

DIALOG

DIALOG GROUP BERHAD

198901001388 (178694-V)

FOCUS ON STRENGTH

ANNUAL REPORT **2025**



SUSTAINABILITY REPORT

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Dusun DIALOG in Bentong, Pahang



DEAR STAKEHOLDERS,

We are navigating a world that is increasingly volatile, uncertain, complex, and ambiguous. Amidst these dynamics – ranging from shifting economic trends to evolving global standards – DIALOG remains steadfast in its commitment to responsible and sustainable business practices.

In the past year, we have witnessed a growing convergence of stakeholder expectations, regulatory requirements, and market forces. With the launch of the National Sustainability Reporting Framework and the progressive adoption of international standards such as IFRS® Sustainability Disclosure Standards S1 and S2, we are evolving not only in how we report but, most importantly, in how we behave as a corporate entity. The expectations from our financiers, investors, clients, regulators, and rating agencies are intensifying. These pressures are not burdens, but catalysts that push us to do better.

Despite the challenges and economic uncertainties that lie ahead, we remain positive and focused. FY2025 marks a critical juncture for us – we are returning to our fundamentals to strengthen what we have built, alongside a steady commitment to growth. Our strategy is anchored on strengthening the core principles of sustainability. We believe that strong foundations are the key to lasting impact.

Equally vital is our belief in the power of togetherness. At DIALOG, sustainability is not confined to a single department or leadership mandate. It is everyone's responsibility – it must be embedded in our DNA. From boardrooms to project sites, from corporate offices to our supply chain partners, we are nurturing a shared purpose: to create enduring value for our stakeholders and the communities we serve.

Sustainability is a journey, not a destination. And it is one we must walk together – with integrity, resilience, and collective determination.

Let us move forward – rooted in principles, united in purpose.

Sue Ngau

Executive Director – Corporate Services
Chairperson – Sustainable Development Working
Committee

FY2025 ESG HIGHLIGHTS

ENVIRONMENTAL STEWARDSHIP



ENVIRONMENTAL POLICY

Rolled out in September 2024



RENEWABLE FUEL STORAGE DTL* 1 & DTL 3

Obtained ISCC** and ISCC Plus Certification

* DIALOG Terminals Langsat ("DTL")

** International Sustainability and Carbon Certification ("ISCC")



RENEWABLE POWER GENERATION

CO₂ avoided
625 tCO₂e ↑
(FY2024: 602 tCO₂e)

Purchased electricity replaced
988 MWh ↑
(FY2024: 966 MWh)



ENERGY CONSUMPTION

38,844 MWh ↓
(FY2024: 49,498 MWh)



HAZARDOUS WASTE

3,411 MT
(FY2024: 3,303 MT)



WATER CONSUMPTION

127 ML ↓
(FY2024: 132 ML)

ADVANCING PEOPLE

COMMUNITY ENGAGEMENT

RM5.3 Million

>6,000 beneficiaries

Love My School and Love My Neighbourhood

Initiatives for Income Generation Opportunities



OTHER CHARITABLE INITIATIVES
RM207,600



HSE PERFORMANCE

TRIR: 0.10
(FY2024: 0.14)

LTIR: 0.02
(FY2024: 0.03)

ZERO FATALITIES
(FY2024: 0)



EMERGENCY RESPONSE PREPAREDNESS
14 Drills



SEXUAL HARASSMENT AWARENESS E-LEARNING
Launched in July 2024



TRAINING

48,983 hours

Across HSE, Technical/Functional, Soft Skills & Leadership Training



WOMEN IN MANAGEMENT

27% Upper

26% Middle

30% Lower



GENDER DIVERSITY ON THE BOARD
33% Female

ROBUST GOVERNANCE AND ETHICAL PRACTICES



DATA PRIVACY BREACH
ZERO



ANTI-BRIBERY & CORRUPTION TRAINING AND RECERTIFICATION
79% Employee Completion Rate



ABOUT DIALOG'S SUSTAINABILITY REPORT 2025



SCOPE & COMPLETENESS

Basis of scope & consolidation

For the purposes of this report, DIALOG consolidates data from its headquarters and divisional offices. The criteria for consolidation is where DIALOG has operational control and the status of operations is active.

Inclusions

This report covers DIALOG's global operations, which include operations outlined in the Corporate Profile section of this Annual Report for the financial year ended 30 June 2025 and up to the last practicable date of 22 September 2025. Wherever applicable, the collective data in this report spans the financial years ended 30 June 2023, 2024 and 2025.

 *Group Corporate Directory, Additional Information: pages 135 to 136*

Exclusions

In line with the basis of scope and consolidation above, this report does not include the operations of DIALOG's Joint Venture & Associate companies as listed in Note 10 to the Financial Statements for the financial year ended 30 June 2025.

 *DIALOG Financial Statement 2025*

REPORTING PERIOD

This report is produced annually, and the current report covers the period from 1 July 2024 to 30 June 2025.

CONTEXT

In this report, DIALOG Group Berhad is referred to as DIALOG or the Group. The content prioritises Environmental, Social and Governance ("ESG") matters deemed material to a Malaysian-based integrated technical services provider in the energy sector and our valued stakeholders. A detailed description of how we identify material ESG matters for reporting and monitoring can be found in the Sustainability Governance section, together with a description of our key stakeholders and stakeholders engagement process.

ASSURANCE

All financial data disclosed in this report have been independently assured as part of the Group's annual financial audit and is identical to that of the Group's Annual Report 2025. While we have not undertaken third-party assurance for all other data in this report, we are actively working towards improving our sustainability reporting processes while creating meaningful value for our stakeholders. The information provided in this report is presented on a best-effort basis and is subject to further improvement in future reporting cycles.

SUSTAINABILITY GOVERNANCE

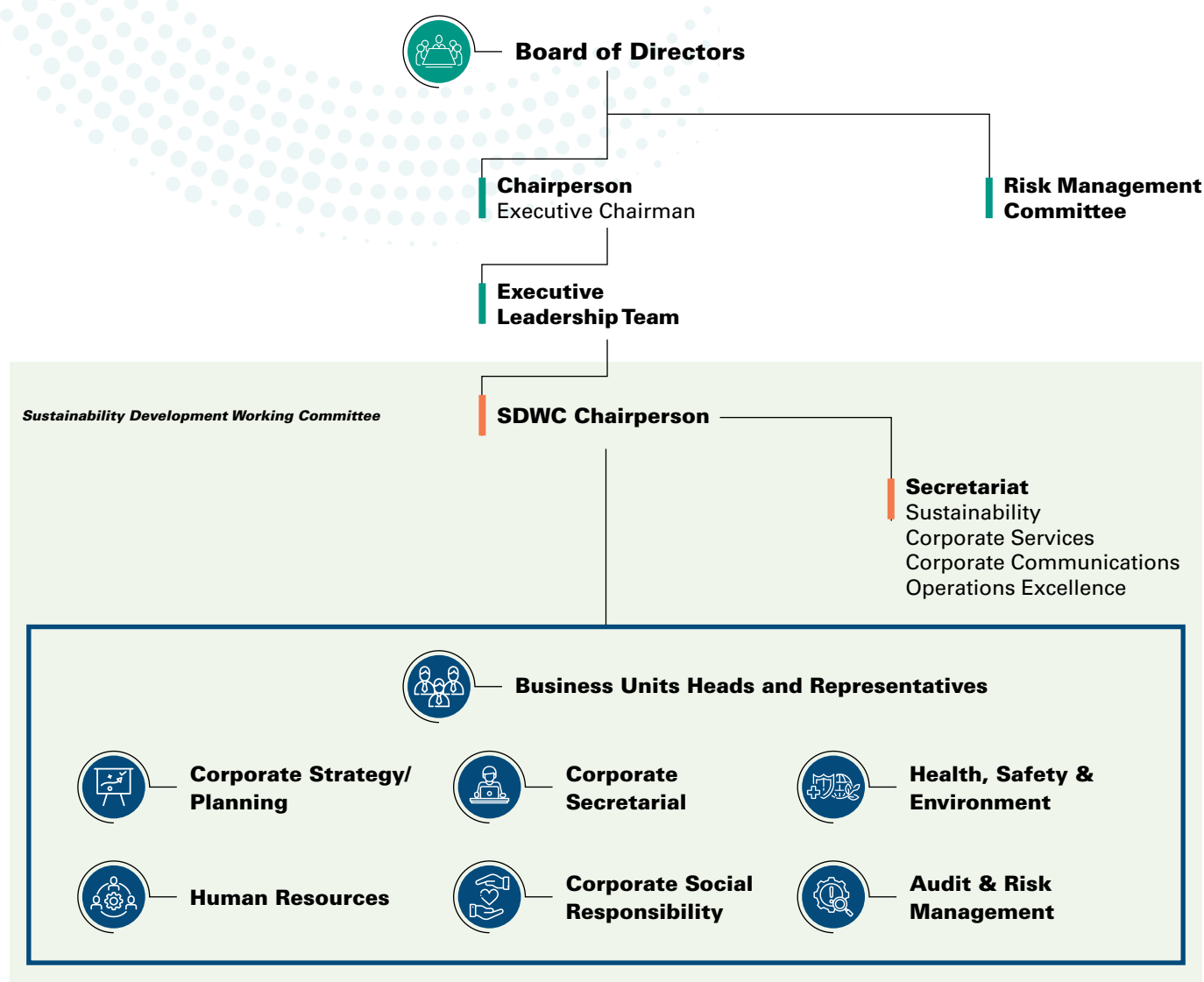
DIALOG's approach to sustainability is supported by sound decision-making, policies and systems which encompass robust internal controls to manage risk as detailed in our Statement of Risk Management and Internal Controls.

In FY2025, our Sustainability Governance framework clearly defines the roles and responsibilities to oversee our sustainability endeavours. The Board of Directors ("Board") holds ultimate responsibility for ESG matters, including climate change considerations. Assisting the Board, the Risk Management Committee evaluates sustainability-related risks and opportunities, while the Executive Leadership Team oversees sustainability strategies, implementation and targets. The Sustainability Development Working Committee ("SDWC") collaborates with core business units and corporate functions to implement the Group's sustainability initiatives.



Statement of Risk Management and Internal Control, Corporate Governance: pages 123 to 127

GOVERNANCE STRUCTURE



SUSTAINABILITY GOVERNANCE

Roles and Responsibilities



Board of Directors



- Ultimate responsibility for the Group's ESG matters
- Ensures business strategy contains sustainability priorities
- Provides strategic approval and oversight of sustainability strategies



Risk Management Committee



- Evaluates overall risks and opportunities



Executive Leadership Team, chaired by Executive Chairman



- Approves targets and market disclosures
- Develops sustainability strategies and recommends revision to the Board
- Oversees and provides direction on the implementation of sustainability strategies
- Approves and provides leadership over implementation
- Monitors performance of processes and controls
- Reports management targets



Sustainability Development Working Committee



- Oversees business functions in ensuring robustness of the sustainability management system
- Considers input of all business functions in the sustainability process
- Coordinates ESG matters and initiatives across business functions throughout the Group
- Develops and recommends sustainability targets
- Implements ESG strategies
- Acts as main committee that drives ESG-topics policy, reviews, action plans and awareness for continuous improvement

The SDWC, supported by the core secretariat team that meets monthly, provides regular updates and recommendations to ensure informed decision-making. Quarterly briefings to the Board covers amongst others emerging climate-related risks and regulatory developments, progress against sustainability and climate-related risks and opportunities.

In addition to the direct sustainability governance structure above, DIALOG has established dedicated governance bodies to oversee and deliberate on specific ESG matters. These platforms support effective decision-making and performance monitoring across the Group. ESG performance and Health, Safety and Environment ("HSE")-related issues are governed through a structured framework of regular reviews and committees at both Group and site levels, chaired by senior management including the CEO, and aligned with the standards and regulatory requirements that we adhere to and business planning processes.

STAKEHOLDER ENGAGEMENT

An integral part of our sustainability management approach is engaging with and responding to stakeholders – people who influence or are impacted by our operations.

Stakeholder feedback allows the Group to gain insight into their needs and concerns, enabling us to prioritise effectively and address issues promptly. This input contributes to our business strategy and supports us in achieving our sustainability goals.

Engaging with our stakeholders through various communication channels allows us to share knowledge and best practices while networking more effectively with market players and industry experts.

