



i-Sprint

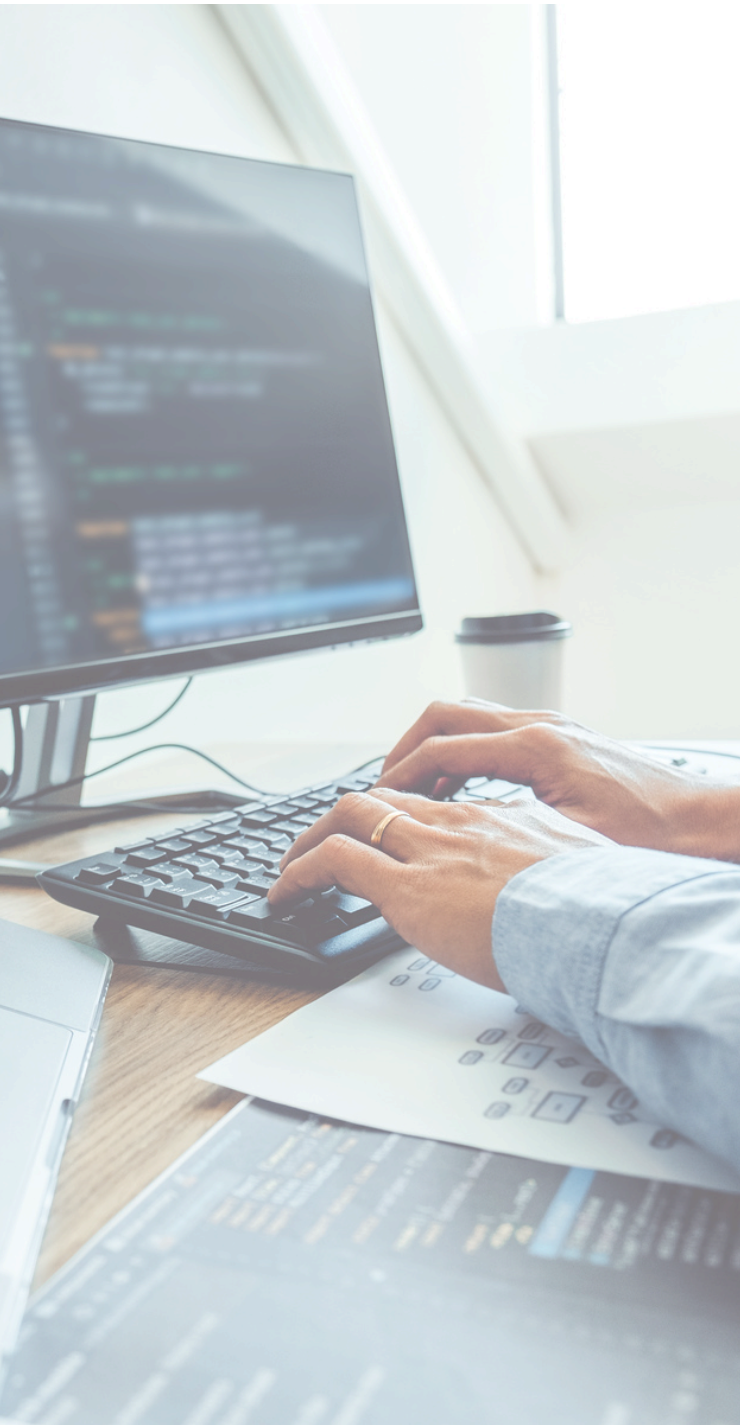
ESG Report

2023 - 2024

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INTRODUCTION



i-Sprint is a leading provider of information technology and identity and access management solutions, committed to excellence and innovation. Founded in 2000, we continuously adapt to market demands and technological advancements, offering diverse services/products in Identity and Access Management (IAM), Mobile Security, Document security, and Product Authentication.

At the heart of our philosophy is the creation and expansion of a Circle of Trust, which guides us in delivering exceptional value to our clients and stakeholders. We are deeply committed to sustainability, a value that permeates our operations. We strive to strike a balance between economic growth and environmental stewardship, aligning our practices with stringent global and local environmental standards.

Looking ahead, i-Sprint remains dedicated to excellence in Identity and Access Management, committed to improving our operations and contributing positively to our community and the environment.

ABOUT THIS REPORT

Reporting Period and Scope

Reporting Framework

The report was meticulously crafted using Global Reporting Initiative (GRI) Standards, ensuring comprehensive coverage and alignment with internationally recognised sustainability reporting practices.

