive compensation structure and equal opportunities for all qualified individuals. Our approach focuses on attracting and retaining talent, promoting diversity and inclusion, fostering an open and engaging work culture, and investing in continuous learning and development.

Goals and Short- to Mid-Term Targets

Our human capital priorities are supported by the following goals and short- to mid-term targets towards FY2030:

Goals	Short/Mid-term Targets (by FY2030)
Enhance labour standards and practices	Launch sexual harassment e-learning and set e-learning target
Fair wage and employee benefits	100% of employees have access to the Employee Assistance Programme
Improve workforce diversity	Continuously introduce initiatives to attract and retain more females in management
Continuously enhance workforce competency	More than 80% of employees attend a minimum of eight hours of training annually

FY2026 ACTION AND PROGRESS

Talent Attraction & Retention

Initiatives such as the Employee Share Option Scheme ("ESOS"), Internal Recruitment Programme and various talent development programmes continue to strengthen our employee value proposition. Together, these initiatives provide employees with opportunities to participate in the Group's growth, pursue new career pathways and build the competencies required to support our business.

A key component of our talent strategy is the ESOS, which is in its third cycle since FY2019 and is effective for a duration of 10 years. The ESOS is designed to:

- Attract skilled talent and experienced professionals by offering a more attractive and competitive total compensation package.
- Motivate eligible employees to perform at their best and contribute towards achieving the Group's strategic goals and objectives.
- Reward employees in recognition of their accumulated contributions to operations and the continued growth of the Group.

- Retain talent by giving employees a sense of ownership, loyalty, and belonging as they directly participate in the equity of the Group.

The ESOS Committee allocates options based on the Group's overall performance and the financial and non-financial performance of eligible employees during the vesting period. This approach aligns employees' interests with DIALOG's long-term business model and reinforces their commitment to the Group's sustained success.

Diversity, Equality & Inclusion

As DIALOG operates across multiple countries, embracing diversity remains essential to our organisation. We promote inclusiveness, equality and diversity by fostering an open-minded corporate culture that encourages the creativity and innovation needed to support our continued success.

We are committed to providing an inclusive workplace in which everyone has the right to work and advance and is compensated based on merit, performance and ability, irrespective of nationality, gender, age, religion, race and ethnicity, sexual orientation, education or physical ability.

Providing a Conducive Workplace

A caring and inclusive working environment is important to employee engagement and retention. DIALOG continues to provide workplace facilities, activities and benefits that support employee well-being and their families, while fostering stronger connections between employees and the Group.



Digital & Technology Departmental Teambuilding



Wellness Facilities and Activities

Gym, sports, and recreational activities such as badminton, futsal, yoga, and health talks.



Family-Oriented Benefits

Schooling assistance for lower-income employees and the Academic Achievement Reward Programme to encourage a culture of excellence within DIALOG families.



Sexual Harassment Policy & Awareness

A zero-tolerance stance reinforced through policy and launched e-learning course.

Internal Mobility and Career Development

DIALOG is committed to retaining and developing talent by providing employees with opportunities to learn, grow and contribute greater value to the Group. One of the key initiatives supporting this objective is the Internal Recruitment Programme ("IRP"), which was launched in December 2021.

The IRP encourages internal mobility by offering employees new career pathways within the Group. It enables employees to broaden their experience while continuing to support DIALOG's business goals. The programme also reflects our principles of valuing diversity, actively promoting knowledge exchange and continually developing our global workforce in line with our mission and vision.

DIALOG also offers employees with structured career development opportunities, including:

- Local and international assignments
- Secondments with joint venture partners
- Participation in Talent Management and Succession Planning Programmes

These initiatives support the development of a sustainable talent pipeline and leadership succession while reinforcing the Group's long-term business growth.

Young Talent and Local Talent Programmes

Developing young and local talent is a part of DIALOG's long-term workforce sustainability strategy, strengthening our talent pipeline while supporting local employment and fostering stronger stakeholder relationships.

ADVANCING PEOPLE

86% Local Hiring

In FY2026, 86% of our workforce comprised local hires, reaffirming our commitment to supporting national capacity building and providing employment opportunities for local communities.

We continue to nurture future talent through structured programmes designed to support professional growth and build technical expertise. These include the following:

Young Engineer Programme

To ensure we build our talent pool, young engineers were hired continuously under the Young Engineer Programme for our Upstream, Midstream, and Downstream businesses. Besides completing various HSE, functional and technical training or e-learning, they were required to undergo structured job rotations to gain hands-on experience. Periodic reviews were carried out to ensure they were given feedback and given the opportunity to grow professionally.

Upon completing their rotations, young engineers transitioned into permanent roles that aligned with their strengths and interests.

Graduates Hiring & Internship Programme

In FY2026, we hired 47 graduates (FY2025: 16) and 22 interns (FY2025: 9), providing workplace exposure and structured career pathways. 45% of graduates hired were female (FY2025: 24%).

Training and Development

DIALOG promotes a learning culture by continuing to invest in training programmes designed to future-proof our workforce and enhance operational excellence. Continuous learning equips employees with the skills required to perform effectively in a dynamic business environment while nurturing future leaders of the Group.