Stakeholders	Areas of Interest	Method of Engagement	Frequency
E Employees	- Corporate direction and growth plans - Career development and training opportunities - Workplace health and safety - Employee volunteerism - ESG and Climate Change Awareness - Cyber security and Data Leakage Prevention trainings	- Business planning/review sessions - Performance review - Management-staff engagement sessions/Site visits - HSE management walkabouts - Employee events such as Corporate Social Responsibility ("CSR") volunteerism events, festive celebrations, etc - Newsletter and emails - Intranet - Trainings - Employee Assistance Programme	- Bi-annually - Annually - Throughout the year - Throughout the year - Throughout the year - Throughout the year - Throughout the year - Throughout the year - Throughout the year
GR Government & Regulators	- Compliance - HSE practices - Certifications and awards - Corporate governance	- Audits and inspections - Site visits - Meetings and engagement sessions	- As and when required - As and when required - Throughout the year
FI Financiers & Investors	- Financial and operational performance - Business outlook and strategy - ESG practices and commitments - Risk management	- Results briefings - Site visits - Investor roadshows - Meetings with bankers, analysts and fund managers	- Quarterly - Throughout the year - Throughout the year - Throughout the year

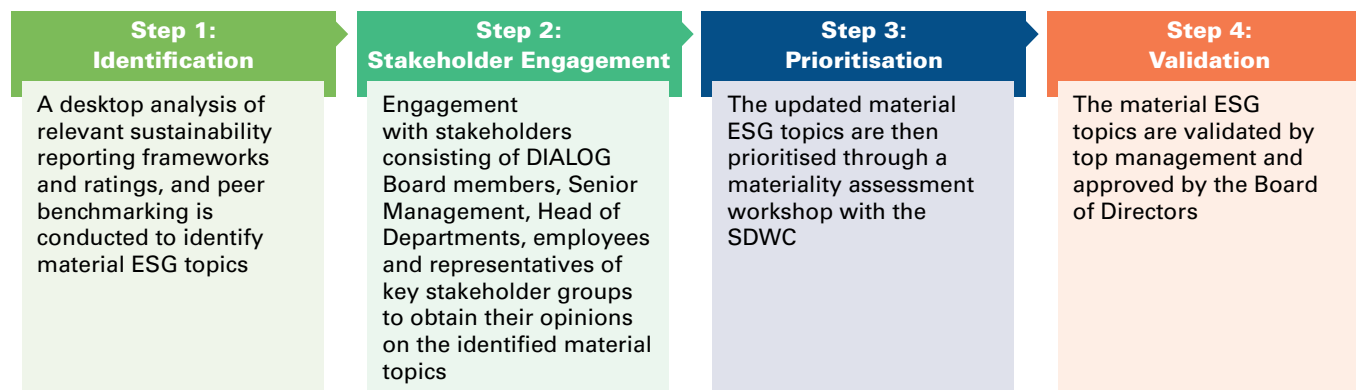
SUSTAINABILITY GOVERNANCE

Stakeholders	Areas of Interest	Method of Engagement	Frequency
S Shareholders	- Business outlook and strategy - Financial and operational performance - ESG practices and commitments	- Results announcements - Other announcements - DIALOG website - Annual General Meeting	- Quarterly - Throughout the year - Throughout the year - Annually
C Customers	- Product and service quality - HSE practices - ESG practices and commitments	- Performance reviews - DIALOG website - Networking sessions - Site visits	- Throughout the year - Throughout the year - Throughout the year - Throughout the year
BP Business Partners	- Business outlook and strategy - Product and service quality - Company's reputation	- Site visits - Meetings and engagement sessions	- As and when required - Throughout the year
LC Local Communities	- Job and business opportunities - Community support and development - ESG practices and commitments	- Recruitment - CSR activities - Community visits	- As and when required - Throughout the year - Throughout the year
VS Vendors & Suppliers	- Product and service quality - ESG practices and commitments - Financial and operational performance	- Suppliers (Vendors & Sub-contractors) engagement session - ESG questionnaires - Tenders and requests for proposals	- Throughout the year - As and when required - Throughout the year

MATERIAL TOPICS

A matter is deemed material if it reflects DIALOG's significant ESG impacts or substantially influences the assessments and decisions of stakeholders. Consistent with the Bursa Malaysia Sustainability Reporting Guide, DIALOG's material topics undergo a comprehensive materiality assessment every four years, with a high-level midpoint review every two years.

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



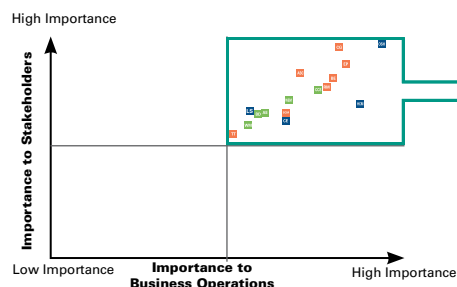
- OSH** Occupational Safety & Health
- HCM** Human Capital Management
- CE** Community Engagement
- LS** Labour Standards

Robust Governance and Ethical Practices

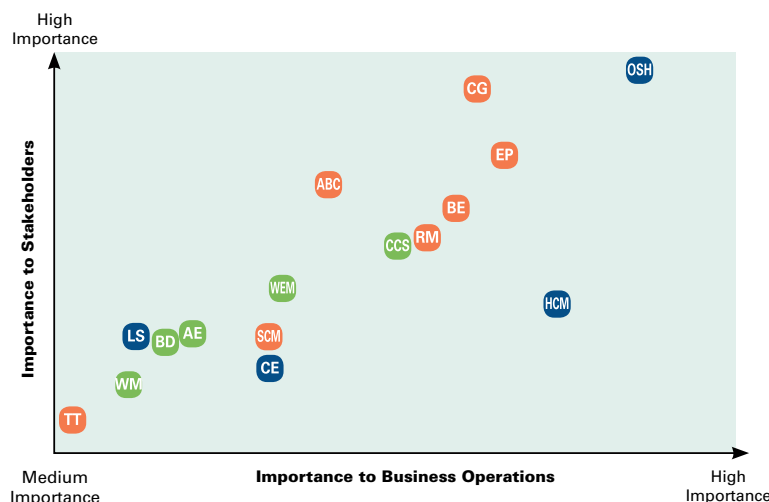


- SCM** Supply Chain Management
- EP** Economic Performance
- CG** Corporate Governance
- ABC** Anti-Bribery & Corruption
- BE** Business Ethics
- RM** Risk Management
- TT** Tax Transparency

Materiality Matrix in FY2024-FY2025



Our materiality matrix is guided by a comprehensive materiality assessment conducted in FY2022, and a mid-point review in FY2024. The assessment considers the importance to business operations and stakeholders, ensuring that material topics reflect both operational priorities and stakeholder expectations. Looking ahead, DIALOG plans to enhance its approach by reviewing its materiality matrix, keeping it in check with current business and operation condition, as well as aligning with regulatory requirements.



DIALOG'S ESG STRATEGY FRAMEWORK AND ALIGNMENT TO GLOBAL STANDARDS

DIALOG's ESG Strategy Framework continues to guide our integration of sustainability considerations across the Group. Our 16 material topics are structured within three key pillars: Environmental Stewardship, Advancing People as well as Robust Governance and Ethical Practices, ensuring a balanced approach to managing ESG risks and opportunities.

We support the United Nations Sustainable Development Goals ("SDGs") and have prioritised 8 SDGs that are most relevant to our business operations. This prioritisation underscores our commitment to contributing towards global sustainable development while creating long-term value for the communities and locations in which we operate.

1 NO POVERTY		Environmental Stewardship	We carefully conserve and preserve the environment by first identifying our impacts, followed by responsible management practices and mitigation measures where appropriate	
2 ZERO HUNGER	Management Approach			
3 GOOD HEALTH AND WELL-BEING	- Establish Green Centre of Excellence to bolster the implementation of our climate change strategy - Maintain environmental management standards across all operations - Engage in environmental conservation efforts and regular awareness campaigns aimed at our employees and communities			
4 QUALITY EDUCATION		Advancing People	We strive to make positive contributions to our employees, communities and societies in which we operate	
5 GENDER EQUALITY	Management Approach			
8 DECENT WORK AND ECONOMIC GROWTH	- Ensure a safe and healthy workplace with competitive compensation, development and equal opportunities through training and internal recruitment - Support communities where we operate through food aid, education, sustainable livelihood initiatives, and employee volunteerism activities			
12 RESPONSIBLE CONSUMPTION AND PRODUCTION		Robust Governance and Ethical Practices	We aim to uphold the highest standards of governance, business ethics, integrity and transparency	
13 CLIMATE ACTION	Management Approach			
- Prioritise ethical and responsible governance practices in our supply chain management - Commit to maintaining high standards of transparency, accountability and integrity in our business - Review and enhance our Corporate Governance Framework and supporting policies continuously - Enhance data governance initiatives to safeguard the data entrusted to us by our stakeholders, including proprietary DIALOG data				

In addition, recognising the growing importance of globally comparable sustainability disclosures, DIALOG has begun its transition towards compliance with the IFRS Sustainability Disclosure Standards (S1 and S2). Guided by Malaysia's National Sustainability Reporting Framework, we are adopting a phased approach over the next few years.

For FY2025, our focus is on enhancing disclosures, particularly around climate-related risks and opportunities, leveraging insights from our climate risk assessments. We aim to progressively strengthen the depth and coverage of our disclosures, with the objective of achieving full IFRS S1 and S2 disclosures, in accordance with regulations and regulatory timelines.

DIALOG'S ESG ROADMAP

DIALOG has developed an ESG Roadmap to accelerate our ESG journey, outlining short to medium-term initiatives. This proactive approach allows our organisation to evolve and allocate resources effectively to achieve our goals.

Phase	Commitment towards ESG	Taking Action in Promoting Sustainability
Timeframe	Short-term (2023-2025)	Medium-term (2026-2030)
 Goal	- All employees are aware and informed of our commitment towards ESG - Clear roles and responsibilities established in governance structure for sustainability related topics - Baseline and Key Performance Index ("KPIs") set for goals	- Sustainability is integrated in each business functions group-wide - All relevant employees managing sustainability topics are equipped with fundamental knowledge and skills to take actions - Goals and KPIs for each material topic are clear and well defined
Focus Area		
 Employee Communication	- Communicate DIALOG's commitment to group-wide entities - Create awareness and build capacity of employees across different functions for ESG/climate-related topics - Collect and establish relevant baseline KPI data for goals	- Continue to upskill employees and enable them to take actions - Continue to communicate the initiatives to group-wide operational entities
 Governance	- Establish clear roles and responsibilities within the governance structure for individuals or functions, who are accountable and responsible for sustainability topics and communicate it through public disclosure(s) - Disclose which functions/positions sit in the SDWC - Specify which positions are responsible to oversee sustainability policies - Disclose board committee responsibilities for ESG/sustainability topics	- Establish and disclose clear process of engagement/reporting within the governance structure for sustainability-related topics - Disclose the established or updated governance structure as recommended - Establish governance structure where responsibility for sustainability is integrated within each of the functions
 Targets	- Understand and comply to local and any other applicable regulations - Collect and establish relevant baseline KPI data for goals - Finalise the goals and KPIs for the material topics	- Establish detailed action plans for each of the target and roll out the initiatives to group-wide operations - Monitor and track progress against the targets set - Review and refine the approach in tracking progress against targets - Review the ambition level and revise/add targets if necessary
 Reporting	- Communicate the commitment and goals publicly - Report in reference to International Standards such as Global Reporting Initiative ("GRI") standards, Task Force on Climate-Related Financial Disclosures ("TCFD") recommendations or others where applicable - Report by taking into consideration ESG ratings as a reference guide for disclosure requirements and evaluation	Further improve sustainability disclosures as below: - Communicate the progress against goals publicly - Report in accordance with International Standards such as GRI standards, TCFD recommendations or others where applicable - Report by taking into consideration ESG ratings as a reference guide for disclosure requirements and evaluation

GOALS AND TARGETS FOR 5 KEY MATERIAL TOPICS

We previously identified 5 key topics for the short to medium-term, and we are now sharing the progress made in FY2025. We ensure our initiatives stay on track through regular reviews and refinements, while continuously expanding our scope by setting goals and targets for more topics.

Material Topics	Goals	Short/Mid-term Targets (by FY2030)	FY2025 Results
 Occupational Safety & Health	Prevent workplace accidents or injuries, and mitigate safety and health risks	- Maintain Total Recordable Incident Rate ("TRIR") that is better than industry benchmark - Maintain positive Occupational Safety & Health ("OSH") impact from leaders through HSE Walkabout for open sharing annually	- Maintained TRIR that is better than industry benchmark - Conducted 360 walkabouts, 14 Emergency Response Plan ("ERP") drills and 1 Crisis Management Plan ("CMP") drill - Facilitated Health/Fitness programmes throughout the year which garnered positive participation
 Human Capital Management	Enhance labour standards and practices	Launch Sexual Harassment Awareness e-learning and set e-learning target	Successfully implemented the Sexual Harassment Awareness e-learning in July 2024 to cultivate understanding and awareness on the matter and create a safe working environment for all
	Fair wage and employee benefits	100% employees have access to Employee Assistance Programme	Completed periodical review of country specific employee benefits to ensure compliance and gauge market competitiveness
	Improve workforce diversity	Continuously introduce initiatives to attract and retain more females in management	Proactively collaborated with Head of Departments ("HODs") to identify potential areas for improvement and provide more female candidates in selection process
	Continuously enhance workforce competency	More than 80% of employees attend a minimum 8 hours of training annually	Continuously engaged with HODs to encourage employees to participate in functional/technical/compliance and core/generic training that are relevant to the majority of workforce
 Business Ethics	Pursue the highest standards of corporate governance and business ethics	More than 80% of DIALOG employees to complete training courses on critical areas annually	Anti-Bribery and Corruption Training and recertification completed in FY2025 with a 79% completion rate
	Minimise supply chain sustainability risk	Launch ESG related audit of critical vendors and contractors to ensure they are compliant and uphold the same ESG values as DIALOG	Audit Committee approved the ESG related audit on critical vendors/contractors in the FY2026 Audit Plan
 Waste & Effluent Management	Reduce waste generation and ensure these are disposed/discharged properly	Enhance awareness and implement training workshops to ensure proper waste management	Identified the various types of waste produced across all operations and implemented data recording processes
 Community Engagement	Promote a caring culture by positively impacting communities through meaningful CSR activities	More than 85% employee participation in community volunteerism activities annually	A total of 12 employee engagement activities were successfully executed throughout the year with positive participation

DIALOG'S SUSTAINABLE AND RENEWABLES BUSINESS JOURNEY

FY2025

Certifications

DIALOG Terminals Langsat ("DTL") 1 and DTL 3 Received Globally Recognised Certifications

DTL 1 and DTL 3 have successfully obtained the International Sustainability and Carbon Certification ("ISCC") and ISCC PLUS certifications, affirming our commitment to sustainable and climate-friendly supply chains.

Investment

DTL 3 Second Expansion Into Renewables Storage

DIALOG announced its expansion for an additional 150,000 m³ storage, where 100,000 m³ is dedicated to storing Sustainable Aviation Fuel ("SAF") and Hydrotreated Vegetable Oils ("HVO").

Investment

Liquefied Natural Gas ("LNG") driven Air Separation Unit ("ASU") Venture

The LNG ASU is expected to reduce electricity consumption by approximately 25% and lower carbon emission by 15,000 tonnes per annum compared to conventional ASU plant.

FY2026

Investment

Pengerang Terminals (Two) Sdn. Bhd. ("PT2SB") Expansion Into Storage Facilities for Biorefinery Feedstocks and Products

PT2SB will expand and develop storage and handling facilities for a biorefinery that is capable of processing 650,000 tonnes per year of raw material to produce SAF and HVO.