Our emissions reporting aligns with the GHG Protocol and the Global Reporting Initiative (GRI) standards, ensuring a comprehensive, transparent, and standardised disclosure of our environmental impact.

Assurance

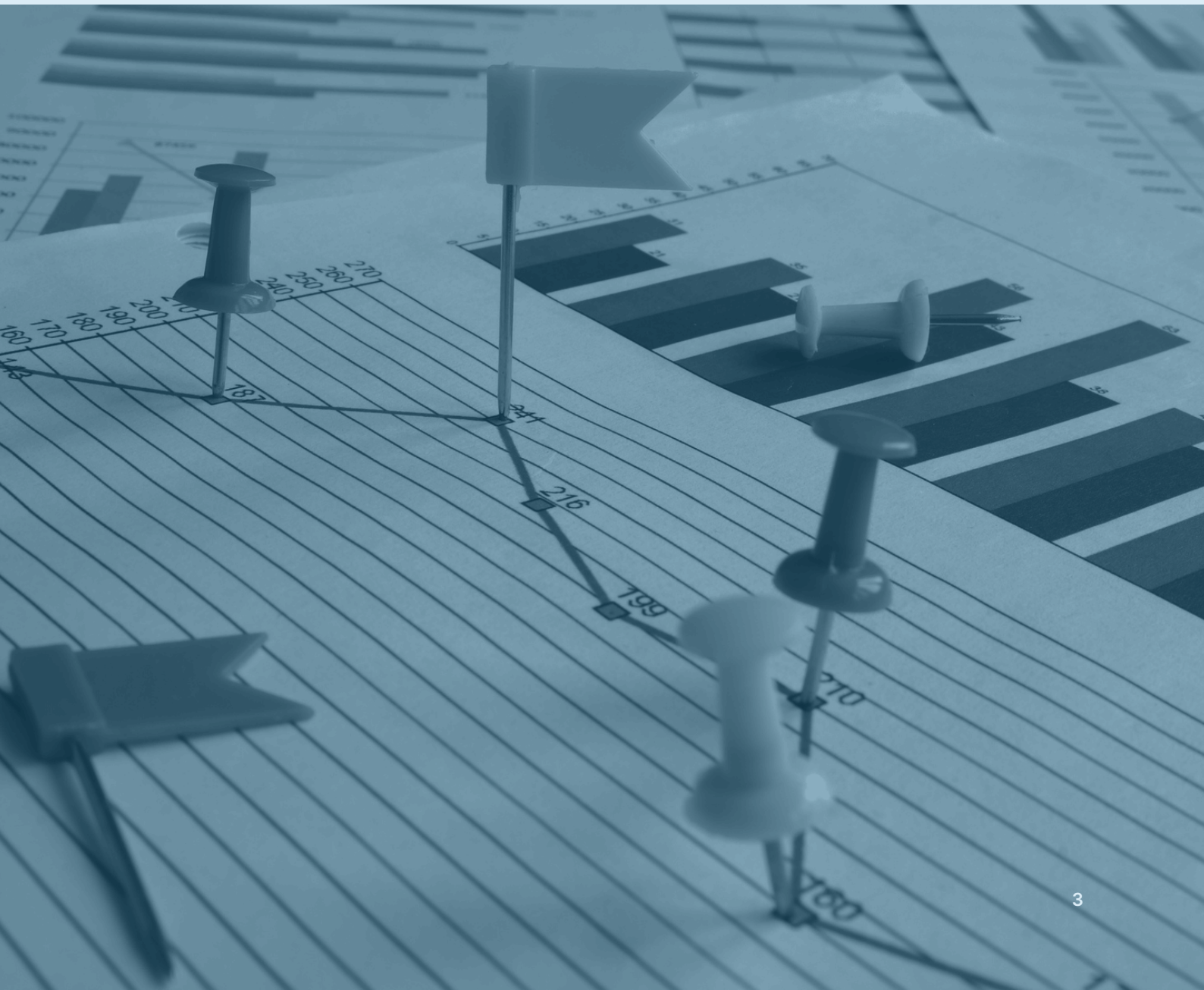
No external assurance was procured for this report.

Reporting Period

January 2023 - December 2024

KEY PERFORMANCE

Highlights & Targets



I-SPRINT SUSTAINABILITY GOVERNANCE

At i-Sprint, we are deeply committed to championing sustainability in all our actions. To drive these efforts, we have appointed several sustainability champions across various business functions. They are Wynn Loo from Marketing and Communications, Fua Ren An from the IT department and Caroline Tay and Jasmine Chew from Human Resources. These dedicated individuals lead our initiatives to integrate sustainable practices throughout our operations, from reducing our carbon footprint to promoting eco-friendly products and services. Their passion for environmental stewardship and community engagement ensures that our sustainability goals are not just aspirational but actionable. Through their leadership, we are making significant strides in fostering a culture of sustainability that benefits our employees, customers, and the broader community.