FY2026, we organised a diverse range of training programmes across three principal categories:



Health, Safety & Environment

Covers mandatory training to ensure a safe and responsible workplace:

- HSE compliance and awareness training
- Health, mental well-being, and climate change awareness programmes



Technical/Functional

Focuses on developing subject matter expertise and supporting our operation excellence:

- Technical and functional training across business units and corporate functions
- System training to improve efficiency and operational effectiveness
- Corporate governance awareness (e.g. anti-bribery, cyber and data security, sexual harassment awareness) to mitigate business risks
- AI adoption training to streamline workflows for operational efficiency



Soft Skills, Behavioural and Leadership

Aims to build collaboration, leadership, and personal growth:

- Communication, teamwork, and problem-solving training
- Leadership development programmes
- Personal development, including presentation skills, career coaching, and financial literacy

Employees and future leaders also engaged in training seminars, knowledge-sharing sessions, briefings, e-learning courses, webinars, and conferences, reinforcing a culture of continuous improvement.



DIALOG staff participated in hands-on technical trainings

Broader Capability and Career Development

Beyond technical and functional training programmes, DIALOG remains committed to continuously developing, nurturing and future-proofing our workforce by enabling employees to strengthen their competencies and pursue personal growth.

This commitment is embedded within our broader human capital development initiatives, which are designed to build a resilient, skilled and future-ready workforce.

Building on earlier targeted personal development initiatives, employees in FY2026 were supported in strengthening their communication, self-awareness, career development and financial literacy skills through the following programmes:

Programmes	Details
High Impact Presentation Skills: Storytelling	Enhance employees' ability to present ideas effectively with clarity and confidence
Presentation Skills for Technical Professionals	Equip technical professionals with the skills to communicate complex technical information clearly, confidently and effectively
DISCover the Strength in Us	Enable employees to identify their unique behavioural styles and strengths, in order to improve teamwork and interpersonal relationships
Career Coaching	Provide personalised guidance to help employees set career goals, build professional development plans, and prepare for future roles
Personal Financial Literacy – Building Financial Security Through Life Stages	Equip employees with knowledge on financial planning, the importance of savings and emergency fund

DIALOG also continues to invest in developing operational and frontline leaders, strategic leaders and high-performing talent. The supervisory, leadership and talent development programmes conducted in FY2026 included:

Programmes	Details
MyManager Programme: Managing Your People Issues the Right Way	Equip managers with practical knowledge to address employee-related issues professionally and ethically
MyManager II : Leadership Guide in Managing People the Right Way	Equip ELT and senior managers with practical strategies and best practices in managing people issues effectively and fairly
Leadership Roundtable Conference: Navigating the New Generation of Workforce	Enable leaders to explore approaches to effectively engage, manage and develop the new generation of employees
Breakthrough Programme for Supervisors	Enhance supervisory skills to effectively manage teams and improve operational efficiency
Active Team Leader Programme	Strengthen frontline leadership presence and fostering high-performing teams through active and inclusive leadership practices
Crisis Philosophy	Prepare leaders and Crisis Management Team in handling adversity, responding to crisis and safeguarding organisational resilience

PERFORMANCE AND KEY METRICS

Performance Review and Open Feedback Culture

DIALOG believes that effective communication is essential to maintaining a productive and engaging workplace. A strong performance-review process, combined with an open feedback culture, enables us to foster recognition, accountability and continuous improvement across the Group.

ADVANCING PEOPLE

Our annual performance reviews provide employees with structured opportunities to receive recognition for their achievements, identify areas for improvement and align their personal development goals with the Group's strategic objectives. This process supports career growth and merit-based advancement while reinforcing a culture of transparency.

Open feedback is also actively encouraged as an essential part of strengthening employee engagement. DIALOG also recognises the importance of providing a trusted channel through which employees and other stakeholders can report concerns or misconduct. Our Whistleblowing Policy enables employees and stakeholders to confidentially escalate matters such as bullying, harassment and other forms of wrongdoing. Anonymous reports are accepted, reinforcing our commitment to ethics, integrity and respect.

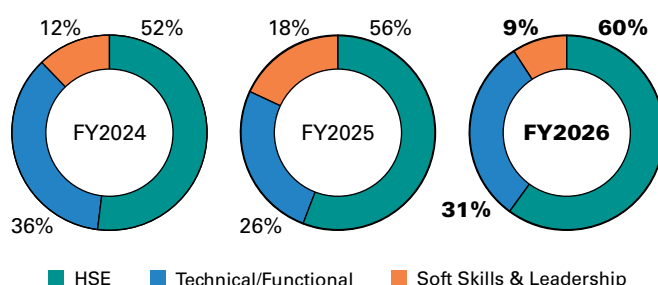


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Training Performance

Training Indicator	FY2024	FY2025	FY2026
Average training hours per employee	16.8	18.4	23.7
Total training hours	50,560	48,983	66,019

