



The board of directors of Imdex Limited (Company or Imdex) has approved the following terms of reference for the Sustainability Committee (the Committee). This Committee has the authority to review, on behalf of the board of directors (Board), identified matters arising in relation to the environmental, social and governance responsibilities, including sustainability-related risks and opportunities and associated disclosure obligations. It is noted the authority granted to the Committee is as set out in the Functions and Responsibilities section of this Charter. Other environmental, social or governance responsibilities relating to the Company may also be covered through other Board committees or the Board itself.

## **1. Objectives**

The objectives of the Committee will be to assist the Board in:

- (a) overseeing the management of environmental, social and governance (ESG) risks and opportunities relevant to the business, including climate-related risks and opportunities;
- (b) providing oversight of the governance arrangements through which ESG and climate-related risks and opportunities are managed, monitored and reported, including oversight of climate-related disclosures;
- (c) reviewing and recommending, as appropriate, ESG-related objectives, measures and sustainability-related commitments used to assess the Company's sustainability performance; and
- (d) having oversight of the business's ESG-related activities and relevant ESG-related policies, in supporting delivery of the Company's sustainability objectives.

## **2. Composition**

- 2.1 Committee members will be appointed by the Board and will consist of at least three members, all of whom are non-executive, and a majority whom are independent directors.
- 2.2 The Chairperson of the Committee shall be an independent Non-Executive Director.
- 2.3 The Committee will draw on expertise from Company representatives within the following areas of responsibilities:
  - (a) People, Communications and Sustainability;
  - (b) Investor Relations;
  - (c) Finance;
  - (d) Legal, Risk & Compliance;
  - (e) Operations;
  - (f) QHSE;
  - (g) Supply Chain;
  - (h) Product Management; and
  - (i) Marketing & Communications.

## **3. Meetings**

- 3.1 The Committee shall meet as frequently as required but not less than three times a year. The Secretary will be required to give reasonable notice of a meeting. Other officers of the Group or external persons may be invited to attend Committee meetings.
- 3.2 The Chairperson will call a meeting of the Committee if so requested by any Committee member, any Director or the Auditors. The Chairperson of the Committee shall report the findings and recommendations of the Committee to the Board after each Committee meeting.
- 3.3 The quorum for a meeting is two members.
- 3.4 The Company Secretary, in conjunction with the Chairperson of the Committee, is responsible for preparation of the agenda for each meeting and must circulate the agenda and Committee papers to all members and attendees prior to each meeting.
- 3.5 The Company Secretary is to attend all Committee meetings and is responsible for ensuring that proper minutes are taken. The minutes will be included in the papers for the next Board meeting following the Committee meeting.

## 4. Functions and Responsibilities

The Committee shall exercise its functions by:

### 4.1 Governance and oversight

- (a) reviewing and providing oversight of the governance frameworks, policies and management arrangements supporting the identification, assessment, prioritisation and management of ESG risks and opportunities, including climate-related risks and opportunities;
- (b) overseeing management's approach to integrating ESG and climate-related risks and opportunities into the broader risk management, strategy and decision making processes;

### 4.2 Reporting and disclosure

- (a) reviewing and recommending to the Board the Sustainability Report and/or sustainability-related content included in the Annual Report, including climate-related disclosures prepared in accordance with applicable regulatory requirements;
- (b) reviewing regulatory reports associated with ESG responsibilities, including but not limited to modern slavery, gender equality and climate related disclosures;

### 4.3 Management frameworks, metrics and inputs

- (a) reviewing management frameworks, methodologies and processes used to support ESG and climate-related reporting;
- (b) reviewing and recommending, ESG and climate-related metrics, targets, commitments and transition-related actions;
- (c) reviewing the scope and engagement of third-party ESG reporting, advisory and assurance providers; and

### 4.4 Delegation and management engagement

- (a) receiving and considering ESG and climate-related matters referred to it by the business.

## 5. Legal and Regulatory Compliance

- 5.1 The Committee will, in conjunction with the Board and Company management, oversee the Company's approach to compliance with applicable sustainability, ESG and climate-related regulatory obligations.
- 5.2 The Committee will consider and monitor the implications for the Company of new or emerging ESG and climate-related risks and opportunities, and how these are incorporated into strategy, risk management and reporting processes.
- 5.3 The Committee will have regard to regulatory guidance and evolving best practice and will oversee management's approach to implementing fit-for-purpose outcomes.

## 6. Other Matters

The Committee shall:

- (a) examine any other matters referred to it by the Board; and
- (b) act honestly and exercise the degree of care and diligence expected of a reasonable person.

## 7. Rights in Obtaining Information from Management

The Committee has the authority to seek any information it requires from any officer or employee of the Index Group and such officers or employees shall be instructed by the Board to respond to such enquiries. The Committee is authorised to take such independent professional advice as it considers necessary.

## 8. Decision Making

The Committee may undertake any special projects or investigations which the Committee considers necessary, or as may be requested by the Board.

## 9. Review of Charter

Once a year, the Committee shall:

- (a) review this Charter; and
- (b) perform an evaluation of its performance.

In conducting its annual review, the Committee will consider changes to sustainability and climate-related regulatory requirements and emerging governance expectations.

## 10. Related Documents

- Anti-Bribery and Corruption Policy
- Diversity, Equity and Inclusion (DEI) Policy
- Modern Slavery Statement
- Compliance Policy
- Remuneration Policy
- Risk Management Policy
- Continuous Disclosure Policy
- Corporate Governance Statement
- Health, Safety, Environment policies
- ABC policy
- Global Code of Conduct
- Sustainability Policy
- Supplier Code of Conduct
- Speak Up Policy
- ESG Working Group Terms of Reference

## Appendix 1 – Charter History

Date	Amendment
June 2023	Establishment of stand-alone Board charter after transition from ARCC Sub-Committee.
September 2023	Charter endorsed by Board.
August 2024	Charter reviewed; no changes made
August 2025	Charter reviewed; no changes made
April 2026	Charter updated to consider mandatory climate-related disclosure requirements under AASB S2 and other ESG governance updates.