

MALAYSIA: BUILDING AN AGILE, SUSTAINABLE AND COMPETITIVE OIL AND GAS HUB



VIBRANT REGIONAL O&G HUB

A MATURE UPSTREAM O&G INDUSTRY

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USEFUL INFORMATION

MALAYSIA: BUILDING AN AGILE, SUSTAINABLE AND COMPETITIVE OIL AND GAS HUB



Located strategically in Southeast Asia and straddling the South China Sea as well as the Straits of Malacca, Malaysia has an established and dynamic oil and gas (O&G) ecosystem supported by state-of-the-art infrastructure.

As the Malaysian Government repositions the mining and quarrying sector of the economy, which includes the O&G industry, to be more agile, sustainable and competitive, while supporting the growth of other industries, there will be opportunities in the downstream, midstream and upstream of the industry value chain.

Malaysia is also host to many foreign O&G multinational companies (MNCs) and has a flourishing domestic base of O&G companies. With a steady supply of skilled O&G professionals, she has become a compelling investment destination and created long-term growth opportunities within Asia's O&G industry. The dynamic relationship between the country's public and private sectors has also developed a strong O&G ecosystem that is supported by an investorfriendly legislative and regulatory framework and well-developed infrastructure.

MALAYSIA: BUILDING AN AGILE, SUSTAINABLE AND COMPETITIVE OIL AND GAS HUB

INTRODUCING ASIA PACIFIC'S VIBRANT REGIONAL O&G HUB

MALAYSIA SITS ASTRIDE IMPORTANT ROUTES FOR SEABORNE ENERGY TRADE WHILE LARGE RESERVES MAKE THE COUNTRY AN IDEAL PLATFORM FOR EXPANSION INTO ASIA'S O&G MARKET

Malaysia's diversified O&G industry is divided into the upstream (O&G field services) and midstream (transportation and storage) sectors, and the maintenance of machinery and equipment. The industry plays a significant role in the country's economic growth, contributing 20 per cent annually to GDP.

The second-largest producer of oil and natural gas in Southeast Asia as of 2021, most of the oil and natural gas in Malaysia is derived from offshore fields. It is also the fourth largest exporting country of liquefied natural gas (LNG) in the world as of 2021 and has proven oil reserves of 3.6 billion barrels, which is the fourth-largest reserves in Asia Pacific after People 's Republic of China (PRC), India and Vietnam. Sitting astride important routes for the seaborne energy trade and located geographically between the growth markets of PRC and India positions Malaysia as an ideal base for O&G businesses to expand their Asian operations.

THE CASE FOR MALAYSIA

WHY SOME OF THE BIGGEST NAMES IN O&G CHOOSE MALAYSIA AS THEIR REGIONAL HEADQUARTERS.

Malaysia's dynamic economy is supported by a diversified services sector and a manufacturing sector well known as a hub for semiconductor production. The Malavsian Government has a decades-long tradition of welcoming foreign MNCs to set up their regional production centres in the country and continues to provide a wide range of business opportunities coupled with attractive incentives designed to help these companies get the most out of basing their regional operations here. Malaysia remains one of the world's top investment destinations for manufacturing operations, attracting more than 5,000 companies from more than 40 countries who have set up operations here. Their confidence in Malaysia is reflected in many of these foreign MNCs having expanded and diversified their operations in the country.

The country has an extensive network of highways and roads connecting the seven international airports and seven international seaports to more than 500 industrial estates as well as Free Trade Zones. There is a highly productive and skilled workforce that is multilingual and an investor-friendly business environment supporting businesses.

SUPPORTIVE

GOVERNMENT POLICIES > Pro-business policies

- > Responsive government
- > Liberal investment policies
- > Attractive tax and other incentives
- > Liberal exchange control regime
- > Intellectual property protection

A VIBRANT BUSINESS ENVIRONMENT

- > Market-oriented economy
- > Well-developed financial sector, including the Labuan International Business and Financial Centre (Labuan IBFC)
- > English as the lingua franca for business and commerce
- > Legal and accounting practices based on British systems
- > Large local business community with a long history in international business

AN EDUCATED WORKFORCE

> Universities and training institutions > Comprehensive system of vocational dedicated to enhancing the human capital of the O&G industry

> Multilingual workforce

and industrial training, including advanced skills training



- > Well-equipped seaports and airports
- > Vast land area for development

> Network of well-maintained

highways and railways

WELL-DEVELOPED

INFRASTRUCTURE

- > High quality telecommunications network and services
- > Fully developed industrial parks. including free industrial zones, technology parks and MSC Malaysia
- > Advanced Cybercities and Cybercentres

