

Registration No. 199301010611 (265348-V) (Incorporated in Malaysia)

GROUP SUSTAINABILITY POLICY

Spritzer Bhd Registration No. 199301010611 (265348-V) (Incorporated in Malaysia)

GROUP SUSTAINABILITY POLICY

1. INTRODUCTION

Spritzer Bhd Group ("the Group") is committed to integrating sustainability into every aspect of our business operations. As a responsible corporate entity, we recognise that long-term success depends on our ability to balance economic growth with environmental stewardship, social responsibility, and sound governance.

The objective of this Sustainability Policy is to guide the Group in integrating sustainable practices across our value chain. We aim to:

- Protect the environment by minimising our ecological footprint and promoting resource efficiency.
- **Enhance social well-being** by supporting our employees, communities, and stakeholders through inclusive and ethical practices.
- **Uphold strong governance** by maintaining transparency, accountability, and integrity in all our business dealings.

Our sustainability efforts are guided by a structured framework built on four strategic pillars: Economic, Environmental, Social, and Governance. These pillars reflect our commitment to fostering equitable economic growth, reducing environmental impact, meeting stakeholder expectations, and supporting stakeholders' well-being – ensuring long-term value creation for both the business and society. Through this Policy, we strive to drive continuous improvement, align with global sustainability standards, and contribute meaningfully to a more resilient and sustainable future.

2. SCOPE

This applies to all the Group operations, subsidiaries and suppliers, vendors and customers ("Business Partners"). It serves as a guiding framework for incorporating sustainability into decision-making processes and operational practices, covering environmental, social, and governance ("ESG") responsibilities.

3. OUR VISION & MISSION

The Group is guided by a forward-looking vision and mission that integrates the principles of Economic, Environmental, Social, and Governance (EESG). Our unwavering commitment is to aspire to a carbon-neutral and socially ethical future, while delivering desirable water products for all.

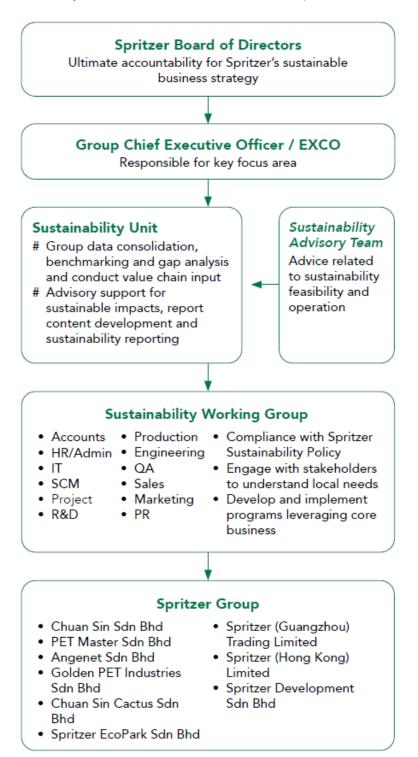
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4. GOVERNANCE STRUCTURE

The Group has established a sustainability governance structure (illustrated as below) to integrate sustainability or ESG initiatives into the Group's decision-making process.



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5. OUR COMMITMENT & APPROACH

Guided by the Triple Bottom Line ("TBL") approach, we focus on three key pillars: Profit, People, and Planet, ensuring that our business creates value across all dimensions.

Profit: We strive for financial success through sustainable practices that deliver long-term value. By fostering innovation, implementing cost-effective strategies, and making ethical investments, we ensure profitability that benefits both shareholders and stakeholders.

People: We are committed to the well-being of our employees, customers, and communities. Our focus on ethical sourcing, fair labour practices, and community engagement underpins our efforts to improve lives, while promoting a diverse and inclusive workplace.

Planet: We aim to reduce our environmental impact by adopting renewable energy, minimising waste, and utilising sustainable materials. These initiatives support our ongoing efforts to protect the environment and contribute to a greener future.