FY2024

Services

Completed Installation of Tauhara Geothermal Power Station

DIALOG Fitzroy Limited ("DFL"), our New Zealand team highly experienced in engineering, fabrication and construction specialties, completed this landmark achievement, which will provide 3.5% of New Zealand's electricity, powering over 200,000 households.

FY2023

Investment

DTL 3 Expansion Into Renewables Storage

The terminal operations launched its expansion into renewable fuel storage with a storage capacity of 24,000 m³ specifically dedicated to renewable fuel feedstock and biodiesel products.

FY2022

Investment

DIALOG Diyou PCR Sdn. Bhd.

The Group's venture into the production of recycled PET pellets represents our first step into green financing. Announced in February 2025, the venture have since ceased production.

Investment

Hiringa Energy

The Group invested into Hiringa Energy, a full-service green hydrogen provider in New Zealand.

Services

Installation of Tauhara Geothermal Power Station

DFL began the installation of the geothermal power station project in Taupo, New Zealand.

Prior to FY2022

Services

Brownfield Services

Leveraging our proficiency in brownfield EPCC and plant rejuvenation services, the Group supports various industries with our expertise to rejuvenate existing facilities with energy-efficient technologies in line with decarbonisation efforts as our clients continue to enhance operational efficiency and sustainable business progress.

Investment

LanzaTech

DIALOG invested in the carbon recycling technology company that is headquartered in the U.S.A. It transforms waste carbon into new sustainably produced fuels and chemicals with lower impact to the environment, contributing to a circular carbon economy.



ENVIRONMENTAL STEWARDSHIP

Material Topics

CCS WEM WM AE BD

Stakeholders Impacted

E GR FI S C BP LC VS



DIALOG volunteers cleaning up the Batu Laut Beach in conjunction with the International Coastal Clean-Up Day at Kuala Langat, Selangor

CCS CLIMATE CHANGE STRATEGY

With the increasing frequency of climate change events, it is crucial to address this challenge as it endangers ecosystems, human health and economies worldwide. Additionally, it also threatens businesses' ability to create sustainable long-term value for stakeholders, as the increasing risk of operational disruptions jeopardises business continuity.

Hence it is essential for DIALOG to establish a clear strategy outlining the Group's approach to reducing greenhouse gas ("GHG") emissions and managing the risks posed by climate change effectively.

CLIMATE CHANGE MANAGEMENT

DIALOG aspires to achieve Net Zero Carbon Emissions by 2050 ("NZCE2050"). Since formalising our Climate Change Strategy in FY2022, we have made tangible progress across our four strategic focus areas: Decarbonisation, Sustainable and Renewables, Circular Economy, and Climate Risk Management.

The Green Centre of Excellence ("Green COE") is entrusted with the organisational responsibility for managing climate-related transition risks and implementing decarbonisation efforts across the Group. Green COE plays a central role in coordinating cross-functional initiatives, standardising methodologies, and driving climate-related actions throughout our business operations.



To maintain oversight and ensure alignment with our strategic goals, the Sustainable Development Working Committee ("SDWC") functions as the governance mechanism overseeing the delivery of climate-related initiatives and monitoring progress toward the NZCE2050 aspiration. The SDWC provides cross-departmental integration and accountability by reviewing proposals, coordinating implementation, and reporting updates to senior management and the Board of Directors ("Board") of DIALOG.

Board-level oversight of climate-related transition risks and opportunities are disclosed in the Governance Section of this report. Responsibility for climate oversight resides with the Board, with climate-related risk matters reviewed through the established committees in the company including SDWC.

 *Robust Governance and Ethical Practices: pages 97 to 103*

In FY2025, DIALOG further advanced its energy efficiency and emissions management efforts through targeted interventions, enhancement to GHG information systems, and increased disclosures in response to client requests, including via the Carbon Disclosure Project ("CDP") platform.

CDP is a globally recognised disclosure platform that enables companies to report environmental data in a standardised and comparable manner. Through CDP, we aim to gain deeper insights into our climate-related performance and identify areas for improvement, particularly in the areas of climate governance, risk management, and low-carbon transition planning. This also serves as an external validation of our sustainability efforts as we continue advancing toward our NZCE2050 aspiration.



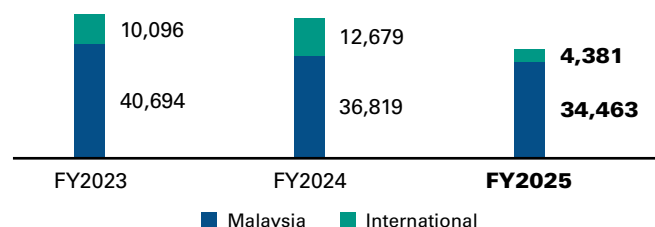
The waste collected from Batu Laut Beach was sorted for recycling and data collection

Energy Consumption

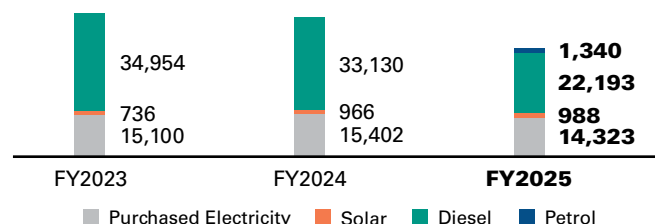
As our business operations evolve, DIALOG remains committed to optimising energy use and minimising carbon intensity. Under our Decarbonisation pillar, we continue to broaden our use of renewable energy and improve energy efficiency across all operations.

Energy Consumption	FY2023	FY2024	FY2025
Energy Consumption by Megawatt-hour ("MWh")	50,790	49,498	38,844
Energy Consumption by Gigajoule ("GJ")	182,843	178,193	139,890
Renewable Energy - Solar (MWh)	736	966	988

Total Energy Consumption by Location (MWh)



Total Energy Consumption by Type (MWh)



In FY2025, DIALOG recorded total energy consumption of 38,844 MWh, a reduction of 10,654 MWh (-22%) compared to FY2024 (49,498 MWh). This decrease was mainly due to the divestment of the Jubail operation in Saudi Arabia, which significantly reduced overall operational energy consumption.

ENVIRONMENTAL STEWARDSHIP

Diesel remained the largest single energy source at 22,193 MWh, however this represents a substantial 33% reduction from FY2024 (33,130 MWh), reflecting lower operational demand. Solar energy generation continued its upward trend, reaching 988 MWh, up from 966 MWh in FY2024, 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 the inclusion of energy use data from our fleet vehicles and small boats. This addition provides a more complete picture of DIALOG's total energy consumption profile and supports more accurate tracking of operational emissions in the future.

To build capacity, both the DIALOG Tower Building Management team and Green COE participated in an energy efficiency training conducted by Sustainable Energy Development Authority Malaysia as part of the Energy Audit Conditional Grant ("EACG") programme.

Leveraging insights from EACG, we continue to reduce our emissions by increasing energy efficiency across our operations. At DIALOG Tower, we began implementing the first of five planned energy saving measures from the energy audit, starting with optimising the chiller plant to lower energy consumption and maximum demand, and replacing some of the air conditioning system with a more energy-efficient model. These initiatives delivered a 6% average reduction in energy use and GHG emissions for the full year.

Across our other sites, we are replacing non-LED lighting with LED fixtures, conducted energy awareness campaigns which has led to reduction in energy consumption.



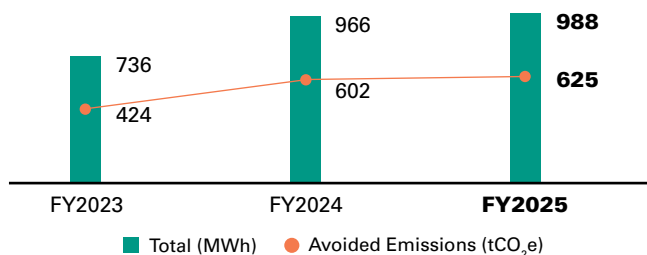
DIALOG Tower located in Mutiara Damansara, Selangor



Pengerang Marine Operations Sdn. Bhd. ("PMOSB"), located in Pengerang, Johor

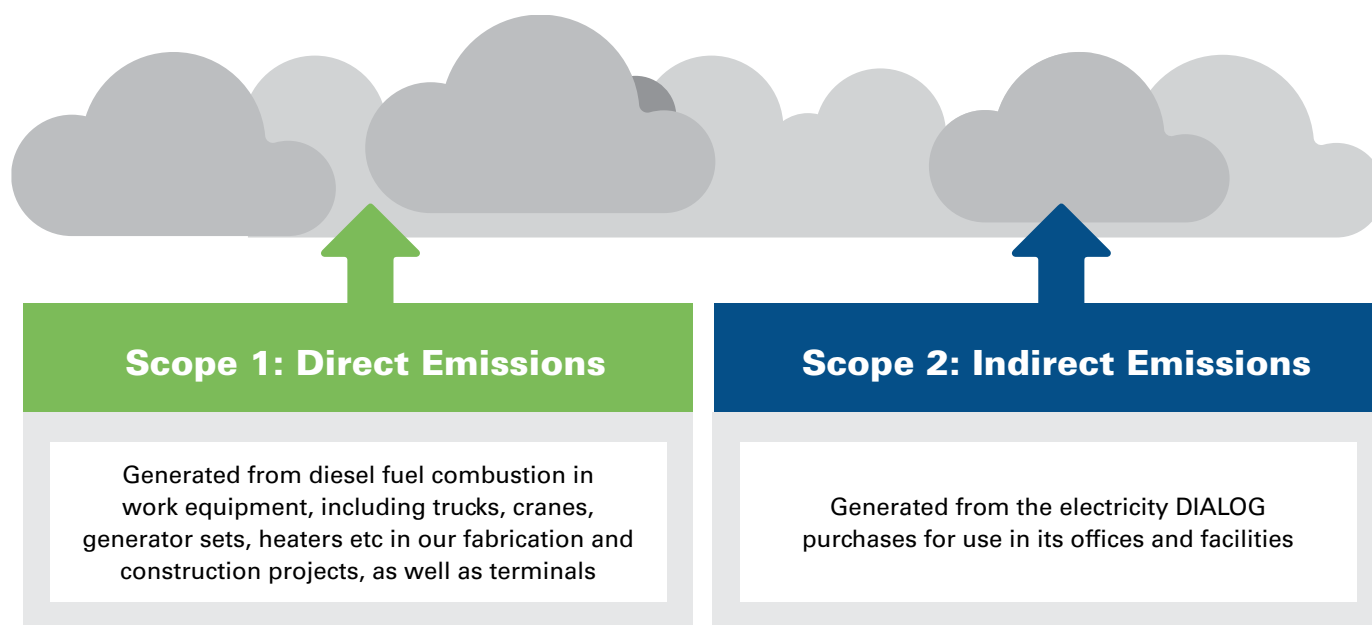
PMOSB has advanced its commitment to the Green agenda with targeted energy-saving measures. Building on its 100% LED lighting implementation since August 2024, PMOSB introduced new initiatives in FY2025, including a "Green Moment" session during HSE Sharing to raise staff awareness on reducing carbon footprint, and a trial "Green Walkabout" to encourage switching off unused equipment, maintaining a 25°C room temperature, and using stairs where practical. An ongoing daily practice of switching off lights and air conditioning on certain floors during lunch hour has also contributed to efficiency gains. Together, these measures have helped PMOSB reduce electricity consumption by 12%.

Utilisation of Solar Power



Greenhouse Gas (“GHG”) Emissions

DIALOG reports GHG emissions calculated from its energy use. Organisational boundaries are set using the operational control approach, covering all facilities under DIALOG’s control.



In FY2025, DIALOG’s combined Scope 1 and Scope 2 emissions totalled 16,803 tCO₂e, a reduction of 2,777 tCO₂e (–14%) compared to FY2024 (19,580 tCO₂e). The primary driver for this decline was the divestment of the Jubail operation in Saudi Arabia, which significantly lowered international fuel consumption and corresponding Scope 1 emissions.

Scope 1 emissions decreased by 26%, from 8,722 tCO₂e in FY2024 to 6,407 tCO₂e in FY2025, with the most notable drop seen in international operations (–71%). Scope 2 emissions remained relatively stable, recording a slight decrease of 4% from 10,858 tCO₂e to 10,396 tCO₂e, reflecting ongoing energy efficiency measures and increased reliance on cleaner electricity sources in Malaysia.

	FY2023			FY2024			FY2025		
	Malaysia	International	Total	Malaysia	International	Total	Malaysia	International	Total
Scope 1	6,997	2,036	9,033	6,026	2,696	8,722	5,617	790	6,407
Scope 2	10,034	509	10,543*	10,165	693	10,858	10,124	272	10,396
Total (Scope 1+2)	19,576			19,580			16,803		

*Note: The FY2023 Scope 2 total figure has been updated to reflect a calculation adjustment for improved accuracy.

GHG calculations are based on:

- 2006 Intergovernmental Panel on Climate Change Guidelines and IPCC AR6 Global Warming Potentials (Scope 1)
- Location-based emission factors by country or region (Scope 2)

DIALOG is continuing to develop its Scope 3 emissions accounting framework to align with evolving requirements, particularly under IFRS S2. This includes evaluating categories that contribute significantly to our value chain emissions and enhancing our approach to capture material impacts more accurately. The framework is being designed to ensure robust, transparent, and decision-useful disclosure of Scope 3 emissions.

ENVIRONMENTAL STEWARDSHIP

CLIMATE RISK MANAGEMENT

As climate change continues to evolve, it presents significant challenges to businesses, particularly in industries reliant on infrastructure and supply chains. At DIALOG, we recognise the importance of understanding and managing climate-related risks to ensure long-term resilience and sustainability.

The assessments aim to identify potential climate-related physical risks (natural hazards) that are likely to be experienced at a given location, and their trends under future climate change scenarios based on globally available datasets.

The scope of ongoing assessment includes several climate-related hazards that may pose risks to DIALOG's assets and operations, based on global-scale projections under climate change scenarios.