Training Hours by Training Category



Human Capital Management Indicators

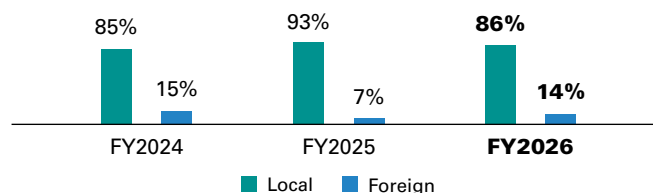
We track and disclose the following human capital indicators:

Employees by Country

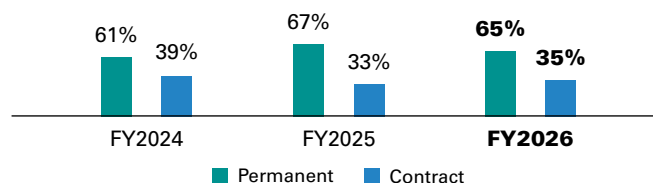
Country	FY2024	FY2025	FY2026
Malaysia	2,127	1,946	2,017
Singapore	227	197	217
Australia & New Zealand	524	498	501
Middle East	104	3	5
Other Countries	24	22	23
Total	3,006	2,666	2,763

Employee Diversity Indicators

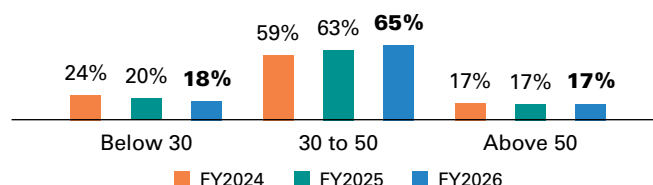
Local Hiring



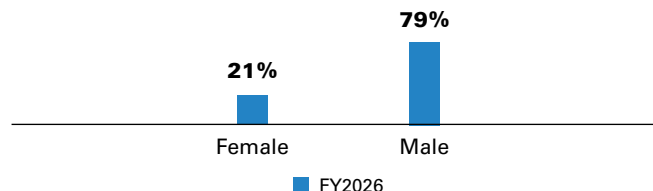
Employees by Category



Employees by Age Group



Global Workforce by Gender



LS LABOUR STANDARDS

WHY IT MATTERS

Upholding labour standards and human rights is essential to DIALOG's business resilience and continuity. Our people are central to achieving the Group's goals and fostering a culture that adapts to change while upholding our values.

We recognise that ineffective management of human rights matters may harm individuals, disrupt operations and lead to regulatory or contractual consequences. Accordingly, DIALOG promotes responsible labour practices and safeguards the rights and well-being of individuals across its operations.

MANAGEMENT APPROACH

In the countries where we operate, we adopt ethical labour standards and practices and comply with applicable labour-related laws and regulations. We recognise the fundamental rights and freedoms of every individual, including freedom of expression and freedom of association. DIALOG maintains zero tolerance for discrimination, bullying, harassment, child labour, modern slavery, human trafficking, forced labour and any other form of coerced labour.

Oversight of human rights matters resides with the Board of Directors, while Group Human Resources provides guidance on the Human Rights Policy and supports its application in day-to-day operations. This governance arrangement supports the effective implementation of relevant policies and practices across our operations. Our approach to labour standards and human rights is embedded, either directly or indirectly, within various policies, guidelines, practices and statements. Collectively, these address the following areas:



Children's Rights

Compliance with all child protection and labour laws including prevention of child labour



Local Employment

Prioritise local hiring and contributing to community development



Freedom of Expression

Respect individuals' right to express opinions in a constructive and responsible manner



Grievance Mechanism

Provide channels for employees and stakeholders to raise concerns confidentially



Prevention of Forced Labour

Enforce ethical labour standards and supply chain practices



Non-Discrimination and Equal Opportunity

Ensure inclusiveness and equality in employment decisions



Freedom of Association and Collective Bargaining

Recognise employees' rights to organise and bargain collectively



Working Hours and Living Wages

Comply with legal requirements, while ensuring fair and equal compensation



Training and Development

Equip employees with skills and opportunities for professional growth



Whistleblowing

Enable confidential reporting of misconduct, including human rights-related concerns



Workforce Diversity

Promote diversity, inclusiveness, and equal opportunities



Open Feedback Culture

Encourage constructive feedback as part of our engagement culture

ADVANCING PEOPLE

Freedom of Association and Collective Bargaining

DIALOG recognises and respects our employees' rights to freedom of association and collective bargaining. Employees are free to participate, or choose not to participate, in associations and collective bargaining activities in accordance with applicable local laws.

Grievance Mechanism for Human Rights

DIALOG has established mechanisms for reporting actual or suspected non-compliance. Any identified or reasonably suspected non-compliance must be reported promptly through the designated reporting channels and in accordance with the procedures outlined in our Whistleblowing Policy and Procedure. These mechanisms enable the confidential reporting of misconduct, ethical breaches, and human rights-related concerns by employees and relevant stakeholders.



