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1.0 Definition

Environmental, Social, and Governance (ESG) refer to non-financial factors that influence an organization's sustainability and ethical impact. At EMGS, ESG integrates operational practices with responsible management of resources, people, and compliance.

2.0 Purpose

- EMGS is committed to integrating Environmental, Social, and Governance (ESG) principles into its business operations to ensure long-term sustainability, ethical responsibility, and positive societal impact.
- This policy establishes EMGS's commitment to sustainable development in alignment with Malaysia's national sustainability goals and the United Nations Sustainable Development Goals (UN SDGs).

3.0 Scope of this policy

This policy applies to:

- All EMGS employees, management, and Board of Directors;
- Contractors, suppliers, and business partners engaged in EMGS operations; and
- All business activities but not limited to:
 - · Corporate Social Responsibility (CSR)
 - Procurement
 - · Data and Information Management
 - Workplace Health and Safety
 - · Communications and Stakeholder Engagement

4.0 Sustainability Commitments

4.0 Environment responsibility

EMGS strives to:

- Minimize environmental impact through energy efficiency, waste reduction, and sustainable procurement
- Promote paperless operations (e.g., digital signatures, e-documentation).
- Encourage green office practices (e.g., recycling, energy-saving measures)
- Set measurable targets for carbon footprint reduction

4.1 Social responsibility

EMGS strives to:

- Promote employee well-being through health, sports, and mental wellness programs (e.g., EMGS Sports & Recreational Club).
- Uphold fair labour practices, including diversity and inclusion

- Continue impactful CSR programs, with a focus on education, community development, and youth empowerment
- Engage stakeholders (students, partners, government) in sustainability initiatives.
- Uphold occupational safety and health standards across all activities

4.2 Governance and Ethics

EMGS ensures good governance by:

- Maintain data privacy and cybersecurity policies (aligned with PDPA and global benchmarks (e.g. ISO 27001, ISO 37001)
- Maintaining Zero tolerance for corruption and fraud (via continuous awareness program, training, whistleblowing mechanisms by IGU).
- Providing ethics training, a whistleblower mechanism, and a Code of Conduct
- Ensure compliance with laws and regulations through the Internal Audit Division.
- Enhance transparency through annual sustainability reporting (aligned with GRI or SASB standards).

5.0 Governance and Accountability

- 5.1 Sustainability Steering Committee
 - Board of Directors
 - CEO
 - Planning and Reporting Special Projects (Finance), Corporate Strategy
 - Environmental Team Procurement & Admin
 - Social Team HR, Stakeholders
 - Governance Team Corporate Assurance

5.2 Roles and responsibility

Roles and responsibility are defined, but not limited to:

- Board of Directors to approve policy and provide oversight
- CEO To review report at cursory level and to provide strategic guidance
- Planning and Reporting To consolidate report, liaise with consultant with regards to reporting and to develop plan and policies to address sustainability issues
- Environmental Team Monitor environmental metric and suggest improvement and to report on environmental issues
- Social Team Monitor social metric and suggest improvement and to report on social issues
- Governance Team Monitor governance metric and suggest improvement and to report on governance issues

6.0 Reporting standards and requirements

EMGS commits to aligning with international sustainability frameworks, including

- 6.1 Reporting standards
 - Global Reporting Initiative (GRI)
 - Sustainability Accounting Standards Board (SASB)
- 6.2 Reporting requirements
 - Annual Sustainability Report (publicly accessible via EMGS website)
 - Disclosure of performance metrics, goals, and progress updates
 - Regular ESG risk assessment reports to management and board
- 6.3 Stakeholder Engagement (Feedback mechanisms for continuous improvement).
 - Implement a stakeholder engagement strategy
 - Use feedback channels (surveys, meetings, hotlines) to ensure continuous improvement
 - Encourage dialogue with students, partners, regulators, and community groups

7.0 Review

- EMGS will review this policy annually or as required due to regulatory changes or stakeholder input
- Any revisions shall be submitted to the EMGS Board for approval
- Document versioning and approval history shall be maintained

End