GOOD QUALITY OF LIFE

- > Friendly and hospitable Malaysians
- > Safe and comfortable living environment
- > Excellent housing, modern amenities and good healthcare facilities
- > World-class recreational and sports facilities
- > Excellent shopping and tourist destinations



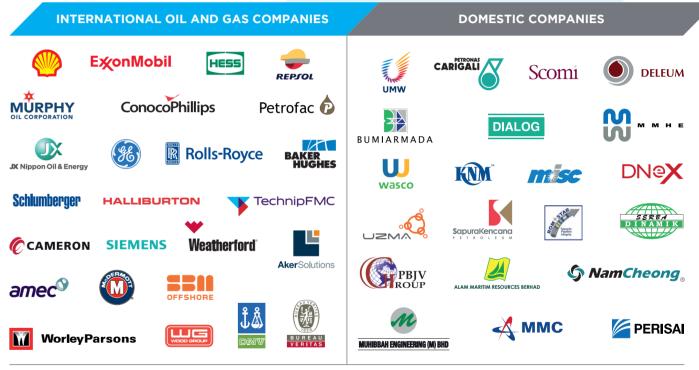


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A MATURE UPSTREAM O&G INDUSTRY

Malaysia's O&G ecosystem comprises over 3.500 businesses operating in either the manufacturing or services sectors supporting both the domestic and regional O&G value chain. The country is the base for many global Machinery and Equipment (M&E) manufacturers that complement domestic M&E companies. There are also Malaysian companies focused on key segments of the value chain such as marine engineering. drilling, fabrication, offshore installation and operations and maintenance (O&M).

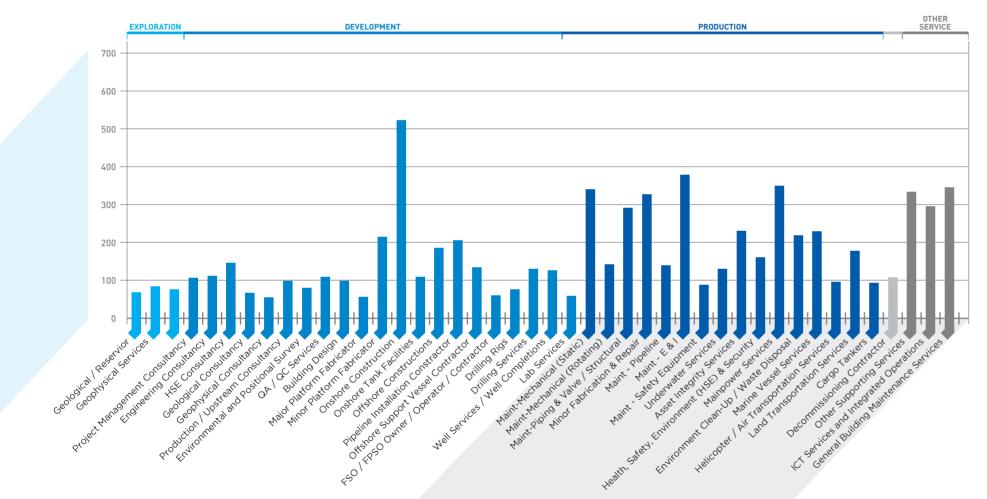
Mergers and acquisitions in recent years to obtain key technology, personnel and experience have also seen the emergence of domestic companies who support the growth of the upstream and downstream activities of the industry value chain with competitive rates and skilled talent



*Non-exhaustive list

Malaysia has a strong presence of O&G companies, with MNCs using the country as a base to form joint ventures or partnerships with domestic companies that are given the opportunities in enhanced oil recovery (EOR), marginal oil fields and deepwater developments.

O&G ECOSYSTEM IN MALAYSIA



The upstream sector has seen participation by global integrated multinational companies (MNCs) and homegrown service companies.

WORLD-CLASS O&G INFRASTRUCTURE

LEVERAGING ON DIGITAL TECHNOLOGIES AND FOCUSING ON SUSTAINABILITY TO BECOME A REGIONAL O&G HUB

As one of the key oil and natural gas producers in Asia Pacific, Malaysia has an average daily production of over 1.7 million barrels of oil equivalent (BOE). Remaining commercial reserves are estimated at over five billion BOE contained in more than 400 fields, with natural gas making up three-fourths of the mix.