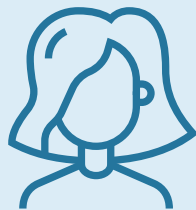
ENVIRONMENT	Current Status	Future Targets
	<ul style="list-style-type: none"> • <u>Total emissions in 2023 28,668.79 kgCO₂e</u> • <u>Total emissions in 2024 125,849.74 kgCO₂e</u> • Commenced carbon emissions reporting 	<ul style="list-style-type: none"> • <u>Acquire the SEC Eco Office Certification</u> • <u>Acquire the GCNS Low Carbon SG Mark</u> • Begin ICT Hardware Circularity process • Start a recycling initiative in the office • Engage in one environmental activity a year • Start in carbon emission reporting in for scope 1 and 3 where applicable • <u>Continue ESG reporting in emissions - focus on intensity reporting (per capita)</u>
SOCIAL	Current Status	Future Targets
	<ul style="list-style-type: none"> • <u>25% female employees</u> • <u>18.2% employees over 50 years old</u> • Adhoc donation of ICT hardware • <u>Conducts regular employee training on policies</u> • <u>Participated in fathering workshop</u> • <u>Acquired the SkillsFuture Employer National Gold Award</u> <ul style="list-style-type: none"> ◦ Award to recognise companies that send employees for skills upgrading • Adopted TAFEP Tripartite standards for employers <ul style="list-style-type: none"> ◦ Good employment practices that meet the requirements of the Tripartite Standards 	<ul style="list-style-type: none"> • Engage in one community engagement initiative a year • Formalise regular donation drives of ICT hardware
GOVERNANCE	Current Status	Future Targets
	<ul style="list-style-type: none"> • <u>Acquired ISO27001</u> <ul style="list-style-type: none"> ◦ A widely recognised international standard for information security management systems (ISMS). • <u>Acquired ISO9001</u> <ul style="list-style-type: none"> ◦ a globally recognised standard for quality management <p>Formalised policies:</p> <ul style="list-style-type: none"> • Training and Development Policy • Ethics Awareness Policy • Employee Handbook Policy • Data Protection & Privacy Policy • Confidentiality and Non-Disclosure Agreement (NDA) Policy 	<ul style="list-style-type: none"> • Formalise Diversity Equity and Inclusion policies in the workplace • <u>Pursue EcoVadis certification</u> <ul style="list-style-type: none"> ◦ A global sustainability rating platform that assesses companies' CSR across environment, labor & human rights, ethics, and sustainable procurement

*The bolded and underlined initiatives coincide with the SGX 27 Core ESG Metrics

I-SPRINT IN NUMBERS

25%

Female
Employees



18.2%

Employees
over 50yrs old



Presence in
countries

5



MATERIALITY OVERVIEW

A materiality assessment is a strategic tool used in sustainability reporting to pinpoint the most crucial environmental, social, and governance (ESG) issues for a company and its stakeholders. This process involves gathering input from internal and external stakeholders to identify which sustainability topics are most significant in terms of concern and impact. The results help companies concentrate on the most critical areas, ensuring their sustainability strategies and reporting are pertinent and effective. Understanding a company's sustainability starting point through a materiality assessment is crucial for developing targeted and meaningful sustainability initiatives.

The following section presents the findings from i-Sprint's initial materiality assessment, conducted using a focused questionnaire and a condensed materiality scoring method. We have identified and evaluated key sustainability aspects relevant to our operations and impact by engaging with various organisational stakeholders.

The outcomes of this assessment are visually represented, emphasising the priority areas for i-Sprint. This targeted approach offers a snapshot of the most material sustainability issues from the perspective of our internal stakeholders. It guides our sustainability strategy, ensuring we address the critical issues impacting our business and stakeholders.

Here are the eight materiality topics listed according to the priorities highlighted by employees in interviews and concerning Global Reporting Initiative (GRI) standards.

