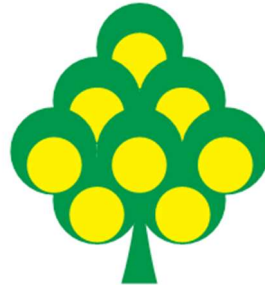




**Orgabio Holdings Berhad** 201801016797 (1278813-M)

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**ORGABIO HOLDINGS BERHAD**

Registration No. 20181016797 (1278813-M)

# **Sustainability Policy & Framework**

**(16 October 2025)**



## Orgabio Holdings Berhad 201801016797 (1278813-M)

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### 1. About This Document

This Sustainability Policy & Framework provides Orgabio Holdings Berhad (“Orgabio” or “the Group”) with a structured approach to embedding sustainability into our business strategy, operations, and stakeholder engagement. It consolidates our **Sustainability Policy (2022)**, **Environmental Policy (2022)** and **Sustainability Framework (2023)** into one comprehensive document, while integrating updated requirements under **Bursa Malaysia ACE Market Listing Requirements** and the **ISSB Standards (S1 & S2)**.

This document serves two functions:

- As a **policy**, it states Orgabio’s sustainability commitments, principles, and governance.
  - As a **framework**, it guides the processes by which Orgabio identifies, manages, monitors, and discloses material sustainability matters.
- 

### 2. Purpose & Objectives

The purpose of this Policy & Framework is to:

- Embed sustainability into Orgabio’s decision-making and operations.
  - Enhance the Group’s ability to identify and respond to economic, environmental, and social (EES) risks and opportunities.
  - Ensure full compliance with **Bursa Malaysia’s phased sustainability disclosure requirements (2024–2029)**.
  - Build Orgabio’s resilience and competitiveness in a low-carbon, socially responsible economy.
-



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### 3. Governance & Responsibilities

Sustainability governance is cascaded from the **Board of Directors** through to management and employees:

- **Board of Directors**
    - Provides ultimate oversight and sets the strategic direction for sustainability.
    - Reviews and approves this policy and public sustainability disclosures.
  - **Executive Chairman**
    - Provides overarching leadership and champions the integration of sustainability into the Group's long-term strategy and vision.
    - Ensures the Board is adequately informed on sustainability matters to facilitate high-level oversight and decision-making.
    - Reviews and endorses recommendations from the Sustainability Committee before they are presented to the full Board for approval.
  - **Sustainability Committee**
    - Comprises the Chief Sustainability Officer and key management representatives.
    - Identifies material sustainability matters, proposes initiatives, monitors performance, and prepares disclosures.
    - Identifies and escalates significant sustainability-related risks to the CEO and Board.
    - Reviews data quality and stakeholder feedback.
  - **All Departments & Employees**
    - Support the implementation of sustainability initiatives within their roles.
    - Assist in the collection of accurate operational data (e.g. electricity consumption, travel records)
-



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### 4. Embedding Sustainability into Orgabio

Sustainability is not a standalone exercise; it is integrated into our business strategy. Key elements include:

- **Tone from the Top**  
The Board and senior management demonstrate leadership and accountability for sustainability.
  - **Stakeholder Engagement**  
Orgabio is committed to proactive engagement with its stakeholders. We maintain a process to identify key groups (including investors, customers, employees, and suppliers), understand their expectations, and respond to their concerns. Insights from this process feed into our materiality assessment and strategic planning.
  - **Materiality Assessment**  
Orgabio reviews material sustainability matters regularly, engaging stakeholders to determine priority EES issues. Our assessment follows the double materiality principle, evaluating both the impact of sustainability issues on the company's value and the company's impact on the economy, environment, and people.
  - **Managing Material Matters**  
For each material matter, Orgabio defines response strategies, sets indicators, goals, and targets, and assigns responsibility for monitoring.
  - **Communication & Credibility**  
Sustainability performance is disclosed annually through the Sustainability Statement in the Annual Report, guided by Bursa Malaysia's Sustainability Reporting Guide.
-



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### 5. Climate & GHG Emissions (Carbon Footprint)

Climate change is a material issue for Orgabio. In compliance with Bursa Malaysia ACE requirements, Orgabio adopts the **GHG Protocol Corporate Standard** for GHG accounting and reporting.

- **Boundary:** All operations of Orgabio and its subsidiaries.
- **Scope 1 (Direct):** Fuel use in company-owned vehicles and equipment (currently limited to company cars).
- **Scope 2 (Indirect):** Purchased electricity (the largest source of Orgabio's footprint).
- **Scope 3 (Limited – mandatory from FYE 2026):** Employee commuting and business travel.
- **Scope 3 (Value Chain):** Orgabio will phase in Scope 3 reporting as required by regulation. We will begin with the most significant and measurable categories:
  - From FYE 2026: Employee commuting and business travel.
  - From FYE 2028/2029: We will prioritise expanding to other categories such as purchased goods and waste, as required under ISSB S1. Our initial focus will be on data gathering and engaging with key suppliers.

Orgabio will establish **FYE 2025 as the baseline year** and progressively disclose year-on-year emissions.