Petronas is the custodian of Malaysia's O&G resources and is responsible for overseeing the progressive development of the country's O&G sector. It encourages and focuses on sustainable valuedriven production growth, monetising O&G resources, strengthening core capabilities and building niche competencies. The national oil company is committed to deepwater development, EOR, marginal fields, brownfields and, high temperature/high pressure wells.



INDUSTRIAL ESTATES AND SPECIALISED PARKS

The O&G ecosystem is supported by industrial estates or parks and Free Industrial Zones (FIZs). There are over 500 industrial estates and 18 FIZs, with the FIZs catering to the needs of export-oriented industries. Businesses located in the FIZs enjoy duty-free imports of raw materials, components, parts, machinery and equipment directly required in manufacturing processes. In areas where there are no FIZs, companies can set up Licensed Manufacturing Warehouses (LMWs) and enjoy the same incentives as those in the FIZs.

Malaysia also has specialised parks catering to the needs of specific industries that have state-of-the-art buildings with specific functions as well as fully-integrated high technology parks. Industrial parks specific to the O&G industry include the Pengerang Industrial Park, Sipitang O&G Industrial Park and Tanjung Piai Maritime Industrial Park.

OIL AND GAS IN MALAYSIA 🖊

A VISIONARY BLUEPRINT THAT ENSURES THE COUNTRYACHIEVES ITS LONG-TERM GOALS

The oil, gas and energy (OGE) industry currently contribute about 20 per cent to Malaysia's GDP and has been identified as a sector that will feature prominently in its future. Under the 12th Malaysia Plan, the Malaysian Government intends to enhance the sustainability of the energy sector with a comprehensive national energy policy that will strengthen the O&G and electricity ecosystems and also intends to leverage the country's strategic location and strong economic ties to PRC, India and Southeast Asia.

The states of Sabah and Sarawak finalised their gas masterplans in 2020 to ensure longterm energy security as well as to further develop new investment opportunities in gas-related industries. Among the initiatives is the switch from diesel to natural gas. The Malaysian Government will take into account the plans of both states in the formulation of a national natural gas roadmap, which will include strategies to monetise gas resources, identify investment potential in the high value-added petrochemical industry in Sabah and Sarawak as well as provide direction to optimise the utilisation of natural gas and facilitate market-based pricing.

OGSE INDUSTRY AT A GLANCE

Malaysia launched its National Oil & Gas, Services and Equipment (OGSE) Blueprint 2021-2030 in April 2021 with the key goals of diversification, upskilling and consolidation. This blueprint outlines strategic initiatives to develop a robust, resilient, and globallycompetitive Malaysian OGSE sector.

The OGSE industry collectively posted revenue of RM65.1 billion in 2019 with exports making up a third of the total. The industry comprises over 1,500 companies employing approximately 59,000 people.

GROWING ROLE OF DIGITAL OIL FIELDS

MIDA encourages O&G service providers to adopt digitalisation through the provision of incentives and facilities related to automation and Industry 4.0 initiatives to ensure efficient operations and reduce shutdowns while addressing safety and environmental concerns. O&G service providers need to be costconscious in a volatile price landscape dictated by geopolitical concerns, with oil prices fluctuating due to the high degree of volatility and risk associated with supply and demand and uncertain operating environments.

Domestic O&G players have differentiated themselves through the provision of innovative services and solutions with the help of digital technologies to ensure business sustainability and growth. MIDA is assisting more companies that can offer Industry 4.0 technologies such as big data and Internet of Things that can increase and support the operational efficiency and value-added services provided to the 54 existing petrochemical plants as well as to the Pengerang Integrated Complex.

OPPORTUNITIES UPSTREAM

TAKING A LEADING ROLE IN DEEPWATER, EOR AND MARGINAL FIELDS DEVELOPMENT

ENHANCED OIL RECOVERY (EOR) SPECIALISTS WANTED

The focus on EOR techniques can increase production from underground reservoirs by as much as 50 per cent and add approximately 166,000 barrels to Malaysia's daily oil production capacity.

SMALL FIELDS AWAIT INNOVATIVE SOLUTION PROVIDERS

Malaysia's oil production can increase by approximately 55,000 barrels a day through the development framework for small fields while companies with innovative solutions for production in smaller fields will gain first-mover advantages over the competition.