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FY2026 ACTION AND PROGRESS

Introduction of the Human Rights Policy and Statement

In FY2026, DIALOG formally introduced a dedicated Human Rights Policy and Statement to all employees, reinforcing our commitment to respect human rights and strengthen governance over our labour and human rights practices. It sets out clear principles and expectations to guide responsible conduct across the Group.

The Policy covers the following areas:

- Child Labour
- Modern Slavery, Forced Labour & Human Trafficking
- Foreign Workers
- Health & Safety
- Anti-Harassment, Non-Discrimination & Equal Opportunity
- Freedom of Association & Collective Bargaining
- Our Expectations from Suppliers, Vendors, Contractors & Business Partners
- Reporting Channels

Moving forward, DIALOG will continue strengthening the integration of its human rights commitments through ongoing engagement with leaders and employees across the Group. We have communicated our human rights expectations to relevant stakeholders, including business partners and suppliers. This is intended to promote a shared understanding of the standards and behaviours expected when engaging with DIALOG.

FY2026 ACTION AND PROGRESS

DIALOG monitors substantiated incidents relating to human rights violations as a key indicator of the effectiveness of our labour and human rights practices.

Labour and Human Rights Indicator	FY2024	FY2025	FY2026
Substantiated incidents regarding human rights violations	0	0	0

In FY2026, there were no substantiated incidents regarding human rights violations.

CE COMMUNITY ENGAGEMENT

WHY IT MATTERS

Community engagement provides an avenue for collaborative efforts to improve overall community welfare and well-being. At DIALOG, we believe that meaningful engagement builds trust – a critical element for long-term sustainable relationships and effective governance.



Through our first CSR collaboration with the Department of Marine Fisheries Sarawak, DIALOG contributed emergency devices, including Personal Locator Beacons and GPS navigation units, to 80 fishermen in the Miri fishing community to enhance their safety and preparedness at sea.

MANAGEMENT APPROACH

DIALOG's strategic corporate social responsibility ("CSR") partner is MyKasih Foundation ("MyKasih"), a private non-profit organisation that the Group has supported for many years.

With MyKasih's extensive touchpoints in communities nationwide, the Group renders support to schools and neighbourhoods where we operate. DIALOG empowers underprivileged families and students by providing short-term welfare support and educational support encompassing Science, Technology, Engineering, and Mathematics ("STEM") education, 21st-century learning, literacy programmes and sports development.

FY2026 ACTION AND PROGRESS

In FY2026, DIALOG created social value by investing RM7.00 million into communities through MyKasih. The bulk of the investment went towards educational support as well as transformational initiatives (e.g. vocational education and skills training, and income-generating projects).

Year	DIALOG's CSR contribution via MyKasih (RM' million)
FY2026	7.00
FY2025	5.33
FY2024	4.57

The 'Love My School' ("LMS") Student Bursary Programme

The LMS programme aims to support students from low-income households by ensuring their schooling needs are met, and encouraging school attendance through the mitigation of financial factors that lead to prolonged absenteeism or school dropouts.

For this financial year, an average of 3,500 eligible primary and secondary students from 38 schools received cashless allowances via their LMS-provided student smartcards to pay for daily canteen meals, stationery, uniforms, sports equipment, and other schooling needs.



SK Bukit Lanjan students with their smartcards for LMS cashless allowances

Out of the CSR funds DIALOG mobilised through MyKasih, RM3.00 million was expensed by the students under the LMS programme, thus assuring them of adequate nutrition and the means to fully participate in the classroom and in extracurricular activities.



Nurturing young talent through DIALOG-supported youth sports initiatives

In addition to cashless bursaries for all 108 of its eligible students, SK Bukit Lanjan (Asli) Damansara Perdana, one of DIALOG's sponsored schools in Selangor, received funding support to host their 4th edition rugby championships and the annual school sports day in May and October 2025 respectively. This further strengthened the school's position as a leader in Asli grassroots rugby, on par with rugby teams from far more affluent schools.

ADVANCING PEOPLE

In Pengerang, Johor, the Group contributed towards upgrading SJKC Yok Poon's facilities (library, basketball court, etc). Additionally, tablets and interactive smart TVs were donated to SK Perigi Aceh and SK Tanjung Langsat respectively to provide underprivileged students with digital literacy and access to latest online learning modules.



Various contributions from DIALOG towards education efforts

Investing in STEM Education

Out of the 3,500 students in 38 DIALOG-supported schools under the LMS initiative, 1,230 (35%) are Asli indigenous students studying in 11 schools.

In line with the United Nation's Sustainable Development theme of 'Leaving No One Behind', DIALOG had the opportunity to sponsor five Asli school teams to represent Malaysia at the Kontes Robot Nusantara (KRON2025) in Jakarta, Indonesia in October 2025 and another five teams at the 27th International Robot Olympiad in Gold Coast, Australia in December 2025.

The Group's steadfast commitment to advancing STEM education is reflected in its sustained support in creating opportunities for more students, particularly those from rural indigenous communities, to realise and showcase their potential both locally and internationally. Their achievements, including gold, silver and bronze medals, as well as technical and creative awards, underscore the meaningful impact of this support.