5.1 ECONOMIC

- i. We are committed to responsible supply chain practices that reflect our values of ethics, transparency, and environmental stewardship. We integrate sustainability considerations into our procurement processes, ensuring suppliers meet our standards for responsible sourcing, and legal compliance.
- ii. We are committed to delivering high-quality products and services that meet customer expectations in safety, reliability, and sustainability. Through regular feedback, surveys, and engagement, we continuously improve our offerings and strengthen trust, ensuring long-term satisfaction and brand loyalty.

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5.2 ENVIRONMENTAL

- i. We are committed to reduce our carbon footprint by improving energy efficiency, using renewable energy, and optimising our operations. We monitor and manage our Scope 1 and Scope 2 emissions, invest in low-carbon technologies, and support initiatives that help us transition to a low-carbon future.
- ii. We are committed to responsible waste and resource management. This includes reducing waste generation, improving recycling efforts, and supporting circular economy practices. We work with partners like MAREA to advance Extended Producer Responsibility (EPR) and circular economy practices through strategic policy engagement, technical collaboration, and financial contributions.
- iii. We are committed to ensure water stewardship by reducing water usage, improving water quality, and implementing sustainable practices.
- iv. We are committed to adopt sustainable packaging through innovation and circular economy approach.
- v. We are committed to foster an environmentally conscious culture by encouraging our employees to actively participate in our green initiatives. Through awareness, education, and engagement, we empower our people to adopt sustainable practices in their daily work and contribute to our collective environmental goals.

5.3 SOCIAL

- We respect and uphold human rights across our operations and supply chains.
 We prohibit forced and child labour, ensure safe working conditions, and promote fair wages and equal opportunities.
- ii. We are committed to providing a safe, healthy, and supportive work environment for all employees, contractors, and stakeholder. Through strict compliance with the Occupational Safety and Health Act, proactive risk management, regular training, and wellness initiatives, we aim to prevent workplace incidents, promote well-being, and achieve zero work-related injuries and illnesses across our operations.
- iii. We are committed to building a diverse, equitable, and inclusive workplace where everyone is treated with respect and given equal opportunities. We promote fair labour practices, safe working conditions, and zero tolerance for discrimination or unethical behaviour.
- iv. We are dedicated to the professional development of our employees, fostering sustainability knowledge and competencies across the Group. Through structured training and a culture of continuous learning, we empower our people to grow, enhance our practices, and support long-term business success. We are committed to engaging with the communities where we operate through continuous engagements and impactful initiatives.

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5.4 GOVERNANCE

- i. We operate with integrity and transparency, ensure legal and regulatory compliance, data protection and responsible stakeholders' management.
- ii. We engage actively with stakeholders, including customers, employees, investors, and the broader community, to ensure our sustainability efforts align with their expectations and contribute to shared goals.
- iii. We aim to uphold accountability and transparency in our sustainability reporting, ensuring that our performance is communicated clearly and aligns with recognised reporting frameworks.
- iv. We are committed to protecting data and digital assets through strong cybersecurity measures, physical security, and employee awareness programmes. Our data protection practices comply with PDPA and international standards, ensuring the privacy and trust of our stakeholders.

6. SUSTAINABILITY PERFORMANCE MONITORING & REPORTING

Spritzer Bhd is committed to tracking and improving our sustainability performance through measurable indicators such as energy consumption, carbon emissions, waste generated, water usage, and recycling rate.

- We will establish and maintain sustainability targets, ensuring their progress are consistently tracked and reviewed quarterly, aligning with our strategic objectives.
- ii. We will publish annual Sustainability Statement within our Annual Reports aligned with global standards including Global Reporting Initiatives ("GRI") Standards and United Nations ("UN") Sustainable Development Goals ("SDGs"), to ensure transparency and accountability.
- iii. We will review and update this Policy annually to reflect evolving best practices and to support continuous improvement in our sustainability journey.

7. RELATED DOCUMENTS

- Code of Ethics and Conduct
- Whistleblower Policy
- Anti-Corruption and Bribery Policy
- Business Partner Code of Conduct Policy

This Group Sustainability Policy had been approved by the Board on 28 November 2025.