Onshore Assets



Water Stress: Given the nature of DIALOG operations, water availability is evaluated under the current scope of work



Wind and Cyclone: An increasing trend in maximum sustained windspeed/wind gust may increase the vulnerability of near-shore and offshore assets to cyclones



Inland Flood: Rising extreme rainfall events may lead to increased flooding, potentially affecting site operations and supply chains



Extreme Heat: Growing trend of extreme heat can increase the cost of HVAC* system, hamper operations, reduce efficiency of various tools and equipment, and impact the health and safety of employees



Coastal Flood: Rising sea levels may increase coastal flooding in future



Landslides: Upward trend in extreme rainfall may lead to increased landslides

Offshore Assets



Sea Level Rise: Rising sea level poses challenges to offshore oil and gas operations related to infrastructure, safety, and environmental impact



Wind and Cyclone: An increasing trend in maximum sustained windspeed/wind gust may increase the vulnerability of near-shore and offshore assets to cyclones



Sea Surface Temperature: Warming sea surface temperatures may indirectly influence other climatic events while affecting equipment and production efficiency

**Note: Heating, Ventilation, and Air Conditioning ("HVAC")*

We are planning to conduct structured assessments of climate-related physical risks for both onshore and offshore assets. Our analysis considers varying emission pathways and multiple climate scenarios to evaluate the severity and frequency of potential hazards over the mid-term and long-term. This process helps us identify vulnerabilities that may affect asset integrity, supply chain efficiency, and workforce safety.

Insights from these assessments guide the development of adaptation strategies to strengthen resilience and ensure operational continuity. The analysis is currently undergoing validation to confirm that identified risks are properly reflected and integrated into business operations.

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

DIALOG is committed to upholding and adhering to the standards of environmental stewardship and regulations across all its operations. Following the review of our Health, Safety and Environment Policy in FY2022, we further formalised our commitment through the issuance of the Sustainability Policy in FY2024 and Environmental Policy in FY2025. This affirms our objective to implement environmental management practices in accordance with our Health, Safety, and Environmental Management System.

www.dialogasia.com/policies

The Environmental Policy, along with other key HSE-related policies, is made accessible to both internal and external stakeholders. New or updated policies are systematically rolled out through the company's communication channel and onboarding HSE inductions to ensure that all employees, including new hires, understand and apply these policies in their daily operations.



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

Recognising the increasing expectations from regulators, clients, and global stakeholders, DIALOG established the comprehensive HSEMS that is structured to align with the requirements of ISO 45001 (Occupational Health & Safety), ISO 14001 (Environmental) and ISO 9001 (Quality) as well as compliance to the local applicable laws. The HSEMS serves as a unified framework implemented across our operations and offices worldwide.

INTEGRATED ENVIRONMENTAL MANAGEMENT AND ASSURANCE

Environmental responsibility is embedded into DIALOG's operations through our Integrated HSEMS. It is uniformly implemented across all business units to ensure that environmental risks are effectively identified, managed, and continuously improved upon. Not merely a formality, but embedded in our operational DNA, aligning with our HSE tagline: *Hearts and Minds*.

To reinforce the credibility and robustness of our approach, the HSEMS is independently assessed and certified by third-party auditors against internationally recognised standards, such as ISO 14001 and ISO 9001. Regular internal audits, inspections, and HSE scoring reviews are conducted to ensure consistent application and identify opportunities for enhancement, with corrective actions tracked and reviewed through established management platforms such as the Management Review Meeting.

DIALOG also maintains a comprehensive Legal and Other Requirements register, ensuring that each business unit operates in full alignment with local law, such as Malaysia's Environmental Quality Act 1974 and applicable environmental regulations in other jurisdictions. Site-specific environmental procedures are developed to reflect these legal obligations and local operational needs.

Environmental Performance

DIALOG manages environmental performance through a structured, transparent, and group-wide approach. Performance is monitored across all operations, from corporate functions to terminals and project sites, through an established governance ecosystem designed to ensure visibility, accountability, and continual improvement.

 Sustainability Governance: pages 59 to 62

Goal	Short/Mid-term Targets (by FY2030)
Reduce waste generation and ensure these are disposed/discharged properly	Enhance awareness and implement training workshops to ensure proper waste management

ENVIRONMENTAL STEWARDSHIP

Key environmental metrics monitored at the group level include:

- Water usage and effluent management
- Waste generation, recycling, and disposal
- Environmental incidents and near misses
- Progress of environmental projects and initiatives

Metrics are tracked and reported through an internal digital platform that consolidates data from all sites and facilitates real-time monitoring. Weekly HSE performance summaries and monthly reports are disseminated to management and operational teams, ensuring two-way communication between corporate and site-level functions.

Environmental Corrective and Impact Management

The Environmental Management System (“EMS”), embedded within the HSEMS, is adopted across all business units, terminals, project sites, and workshops, ensuring a consistent standard of environmental governance throughout the Group. To ensure operational relevance, some business units and projects implement site-specific EMS enhancements to meet local requirements and client expectations. Environmental performance across all sites is monitored through HSE Scoring Inspections, internal and external audits, and monthly performance submissions, all of which include coverage of environmental aspects.

For major developments, such as Upstream production facilities or terminal expansions, Environmental Impact Assessments (“EIA”) are required and must be approved by the local Department of Environment (“DOE”). Independent third-party EIA consultants are engaged to conduct these studies, ensuring rigour and objectivity. Operational teams provide the necessary baseline data for verification and incorporation into the EIA submission.

Once approved, the conditions of the EIA and the corresponding Environmental Management Plan (“EMP”) are tracked and maintained in DIALOG’s internal platform. This register is reviewed regularly to ensure timely disclosure and compliance with DOE requirements.

During the EIA study phase, our business units are responsible for collecting initial baseline environmental data. This includes measurements of key parameters such as air and water quality, noise levels, and ecological sensitivities. The findings are used to develop an Aspect-

Impact Register, which identifies potential risks and outlines the necessary control measures to mitigate environmental harm. These measures are incorporated into both the EIA and EMP, and their implementation status is continuously monitored by the Group HSE Steering Committee.

To address actual or potential environmental harm, DIALOG has established an Environmental Incident Response and Remediation Plan. This plan includes:

- Immediate incident containment procedures
- Root cause investigation to identify both direct and systemic causes
- Implementation of corrective actions
- Sharing of lessons learnt across the Group to prevent recurrence

Environmental monitoring continues throughout the lifecycle of a project. Business Heads conduct scheduled review sessions to ensure ongoing compliance with environmental parameters stipulated in the EIA, including air and water quality, effluent discharge, and noise levels. Findings and updates are reported to DOE, as well as in internal terminal business reviews.

Environmental non-conformities, opportunities for improvement, and verbal observations identified through audits or performance reviews are addressed systematically through corrective and continuous improvement actions. Each finding is:

- Assigned to the relevant business entity for resolution
- Monitored by the respective Business Head for implementation and closure
- Reported in the Management Review Meeting

Audits play a central role in the corrective action cycle. Internal audits are conducted annually by trained auditors drawn from various departments to ensure impartiality, which includes QAQC, HSE, and business units. External audits are conducted by independent third-party certifiers to validate internal findings. Audit evidence is collected through interviews, site visits, observations, and document reviews. Key findings and recommendations from both internal and external audits are deliberated and reported with the relevant internal stakeholders to drive systemic improvements in EMS effectiveness.

In parallel, all environmental incidents and Near Misses are logged, investigated, and tracked via an internal platform. Investigation outcomes, including root causes and corrective actions, are documented for operations improvement and lesson learning.

In FY2025, DIALOG Terminals Pengerang was issued with one environmental summon by the DOE. This summon is related to non-compliance with requirements on scheduled waste management, industrial effluent treatment, and environmental reporting under the Environmental Quality Act. In response, we have taken steps to strengthen internal controls and improve operational practices, including capacity building.

DIALOG is committed to keeping its procedures up to date, with regular reviews to ensure alignment with operational needs, industry developments, and regulatory requirements. This includes procedures such as Be Safe Card reporting and incident investigation, which are refined as necessary to reflect best practices.

Stakeholder Engagement on Environment

DIALOG recognises that effective environmental management requires the active involvement and collaboration of all stakeholders, including employees, contractors, business partners, and surrounding communities. The Group is committed to transparent communication, inclusive engagement, and capacity-building initiatives to promote a strong, group-wide environmental culture.

Each operational site has established a training matrix to ensure that personnel responsible for environmental management, such as Environmental Officers and Scheduled Waste Handlers, possess the required competencies. In addition, awareness training is conducted and cover topics such as, but not limited to:

- Environmental policy and regulatory compliance
- Proper waste handling and segregation practices
- Spill prevention and response
- Environmental risk awareness and reporting procedures



In collaboration with the DOE, our employees volunteered for a beach clean-up in conjunction with Hari Alam Sekitar Negara at the PMOSB waterfront in Pengerang, Johor

Contractors, business partners, and service providers also undergo structured environmental briefings through HSE inductions and policy sharing sessions. Before commencing any work, they are required to participate in Job Safety Analysis or Job Hazard Analysis exercises to ensure full understanding of the environmental and safety risks associated with their tasks, along with the required control measures.

We encourage employees and workers to voice concerns, provide feedback, and contribute suggestions to cultivate a proactive and open HSE culture. Environmental incidents and lessons learnt are routinely shared via the company intranet and reported on our corporate website and annual sustainability disclosures.

In the event of significant environmental or operational incidents, DIALOG's Crisis Management Plan is activated. A dedicated Crisis Control Centre is mobilised to manage stakeholder communications, provide accurate updates, and coordinate support and response efforts. This ensures that the concerns and needs of affected stakeholders are addressed promptly and effectively.

ENVIRONMENTAL STEWARDSHIP

In efforts to enhance environmental engagement, DIALOG actively organises and participates in a variety of programmes that promote awareness, knowledge-sharing, and behavioural change. During FY2025, the Group implemented several key initiatives:

Initiatives	Objectives
International Coast Clean-Up Day	Raise staff awareness on ocean plastic pollution
DIALOG Terminals Beach Clean-Up	Foster environmental responsibility and community collaboration
DIALOG Plogging Programme	Promote environmental cleanliness through community exercise
eSWIS Version Transition (V1 to V2) Briefing	Support compliance and regulatory readiness
ISCC Certification for DTL 1 & DTL 3	Advance international sustainability and carbon standards
Scheduled Waste Management Programme	Enhance site-level compliance practices
Environmental Task Force with Group HSE	Focus on group-wide coordination and monitoring
"Save Energy at Work" Campaign	Raise awareness on workplace energy efficiency
Waste Hero Programme	Promote waste reduction
HSE Week CSR Environmental Initiative	Engage staff with urban farming
CSR Beach Cleaning Activity	Encourage coastal biodiversity preservation



In December 2024, DIALOG collaborated with a local community, *Geng Plastik Ija*, to organise an environmental initiative, the Plogging Programme. Held at Pantai Paka, Terengganu, 49 DIALOG volunteers participated in the clean-up activities along the beach. A total of 120 kg trash was collected and sorted into non-recyclable and recyclable items, with 80 kg identified as recyclable plastic bottles. This collaborative effort not only helped clean the beach but also raised awareness and promoted responsibility among the employees and community in keeping the coastal environment clean and protected.

BIODIVERSITY MANAGEMENT

DIALOG recognises the importance of biodiversity preservation and it is articulated in our Environmental Policy. This 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.

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.

DIALOG takes measures to minimise its impact on biodiversity within and around our areas of operation. We conduct biodiversity conservation activities such as:

- Tree planting and reforestation projects
- Turtle hatchling release programmes as part of marine conservation efforts
- Marine habitat studies, such as those conducted for Baram Junior Cluster



Marine Mammal Observation at Kuala Baram

DIALOG Resources Sdn. Bhd. undertook a Marine Mammal Observation Survey at Kuala Baram, Miri, Sarawak. This initiative was conducted to understand the potential impact of planned offshore activities, including seismic surveys, drilling, and pipeline installation on marine biodiversity. The survey covered coastal waters within 10 km of the shoreline and its findings help establish a biodiversity baseline for the area. These insights are crucial for planning and mitigating ecological impacts in line with regulatory requirements and conservation standards.

In supporting these efforts, we actively collaborate with local authorities, including the Department of Fisheries and the Forestry Department, as well as engage 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.

ENVIRONMENTAL STEWARDSHIP

POLLUTION AND RESOURCES

We are committed to minimising our environmental footprint by managing pollution risks and optimising the use of natural resources. This commitment is clearly articulated in our Environmental Policy, which emphasises pollution prevention, efficient resource utilisation, responsible waste and effluent management, and biodiversity preservation. These principles are operationalised through the HSEMS.

DIALOG adopts a risk-based approach to identify, assess, and mitigate pollution risks associated with soil, water, and air quality. The Hazard Identification, Risk Assessment, and Risk Control ("HIRARC") method is used to ensure all pollution-related risks are systematically addressed during planning and operations.

Although our operations do not involve large-scale combustion processes, we implement targeted controls to manage non-GHG air emissions:

- Diesel-powered equipment used in operations are limited to portable generator sets and vehicles, all using EURO 5 diesel, which significantly reduces sulphur emissions and results in negligible emission of nitrogen oxides and sulphur oxides.
- Volatile product storage tanks are equipped with internal floating roofs and nitrogen blanketing, minimising Volatile Organic Compounds release.
- Activities like blasting and painting are conducted in enclosed, filtered environments to prevent dust and particulate emissions, with routine air quality monitoring conducted by EOs.

In chemical-intensive operations such as composite pipe fabrication, chemicals are handled under strict control procedures approved by the authorities, supervised by dedicated EOs.

During FY2025, an oil leak occurred at our terminals in Tanjung Langsat, resulting in approximately 1.9 m³ of fuel oil being discharged into the sea during cargo loading operations to a vessel. Oil leak response measures were promptly activated, followed by clean-up of the affected areas with no impact on the shipping activities in the channel. A thorough investigation has been carried out. Meanwhile, corrective and preventive actions have since been implemented.

DIALOG has established a comprehensive Domestic and Scheduled Waste Management Work Instruction to ensure safe and compliant handling, storage, transport, and disposal of waste. Scheduled waste at all sites are handled and disposed properly by using certified waste contractors, with work performed in compliance with local environmental authorities.

