



GDEX BERHAD

(Registration No. 200301028159 (630579-A))

SUSTAINABILITY POLICY

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DEFINITIONS & ABBREVIATIONS

Abbreviation	Definition
Board	Board of Directors of GDEX Berhad
CNRC	Combined Nomination and Remuneration Committee
CSO	Chief Sustainability Officer
GCEO	Group Chief Executive Officer
GDEX/The Group	GDEX Group of Companies
ESG	Environmental, Social and Governance
Sustainability	Adoption and application of environmentally responsible practices, sound social policies and exceptional governance structures in order to minimise risks and volatility and to enhance the long-term development impact of corporate activities
Stakeholders	Group or individuals who can affect, or be affected by a corporation or its activities

1. INTRODUCTION

Sustainability is a strategic business imperative for GDEX. It supports long-term value creation, strengthens resilience, enhances competitiveness, and enables the Group to respond effectively to evolving regulatory requirements and stakeholder expectations. This Policy establishes the Group's commitment to integrating sustainability considerations into its business strategy, operations, governance and decision-making processes.

2. POLICY STATEMENT

GDEX is committed to conducting its business in a sustainable and responsible manner. The Group will integrate environmental, social and governance considerations into its strategies, operations and stakeholder engagements to support long-term business sustainability, responsible corporate conduct and value creation for stakeholders.

3. PURPOSE AND OBJECTIVES

The purpose of this Policy is to set out the Group's sustainability principles, objectives, scope, governance structure, and roles and responsibilities in relation to ESG matters. It provides the framework for managing the economic, environmental and social impacts of the Group's activities in a manner that is aligned with responsible business practices and long-term value creation.

This Policy also provides guidance to the Board, CNRC, Sustainability Working Committee, Key Officers and relevant process owners in discharging their sustainability-related responsibilities.

4. SCOPE

This Policy applies to GDEX, including its directors, employees and, where relevant, suppliers, vendors, contractors, business partners and other stakeholders whose activities may affect, or be affected by, the Group's sustainability objectives. All relevant parties are expected to act in a manner consistent with this Policy and to consider sustainability in their respective activities, decisions and business practices.

5. POLICY PRINCIPLES

In implementing this Policy, GDEX will:

- (a) Comply with applicable laws, regulations, codes of conduct and relevant sustainability-related frameworks;
- (b) Seek to minimise adverse impacts and enhance positive outcomes for the environment, society and stakeholders, where appropriate;
- (c) Pursue continuous improvement in the management of environmental, social and economic matters;
- (d) Establish appropriate targets and take reasonable steps to monitor progress against them;
- (e) Integrate sustainability considerations into relevant business decisions and operational practices;
- (f) Promote awareness of this Policy among employees and support effective implementation across the Group;
- (g) Communicate the Group's sustainability principles to relevant stakeholders and encourage responsible practices across the value chain; and
- (h) Review and report sustainability performance periodically to support transparency, accountability and continuous improvement.

The Group's sustainability initiatives and programmes are broadly guided by the following pillars:

- (a) **Economic:** Promote responsible business practices, efficient operations and sustainable value creation for the Group, including through responsible investment and procurement practices where relevant;
- (b) **Environmental:** Manage and, where practicable, reduce the environmental impact of the Group's operations by promoting resource efficiency, waste management and responsible environmental practices;
- (c) **Social:** Support the well-being of employees, communities and other stakeholders through responsible labour practices, health and safety standards, talent development and stakeholder engagement; and
- (d) **Governance:** Maintain sound governance through ethical conduct, transparency, accountability and compliance with applicable legal and regulatory requirements.

6. ROLES AND RESPONSIBILITIES

Board

- (a) Provide overall oversight of the Group's sustainability direction and ensure sustainability is appropriately considered in corporate strategy, risk management and value creation.
- (b) Review and approve the Group's sustainability strategy and this Policy;
- (c) Ensure material ESG risks and opportunities are identified, assessed and managed;
- (d) Establish appropriate governance arrangements, including delegation of oversight responsibilities where relevant;
- (e) Delegate responsibility for sustainability oversight to the CNRC, as appropriate;
- (f) Consider sustainability matters as part of the Board agenda and decision-making process;
- (g) Review material sustainability matters and related disclosures; and
- (h) Promote a culture of sustainability and ethical conduct across the Group.

CNRC

- (a) Review and recommend the Group's sustainability initiatives, roadmaps and Policy for Board approval;
- (b) Monitor key ESG targets, performance indicators and scorecards, and report significant matters to the Board;
- (c) Oversee the integration of sustainability into the Group's risk management processes, including the assessment of material risks and opportunities;
- (d) Review the Annual Sustainability Report and related disclosures for accuracy, consistency and alignment with applicable standards;
- (e) Review and recommend budgets and resource commitments for sustainability initiatives, where appropriate, for Board consideration; and
- (f) Review and recommend budget for sustainability initiatives and commitment for Board approval.