Materiality Ranking

Ranking	GRI Topic	Material Issue Addressed
1	GRI 102 General Disclosures (Cybersecurity Risks)	Acquired ISO27001
2	GRI 418 Customer Privacy	Company's business offerings - to provide secure management systems that meet needs of clients
3	GRI 103 Management Approach	Formalisation of Multiple policies
4	GRI 205 Anti-Corruption	Incorporating more dimensions into Ethics Policy
5	GRI 301/ 305 Materials and Emissions	10% reduction in electricity usage, Reuse and recycle our hardware purchase energy saving Refrigerator, Pursuing Low Carbon SG/ Eco Office certification
6	GRI 413 Local Communities	Donation of usable computers to charity
7	GRI 405/ 406 Diversity and Equal Opportunity Non Discrimination	Pursuing more workforce diversity
8	GRI 401 Employment	Employee training on policies

UNDERSTANDING OUR LANDSCAPE

Policies Guidelines and
Regulations Applicable



POLICIES GUIDELINES AND FRAMEWORKS

This section outlines the key international, regional, and national policies, standards, guidelines, and regulations related to sustainability and ESG pertinent to i-Sprint. This includes a comprehensive overview of relevant frameworks such as the Extended Producer Responsibility Framework, International Sustainability Standards Board ISSB and GeBIZ.

Understanding these policies and regulations is crucial for ensuring compliance and staying ahead in sustainable practices. This section will be tailored to reflect the legal and ethical obligations relevant to the company's industry and geographic location.

Extended Producer Responsibility Framework

In Singapore, the Extended Producer Responsibility Framework (EPR), implemented through the Resource Sustainability Act (RSA), requires producers to take responsibility for the end-of-life disposal of certain products, such as electrical and electronic equipment, batteries, and packaging materials. While the EPR framework might not directly impact our operations, it is important to understand its implications for its clients.

For a company providing IT software as a service, this implies that our clients might need to adhere to EPR regulations, potentially impacting their product development, recycling efforts, and overall business strategies. As our clients navigate EPR regulations, understanding these requirements can strengthen partnerships. Understanding EPR can help offer informed advice and solutions that align with their sustainability goals, potentially enhancing the value we provide to them.

International Sustainability Standards Board (ISSB)

i-Sprint is exploring various frameworks, including the International Sustainability Standards Board (ISSB), which is particularly relevant as the Malaysia Securities Commission's Advisory Committee on Sustainability Reporting (ACSR) is launching a consultation on adopting the IFRS Foundation's ISSB. This will form the basis for mandatory reporting requirements for listed and large companies.

The ongoing consultation is a direct outcome of the Malaysia Securities Commission's establishment of the ACSR in 2023. The committee's primary mandate is to facilitate the integration of ISSB standards into a new National Sustainability Reporting Framework for Malaysia (NSRF).

A consultation paper stated:

- The paper suggests a potential approach for adopting the standards, which would mandate them for issuers on Bursa Malaysia's prime market ("Main Market listed issuers").
- The proposal may also include extending the reporting requirements to issuers on the growth market (ACE Market) and large non-listed companies.
- Proposed timelines for Main Market companies:
 - Reporting would start for fiscal years ending on or after December 31, 2025, for IFRS S2 (general sustainability) with reliefs.
 - Reporting for fiscal years ending on or after December 31, 2026, would include IFRS S1 (climate reporting) for disclosures on climate-related risks and opportunities, starting a year later for IFRS S1 with reliefs.
 - Full adoption of both standards would be required for years ending on or after December 31, 2027.
- ACE Market and large non-listed companies would begin adopting each step two years later than the Main Market timeline.
- Additional reliefs were proposed, including exemptions for disclosing the impacts of climate-related risks and opportunities on strategy and decision-making.
- Proposed exemption for disclosing some Scope 3 emissions for the first 2 years of S2.
- Focus on sustainability-related financial disclosures specifically for principal business segments.
- Exemption for disclosing impacts of sustainability-related risks and opportunities on strategy and decision-making in the first year of S1.

International Sustainability Standards Board (ISSB)

Similarly, a phased approach to mandatory sustainability reporting requirements is underway in Singapore for listed and non-listed companies. These standards align with the IFRS ISSB standards and are expected to take effect in the near future. The Second Minister of Finance, Chee Hong Tat, announced this new requirement, following the guidance of the Sustainability Reporting Advisory Committee, established by the Accounting and Corporate Regulatory Authority (ACRA) and SGX RegCo, a leading accounting authority in Singapore.

The timeline is as follows:

- **2025:** Listed companies to report on Scope 1 and 2 emissions
- **2026:** Listed companies to report on Scope 3 emissions, and obtaining external limited assurance on Scope 1 and 2 GHG emissions two years after beginning reporting.
- **2027:** Large non-listed companies (1 billion in revenue and 500 million in assets) to follow a similar timeline
 - with Scope 3 reporting starting no earlier than **2029**.