Teams from the DIALOG-supported Orang Asli schools made Malaysia exceptionally proud at the IRO 2025

Charity Golf

DIALOG contributed towards MyKasih's annual golf tournament aimed at raising funds to support the work that it does in caring for underserved communities throughout Malaysia.



MyKasih Charity Golf 2025

Charity Musical

In November 2025, DIALOG supported MyKasih's charity musical, "That's Entertainment! Bumi Kita – A Tapestry of Malaysian Artistes" at the PJ Performing Arts Centre in Selangor.



MyKasih Charity Musical 2025

ADVANCING PEOPLE

PERFORMANCE AND KEY METRICS

Employee Volunteerism

DIALOG strongly encourages its employees to actively participate in community care and social support, demonstrating compassion towards people and the environment.

Coordinated by our CSR team, employees contribute at least four hours annually in community work. During FY2026, DIALOG employees volunteered in nine civic activities, including participating in the upkeep and maintenance of community edible gardens and schools under DIALOG's long-term support.



Giving back through lifesaving contributions, our employees came together for blood donation campaigns, helping to support patients in need and strengthen the nation's blood bank reserves

Goal	Short/Mid-term Target (by 2030)
Promoting a caring culture by positively impacting communities through meaningful CSR activities	More than 85% employee participation in community volunteerism activities annually



DIALOG staff volunteering at nearby communities

Other Charities

DIALOG also made other philanthropic contributions amounting to RM1,190,200 for the following outreach activities:

- Bangsa Johor Pilot Schools Initiative
- Bomba Run & Newsletter
- Charity Golf Mesra Bomba in conjunction with the Bomba Pahang Sports Day
- Johor Rugby Union
- Old Frees Association KL Selangor
- Orchid Run by PETRONITA
- Pengerang Municipal Council Sports and Welfare Club
- Tunku Laksamana Run
- Windara Sponsorship for School STEM Program
- Yayasan Makmur Pengerang Ramadan Charity Programme with Orphans
- Yayasan UTP Charity Golf

ROBUST GOVERNANCE AND ETHICAL PRACTICES

Material Topics

SCM EP CG ABC BE RM TT

Stakeholders Impacted

E GR FI S C BP LC VS



Employees at DIALOG Tower, Mutiara Damansara, Selangor

CG BE CORPORATE GOVERNANCE AND BUSINESS ETHICS

WHY IT MATTERS

Strong corporate governance and ethical conduct are fundamental to safeguarding stakeholder interests, strengthening trust, supporting responsible decision-making, business resilience and long-term value creation.

As DIALOG's operations become increasingly interconnected, data governance, privacy and cyber security have become integral to the Group's governance framework.

By embedding cyber resilience and rigorous data protection protocols within its governance framework, DIALOG is better positioned to manage evolving digital and operational technology risks, support secure and efficient operations, and enhance stakeholder confidence.

MANAGEMENT APPROACH

Corporate Governance Framework and Accountability

DIALOG adheres to the Malaysian Code on Corporate Governance ("the Code"), upholding high standards of transparency, accountability and integrity. All employees are expected to conduct themselves ethically and with integrity in accordance with DIALOG's Code of Business Ethics.

The Group regularly reviews and enhances its Corporate Governance Framework and related policies to align with evolving best practices, supporting high standards of governance, ethics, integrity and transparency.

Detailed information on corporate governance practices, Board composition, diversity and remuneration is available in the Corporate Governance Report and Annual Report.

 Corporate Governance Overview Statement, Corporate Governance: pages 120 to 128

ROBUST GOVERNANCE AND ETHICAL PRACTICES

These disclosures include, but are not limited to:



Board Structure and Composition

Number of Directors, Independent Directors, and female Directors



Board Committees

Existence of fully non-executive Audit and Remuneration Committees, composition of independent members, financial expertise representation, and disclosure of Committee Charters or Terms of Reference



Board and Committee Effectiveness

Attendance rates for individual Directors, periodic evaluation of Board effectiveness, frequency of Board and Committee meetings, and voting results at the Annual General Meeting ("AGM")



Remuneration Practices

Fixed and variable remuneration for senior executives and non-executive Board members



Shareholder Rights

Shareholders' right to vote; one share-one vote structure; and AGM notice and voting disclosures



Audit Practices

Audit and non-audit fees, with assurance that audit fees exceeded non-audit fees in the last financial year



Governance Leadership

Confirmation of separate Chair and CEO roles, or equivalent governance mechanisms

Ethical Conduct and Anti-Bribery and Corruption

Ethical conduct remains a priority at DIALOG. The Group enforces its Code of Business Ethics ("COBE") and Anti-Bribery and Corruption ("ABC") Policy to promote ethical behaviour and support compliance with Section 17A of the Malaysian Anti-Corruption Commission Act 2009 ("MACC").

DIALOG maintains a zero-tolerance approach towards bribery and corruption while conducting its business with integrity, transparency and professionalism. The Board and management reinforce this commitment by setting a strong tone from the top and embedding integrity across the Group.