Each site maintains a waste management plan as part of its HSE plan, with performance monitored via an internal platform. Current initiatives include waste minimisation and reduction targets, waste segregation at source (recyclable, non-recyclable, hazardous), scheduled waste handling training, and participation in community clean-up and Reduce/Reuse/Recycle campaigns.

Hazardous Waste Generation (MT)	FY2023	FY2024	FY2025
Malaysia	1,258	3,197	3,357
International	No data	106	54
Total	1,258	3,303	3,411

Pollution prevention extends to soil contamination control, especially in areas handling scheduled waste such as oil and lubricants. Preventive measures include installation of secondary containment (e.g., bund walls at storage tanks), spill control and recovery procedures, with contaminated materials sent for treatment by licensed third parties and emergency response and incident tracking.

Progress on pollution control and resource efficiency is reviewed regularly during internal management meetings and reported through our Environmental Plan monitoring. Employee engagement is an essential part of our pollution and resource management strategy. Our initiatives include staff participating in environmental training and awareness campaigns during HSE Week, internal initiatives promoting waste segregation, the use of personal cups and plates, recycling, as well as community-driven clean-up and environmental education programmes.

WATER AND WASTEWATER

DIALOG is committed to the responsible use and management of water resources, as outlined in our HSE and Environmental Policies. Water is essential to our project execution and operations, particularly in hydrotesting, tank cleaning, and terminal processes. As such, we strive to minimise water consumption, manage wastewater efficiently, and ensure compliance with regulatory requirements.

Water utilisation is carefully planned and controlled throughout the project and operations lifecycle. During construction, hydrostatic testing of storage tanks consume significant volumes of clean water and we mitigate this by implementing water management plans for hydrotesting activities, water re-use systems and buffer storage ponds, and rainwater collection initiatives to supplement non-critical water use.

Water Consumption (ML)	FY2023	FY2024	FY2025
Malaysia	124	98	115
International	23	34	12
Total	147	132	127

Project schedules are planned to optimise water use, with hydrotest activities carefully sequenced to reduce total consumption. Water utilisation rates are monitored and managed as part of our project efficiency and cost-control measures. Through on-the-job training, as project personnel gain more experience in water efficiency practices, they are expected to design and implement water management plans, ensuring continuous learning and operational consistency.

Effluent generated from construction and terminal operations is managed according to Environmental Quality Act guidelines and best practices. Our terminals generate about 1,500 m³ of wastewater annually, which is treated and disposed of by licensed external service providers.

Facilities at our terminals install Corrugated Plate Interceptors to skim oil from wastewater and settling tanks to allow oil-water separation and natural reduction through weathering. After the separation of oil, the treated wastewater is sent for final disposal.

DIALOG continuously seeks to reduce wastewater volumes by improving internal planning, such as minimising water used in tank cleaning through effective tank management strategies. Although wastewater recycling is not yet economically feasible at our current scale, we outsource the recycling process to authorised effluent collectors who possess the capacity to treat larger volumes more efficiently.

We work closely with service providers, particularly for non-core services such as chemical dosing, effluent disposal, and equipment supply. By engaging suppliers early during the engineering and procurement stage, we ensure that the most efficient systems and technologies are selected and implemented.



DIALOG Terminals Langsat 1 and 3 have successfully obtained the International Sustainability and Carbon Certification ("ISCC") and ISCC PLUS certifications. These globally recognised certifications affirm our commitment to traceable, sustainable, and climate-friendly supply chains, particularly in the handling and storage of biofuels.

ADVANCING PEOPLE

Material Topics

OSH HCM CE LS

Stakeholders Impacted

E GR FI S C BP LC VS



Kick-off Ceremony of DIALOG HSE Week 2025

OSH OCCUPATIONAL SAFETY & HEALTH ("OSH")

The HSE policy and guidelines are communicated through employee engagement sessions, steering committee meetings, site-level trainings, and are prominently displayed across offices, terminals, workshops, and project sites. External stakeholders are engaged through the company website and regular communication with clients and contractors.

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

AIM FOR **ZERO**
NON-COMPLIANCE
HARM TO PEOPLE

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 will be dealt with utmost seriousness.

				
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

Accident and Emergency Management

HSEMS outlines our commitment through the Emergency Response Plan ("ERP"), which includes procedures for evacuation, rescue, communication, mobilisation, and training. Every business unit and project site within DIALOG is required to develop a site-specific ERP which covers:

- Identification of emergency scenarios
- Trained Emergency Response Teams
- Regularly scheduled drills and simulations
- Site emergency equipment testing

ERPs are reviewed and improved based on findings from drills, where lessons learnt are discussed at post-drill debriefs and incorporated into future plans. Each business unit assigns the most senior position (e.g. Terminal Manager, Project Lead) as the Emergency Commander, responsible for managing emergency responses and investigations.

All accidents and incidents are reported within 24 hours through multiple channels (phone, SMS, email) and recorded in the iDEA system. If a situation escalates into a crisis, the Crisis Management Plan ("CMP") is activated and the Crisis Control Centre will coordinate responses and communications.

In FY2025, we conducted a total of 14 ERP drills and 1 CMP drill.



Integrated DIALOG Enterprise Applications ("iDEA")

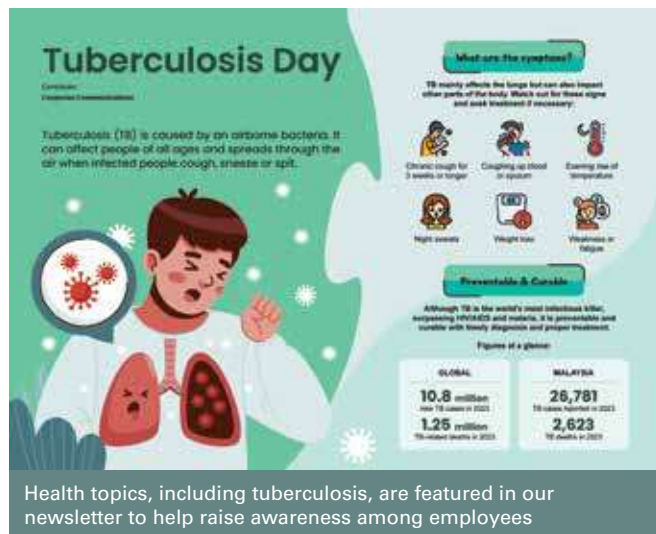
iDEA is our in-house digital platform designed to streamline HSE-related processes across the Group. iDEA integrates key HSE functionalities, such as the management of Be Safe Cards, incidents, investigations, and man-hours. The system enables detailed tracking and analysis of Be Safe Card types, hazard classifications, incident types, activity triggers, authorities involved, as well as risk levels based on probability and impact matrices.

ADVANCING PEOPLE

Health Issues and Worker Well-being

DIALOG recognises that safeguarding the health and well-being of its workforce extends beyond occupational risks to include global health issues that may impact employees, contractors, and surrounding communities. As part of our commitment, we maintain a comprehensive occupational health programme supported by proactive health surveillance, monitoring, and awareness initiatives.

We are fully aware of the global health challenges posed by HIV/AIDS, tuberculosis, and malaria, and their potential impact on workforce safety, productivity, and community health. In response, DIALOG instils awareness by organising awareness sessions and internal circulated newsletters to promote early detection, preventive practices, and support for affected individuals. These initiatives complement our broader health management strategy, which includes worker health monitoring, such as hearing conservation and audiometric testing for high-noise areas, and periodic health assessments.



Our approach to global health risks builds on the lessons learnt during the COVID-19 pandemic, where DIALOG implemented a stringent COVID-19 prevention programme in full compliance with the Ministry of Health guidelines, ensuring operational continuity and workforce protection. By addressing both workplace and global health concerns, we reinforce our commitment to creating a safe, healthy, and supportive working environment for all.

Stakeholders Involvement

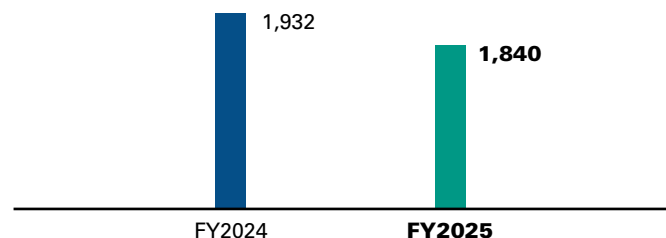
The health and well-being of our employees are important to our corporate sustainability strategy. In FY2025, we implemented a diverse range of programmes designed to enhance involvement, awareness and best practices related to employees' health and well-being to equip them with the necessary tools and knowledge to maintain a healthy lifestyle.

Employee participation is integral to DIALOG's HSE culture. Involvement includes:

- HSE Steering Committees with representatives from management and workers
- Site-level HSE meetings (monthly or weekly, depending on risk profile)
- HSE Walkabouts with management
- Health and safety risk assessments
- Tool-box talks, campaigns, and the annual HSE Week
- Be Safe Card ("BSC") reporting



Employees Trained on Health and Safety Standards



In FY2025, a diverse range of training programmes and webinars were organised to raise awareness on health and well-being among our employees, equipping them with the essential knowledge to adopt and maintain a healthy lifestyle.

Our commitment was demonstrated through organising a series of health talks, trainings, computer-based learning and webinars covering the following essential topics:

Months	Topics
July 2024	Health Talk - Unleashing Neck and Low Back Pain Solutions
August 2024	Health Talk - Awareness on Cataracts
October 2024	Health Talk - Osteoporosis Insights for a Resilient Workforce
September 2024	Hearing Conservation Awareness Training
November 2024	Health Talk - Dengue is Closer than You Think. What More Can We Do?
February 2025	Health Talk - Managing Bone Wellness
March 2025	Health Talk - Weight Management
April 2025	Health Talk - Healthy Heart Keeps the Beats Go On
May 2025	Health Talk - Tuberculosis and HIV
August 2024 September 2024 December 2024 February 2025 March 2025 April 2025 May 2025	Defensive Driving Training

Additionally, our employees based at the terminals completed the health awareness e-learning modules below:

- Computer-based Training: Hearing Conservation Module (Refresher)
- Computer-based Training: Personal Protective Equipment

The e-learning approach was especially beneficial for employees on work shifts, primarily due to its flexibility and accessibility. These sessions not only raised awareness about common health issues but also provided employees with practical strategies to prevent and manage the relevant health conditions.

Recognising the importance of physical fitness, we organised badminton and futsal tournaments for our employees, providing opportunities for both exercise and social interaction outside the workplace. Additionally, the Group sponsored employees' participation in major running events, including the PJ Half Marathon in August 2024, KL Standard Chartered Marathon in October 2024 and KL New Year Run in January 2025.

Mental health has become increasingly important in modern living. We launched the Employee Assistance Programme ("EAP") globally in July 2021, an ongoing programme that supports mental health needs. This comprehensive platform includes psychological tele-consultation and consultation through messaging. Online Resource Page, a feature of EAP, is also made available for employees to conduct self-assessments on psychological and emotional health anytime, anywhere. It gives valuable insights into the state of their mental well-being, while also offering access to qualified clinical psychologists and counsellors for further assistance.

We collaborate closely with our contractors to ensure they meet the strict requirements of our HSEMS. Our contractual agreements specify the safety standards and requirements that contractors must adhere to on our projects. Before awarding a contract, we conduct pre-screening evaluations, including a review of the contractor's safety track record, experience with similar projects, and commitment to upholding our HSEMS.

ADVANCING PEOPLE

The initiatives to enhance contractors' safety include:

- HSE engagement sessions on our safety standards, expectations and guidelines.
- HSE training to provide them with the knowledge and skills to perform their work safely.
- On-site safety supervision to ensure their work adheres to our safety protocols.
- HSE reward and recognition in appreciation of outstanding work.
- HSE campaigns to raise awareness and reinforce safety practices.

Health and Safety Risk Assessment

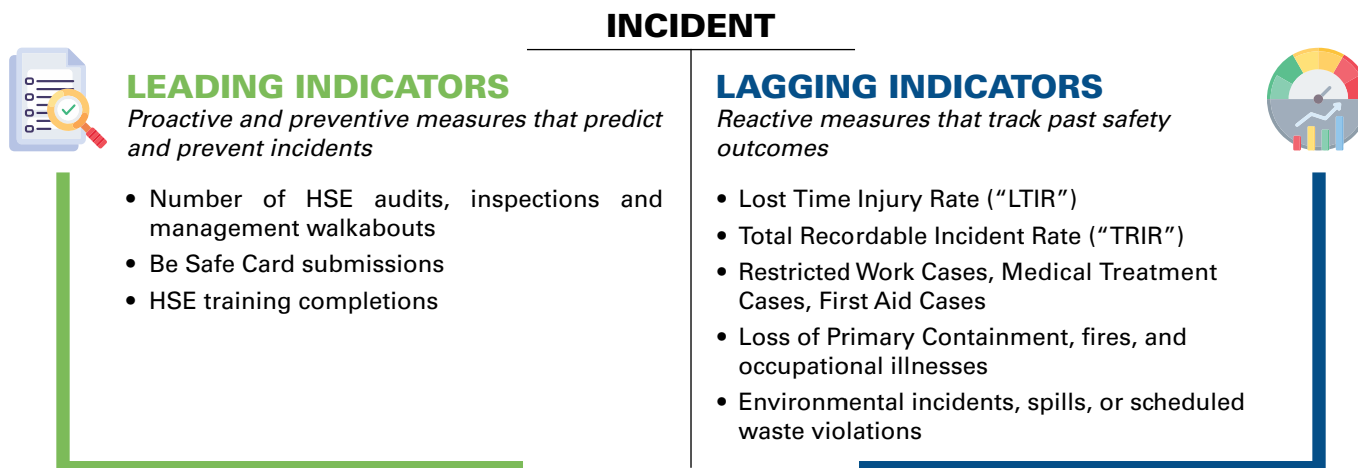
DIALOG applies the Hazard Identification, Risk Assessment, and Risk Control methodology to identify, assess, and control health and safety risks at every business unit and project site. This process involves:

- Initial risk assessment during project planning
- Activity-specific assessments via Job Hazard Analysis and Job Safety Analysis
- Ownership of risk management by business and project teams
- Ongoing tracking of key HSE risks by the Group Risk Department

All HSE risks are documented in a HSE Risk Register, which remains active throughout the project and business.