This is crucial for i-Sprint to acknowledge, as many of our clients are large multinational corporations focused on decarbonisation. To support them in their sustainability efforts, we must stay updated on changes in mandatory sustainability reporting. Additionally, this knowledge allows us to align our product offerings to serve their needs best. Furthermore, it helps us uphold our commitment to environmentalism by holding ourselves accountable to sustainable practices.

GeBIZ

By 2028, the Singaporean government aims to make it mandatory for all GeBIZ tenders to require supporting Environmental, Social, and Governance (ESG) reports from tenderers. GeBIZ, the Government Electronic Business Centre, is an online platform used by the Singaporean government for its procurement processes. It serves as a one-stop portal for businesses to bid for government tenders, submit quotations, and manage contracts. This initiative is part of the broader sustainability efforts outlined by the GreenGov.SG initiative aims to incorporate sustainability considerations into government procurement. This shift signifies a significant step towards promoting sustainable practices and responsible business conduct in Singapore, encouraging businesses to integrate ESG principles into their operations to remain competitive in government procurement processes. As an SME that also bids for government tenders, this is important for us to note.

KEY CARBON PRICING IMPACT

Singapore Carbon Tax

Singapore's carbon tax, initiated in 2019 at S\$5 per tonne of greenhouse gas (GHG) emissions, is scheduled for a significant increase, reaching S\$25 in 2024 and further rising to S\$45 in 2026/2027, with a projected range of S\$50-80 by 2030. This policy reflects Singapore's commitment to achieving net zero targets and mitigating climate change. It encourages businesses and consumers to move away from carbon-intensive goods and services while holding businesses responsible for their emissions.

The increased carbon tax presents both challenges and opportunities for small and medium enterprises (SMEs) like i-Sprint. The higher tax rates may raise the prices of carbon-intensive goods and services, indirectly affecting SMEs like ours.

Direction for i-Sprint

In response, i-Sprint must understand and adapt to the carbon tax's impacts, including adjusting to higher costs and exploring opportunities in the green economy, such as renewable energy, energy-efficient technologies, and sustainable practices. By proactively addressing these changes, i-Sprint can comply with regulatory requirements and position itself as a forward-thinking, environmentally responsible entity in the market.

While regulations and guidelines may not always directly apply to i-Sprint, they signal future trends. Singapore is likely to adopt more sustainability practices, as observed globally. Therefore, it is not just prudent but strategically advantageous for i-Sprint to anticipate future regulatory changes and proactively adopt sustainable practices. This forward-looking approach not only prepares i-Sprint for future regulatory compliance but also aligns the company with evolving consumer preferences and global sustainability standards, enhancing competitiveness and resilience in the long run while also maintaining its license to operate and building business resilience.

I-SPRINT'S ENVIRONMENT, SOCIAL, GOVERNANCE PROFILE



ENVIRONMENT

Current Status	Future Targets
<ul style="list-style-type: none">• <u>Total emissions in 2023 28,668.79 kgCO₂e</u>• <u>Total emissions in 2024 125,849.74 kgCO₂e</u>• Commenced carbon emissions reporting	<ul style="list-style-type: none">• <u>Acquire the SEC Eco Office Certification</u>• <u>Acquire the GCNS Low Carbon SG Mark</u>• Begin ICT Hardware Circularity process• Start a recycling initiative in the office• Engage in one environmental activity a year• Start in carbon emission reporting in for scope 1 and 3 where applicable• <u>Continue ESG reporting in emissions - focus on intensity reporting (per capita).</u>