The ABC programme is supported by risk assessment, due diligence, conflict-of-interest management, internal controls, audits, monitoring, training and communication. Together, these measures help prevent and detect bribery and corruption while reinforcing a culture of integrity, transparency and accountability.



www.dialogasia.com/policies

Data Governance and Privacy

DIALOG safeguards the privacy and integrity of personal data entrusted to the Group. Guided by its Personal Data Policy and Notice, the Group manages personal data responsibly throughout its lifecycle and regularly reviews its data protection practices to strengthen compliance with internal requirements and regulatory obligations.



www.dialogasia.com/personal-data-policy-notice

Cyber Security and Operational Resilience

DIALOG recognises that robust cyber security is essential to sustainable growth. Its approach is driven by the need to protect digital assets and data, maintain operational continuity and uphold stakeholder trust.

As the cyber-threat landscape continues to evolve, DIALOG has established a cyber resilience framework to safeguard the Group's businesses and customers. The framework focuses on the following key areas:



Risk management



Asset management



Access control



Data, network and cloud security



Business continuity and incident response



Training and awareness

The cyber resilience framework is designed to prevent and protect against cyber threats while enabling the timely detection, containment, recovery and resumption of operations following an incident.

The Group adopts a continuous improvement approach, regularly assessing its cyber security controls, employee awareness and response capabilities, and enhancing its strategies to address emerging risks and support resilient, reliable operations.

FY2026 ACTION AND PROGRESS

Reinforcing Controls

During FY2026, DIALOG continued to reinforce its ABC programme through proactive risk management, robust internal controls, due diligence, monitoring, training and continuous capacity building.

Corruption risk assessments are guided by MACC's T.R.U.S.T. principles and are embedded within the Group's Risk Register, with risks evaluated across the following dimensions:



Location

(e.g., operations in countries with low Corruption Perceptions Index scores such as Thailand)



Activity and Sector

(e.g., procurement, gifts and entertainment, donations, and third-party engagements)



Business Process Inherent Risks

(e.g., approval processes and financial transactions)

Conflicts of interest are managed through DIALOG's annual Declaration of Interest process and targeted due-diligence on third parties.

Charitable donations and sponsorships are subject to due diligence to prevent their misuse as concealed forms of bribery. Controls include approvals under the Limits of Authority, monitoring through the Group's claims-processing system, and strict prohibition on political contributions under the ABC Policy.

Collective and Continuous Action

DIALOG's ABC programme is structured around MACC's T.R.U.S.T. principles that collectively support prevention, detection, monitoring and enforcement:

MACC Principles	Programmes/Initiatives
Top Level Commitment	• ABC Policy rolled out • Strong tone from the top (e.g. communication on DIALOG's zero-tolerance for ABC violations)
Risk Assessment	• Corruption risk register in place • Group Risk Management/ Group Legal established as "Go to Persons" • Inclusion of ABC risk in individual risk registers • Corruption Assessment Checklists completed across DIALOG's operations
Undertake Control Measures	• Business Ethics Questionnaire process rolled out for due diligence purposes • Signed acceptance of ABC compliance from third parties • Code of Business Ethics for third parties • Limits of Authority updated for ABC elements • Full visibility of claims that pertain to donation, entertainment and gifts via our claims processing system • General Terms and Conditions updated to include ABC clauses • e-Register of Gifts and Entertainment in place • Whistleblowing channel in place through a Whistleblowing Policy • Replacement of petty cash floats with corporate credit cards

ROBUST GOVERNANCE AND ETHICAL PRACTICES

MACC Principles	Programmes/Initiatives
Systematic Review, Monitoring & Enforcement	• ABC audits done • Regular audits also look at ABC controls • Gaps identified from ABC audits closed with urgency • Conducting ABC audits is a prevalent feature of the Internal Audit plan
Training & Communication	• Employee declarations on policy compliance • Awareness sessions • ABC topic included in employee orientation • Mandatory ABC e-learning module with recertification on a bi-annual basis • Collaborated with business partners to enhance awareness as well as commitment to integrity

Communication and Training

DIALOG adopts a comprehensive approach to ABC awareness through mandatory training, signed declarations and regular communications. Governance bodies receive periodic updates, while all employees and business partners are required to acknowledge the ABC Policy during onboarding or contract execution. ABC e-learning, including a mandatory 100% pass requirement, forms part of employee induction, with recertification required every two years. DIALOG also engages business partners through collaborative initiatives to strengthen a shared culture of integrity.

Strengthening Data Governance and Privacy

DIALOG continues to strengthen its Data Governance practices in FY2026 through initiatives that promote accountability and reinforce awareness of personal data protection.

The Data Governance Awareness e-Learning Training was introduced to strengthen compliance with data governance policies and regulatory requirements, while enhancing employees' understanding of their responsibilities in managing and protecting data. It also promotes sustainable data governance by fostering organisation-wide awareness and accountability.



To align with the Personal Data Protection Act, worksites using biometric identification systems, such as facial recognition and fingerprint scanning, have implemented Personal Data Policy Notices and Biometric Data Consent Forms. These measures ensure transparent and compliant handling of sensitive personal data, reinforcing DIALOG's commitment to responsible data management and privacy protection.