Health and Safety Performance Management

The performance of HSE initiatives is tracked through Key Performance Indicators ("KPIs") at the Group, business unit, and project levels. KPIs are categorised as:



A Lost Time Incident ("LTI") is defined as a work-related injury or illness that prevents a person from returning to their normal duties the next day. All LTIs, including those involving contractors and subcontractors under direct supervision, are tracked and reported. These rates are disclosed in monthly HSE reports, the Group HSE Steering Committee, Management Review Meetings, and Annual Business Planning reviews.

HSE Performance	FY2023	FY2024	FY2025
Work-Related Employee Fatalities	0	0	0
Work-Related Contractor Fatalities	0	0	0
Total Recordable Incident Rate	0.07	0.14	0.10
Lost Time Injury Rate	0	0.03	0.02

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

HSE performance is reviewed monthly and presented at key management forums. Performance data is also independently verified through ISO 45001 and ISO 14001 certifications, with audits conducted by external certification bodies. As at FY2025, 16 DIALOG entities are certified under ISO 45001. Furthermore, clients regularly review and verify HSE data submitted by DIALOG as part of ongoing project oversight.

Our aim is to set and maintain standards of health and safety management to ensure the well-being of our employees and others who may be affected. With this, we have also made Health and Safety a core non-financial KPI of DIALOG.

 Key Performance Indicators, Management Discussion and Analysis: page 44

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

* Industry benchmark refers to IOGP.

DIALOG defines a work-related fatality as any death arising from a work-related injury or illness. Such cases are recorded and reported internally and externally.

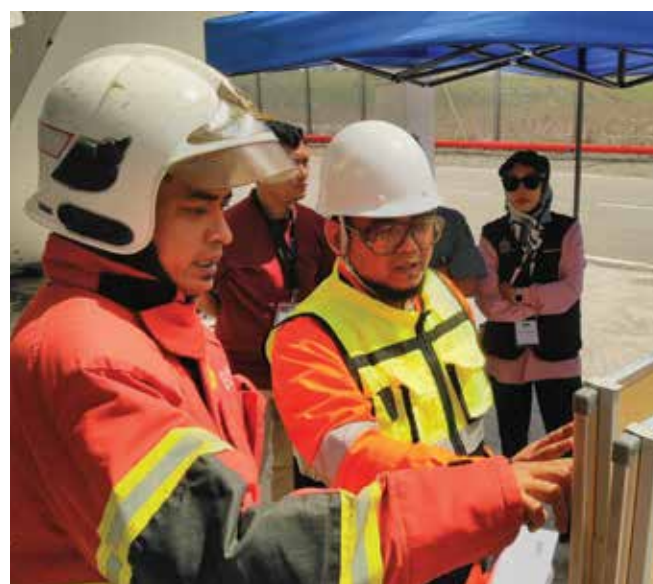
These statistics are included in:

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

ZERO

EMPLOYEE FATALITIES
recorded since FY2018

CONTRACTOR FATALITIES
occurred since FY2021



In February 2025, DIALOG Terminals Pengerang (5) Sdn. Bhd. conducted a fire and rescue drill, mobilising teams under emergency conditions to assess their response capabilities. The exercise demonstrated strong coordination while highlighting key areas for improvement.

ADVANCING PEOPLE

HCM HUMAN CAPITAL MANAGEMENT

Our employees remain our most valuable asset, and their well-being and performance are critical to the sustainability of the Group's business, as they directly influence the delivery of our commitments to clients and stakeholders.

As competition for talent intensifies, we remain steadfast in managing our people holistically and effectively. This entails building a conducive workplace and fostering a corporate culture that:

Attracts, develops and retains high-performing talent

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

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

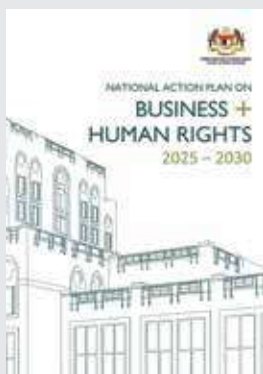
HUMAN RIGHTS

DIALOG believes that respecting and upholding human rights is fundamental to sustainable business practices. In countries where we operate, we adopt ethical labour standards and practices, ensuring compliance with applicable laws and regulations pertaining to labour. The Group believes in every individual's fundamental rights and freedom of expression and association, and maintains zero tolerance for discrimination, bullying, harassment, child labour, modern slavery, human trafficking, or any form of forced or coerced labour.

Our approach to human rights is embedded directly or indirectly in various policies, guidelines, practices, and statements, covering the following aspects:

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	Minimum 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

In FY2025, there were no substantiated incidents of human rights violations.



National Action Plan on Business and Human Rights ("NAPBHR")

The Government of Malaysia developed the NAPBHR, a national policy framework aimed at aligning business practices with international human rights standards, notably the UN Guiding Principles on Business and Human Rights. Developed in collaboration with the

Human Rights Commission of Malaysia and United Nations Development Programme, the Zero Draft of the NAPBHR 2025-2030 was published for stakeholder feedback and subsequently launched in August 2025.

DIALOG participated in the national stakeholder engagement process for feedback on the NAPBHR, reflecting our commitment to human rights, good governance and sustainable development through collaborative dialogue.



Employees attended a session on insurance education

PEOPLE AND CULTURE

We believe that our people are the cornerstone of our success. With diverse people and cultures across the Group, we thrive in creating an environment rich in knowledge, experience, and multiple perspectives. To harness this strength, we unite as ONE DIALOG, sharing a common corporate culture and leadership values to achieve both individual and business goals.

Rooted in our corporate values of Integrity, HSE, Quality, Competency, and Excellence, we strive to foster a workplace where employees feel supported, motivated to contribute, and able to grow with the Group. These values are shared and reinforced through induction, engagement activities, and internal communication platforms such as the intranet and newsletters.

We take a holistic approach to people management by providing a supportive workplace, fair compensation, and equal opportunities for all qualified individuals. Our focus is on attracting and retaining talent, encouraging diversity and inclusion, nurturing a collaborative culture, and investing in continuous learning and development.

Goals	Short/Mid-term Targets (by FY2030)
Enhance labour standards and practices	Launch Sexual Harassment Awareness 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 8 hours of training annually

ADVANCING PEOPLE

Talent Attraction & Retention

Recognising that employees are key to driving sustainable business performance, DIALOG remains committed to attracting, rewarding, and retaining high-performing talent to support the Group's long-term success. Initiatives such as the Employee Share Option Scheme ("ESOS"), Internal Recruitment Programme, and various talent development programmes continue to strengthen our employee value proposition.

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

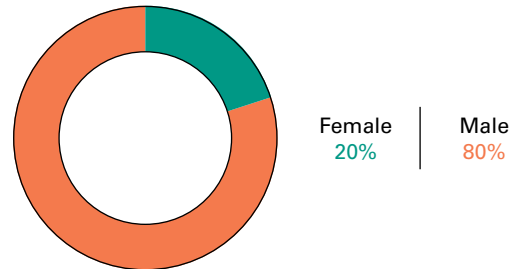
- Attract skilled talent and experienced professionals by offering a more attractive and competitive total compensation package.
- Motivate eligible employees to perform at their best and contribute towards achieving the Group's strategic goals and objectives.
- Reward employees in recognition of their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

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

Diversity, Equality & Inclusion

With operations across multiple countries, embracing diversity remains essential to DIALOG. By promoting inclusiveness, equality, and diversity, we foster an open-minded company culture that encourages the creativity and innovation crucial to our success. We are dedicated to promoting an inclusive culture where everyone has the right to work, advance, and be compensated based on merit, performance, and ability – irrespective of nationality, gender, age, religion, race and ethnicity, sexual orientation, education, or physical ability.

Employees by Gender



Conducive Workplace

A caring and inclusive environment is critical for employee engagement and retention. DIALOG continues to provide:



Wellness Facilities and Activities

Gym, sports, and recreational activities such as badminton, futsal, yoga, Qigong, 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 in July 2024 to enhance employees' awareness and understanding of the policy, fostering a culture of respect in DIALOG.

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. A key initiative supporting this is the Internal Recruitment Programme ("IRP"), that was launched in 2021.

The IRP is designed to encourage internal mobility by offering employees new career pathways within the Group, enabling them to broaden their experiences while supporting DIALOG's business goals. The programme reflects our principles of valuing diversity, actively promoting knowledge exchange, and continually developing our global workforce in line with our mission and vision. In FY2025, 16 positions were posted internally, resulting in 10 successful placements across various departments.

Young Talent and Local Talent Programmes

DIALOG is committed to developing both young talent and local talent as part of our long-term workforce sustainability strategy. This approach has been mutually beneficial, helping us to build a local talent pipeline while strengthening relationships with stakeholders.

In FY2025, 93% of our workforce comprised local hires, reaffirming our clear commitment to supporting national capacity building and providing employment opportunities for local communities.

We remain dedicated to nurturing future talent through structured programmes designed to provide professional growth and build technical expertise:

- **Young Engineer Programme (YEP)**

Focused recruitment for the Upstream business, offering structured job rotations and hands-on experience in engineering, procurement, and construction management, supplemented with technical and HSE training. Additionally, graduates completing rotations in Terminals Business in FY2025 were permanently placed in roles suited to their strengths and interests.

- **Graduates Hiring & Internship Programmes**

In FY2025, we hired 16 graduates (FY2024: 43) and 9 interns (FY2024: 15), providing workplace exposure and structured career pathways. 24% of graduates hired were female (FY2024: 63%).

Training and Development

DIALOG cultivates a learning culture by making substantial investments in training programmes designed to future-proof our workforce and enhance operational excellence. We believe that continuous learning not only equips employees with the skills needed for today's dynamic business environment but also nurtures future leaders for the Group.

In FY2025, we organised a diverse range of training programmes, grouped into the following three 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 operational 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

Soft Skills, Behavioural and Leadership

Aims to build collaboration, leadership, and personal growth:

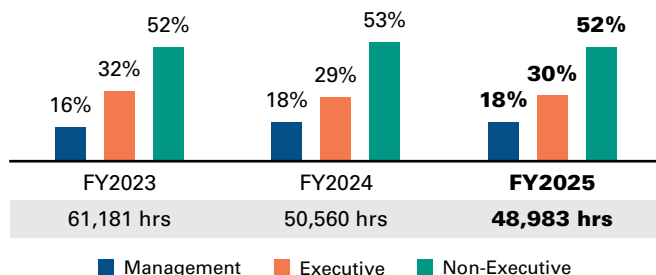
- Communication, teamwork, and problem-solving training
- Leadership development programmes
- Personal development, including presentation skills, career coaching, and financial literacy

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.

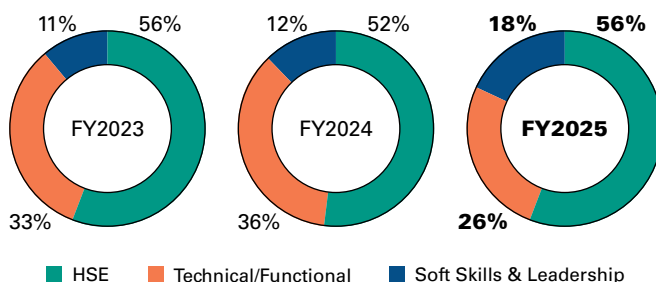
In FY2025, the Group's employees completed a total of 48,983 training hours, averaging 18.4 hours per employee (FY2024: 16.8 hours) or equivalent to 2.6 training days per employee.

ADVANCING PEOPLE

Training Hours by Employee Category



Training Hours by Type of Training



Apart from the training programmes, we are committed to continuously developing, nurturing, and future-proofing our workforce by empowering employees to enhance their competencies and personal growth. This commitment is embedded within our human capital development initiatives, which are designed to build a resilient, skilled, and future-ready workforce.

To support their professional growth, DIALOG sends employees for local and international assignments, secondments with joint venture partners, as well as participation in Talent Management and Succession Planning Programmes. These initiatives ensure a sustainable talent pipeline and leadership succession, reinforcing DIALOG's long-term business growth.

In FY2025, we implemented targeted personal development initiatives aimed at strengthening employees' communication, self-awareness, and financial literacy skills:

Programmes	Details
High Impact Presentation Skills: Storytelling	Enhance employees' ability to present ideas effectively with clarity and confidence
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 – EPF Initiatives	Equip employees with knowledge on retirement planning and optimising their EPF savings
Personal Financial Literacy – Wasiat & Will Writing: Understanding of Estate Planning	Educate employees on estate planning to ensure financial security for their families



Basic sea survival skills training attended by Pengerang Marine Operations Auxiliary Police team prior to deployment

To strengthen leadership capabilities, DIALOG continues to invest in developing our strategic, operational, and frontline leaders, as well as high-performing talents. In FY2025, employees participated in various supervisory, leadership and talent development programmes, including:

Programmes	Details
Breakthrough Programme for Supervisors	Enhance supervisory skills to effectively manage teams and improve operational efficiency
MyManager Programme: Managing Your People Issues the Right Way	Equip managers with practical knowledge to address employee-related issues professionally and ethically
Onn Leadership Accelerator Programme	Develop future leaders by enhancing strategic thinking, decision-making, and people management skills
Active Team Leader Programme	Strengthen frontline leadership presence and fostering high-performing teams through active and inclusive leadership practices

Performance Review & Open Feedback Culture

At DIALOG, we believe that effective communication is essential to a productive and engaging workplace.

Our annual performance reviews provide employees with structured opportunities to receive recognition for their achievements, identify areas for improvement, and align personal development goals with the Group's strategic objectives. This process not only supports career growth but also reinforces a culture of transparency and merit-based advancement.

Open feedback is actively encouraged as an essential part of strengthening employee engagement. Since June 2023, we launched Voice@DIALOG, a dedicated platform for employees to share their views and experiences

anonymously. The employee engagement survey is an ongoing process that is designed to be anonymous and confidential, ensuring employees feel safe and empowered to express their views, and their feedback directly contributing to management decisions and initiatives.