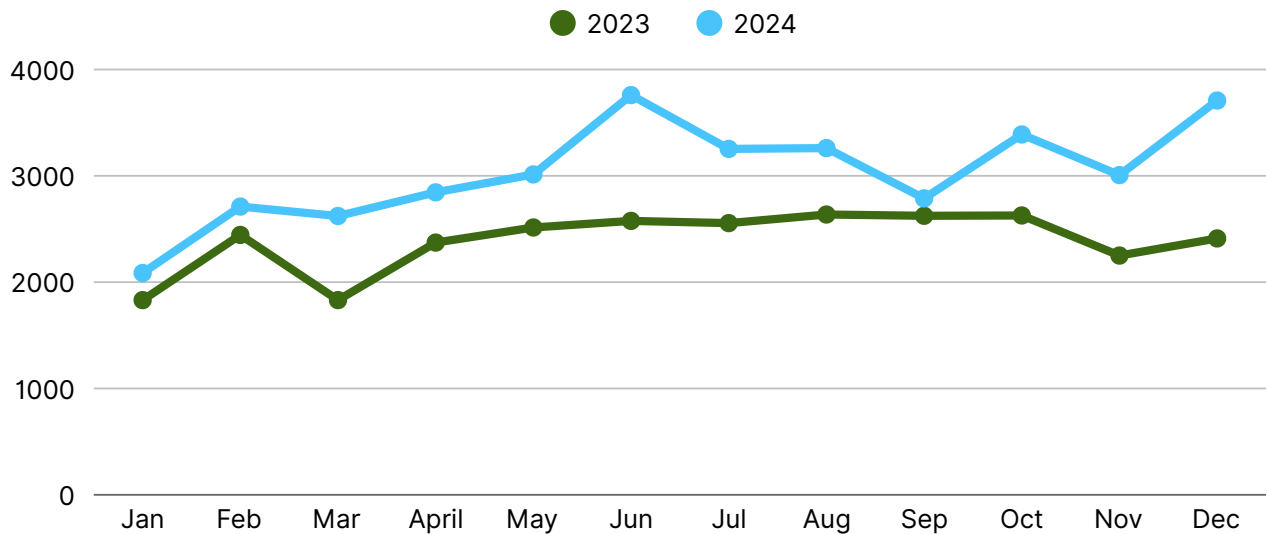
***The bolded and underlined initiatives coincide with the SGX 27 Core ESG Metrics**

Emissions Analysis - Environment

Scope 1 Direct Emissions

Scope 1 emissions represent direct emissions from sources owned or controlled by i-Sprint. However, since we do not own company vehicles and rent our space, we currently do not have emissions data for scope 1. As we expand and potentially acquire company vehicles or facilities in the future, we strive to build our capacity to measure and manage scope 1 emissions.

Scope 2: Indirect Emissions from Energy



Graph 1: Scope 2 kgCO₂e emissions Per Month in 2023 and 2024

Scope 2 encompasses indirect emissions from the generation of purchased energy from the power grid, specifically electricity used by the company, making this a crucial area for i-Sprint as it reflects the energy efficiency of our operations and our reliance on external energy sources. These emissions are Singapore-originated. In 2023, we emitted 28,668.79 kgCO₂e, while in 2024 we emitted 36,439.75 kgCO₂e. Our emission increased in 2024 as we purchased more air conditioning units to cool our servers. Understanding and managing these emissions can significantly reduce our carbon footprint and improve our overall sustainability performance.

Scope 3 Indirect Emissions

In our 2023 report, we acknowledged that Scope 3 emissions were not yet included due to limitations in data availability and the complexity of calculation. Recognising the importance of a more comprehensive understanding of our carbon footprint, we have made significant progress in 2024 by incorporating Scope 3 emissions into our reporting. For the first time, we have successfully measured emissions from key Scope 3 categories, including purchased goods and services, upstream transportation, and employee commute. This marks an important step forward in our sustainability journey, enhancing transparency and enabling more targeted action to reduce our overall environmental impact.

Scope 3 : Indirect Emissions from Purchased Goods and Services

In 2024, we commenced Scope 3 emissions reporting to broaden the coverage of our greenhouse gas (GHG) inventory. As part of this effort, we included emissions from purchased goods and services, specifically focusing on ICT equipment, hosting and cloud services, and office equipment. Emissions from ICT equipment amounted to 51,451.90 kgCO₂e, making it the most significant contributor within this category. Hosting and cloud services accounted for 2,940.00 kgCO₂e, while office equipment contributed 88.20 kgCO₂e. Together, these sources resulted in a total of 54,480.10 kgCO₂e under purchased goods and services. This data forms an important baseline that will inform future efforts to manage and reduce emissions in our supply chain.

Scope 3 : Indirect Emissions from Upstream Transportation

In 2024, we also began tracking emissions from upstream transportation and distribution as part of our expanded Scope 3 reporting. Emissions were calculated based on the type of engine used and the distance travelled for goods delivered by key suppliers. Deliveries from Tech Data Distribution (Singapore) Pte Ltd accounted for the highest emissions at 2,363.76 kgCO₂e, followed by AFTERSHOCK PC Pte Ltd with 820.08 kgCO₂e. Ingram Micro Inc. and Pacific Tech Pte Ltd contributed 16.35 kgCO₂e and 64.32 kgCO₂e, respectively. All deliveries were made using diesel-powered vehicles. The total emissions from upstream transportation amounted to 3,264.51 kgCO₂e, establishing a baseline for future monitoring and emissions reduction in our logistics operations.