Managing Information Technology and Operational Technology Security Risks

During FY2026, DIALOG continued to manage cyber security risks across both Information Technology ("IT") and Operational Technology ("OT") environments. The Group conducts annual assurance exercises, including penetration testing, to validate the effectiveness of its security controls and incident response capabilities.

DIALOG also reinforced a security-conscious culture through mandatory cyber security training, regular phishing simulations, and ongoing awareness campaigns via email bulletins and intranet communications, helping employees stay alert to emerging threats.

As process safety and operational integrity remain paramount, cyber security measures are implemented without compromising daily plant safety and operations.

The Group's OT security strategy is underpinned by strict network segmentation between OT and IT environments, supported by specialised vulnerability and patch management processes. Regular OT security assessments strengthen security posture and resilience. Segregating OT from IT environments significantly reduces the risk of unauthorised access and other cyber security incidents.

PERFORMANCE AND KEY METRICS

Board Diversity and Competency

30%

DIALOG ensures its Board comprises a diverse mix of skills, experience, and perspectives to provide effective leadership. In line with the Malaysian Code on Corporate Governance's recommendation of at least 30% female representation, Board appointments are merit-based and guided by the Fit and Proper Policy. The current Board comprises 3 women and 7 men, achieving 30% female representation.

Anti-Bribery and Corruption Outcomes

ABC Indicators	FY2024	FY2025	FY2026
Reported instances of bribery, corruption or fraud	0	0	0
Employee disciplinary actions arising from ABC violations	0	0	0
Contract terminations arising from ABC violations	0	0	0

In FY2026, no instances of bribery, corruption or fraud were reported. A total of 79% of employees in FY2026 have received ABC training.

Customer Privacy and Data-Loss Complaints

Number of Substantiated Complaints	FY2024	FY2025	FY2026
Malaysia	0	0	0
International	0	0	0

DIALOG recorded zero substantiated complaints regarding customer privacy breaches or data losses incidents during the reporting year.

SCM SUPPLY CHAIN MANAGEMENT

WHY IT MATTERS

Close engagement with suppliers and strong regulatory compliance are key to sustainable value creation. It supports responsible sourcing by managing ESG risks across our supply chain and safeguarding stakeholder value.

A sustainable supply chain is also essential to broader sustainability goals, helping to reduce environmental impact, promote social responsibility, and support economic resilience. As a majority of our suppliers and vendors are SMEs, we recognise the challenges they face in adopting ESG practices, including limited awareness, technical capabilities, and access to financing.

MANAGEMENT APPROACH

DIALOG's supply chain management approach integrates social and environmental requirements into supplier contracts and onboarding assessments.

All vendors and contractors undergo a structured qualification and screening process, including the Business Ethics Questionnaire, to evaluate their ethical, sustainability, and industry compliance practices.

Suppliers and contractors are required to comply with our ABC Policy and COBE for Business Partners, reinforcing our zero-tolerance stance on bribery, corruption, and unethical conduct. ESG considerations are also embedded within our procurement practices and related contractual requirements.



www.dialogasia.com/gtc-po

ROBUST GOVERNANCE AND ETHICAL PRACTICES

FY2026 ACTION AND PROGRESS

In FY2026, we continued to strengthen supply chain governance by engaging suppliers, vendors and contractors through ESG-focused awareness sessions, reinforcing DIALOG's sustainability expectations.

As part of our ongoing governance efforts, ESG assessments for Tier 1 critical suppliers will be introduced to enhance oversight and accountability. Through these initiatives, we aim to build a resilient and responsible supply chain that reflects DIALOG's values and supports sustainable industry development.

DIALOG Governance Values



Ethical



Transparent



Sustainable

PERFORMANCE AND KEY METRICS

Responsible Supply Chain Indicator	FY2024	FY2025	FY2026
Number of Suppliers Engaged in ESG awareness	32	353	179

The lower participation in FY2026 reflected reduced repeat attendance among suppliers who had already participated in FY2025. In addition, the key messages shared during the session are planned to be incorporated into the mandatory vendor onboarding process, further strengthening supplier awareness and outreach.



ECONOMIC PERFORMANCE AND TAX TRANSPARENCY

WHY IT MATTERS

Economic performance remains material to DIALOG as it supports the Group's long-term sustainability value creation, and ability to provide employment while navigating market volatility and economic uncertainty.

Tax contributions are an important part of DIALOG's economic impact, helping fund essential public services such as healthcare, education and infrastructure. Together, strong financial performance and responsible tax practices underpin DIALOG's commitment to sustainable value creation and responsible corporate citizenship.

MANAGEMENT APPROACH

DIALOG manages its economic performance through prudent financial and risk management, operational efficiency, and a diversified business portfolio. These strategies, together with strong stakeholder relationships, support the Group's resilience and long-term growth amid evolving market conditions.

The Group also remains committed to responsible tax practices, complying with all applicable tax laws, regulations, and reporting requirements in the jurisdictions where it operates.

