



**IRIS GROUP BERHAD**

Registration No. 202501015184 (1616599-X)  
**(Incorporated in Malaysia)**

## **SUSTAINABILITY POLICY**

## Introduction

IRIS Group Berhad ("IRIS" or "the Company") is committed to integrating sustainability principles into our business operations, ensuring long-term value creation for all stakeholders while contributing meaningfully to both national and global sustainability goals. This policy formalises our commitment to integrating environmental, social, and governance (ESG) principles, guided by Bursa Malaysia's Sustainability Reporting Framework, the International Sustainability Standards Board (ISSB) framework (including IFRS S1 and IFRS S2), and the National Sustainability Reporting Framework (NSRF), and establishes our comprehensive approach to these critical factors.

## Scope & Implementation

This Sustainability Policy applies to IRIS, its subsidiaries, employees, and business partners. It serves as the foundation for our sustainability strategies, operational decisions, and transparent reporting, with a primary focus on Malaysia and our global footprint. It is aligned with Bursa Malaysia's Common Sustainability Matters and ISSB reporting requirements, ensuring compliance with the ACE Market Listing Requirements.

## Leadership, Governance & Oversight

The Board of Directors and Senior Management are involved in the setting and reviewing of IRIS ESG performance targets. IRIS has established the Enterprise Risk Management and Sustainability Organising Committee (ERMSOC) and Sustainability Working Group (SWG) to oversee the implementation of this policy. The ERMSOC reports to the Enterprise Risk Management and Sustainability Committee (ERMSC) and the Risk Management and Sustainability Committee (RMSC) to ensure adherence to sustainability commitments.

### IRIS Sustainability Governance Structure



## Commitments

IRIS pledges to align its efforts with principles of accountability, innovation, and continuous improvement, addressing the ESG impacts of our operations.

## Environmental Stewardship

- Comply with environmental legal and regulatory requirements
- Commit to reducing greenhouse gas (GHG) emissions through energy efficiency initiatives and renewable energy adoption.
- Optimise energy and water consumption through operational efficiencies.
- Reduce hazardous and non-hazardous waste via recycling and responsible disposal practices.

## Social Responsibility

- Maintain a healthy, safe and diverse workforce
- Provide continuous training and professional development to enhance employee skills.
- Promote and uphold stringent occupational health and safety standards to ensure a zero-incident workplace
- Engage in corporate social responsibility (CSR) activities
- Maintain transparent stakeholder communication through sustainability reporting.

## Governance and Ethics

- Align ESG risks with **IFRS S1** to ensure material sustainability factors influence business decisions.
- Guided by Bursa Malaysia's Corporate Governance Guide and the Malaysian Code on Corporate Governance (MCCG 2021).
- Enforce a zero-tolerance policy towards bribery and corruption, supported by the IRIS Anti-Bribery and Anti-Corruption (ABAC) Policy.
- Maintain a robust whistleblowing mechanism to uphold transparency and accountability.
- Conduct due diligence on vendors to ensure ethical sourcing and compliance with sustainability standards.
- Adhere to ISO/IEC 27001 to safeguard digital assets and stakeholder information.

## Sustainability Reporting & Assurance

### Reporting

- To enhance transparency and comparability, IRIS will now align sustainability reporting with **IFRS S1 (General Requirements for Sustainability-related Financial Information)** and **IFRS S2 (Climate-related Disclosures)**. This transition underscores our commitment to global best practices and financial relevance in sustainability.
- Conduct annual ESG performance reviews and disclose findings in our annual Sustainability Statement within IRIS Annual Report.
- This policy is available for reference in the Company's website at [www.iris.com.my](http://www.iris.com.my)

### **Assurance**

- To ensure accuracy and build stakeholder confidence, IRIS will seek independent assurance for its sustainability disclosures. This process will cover critical environmental, social, and governance metrics, aligning with Bursa Malaysia's requirements.

### **Policy Review & Updates**

The Sustainability Policy shall be reviewed periodically to ensure its alignment with evolving regulatory requirements and best practices.

Approved by the Board on 6 January 2026.