DEEPWATER EXPLORATION PARTNERS REQUIRED

The country's shallow and deepwater fields offer many opportunities. The Malaysian Government is keen to spur deepwater exploration activities to sustain oil and natural gas production over the long-term and provide platforms such as the annual Malaysia Bid Rounds for investors keen to fund such opportunities.

Malaysia Bid Round 2021 offered 13 exploration open blocks bundled with six discovered fields

(Source: Malaysia Petroleum Management)

OPPORTUNITIES DOWNSTREAM

CREATING HIGHER VALUE-ADD PETROLEUM PRODUCTS TOWARDS BECOMING AN O&G STORAGE AND TRADING HUB

REFINERIES AND PETROCHEMICALS

The 22,000-acre Pengerang Integrated Petroleum Complex (PIPC) houses oil refineries, naphtha crackers, petrochemical plants as well as an LNG import terminal and a regasification plant. This complex has a planned total storage capacity of five million cubic meters with facilities to produce petrochemical products such as polymers, pharmaceutical products and plastics. Another downstream investment is the proposed 4,065-acre Sipitang Oil & Gas Industrial Park (SOGIP) comprising petrochemical plants for manufacturing resins, plastics, pharmaceutical products, fertilisers and packaging materials. This investment will have positive spillover effects as other industries will benefit, include bulk product storage, logistics, fabrication and engineering services as well as R&D centres for bio-fuels and alternative energies.

STORAGE AND LOGISTICS

There are opportunities for logistics players, including shippers, as well as traders of crude oil and petroleum products as the Pengerang Independent Deepwater Petroleum Terminal offers the industry four million cubic feet of storage supported by the Tanjung Langsat port and Tanjung Bin petrochemical centre.

LNG REGASIFICATION

Malaysia has two regasification terminals in Sungai Udang, Melaka (RGTSU) and Pengerang, Johor (RGTP) with the capacity of 500 million standard cubic feet per day (mmscfd) and 490 mmscfd respectively. The LNG terminal in Melaka allows imported gas to be sold at a liberalised and unsubsidised price. In addition, the new LNG regasification terminal in Pengerang will further strengthen the country's natural gas security.

LOW-TAX COMMODITY TRADING REGIME

The Malaysian Government is supportive of traders who use the country as a base to trade petroleum and petroleum-related products. There is a comprehensive framework of incentives, including the Global Incentives for Trading (GIFT) programme that offers tax incentives for both the trading company as well as its non-Malaysian director and employees.

OTHER OPPORTUNITIES

MALAYSIA REQUIRES A WIDE RANGE OF TECHNICAL SERVICES TO SUPPORT THE GROWTH OF ITS O&G INDUSTRY



O&G service providers and contractors play an important role in the industry, with investment opportunities in domestic upstream and downstream activities. The dynamic environment of Malaysia's O&G industry will benefit petroleum services companies, rig owners, offshore diving contractors, petroleum equipment manufacturers, spare parts suppliers, maintenance service providers and petroleum logistics service providers. Opportunities in upstream activities are emerging for service providers and contractors that specialise in High CO2, High Pressure/High Temperature, EOR, facilities rejuvenation, deepwater development and floating production systems (FLNG). Meanwhile, for downstream activities, there are opportunities in LNG regasification, petrochemicals, refineries, storage and trading.

Malaysia remains welcoming of global MNCs who are interested in investing in OGSE and encourages strategic joint ventures and partnerships with domestic companies that have the capabilities and expertise they need for their Asian expansion plans.



MALAYSIA: BUILDING AN AGILE, SUSTAINABLE AND COMPETITIVE OIL AND GAS HUB

THE BIG PICTURE

OPPORTUNITIES IN MALAYSIA'S O&G SECTOR AT A GLANCE

> Refinerv

> Refinery

TERENGGANU

> Petrochemical processing

> Centralised tankage facilities and

> Petronas Petroleum Technology

> Enhanced Oil Recovery (EOR)

> Marginal field development

> Offshore supply base

> Kemaman Supply Base

> Oilfield services

supply base

Opportunities

KELANTAN

> Tok Bali Supply Base

PERAK

- > Fabrication and manufacturing
- > PETRONAS University of Technology (UTP)

KUALA LUMPUR

- > Headquarters for major O&G operators and consultancy firms
- > Fabrication and manufacturing
- > Financial services centre