FY2026 ACTION AND PROGRESS

During FY2026, DIALOG continued to strengthen its economic resilience through prudent financial and risk management, operational efficiency, cash flow preservation, and a diversified business portfolio. These measures support the Group's ability to navigate market volatility and global economic uncertainties while maintaining long-term financial strength and stability.

DIALOG also remained committed to responsible tax practices, complying with applicable legal and regulatory requirements and fulfilling its tax obligations in the jurisdictions where it operates.

PERFORMANCE AND KEY METRICS

Detailed information on the Group's FY2026 business activities, strategies, financial performance, and tax contributions is provided in this Integrated Annual Report.



*Executive Chairman's Statement, Corporate Overview: pages 8 to 13
Management Discussion and Analysis: pages 39 to 61*

RM RISK MANAGEMENT

WHY IT MATTERS

DIALOG's vision of becoming a leading integrated technical service provider to the energy sector, both in Malaysia and internationally, depends on its ability to anticipate and manage risks that may affect long-term value creation. Effective risk management supports informed decision-making, organisational resilience, and the ability to respond to evolving risks and opportunities.

Strong economic performance enables DIALOG to pursue growth, meet its financial commitments, and create sustainable value for stakeholders while supporting broader economic development. Maintaining customer trust is equally critical in a competitive market, as it strengthens loyalty, enhances the Group's reputation, and supports long-term business performance.

Through prudent risk management, DIALOG safeguards stakeholder interests, optimises resource allocation, and reinforces the resilience needed to execute its strategy.

MANAGEMENT APPROACH

Risk management is integral to DIALOG's operations and is governed by the Group's Risk Management Policy and Framework, which aligns with ISO 31000 principles and international best practices. The framework supports the identification, assessment, monitoring, and management of risks and opportunities arising across the Group.

Risk management is embedded across all business units through 49 risk registers covering core business areas, technical functions, and corporate services, supplemented by project-specific risk registers where required. Identified risks are supported by mitigating controls, which are regularly tested for effectiveness.



Risks are assessed based on likelihood and impact, with risk owners accountable for implementing mitigation measures and maintaining risk within the Group's approved risk appetite, as endorsed by the Board and Risk Management Committee ("RMC").

The Board oversees the Group's risk-management framework, supported by the RMC, which reviews key and emerging risks, mitigation plans, and risks related to acquisitions and new business ventures.

i Statement of Risk Management and Internal Control, Corporate Governance: pages 132 to 137

Within its ESG oversight, the RMC monitors:

- ESG risks, including climate-related transition and physical risks; and
- Compliance with the Group's Code of Ethics, ABC Policy, and other related policies.

DIALOG also maintains a Group-wide approach to managing non-compliance, supported by established investigation procedures and a confidential whistleblowing channel available to employees, contractors, joint-venture partners and external stakeholders.

Our newsletter features content on whistleblowing to enhance employee awareness and encourage a culture of integrity and accountability

ROBUST GOVERNANCE AND ETHICAL PRACTICES

FY2026 ACTION AND PROGRESS

DIALOG continued to strengthen its risk-management practices across the Group. Emerging risks and mitigation plans were regularly reviewed by the RMC, with ad hoc meetings convened as needed to assess risks relating to acquisitions and new business ventures.

The Group also reinforced a strong risk-aware culture through risk management programmes, mandatory ABC and corruption training, and ongoing enhancements to cyber-risk management. These initiatives support effective risk oversight, safeguard stakeholder interests, and strengthen accountability among risk owners.

DIALOG further integrated sustainability and ESG risks into its Corporate Risk Profile, with key developments reported to the RMC. As part of its climate risk-management efforts, the Group conducted initial assessments of climate-related transition and physical risks, supporting future reporting readiness under the IFRS Sustainability Disclosure Standards and strengthening the integration of sustainability considerations into enterprise risk management and decision-making.

PERFORMANCE AND KEY METRICS

DIALOG monitors the effectiveness of its risk management framework through the maintenance of risk registers, active risks monitoring, implementation and testing of mitigating controls, and the timely reporting and escalation of emerging risks. Further information on the Group's risk management performance is available in the Statement of Risk Management and Internal Control.



Statement of Risk Management and Internal Control, Corporate Governance: pages 132 to 137

BURSA MALAYSIA PRESCRIBED TABLE

DIALOG GROUP BHD		Date & Time: 2026-09-18_13:36:29			
IFRS S2		Main Market Group 1 FYE 30/06/2026			
Sustainability Matter	Metric	Measurement Unit	2025	2026	Target
GHG emissions	Scope 1	Metric tonnes of carbon dioxide equivalents (tCO2e)	6407	5788	—
GHG emissions	Scope 2 Location-based	Metric tonnes of carbon dioxide equivalents (tCO2e)	9929	9887	—
					Assurance
					No assurance
					No assurance
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DIALOG

DIALOG GROUP BERHAD

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DIALOG Group supports  **MyKasih**

MyKasih Foundation is a non-profit organisation that provides food aid, health awareness, children's education, financial literacy programmes and skills training programmes to less fortunate Malaysians.

www.mykasih.com