Scope 3 Indirect Emissions: Employee Commute

In 2024, we expanded our Scope 3 reporting to include employee commuting emissions, recognising the role of daily travel in our overall carbon footprint. Emissions were calculated based on employees' modes of transport and commuting distances. Petrol car users contributed the majority of emissions, while public transport users had significantly lower individual emissions. Employees who worked from home or used active transport modes such as cycling or walking recorded either zero or relatively low emissions. In total, emissions from employee commuting amounted to 31,665.37 kgCO₂e for the year. This data provides a clearer understanding of the indirect environmental impact of our workforce's travel habits and will support future decisions around flexible work arrangements, commuting incentives, and low-carbon mobility solutions.

Expanding Our Emissions Reporting: Advancing to Scope 3

i-Sprint is committed to expanding its sustainability reporting to include Scope 1 and Scope 3 emissions for a more comprehensive view of our environmental impact. We have already begun collecting Scope 3 data and will continue to improve its accuracy and coverage year on year. This approach supports our goal of integrating sustainability into core business practices and reinforces our commitment to transparency and continuous improvement.

SOCIAL

Current Status	Future Targets
<ul style="list-style-type: none"> • <u>25% Female employees</u> • <u>18.2% employees over 50 years old</u> • Adhoc donation of ICT hardware • <u>Conducts regular employee training on policies</u> • <u>Participated in fathering workshop</u> • <u>Acquired the SkillsFuture Employer National Gold Award</u> <ul style="list-style-type: none"> ◦ Award to recognise companies that send employees for skills upgrading • Adopted TAFEP Tripartite standards for employers <ul style="list-style-type: none"> ◦ Good employment practices that meet the requirements of the Tripartite Standards 	<ul style="list-style-type: none"> • Engage in one community engagement initiative a year • Formalise regular donation drives of ICT hardware

***The bolded and underlined initiatives coincide with the SGX 27 Core ESG Metrics**

Our commitment to social sustainability at i-Sprint is evident through our various initiatives. Our practice of donating and recycling out-of-commission hardware not only reduces electronic waste but also contributes to a circular economy, benefiting both the environment and communities in need. While this is currently an ad-hoc practice, we are striving to make regular donations to charities to further demonstrate our commitment to the community.

At i-Sprint, we believe in regular employee training to ensure our team is equipped with the latest skills and knowledge, enhancing their efficiency and effectiveness while promoting satisfaction and retention. Our recent acquisition of the SkillsFuture Employer National Gold Award underscores our dedication to investing in our employees' skills and development, supporting national efforts to build a skilled and adaptable workforce. Additionally, our adoption of the TAFEP Tripartite Standards for employers demonstrates our commitment to fair and responsible employment practices, fostering a more sustainable and inclusive workplace.

In 2024 our employees participated in a fathering workshop, where they learnt to understand their child's world, strengthen emotional bonds, and build confidence in their parenting through practical insights and self-reflection. We As we expand these initiatives to other branches worldwide, we aim to set a strong foundation for sustainable growth and impact across our global operations.

We also prioritise championing diversity in our workforce at i-Sprint. With 25% female employees and 18.2% of employees over 50, we demonstrate our commitment to diversity and inclusivity. Our policies to prevent harassment and promote equal employment opportunities ensure a safe and respectful work environment for all employees. Furthermore, our commitment to preventing child labour showcases our dedication to ethical labour practices. By fostering a diverse and inclusive workforce and implementing policies to promote fairness and safety, we strive to lead by example in social sustainability.

GOVERNANCE

Current Status	Future Targets
<ul style="list-style-type: none">• <u>Acquired ISO27001</u><ul style="list-style-type: none">◦ A widely recognised international standard for information security management systems (ISMS).• <u>Acquired ISO9001</u><ul style="list-style-type: none">◦ a globally recognised standard for quality management <p>Formalised policies:</p> <ul style="list-style-type: none">• Training and Development Policy• Ethics Awareness Policy• Employee Handbook Policy• Data Protection & Privacy Policy• Confidentiality and Non-Disclosure Agreement (NDA) Policy	<ul style="list-style-type: none">• Formalise Diversity Equity and Inclusion policies in the workplace• <u>Pursue EcoVadis certification</u><ul style="list-style-type: none">◦ A global sustainability rating platform that assesses companies' CSR across environment, labor & human rights, ethics, and sustainable procurement

***The bolded and underlined initiatives coincide with the SGX 27 Core ESG Metrics**

At i-Sprint, we are deeply committed to maintaining high standards in all aspects of our operations. That is why we have acquired ISO27001 and ISO9001 certifications, which demonstrate our dedication to information security management systems and quality management, respectively. These certifications not only enhance our credibility but also ensure that our operations meet internationally recognised standards.