It is also important to provide a trusted channel for reporting concerns or misconduct. Our Whistleblowing Policy enables employees and stakeholders to confidentially escalate issues such as bullying, harassment, or any form of wrongdoing. Anonymous reporting is accepted, reinforcing our commitment to ethics, integrity, and respect.

 www.dialogasia.com/policies

HUMAN CAPITAL MANAGEMENT INDICATORS

DIALOG remains committed to transparent disclosure of our workforce profile as part of our sustainability reporting. Key indicators tracked include:

- Employees by Country
- Local Hiring
- Employees by Category
- Employees by Age Group
- Women in Management

 Bursa Malaysia ESG Performance Data Table: pages 104 to 105

Employees by Country

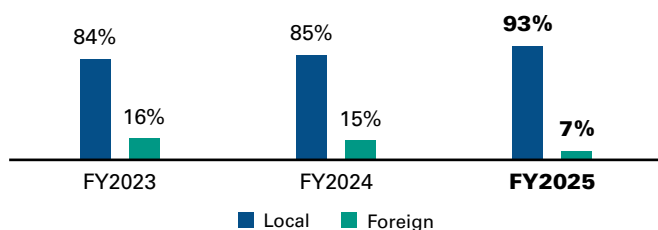
Country	FY2023	FY2024	FY2025
Malaysia	2,247	2,127	1,946
Singapore	252	227	197
Australia & New Zealand	678	524	498
Middle East	105	104	3*
Other Countries	49	24	22
Total	3,331	3,006	2,666

*Note: Following divestment of DIALOG Jubail Supply Base in early FY2025

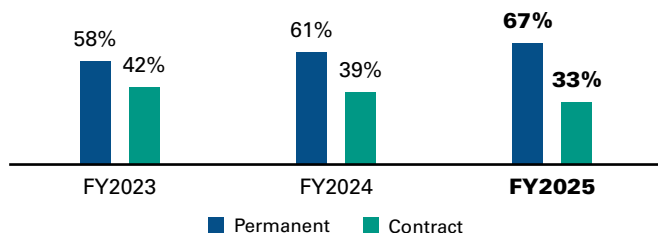
ADVANCING PEOPLE

Employee Diversity Indicators

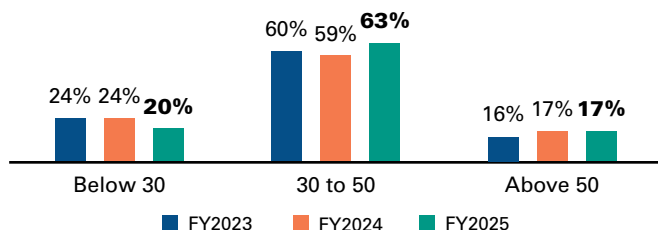
Local Hiring



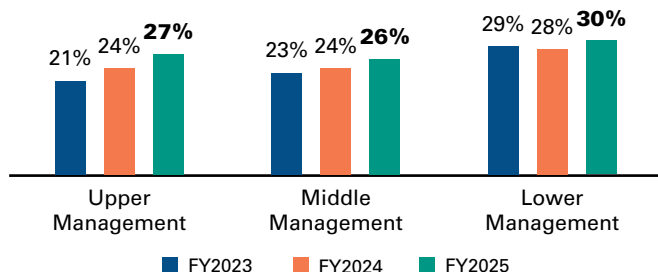
Employees by Category



Employees by Age Group



Women in Management



CE COMMUNITY ENGAGEMENT

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.

We support communities where DIALOG operates, primarily via MyKasih Foundation (“MyKasih”), a private non-profit organisation that we have long supported as our strategic Corporate Social Responsibility (“CSR”) partner.

Year	DIALOG’s CSR contribution via MyKasih (RM’ million)
FY2025	5.3
FY2024	4.6
FY2023	4.6

In addition to its contributions to MyKasih, the Group also made other charitable contributions amounting to RM207,600. For more information, kindly refer to the ‘Other Charities’ subsection on page 96.



Volunteerism – DIALOG staff volunteering to clean the edible garden of SK Bukit Lajan

Goal	Short/Mid-term Target (by FY2030)
Promote a caring culture by positively impacting communities through meaningful CSR activities	More than 85% employee participation in community volunteerism activities annually

Building Social Value Through Community Investments

DIALOG empowers underprivileged families by providing short-term welfare support while fostering long-term community resilience under the 'Love My Neighbourhood' programme.

Another focal area is educational support, encompassing Science, Technology, Engineering, and Mathematics ("STEM") education, 21st-century learning, literacy programmes, sports development, as well as initiatives to create income-generating opportunities for B40 communities.

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

Over 5,800 students across 68 schools (as of the 2024 calendar year) benefitted from daily bursaries under the LMS programme, which has contributed to improved school attendance and increased participation in classroom sessions. The LMS programme also encompasses sports and STEM-related support.

At SK Bukit Lanjan, DIALOG's contribution via the LMS programme enabled the school to successfully organise three national touch rugby championships. One of their star players and graduates secured admission to SMK Damansara Utama due to his rugby achievements.

Similarly, SK Permatang Keledang's robotics team achieved international recognition when they were crowned Junior Category Champion at the International Robotics Olympiad held in Busan, South Korea.

Beyond academic and sports achievements, the LMS programme has also fostered environmental awareness and sustainable food practices, with students collectively harvesting approximately 90 kilograms of vegetables from aquaponic systems sponsored by DIALOG, for consumption both at school and at home.



STEM Education – SK Permatang Pauh students helping to sow the seeds of the next batch of vegetables in their aquaponic system



School Support – SK Permatang Keledang robotics team standing proudly on the podium after securing first place in the International Robotics Olympiad 2025

ADVANCING PEOPLE

Community Livelihood Initiatives



Empowering Communities through Sustainable Livelihoods – Posters in DIALOG supporting the sales of Orang Asli products such as *kelulut* honey and organic compost as well as homemade festive cookies by B40 home bakers

DIALOG continues to focus on empowering vulnerable groups by creating sustainable livelihood opportunities that foster financial independence and long-term resilience. We have supported several income-generating initiatives, particularly among Orang Asli (“OA”) communities.

In Jeli, Kelantan, Kampung Manok OA beekeepers successfully commercialised their production of *kelulut* stingless bee honey, selling approximately 40 litres (equivalent to 222 bottles), and established a consistent source of supplementary income. Similarly, in Gerik, Perak, the Cunex OA community have begun producing and supplying compost for local market use, enabling them to participate more actively in the agricultural value chain while promoting environmentally-friendly practices.

Within urban areas, the marginalised and youth-at-risk groups, particularly out-of-school youths in Selangor, are faced with unique challenges such as limited education, lack of marketable skills, and minimal access to job opportunities, which increases their vulnerability to poverty and social exclusion.

To empower these individuals, we support the creation of pathways that enable them to secure meaningful employment and achieve financial independence. One such initiative is a DIALOG-supported barista

training programme which not only imparted technical skills in coffee preparation and café operations to participants but also equipped them with essential workplace competencies, such as customer service and basic business knowledge.

Additionally, we facilitated market access support, linking these youths to cafés and eateries willing to offer employment or apprenticeship opportunities.



Livelihoods – A participant of the youth barista workshop learning how to brew a cup of coffee

Employee Contribution and Volunteerism

DIALOG strongly encourages its employees to play an active role in community development, reflecting the Group's belief that meaningful engagement begins with its own people. Coordinated by our CSR team, employees contribute at least four hours annually to community activities.

In FY2025, employees participated in various initiatives, including school clean-ups and refurbishments, beach and river clean-ups, and providing support for sports events in adopted schools. These hands-on efforts not only improved community facilities but also fostered stronger relationships between DIALOG and the communities it serves.

In addition to volunteering, employees also demonstrated their commitment through donations and educational support, including:

- **Buku Jalanan Chow Kit Drive (April 2025):** The drive gathered 259 books, 12 school bags, 2 boxes of educational toys and games, and 3 boxes of stationery and other learning materials for underprivileged children.
- **SURI Denim Donation Drive (July 2024):** 47 pieces of denim were donated to support SURI's social enterprise initiatives, empowering B40 women through upcycled fashion.



Volunteerism – DIALOG staff lending hands to the upkeep of Kebun Komuniti Taman Alam Shah, Klang for HSE Week

DIALOG employees were also involved in environmental stewardship efforts, notably participating in the seagrass conservation and monitoring programme at Tanjung Kopok, Johor. After 3 years of monthly monitoring, our Terminals team from Tanjung Langsat presented key findings to Majlis Bandaraya Pasir Gudang, laying the groundwork for future rehabilitation works by the local council. This combined effort of volunteerism, donations, and environmental initiatives underscores DIALOG's holistic approach to employee-driven community engagement.



Handover of seagrass monitoring project at Tanjung Kopok, Johor to Majlis Bandaraya Pasir Gudang

ADVANCING PEOPLE

Other Charities

In FY2025, the Group made other philanthropic contributions amounting to

RM207,600

towards the following outreach events:

Tapestry of Colours
Charity Dinner 2024
by Yayasan Universiti
Teknologi PETRONAS

The World Engineering, Science
and Technology Congress 2024
by Yayasan Universiti Teknologi
PETRONAS

Collaboration on Orphanage & Asnaf Raya
Aid Programme by Majlis Perbandaran
Pengerang and Yayasan Makmur Pengerang

Orchid Run 2024 by
PETRONITA

Tunku Laksamana
Neon Run

PTTEP 40th
Anniversary Teeing
Off for Charity Golf

Johor Rugby
Union

Stationeries
Donation to B40
Students in Johor



Volunteerism – DIALOG staff helping SK Bukit Lanjan to clear the drain near the school's field

ROBUST GOVERNANCE & 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

Strong governance, ethical conduct and transparency are essential to building a responsible organisation and upholding the highest standards in all that we do.

CG BE CORPORATE GOVERNANCE & BUSINESS ETHICS

Ethical behaviour fosters trust and instils confidence, particularly in today's climate of increasing regulations and public scrutiny. DIALOG believes that strong corporate governance and ethical behaviour are fundamental to safeguarding business and stakeholder interests, managing risks effectively, and ultimately enhancing the Group's financial performance and shareholder value.

DIALOG aligns with the Malaysian Code on Corporate Governance ("the Code") to ensure high standards of transparency, accountability and integrity in managing the Group's business. All employees are expected to always conduct themselves ethically and with integrity, as guided by DIALOG's Code of Business Ethics, which must be strictly adhered to without exception.

The Group regularly reviews and enhances its Corporate Governance Framework and supporting policies to align with best practices, ensuring that the highest standards of governance, business ethics, integrity, and transparency are maintained.

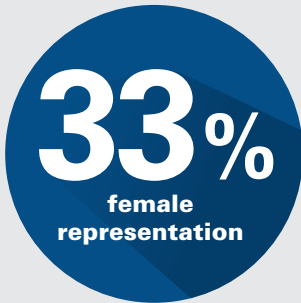
While this Sustainability Statement highlights DIALOG's commitment to ethical conduct and responsible governance, the detailed disclosures on corporate governance practices, Board composition, diversity, and remuneration matters are comprehensively covered in the Corporate Governance Report and/or the Annual Report.

 *Corporate Governance Overview Statement, Corporate Governance: pages 111 to 119*

ROBUST GOVERNANCE & ETHICAL PRACTICES

These disclosures include, but are not limited to:

 Board Structure and Composition Number of Directors, Independent Directors, and women on the Board	 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 Disclosure of attendance rates for Directors, periodic evaluation of Board effectiveness, frequency of Board and Committee meetings, and voting results at the Annual General Meeting (“AGM”)	
 Governance Leadership Confirmation of separate Chair and CEO roles, or equivalent governance mechanisms	 Audit Practices Separate disclosure of audit and non-audit fees	 Shareholders’ Rights Shareholders’ right to vote; one share-one vote structure; and AGM notice and voting disclosures	 Remuneration Practices Disclosure of fixed and variable remuneration for senior executives and non-executive Board members



33%
female representation

Board Diversity and Competency

DIALOG ensures its Board has a diverse mix of skills and experience to lead effectively. Following the Malaysian Code on Corporate Governance's recommendation of at least 30% female representation, all Board appointments are merit-based and guided by the Fit and Proper Policy. The current Board comprises 3 women and 6 men, achieving a 33% female representation.

These elements reflect DIALOG's continued commitment to good governance, transparency, and accountability, ensuring stakeholder confidence and sustainable long-term value creation.

We remain steadfast in our aim to maintain the highest standards of corporate governance and business ethics, contributing to the sustainable progress of the Group.

Goals	Short/Mid-term Targets (by FY2030)
Pursue the highest standards of corporate governance and business ethics	More than 80% of DIALOG employees to complete training courses on critical areas annually
Minimise supply chain sustainability risk	Launch ESG-related audit of critical vendors and contractors to ensure they are compliant and uphold the same ESG values as DIALOG

Data Privacy

At DIALOG, we are committed to protecting the privacy and integrity of personal data entrusted to us. We recognise the importance of data privacy as part of our governance responsibilities and are guided and governed by DIALOG's Personal Data Policy and Notice which outlines our practices in collecting, processing, storing, and disclosing personal data.



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

To reinforce our data governance practices, we undertook several key initiatives in FY2025:

- Organised a one-day Personal Data Protection Act ("PDPA") training session with an external legal expert to enhance understanding of legal obligations across the Group.
- Conducted a Data Protection Impact Assessment workshop, ensuring that data privacy risks are assessed and mitigated in digital system development.
- Held PDPA Awareness Training for business units directly handling personal data to strengthen their compliance with internal policies and regulatory expectations.



DIALOG employees participating in the PDPA training session

We also continued to monitor our data protection practices across operations. Notably, there were zero substantiated complaints during the reporting year regarding breaches of customer privacy or data losses — reaffirming the effectiveness of our safeguards and employee awareness.

Cyber Security

In today's digital age, DIALOG understands that robust cyber security is essential for sustainable growth. Our commitment to cyber security is driven by the need to protect our digital assets and data, as well as to ensure operational continuity and to uphold trust with our stakeholders.