NEGERI SEMBILAN

MELAKA > LNG Regasification

JOHOR

- > Fabrication and manufacturing
 - > Refinerv
 - Supply base and storage facilities **Opportunities**
 - > Pengerang Integrated Petroleum Complex (PIPC) will house oil refineries, naphtha crackers, petrochemical plants and LNG import terminal and regasification plant.
 - > Planned total storage capacity of five million cubic metres
 - > 22,000 acres of industrial land available

SARAWAK

- > Fabrication
- > Refinerv
- > Oilfield services
- > Petrochemical Processing **Opportunities**
- > Enhanced Oil Recovery
- > Deep water development
- > Marginal field development
- > Fabrication
- > Oilfield services

LABUAN

- > Fabrication
- > Oilfield services
- > Supply base
- **Opportunities**
- > Global Incentives for Trading (GIFT) Programme

SARAH

- > Fully integrated supply base and logistics hub to cater for all the major oil and gas concession Blocks of Sabah, Sarawak, Brunei Darussalam and the Philippines
- > Fabrication and manufacturing
- > Oilfield services
- > Oil and gas terminal
- **Opportunities**
- Sipitang Oil and Gas Industrial Park (SOGIP) offers natural gas as feedstock for manufacturing resins plastics, fertilisers, pharmaceutical products and packaging materials
- > Low-tax O&G trading regime
- > Deepwater development
- > Marginal field development



> Refinerv

Institute of Learning and Training (INSTEP)

INCENTIVES FOR INVESTORS

GENEROUS PERKS AWAIT COMPANIES THAT INVEST TODAY

Malaysia's generous tax incentives are provided for under various laws and regulations covering research and development (R&D), training and O&G industries. In addition companies in the O&G sector may also be eligible for special incentives under the Petroleum Income Tax Act (2010). including reduced tax rates and export duty waivers.

TAX-FREE PIONEER STATUS

Subject to approval, a company granted Pioneer Status enjoys partial or full exemption from the payment of income tax of statutory income for a period of five to ten years.



As an alternative to Pioneer Status a company may apply for Investment Tax



Allowance (ITA). A company granted ITA is entitled to an allowance of between 60% to 100% of qualifying capital expenditure (factory, plant, machinery or other equipment used for the approved project) incurred within five years from the date the first qualifying capital expenditure is incurred. The company can offset this allowance against its statutory income for each year of assessment. Any unused allowance can be carried forward to subsequent years until fully used.



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Malaysia has gazetted incentives under the Petroleum

Income Tax Act (2010) to promote the development of new oil and gas resources and to develop technicallychallenging resources:

- > Investment tax allowance of between 60% - 100% of capital expenditure to be deducted against statutory
- Reduced tax rate from 38% to
- > Accelerated Capital
- > Qualifying Exploration
- > Waiver of export duty on oil produced and exported from marginal oil field

GLOBAL INCENTIVES FOR TRADING (GIFT) PROGRAMME

The Global Incentives for Trading (GIFT) is a scheme set up to attract traders of



international commodities to use Malavsia as their operational and trading base. Supervised by the Labuan International Business and Financial Centre (Labuan IBFC), the GIFT programme requires commodities companies to establish a Labuan International Commodity Trading company (LITC) to conduct its trading activities. However, operational offices can be based across Malavsia. The key features of the GIFT programme include:

- > 3% flat corporate tax rate on income generated indefinitely.
- > 100% exemption on director fees paid to non-Malavsian directors.
- > Tax exemption on dividends received by or from the LITC.
- > Tax exemption on royalties received from the LITC.
- > Tax exemption on interest received by residents or non-resident from the LITC.
- > Stamp duty exemption on all instruments for Labuan business activities, mergers and acquisitions of Labuan companies and transfer of shares.
- > 50% exemption on gross employment income for non-Malaysian professionals

USEFUL INFORMATION

KEY RESOURCES FOR DOING BUSINESS IN MALAYSIA



INVESTORS' FIRST POINT OF CONTACT

Explore investment and business opportunities in Malaysia's Manufacturing and Services sector including the country's O&G industry. For more information, visit www.mida.gov.mv



PETRONAS LICENSING AND REGISTRATION

Explore the eligibility requirements for licensing and registration, restrictions, cost involved and approval process timeline. For more information,

visit www.petronas.com.my



PERMITS UNDER THE PETROLEUM DEVELOPMENT ACT (1974)

Explore the type of permits needed for business and the application process.

For more information, visit **www.kpdnhep.gov.my**



STARTING A BUSINESS IN MALAYSIA

Explore various types of companies that can register under Malaysian law and the paperwork involved.

For more information, visit www.ssm.com.my



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