GCEO

- (a) Provide leadership in embedding sustainability into the Group's business strategy and operations;
- (b) Champion the Group's sustainability commitments in engagements with key stakeholders, where appropriate;
- (c) Support appropriate allocation of capital and resources for sustainability-related initiatives, infrastructure and reporting; and
- (d) Ensure the CSO and relevant management teams are supported with adequate authority and resources to implement this Policy.

CSO

- (a) Lead and coordinate the management of material sustainability matters through appropriate processes and controls;
- (b) Oversee stakeholder engagement relating to sustainability matters and coordinate the management of significant risks and issues raised;
- (c) Monitor the outcomes of stakeholder engagement and recommend actions to strengthen the Group's sustainability performance;
- (d) Support management in balancing stakeholder expectations, shareholder value and non-financial performance considerations;
- (e) Review the performance of key sustainability initiatives and recommend improvements where necessary;
- (f) Promote awareness that sustainability contributes to the Group's long-term value creation;
- (g) Promote transparent sustainability reporting to support credibility and accountability;
- (h) Report sustainability plans and progress to management and the CNRC; and
- (i) Support and advise the CNRC in discharging its sustainability oversight responsibilities.

SUSTAINABILITY WORKING COMMITTEE

The Sustainability Working Committee shall comprise members appointed by Management and may include representatives from relevant functions and sustainability pillars.

The roles and responsibilities of the Sustainability Working Committee include the following:

- (a) Plan, coordinate and implement sustainability initiatives and programmes;
- (b) Prioritise plans based on material sustainability matters, stakeholder expectations and the Group's strategy;
- (c) Embed sustainability practices into operational processes and align initiatives with corporate strategy;
- (d) Establish targets, key performance indicators, timelines, evaluation mechanisms and reporting processes;
- (e) Implement corrective actions where sustainability targets are not met;
- (f) Review and recommend updates to this Policy, where necessary;
- (g) Promote communication and awareness of this Policy across the Group;
- (h) Support compliance with this Policy in relevant activities and processes; and
- (i) Monitor sustainability risk management plans and review the effectiveness of issue identification and management.

7. COMPLIANCE & MONITORING

GDEX is committed to compliance with applicable sustainability-related laws, regulations, standards and internal requirements. To support this commitment:

- (a) **Internal Accountability:** Relevant employees are required to comply with this Policy as part of their responsibilities, and Management shall support the integration of sustainability considerations into operational and strategic decision-making;
- (b) **Monitoring and Reporting:** GDEX shall establish appropriate sustainability targets and monitor performance against them. Sustainability performance shall be reported internally and, where appropriate, externally;
- (c) **Audits and Reviews:** Periodic reviews and, where applicable, internal or external audits may be conducted to assess compliance with this Policy and identify areas for improvement; and
- (d) **Continuous Improvement:** Compliance and monitoring processes shall be reviewed periodically to remain appropriate, effective and aligned with evolving legal, regulatory and stakeholder expectations.

8. ESCALATION & CONSEQUENCES

Actual or suspected non-compliance with this Policy shall be addressed promptly. Appropriate corrective and preventive actions shall be taken to mitigate environmental, social, governance, legal and reputational risks.

- (a) **Escalation Procedures:** Employees and relevant stakeholders are encouraged to report sustainability concerns, incidents or suspected breaches of this Policy through the appropriate reporting channels. Material matters shall be escalated to Management or the appropriate governance body for review and action; and
- (b) **Consequences of Non-Compliance:** Non-compliance with this Policy may result in corrective action, disciplinary measures or other appropriate action in accordance with applicable laws, contractual arrangements and internal procedures.

9. EXPECTED OUTCOMES

This Policy is intended to support the following outcomes:

- (a) Stronger long-term sustainability, resilience and responsible growth of the GDEX Group;
- (b) Clearer accountability and shared responsibility for sustainability matters across the Group;
- (c) Improved planning, execution and monitoring of sustainability initiatives;
- (d) Enhanced sustainability performance and disclosure quality; and

- (e) Better management of sustainability-related risks, opportunities and operational efficiencies.

10. REFERENCES

This Policy is informed by relevant regulatory requirements, market guidance and recognised frameworks, including but not limited to the following:

- (a) Bursa Malaysia Sustainability Reporting Framework
- (b) National Sustainability Reporting Framework
- (c) ISO 14001:2015 - Environmental Management Systems
- (d) ISO 37001:2025 - Anti-Bribery Management Systems
- (e) ISO 27001:2022 - Information Security Management
- (f) Malaysian Code of Corporate Governance
- (g) FTSE Russell ESG Data Model
- (h) Occupational Safety and Health (Amendment) Act 2022

11. REVIEW FREQUENCY

This Policy shall be reviewed at least annually, or more frequently where required, to ensure that it remains relevant, effective and aligned with applicable legal, regulatory and business requirements.

12. APPENDICES

Not applicable.