As the cyber threat landscape continues to evolve DIALOG has taken proactive measures to safeguard our business and customers by putting in place a cyber

resilience framework which focuses on key areas such as (and not limited to):



Risk management



Asset management



Access control



Data, network and cloud security



Business continuity and incident response



Training and awareness

This cyber resilience framework allows DIALOG not only to prevent and protect itself against cyber threats, but also to have the ability to quickly identify, contain, recover and resume operations after a cyber incident.

With a commitment towards continuous improvement, DIALOG employs an ongoing process of assessing and updating our cyber security measures and awareness level, as well as realigning our strategies in response to emerging trends. This approach also demonstrates our dedication to maintain the highest standards of cyber security, ultimately enhancing the overall resilience and reliability of our operations.



ANTI-BRIBERY & CORRUPTION ("ABC")

Bribery and corruption undermine trust, damage reputation, harm employee morale, and threaten financial stability. At DIALOG, ethical behaviour remains a top priority, and we strictly enforce our Code of Business Ethics ("COBE") and related policies, including the ABC Policy, to ensure compliance with the Malaysian Anti-Corruption Commission's ("MACC") Section 17A.

We maintain a zero-tolerance stance towards bribery and corruption and are committed to conducting all business dealings with integrity, transparency, and professionalism. The Board and management continue to uphold a strong tone from the top, emphasising integrity as a core value in all aspects of our operations.



www.dialogasia.com/policies

ROBUST GOVERNANCE & ETHICAL PRACTICES

Risk Assessment and Conflict of Interest Management

Our risk assessment procedures for corruption are guided by MACC's T.R.U.S.T principles and are embedded into the Group's Corruption Risk Register. The assessment considers:



In FY2025, 92% of DIALOG's operations were assessed for corruption-related risks, applying these criteria.

Charitable donations and sponsorships undergo stringent due diligence to ensure they are not used as disguised forms of bribery. This included review and approval under the Limits of Authority, visibility of all donations, entertainment, and gifts via our claims processing system, and prohibition of political contributions of any form under the ABC Policy.

Communication and Training

DIALOG adopts general and mass approach to ABC communication and training which include awareness sessions as well as mandatory signed declarations. Governance body members receive continuous updates and periodic briefings during Board and Committee meetings. All new employees and business partners must acknowledge and accept the ABC Policy during onboarding or contract execution.



The ABC e-learning and assessment module is mandatory for all employees and requires a 100% passing score. The ABC topic is also included in employee orientation programmes, and business partners are engaged through collaborative sessions to strengthen collective integrity. Employees are required to undergo a recertification of this training every two years.

Collective and Continuous Action

We remain committed to maintaining a culture of integrity, transparency, and honesty, safeguarding DIALOG's operations through proactive risk management, stringent internal controls, and continuous capacity building to prevent and detect bribery and corruption.

	Principles	Programmes/Initiatives
T	Top Level Commitment	• ABC Policy rolled out • Strong tone from the top (e.g. communication on DIALOG's zero-tolerance for ABC violations)
R	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
U	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
S	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
T	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

No instances of bribery, corruption, or fraud were reported in FY2025. There were also no employee disciplinary actions or contract terminations due to ABC violations.

ROBUST GOVERNANCE & ETHICAL PRACTICES

RM RISK MANAGEMENT

DIALOG's vision of becoming a leading integrated technical service provider to the energy sector, both in Malaysia and internationally, depends on our ability to effectively manage uncertainties that could materially impact our critical success factors and long-term value creation.

Risk management is integral to DIALOG's operations, guided by our Risk Management Policy and Framework, which is consistent with the principles set out in accordance with ISO 31000:2018 Risk Management – Principles and Guidelines. The framework is designed to identify, assess, monitor, and manage risks that may present threats or opportunities across the Group's business activities.

Risk management processes are implemented across all business units, supported by 49 risk registers encompassing core business areas, technical functions, and corporate services. In total, 918 risks were identified and monitored in FY2025, with mitigating controls regularly tested for effectiveness. Additionally, project-specific risk registers remain in place to ensure robust management of risks in project execution and delivery.

Risks are rated based on a matrix of likelihood and impact, considering both financial and non-financial consequences. Risk owners are accountable for implementing mitigation measures to maintain residual risk levels within the Group's risk appetite, as approved by the Risk Management Committee ("RMC") and endorsed by the Board. The Board has overall oversight of the Group's risk management, with the RMC supporting the Board by reviewing the effectiveness of the Group's risk management process.

 *Statement of Risk Management and Internal Control, Corporate Governance: pages 123 to 127*

In terms of ESG, the RMC specifically oversees:

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

Emerging risks and mitigation plans are presented and deliberated at RMC meetings, while ad-hoc special RMC meetings are convened for acquisitions and new business ventures. Risk management matters are also reported through the Statement on Risk Management and Internal Control and the Audit Committee Report, which form part of the Annual Report.



We aim to maintain a strong culture of risk awareness and prudent management across the Group, ensuring that uncertainties are effectively managed to safeguard stakeholders' interests and optimise resource allocation. This is reinforced through risk awareness sessions with risk owners, mandatory anti-bribery and corruption training, and continued enhancement of cyber security risk management, including participation in simulated cyber security drills.

DIALOG also continues to integrate Sustainability and ESG risks into the Group's Corporate Risk Profile, with developments reported to the RMC. As part of our commitment to climate-related risk management, we evaluated initial screening reports on transition and physical risks to support future IFRS Sustainability Disclosure Standards-aligned reporting obligations.

The Group has a corporate-wide approach to managing non-compliance, which includes procedures to investigate and follow up on identified incidents, as detailed in the Statement on Risk Management and Internal Control. A confidential whistleblowing mechanism, accessible to employees, contractors, joint venture partners, and external stakeholders, is in place to report breaches of company codes or policies.

Key activities undertaken in FY2025 include:

- Regular updates of risk registers and risk awareness sessions with risk owners;
- Detailed risk deliberations during scheduled RMC meetings, with emerging risks presented for review;
- Special RMC meetings for proposed acquisitions and new business ventures;
- Continued enforcement of mandatory anti-bribery and corruption e-learning modules and maintenance of the Corruption Risk Management Programme;
- Strengthening cyber security readiness through simulated cyber security drills;
- Updates to Business Continuity Plans and Business Impact Analysis to improve resilience;
- Integration of sustainability and climate-related risks into the Corporate Risk Profile.

SCM SUPPLY CHAIN MANAGEMENT

Strong governance across our supply chain is fundamental to maintaining DIALOG's integrity, resilience, and long-term success. As part of the Governance pillar, we ensure that our vendors and business partners operate in accordance with the same ethical, responsible, and sustainability principles that guide our business. By embedding clear policies, transparent processes, and ESG-focused assessments, we uphold accountability and strengthen trust within our supply chain.

All vendors and contractors are subjected to a structured qualification and screening process, which includes completing the Business Ethics Questionnaire to evaluate their commitment to ethical practices, sustainability, and adherence to industry standards.

Vendors and contractors are required to formally acknowledge and comply with our ABC Policy and adhere to the COBE for Business Partners, ensuring alignment with our zero-tolerance stance on bribery, corruption, and unethical practices. We have embedded elements of ESG, along with relevant terms and conditions, to our procurement practices.

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For Tier 1 critical vendors, we will begin ESG assessments as part of our governance oversight soon. Our goal is to establish a supply chain that reflects DIALOG's governance values by strengthening supplier structures and oversight, creating a resilient and responsible industry ecosystem that contributes positively to the world.



In FY2025, we continued to embed strong governance practices across our supply chain by enhancing supplier awareness, engaging with 353 vendors (FY2024: 32) through an ESG-focused session to strengthen understanding of DIALOG's sustainability expectations.

TT TAX TRANSPARENCY

Taxes help stimulate economic growth by enabling governments to address key needs such as healthcare, education and infrastructure, which contributes to a stable and thriving economy. As a responsible corporate citizen, DIALOG observes all applicable laws, rules and regulations to fulfil its tax compliance and reporting obligations in countries where it operates. For our income tax contribution, please refer to the Financial Statements.

 *DIALOG Financial Statement: pages 79 to 81*

EP ECONOMIC PERFORMANCE

Economic performance remains material to DIALOG as it underpins the Group's long-term sustainability, enabling us to provide employment, generate economic value and create positive impact for our stakeholders. Our financial strength and stability reflect the effectiveness of our prudent financial management, robust risk management practices, and diversified business strategies, as outlined in the Group's Financial Key Performance Indicators presented in the Management Discussion and Analysis section of this Annual Report.

 *Key Performance Indicators, Management Discussion and Analysis: page 44*

Consistent with our commitment to responsible growth, we continue to diversify across the energy value chain, expand into sustainable and renewable businesses, and strengthen relationships with stakeholders, while maintaining a focus on operational efficiency and cash flow preservation. These strategies ensure that DIALOG remains resilient amid market volatility and global economic uncertainties.

BURSA MALAYSIA ESG PERFORMANCE DATA TABLE

Indicator	Measurement Unit	FY2024	FY2025
Bursa (Anti-corruption)			
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category ^			
Management	Percentage	19.00	21.00
Executive	Percentage	28.00	30.00
Non-executive	Percentage	27.00	28.00
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	93.00	92.00
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0
Bursa (Community/Society)			
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	5,287,969.45	5,535,600.00
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	9,388	6,330
Bursa (Diversity)			
Bursa C3(a) Percentage of employees by gender and age group, for each employee category			
Age Group by Employee Category			
Management Under 30	Percentage	0.03	0.11
Management Between 30-50	Percentage	10.65	11.48
Management Above 50	Percentage	5.99	6.75
Executive Under 30	Percentage	6.29	5.55
Executive Between 30-50	Percentage	14.67	15.94
Executive Above 50	Percentage	2.76	2.78
Non-executive Under 30	Percentage	17.66	14.70
Non-executive Between 30-50	Percentage	34.13	35.41
Non-executive Above 50	Percentage	7.82	7.28
Gender Group by Employee Category			
Management Male	Percentage	12.38	13.28
Management Female	Percentage	4.29	5.06
Executive Male	Percentage	14.80	14.52
Executive Female	Percentage	8.92	9.75
Non-executive Male	Percentage	54.12	51.88
Non-executive Female	Percentage	5.49	5.51
Bursa C3(b) Percentage of directors by gender and age group			
Male	Percentage	66.70	66.70
Female	Percentage	33.30	33.30
Under 30	Percentage	0.00	0.00
Between 30-50	Percentage	0.00	0.00
Above 50	Percentage	100.00	100.00

Internal assurance

External assurance

No assurance (*)Restated

Indicator	Measurement Unit	FY2024	FY2025
Bursa (Energy management)			
Bursa C4(a) Total energy consumption	Megawatt-hour	49,498.00	38,844.00
Bursa (Health and safety)			
Bursa C5(a) Number of work-related fatalities	Number	0	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.03	0.02
Bursa C5(c) Number of employees trained on health and safety standards	Number	1,932	1,840
Bursa (Labour practices and standards)			
Bursa C6(a) Total hours of training by employee category			
Management	Hours	9,196	8,699
Executive	Hours	14,701	14,676
Non-executive	Hours	26,663	25,608
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	39.00	33.00
Bursa C6(c) Total number of employee turnover by employee category			
Management	Number	93	73
Executive	Number	190	142
Non-executive	Number	655	802
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0	0
Bursa (Supply chain management)			
Bursa C7(a) Proportion of spending on local suppliers	Percentage	74.41	78.55
Bursa (Data privacy and security)			
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0
Bursa (Water)			
Bursa C9(a) Total volume of water used	Megalitres	132.000000	127.000000
Bursa (Waste management)			
Bursa C10(a) Total waste generated ^{^^}	Metric tonnes	-	3,411.00
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	-	0.00
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	-	3,411.00
Bursa (Emissions management)			
Bursa C11(a) Scope 1 emissions in tonnes of CO ₂ e	Metric tonnes	8,722.00	6,413.06
Bursa C11(b) Scope 2 emissions in tonnes of CO ₂ e	Metric tonnes	10,858.00	10,395.82
Bursa C11(c) Scope 3 emissions in tonnes of CO ₂ e ^{^^^} (at least for the categories of business travel and employee commuting)	Metric tonnes	-	No Data Provided

Notes:

[^] Bursa C1(a) data excludes daily wage employees.^{^^} Bursa C10(a) is disclosed based on hazardous waste only.^{^^^} Bursa C11(c) is estimated based on business travel and employee commuting data.

Internal assurance

External assurance

No assurance (*)Restated

STATEMENT OF ASSURANCE FOR SUSTAINABILITY REPORT 2025

In strengthening the credibility of the Sustainability Statement, selected aspects of this Sustainability Statement have been subjected to an internal review by the company's internal auditors and has been approved by the Audit Committee of DIALOG Group Berhad.

SUBJECT MATTER

The subject matter covered by the internal review included the following common sustainability matters and common indicators:

- a. Anti-corruption
 - Percentage of employees who have received training on anti-corruption by employee category
 - Percentage of operations assessed for corruption-related risks
 - Confirmed incidents of corruption and action taken
- b. Community/Society
 - Total amount invested in the community where the target beneficiaries are external to the listed issuer
 - Total number of beneficiaries of the investment in communities
- c. Diversity
 - Percentage of employees by gender and age group, for each employee category
 - Percentage of directors by gender and age group
- d. Energy management
 - Total energy consumption
- e. Health and safety
 - Number of work-related fatalities
 - Lost time incident rate ("LTIR")
 - Number of employees trained on health and safety standards
- f. Labour practices and standards
 - Total hours of training by employee category
 - Percentage of employees that are contractors or temporary staff
 - Total number of employee turnover by employee category
 - Number of substantiated complaints concerning human rights violations
- g. Supply chain management
 - Proportion of spending on local suppliers
- h. Data privacy and security
 - Number of substantiated complaints concerning breaches of customer privacy and losses of customer data
- i. Water
 - Total volume of water used
- j. Emissions management
 - Scope 1 emissions in tonnes of CO₂e
 - Scope 2 emissions in tonnes of CO₂e

Scope

The boundary of the internal audit review includes all active entities and/or operations within DIALOG Group Berhad, both in Malaysia and overseas and excludes Joint Ventures and Associates.



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.

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