We have also formalised various policies to govern our operations and ensure ethical conduct. Our Training and Development Policy reflects our commitment to employee growth through training programs, while our Reporting Channel Policy provides employees with a formal channel to report any concerns or grievances. Our Intellectual Property Policy underscores our commitment to protecting intellectual property rights, and our Equal Employment Opportunity Policy highlights our commitment to providing equal opportunities for all employees.

Additionally, our Employee Handbook Policy, Emergency Preparedness and Response Policy, Data Protection & Privacy Policy, Conflict Resolution Policy, Confidentiality and Non-Disclosure Agreement (NDA) Policy, Code of Conduct & Ethics Policy, Anti-Discrimination and Harassment Policy, and Anti-Corruption & Bribery Policy further demonstrate our commitment to ethical business practices and compliance with relevant laws and regulations. These policies ensure that we operate ethically and create a conducive and respectful work environment for all our employees.

FUTURE INITIATIVES

The Implementation Roadmap below illustrates the phasing of different ESG initiatives. This roadmap will guide us through executing the strategic ESG action plan over short-term, medium-term, and long-term phases. These goals may be adjusted as necessary to align with broader business and economic landscape changes.

<div>SHORT TERM</div> <div></div> <div>LONG TERM</div>	Environment	Social	Governance
	<ul style="list-style-type: none">Engage in one environmental activity a yearBegin ICT Hardware Circularity processAcquire the GCNS Low Carbon SG MarkAcquire SEC Eco Office certificateStart in carbon emission reporting in for scope 1 and 3 where applicableContinue ESG reporting in emissions - focus on intensity reporting (per capita)	<ul style="list-style-type: none">Engage in one community engagement initiative a yearFormalise donation drives of ICT hardware	<ul style="list-style-type: none">Formalise Diversity Equity and Inclusion policies in the workplacePursue EcoVadis certification

ANNEXURE

	Singapore	Regional	Global
REGULATIONS	<ul style="list-style-type: none">• Environmental Protection and Management Act• Carbon Pricing Act• Energy Conservation Act (ECA)• Public Utilities Water Supply regulations• Disclosure of Climate Related Financial information by Sustainability Reporting Advisory Committee (SRAC)	<ul style="list-style-type: none">• (Malaysia) Sustainability Framework• Corporate Sustainability Due Diligence Directive (CSDDD)• European Sustainability Reporting Standards (ESRS)• Green Public Procurement (GPP)• Nature Restoration Law	
FRAMEWORKS	<ul style="list-style-type: none">• Extended Producer Responsibility (EPR) Framework		<ul style="list-style-type: none">• International Sustainability Standards Board (ISSB)• Taskforce on Climate-Related Financial Disclosures (TCFD)• Sustainability Accounting Standards Board (SASB)• Climate Disclosure Standards Board (CDSB)• International Integrated Reporting Council (IIRC)• CDP (previously Carbon Disclosure Project)• The Climate Bonds Taxonomy• Digital IFRS Sustainability Disclosure Taxonomy• IFRS Foundation Monitoring of Climate-related Disclosures
GUIDELINES	<ul style="list-style-type: none">• GFIT Taxonomy	<ul style="list-style-type: none">• EU Biodiversity Strategy for 2030	

POLICIES GUIDELINES AND FRAMEWORKS

This section outlines the key international, regional, and national policies, standards, guidelines, and regulations related to sustainability and ESG pertinent to i-Sprint. This includes a comprehensive overview of relevant frameworks such as the International Financial Reporting Standards, Extended Producer Responsibility Framework, and GeBIZ and International Sustainability Standards Board ISSB.

Understanding these policies and regulations is crucial for ensuring compliance and staying ahead in sustainable practices. This section will be tailored to reflect the legal and ethical obligations relevant to the company's industry and geographic location.

International Financial Reporting Standards (IFRS)

In alignment with our mission to deliver innovative security solutions, i-Sprint has developed a distinct line of security products, intellectual properties, and patents that not only meet but surpass regulatory standards, including those set by the International Financial Reporting Standards (IFRS). Our dedication to excellence extends to ensuring that our solutions are not only secure but also compliant with the industry's highest benchmarks.

The International Financial Reporting Standards (IFRS) are a set of accounting standards established by the International Accounting Standards Board (IASB) for the preparation of financial statements. These standards aim to provide a universal language for business activities, ensuring that financial statements are understandable, relevant, reliable, and comparable worldwide. Adhering to the IFRS can enhance the transparency and comparability of financial statements, facilitating easier assessment of financial performance by investors and stakeholders, and enabling them to make well-informed decisions.