- **FYE 2026:** Report Scope 1, Scope 2, commuting & business travel, plus a Transition Plan including key decarbonization levers and climate-related risks.
- **FYE 2027:** Align with ISSB S2 (Climate) → disclose governance, climate risks/opportunities, transition strategy.
- **FYE 2028:** Align with ISSB S1 (General) → expand to wider Scope 3 categories.
- **FYE 2029:** Full ISSB S1 + S2 compliance.

Following the establishment of the FY2025 baseline, Orgabio will set science-based or absolute emission reduction targets.



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### 6. Materiality Assessment & Managing Matters

Materiality assessments help Orgabio determine which sustainability issues are most important.

- Factors considered: significance of impacts on business, influence on stakeholder decisions, regulatory requirements.
  - EES topics for Orgabio may include:
    - **Economic:** Responsible procurement, supplier relationships, local hiring.
    - **Environmental:** GHG emissions, waste, energy efficiency.
    - **Social:** Employee welfare, diversity & inclusion, occupational safety, community support.
- 

### 7. Disclosure Obligations (Bursa Roadmap)

- **From FYE 2024:** Prescribed sustainability information (key indicators & targets).
  - **From FYE 2026:** Scope 1 + 2 + commuting & business travel, plus Transition Plan.
  - **From FYE 2027:** ISSB S2 Climate (climate governance, risks, transition strategy).
  - **From FYE 2028:** ISSB S1 General (broader ESG disclosures including supply chain, logistics, waste).
  - **From FYE 2029:** Full ISSB S1 + S2 adoption.
-



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### 8. Review & Continuous Improvement

This document will be reviewed annually by the Sustainability Committee, with proposed revisions submitted to the Board for approval. This ensures our approach remains relevant, proportionate, and aligned with evolving best practices and regulatory requirements.

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#### Appendices

- **Appendix A: Materiality Assessment Template**

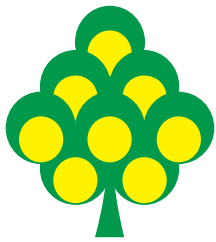


Appendix A -  
Materiality Assessment Template.docx

- **Appendix B: GHG Emissions Reporting Template**



Appendix B - GHG  
Emissions Reporting Template.docx



## APPENDIX A – ORGABIO MATERIALITY ASSESSMENT TEMPLATE

Assessment Year: \_\_\_\_\_

Date of Review: \_\_\_\_\_

New Review Date: \_\_\_\_\_

Prepared by: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

Discussed & reviewed by: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

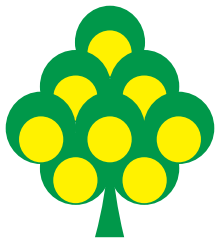
Noted by: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

### Part 1: Identification of Sustainability Topics

No	Topics	Category (E/E/S)	Why is this relevant to Orgabio?	Internal / External Driver (e.g. regulation, stakeholder request)
1)				
2)				
3)				
4)				
5)				



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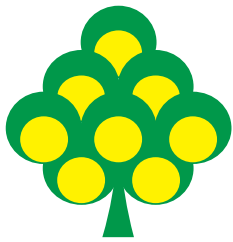
## Part 2: Double Materiality Evaluation

*Instructions: For each shortlisted topic, score its impact from 1 (Low) to 5 (High) for both dimensions*

No	Topics	Impact on Orgabio (Financial Materiality)	Orgabio's Impact (Impact Materiality)	Overall Priority Score (A+B)	Rank	Status for Financial Year (Material / Not Material)
1)						
2)						
3)						
4)						
5)						

## Part 3: Material Matters Summary & Action Plan

No	Topics	Response Strategy & Goals	Owner	Targets of the FY2026
1)				
2)				
3)				
4)				



## APPENDIX B – ORGABIO GHG EMISSIONS DISCLOSURE

Assessment Year: \_\_\_\_\_  
Date of Review: \_\_\_\_\_  
New Review Date: \_\_\_\_\_

Prepared by: \_\_\_\_\_  
Position: \_\_\_\_\_  
Date: \_\_\_\_\_

Discussed & reviewed by: \_\_\_\_\_  
Position: \_\_\_\_\_  
Date: \_\_\_\_\_

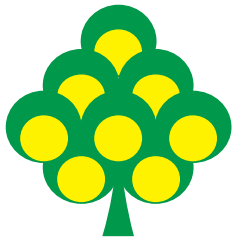
Approved by: \_\_\_\_\_  
Position: \_\_\_\_\_  
Date: \_\_\_\_\_

### Part 1: FYE2025 First Time Based Line

Scopes	Types	Total GHG Emissions	Descriptions
Scope 1 (Direct)			
Scope 2 (Indirect – Purchased Electricity)			
Scope 3 (Value Chain)			

*(all values to be reported in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e))*

### Part 2: Year-on-Year GHG Emissions (tCO<sub>2</sub>e)



Financial Year	Scope 1 (Direct)	Scope 2 (Indirect Electricity)	Scope 3 (Value Chain)	Remarks

**Part 3: Transition Milestones & Readiness**

Milestone	Timeline	Orgabio Readiness Action