



ESG Report 2024

Imugene Limited | ABN 99 009 179 551



About this Report

This is our third annual sustainability report aligned with the values of the Stakeholder Capitalism Metrics (SCM) by the World Economic Forum. The purpose of the report is to share with our stakeholders the sustainability topics we consider to be material to our operations.

In FY24 we have taken some significant steps to move towards aligning with additional ESG reporting frameworks. These frameworks include the Sustainability Accounting Standards Board (SASB) and the Global Reporting Initiative (GRI), which focus on standardising sector material topics and global impacts, respectively. Additionally, we recognise that the material shift in the reporting

requirement landscape in Australia with the introduction of mandatory climate-related financial disclosures Australian Sustainability Reporting Standards (ASRS).

Whilst Imugene is cognizant that we do not currently have an obligation to report under ASRS, we firmly believe that using the successive reporting periods to gather material information, in line with the reporting requirements, will place our company in a position to assist our stakeholders in meeting their own mandated reporting.

This report should be read in conjunction with the Imugene Annual Report.

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Acknowledgement

Imugene acknowledges the Gadigal of the Eora Nation, the traditional custodians of the land we operate in and pay our respects to the Elders past, present and emerging.

Message from our Executive Chairman

Imugene Limited (“IMU” or the “Company”) is committed to the principles of ESG as the most effective means of creating long-term enterprise value for our stakeholders, to manage the risks and opportunities within our operations and contributing to the global agenda for sustainability through the United Nations’ Sustainable Development Goals.

We are steadfast in the view that Imugene is positioned more strongly than ever before and that in time, the Company and shareholders will see the benefits.

We have made a commitment to commence reporting Environmental, Social, and Governance (ESG) disclosures aligned with the recommendations of the Stakeholder Capitalism Metrics (SCM) of the World Economic Forum (WEF).

We are in the process of establishing baseline ESG disclosures in the form of universal, comparable ESG metrics focused on people, planet, prosperity, and governance that organisations can report on regardless of industry or region.

These disclosures can be found in the ESG performance data section on page 13, which includes 21 core metrics which are reviewed progressively and will be updated annually.

We also acknowledge the presence of various global frameworks that allow Imugene to align with standardised reporting for both our sector-specific and general company ESG disclosures. By including these disclosures in this report, we have further aligned our material topics to our sector and improved transparency by efficiently guiding stakeholders and analysts to locate relevant information within our report.

By integrating ESG metrics into our governance, business strategy, and performance management processes, we consider all the risks and opportunities related to our operations. We will continue to look for opportunities for further transparency on the topics material to our business.

This ESG Report complements, and should be read in conjunction with, information contained in the Imugene’s corresponding Annual Report and Corporate Governance Statement, both released today and available at www.imugene.com.



Mr Paul Hopper
Executive Chairman

About Imugene

Imugene Limited (ABN: 99 009 179 551) is a publicly listed, clinical stage immuno-oncology company in Australia. At the time of publication of this report Imugene has a wholly owned invested interest in the following entities;

- Biolife Science Qld Pty Ltd
- Lingual Consegna Pty Ltd
- Vaxinia Pty Ltd
- Imugene (USA) Inc

Our innovations

We are committed to developing transformative cancer medicines that improve patients' lives and establish value and trust with our stakeholders.

Our product pipeline includes an off-the-shelf (allogeneic) cell therapy CAR T drug Azer-Cel (azercabtagene zapreleucel) which targets CD19 to attack blood cancer, as well as Immunotherapies aimed at treating a variety of cancers in combination with standard of care drugs and immunotherapies.

Our Technology platform seeks to harness and promote the body's immune system against cancerous tumours.

Our purpose

Our mission is to develop transformative cancer medicines to improve patients' lives and to establish value and trust with our stakeholders.

Our values are:



Innovation

Driven by curiosity, we strive to be bold, creative and brave in our thinking.



Patient-Centric

Patients are our North Star. We strive to develop effective medicine for patients in need.



Relationships

We foster collaboration with the brightest minds to further our research and development in cancer drugs.



Integrity

We are ethically responsible and committed to uphold good scientific practice and standards.



Excellence

With our attitude, effort and commitment to high standards, we strive for outstanding quality in research, development, manufacturing and operations.

About Imugene continued

“ALLO” CAR T CELL THERAPY

CAR T cell therapy for the treatment of cancer is one of the breakthrough innovations of modern medicine.

Cancer immunotherapy is a type of cancer treatment that uses the body’s immune system to fight the disease. Currently approved chimeric antigen receptor (CAR) T cell therapies have demonstrated dramatic efficacy in some cancers.

However, these patient-derived, autologous CAR T products introduce several important limitations to patient care including patient access, cost, and safety concerns.

Imugene has licensed a near term pivotal stage, off-the-shelf (allogeneic) cell therapy CAR T drug azer-Cel (azercabtagene zapreleucel) which targets CD19 to attack blood cancer.

60–65%

of patients currently treated with autologous CD19 CAR T will relapse¹

By 2025 global CAR T relapse patient pool is expected to grow

~4x

as autologous CAR T drugs become Standard of Care

Estimate total Global G8 markets to be

~18k

patients per year²

Safety and Efficacy in DLBCL³ (Type of Blood Cancer):

83%

overall response rate (ORR) with durable responses of six months

Azer-cel showed no safety concerns

1. Estimated from Zuma 1 and Zuma 7 EFS rates.

2. G8 includes US, Japan, Canada and EU5 assuming equal access to CAR T therapies; market research, Cancer MPac.

3. DLBCL (Diffuse large B-cell lymphoma).

ONCARLYTICS

OnCARlytics is a novel and effective combination immunotherapy utilising the CF33 oncolytic virus to deliver de novo cell surface expression of CD19 antigen (CF33-CD19) promoting CD19-CAR T cell anti-tumour responses against solid tumours.

The combination immunotherapy, onCARlytics, unleashes a CD19-expressing oncolytic virus CF33-CD19 to target and eradicate solid tumours that are otherwise difficult to treat with CAR T therapy alone.

CF33 ONCOLYTIC VIRUS

Oncolytic viruses are naturally occurring, or genetically modified viruses that infect, replicate in and eventually kill cancer cells while leaving healthy cells unharmed. Our oncolytic virus known as CF33, is a chimeric vaccinia derived through a recombination of favourable genetic sequences from multiple pox virus strains to generate a new, safer and more potent virus. A wealth of pre-clinical data shows CF33 is selectively tumour targeting, self-amplifying, minimal side effects, effective for both primary and metastatic tumours as well as recurrent tumours, synergistic with standard of care therapies and emerging novel therapies, stimulates immune system to recognise the tumours.

PHASE 1 MAST TRIAL – ENCOURAGING EARLY SIGNALS

Patients	<ul style="list-style-type: none"> 40 patients have been evaluated in the trial
Disease Control	<ul style="list-style-type: none"> Nearly half of the patients (48%) have remained on treatment for >3 months 3 patients have remained on treatment for >200 days
Responses	<ul style="list-style-type: none"> Patient with bile tract cancer had a complete response (CR) (no signs of cancer); ongoing remission for 1.7 years. 2 patients with melanoma had partial responses (PRs) (decrease in cancer) and 17 patients achieved stable disease (SD)
Bile Tract Trial	<ul style="list-style-type: none"> Trial in bile tract cancer patients based on positive response Preliminary data are expected in late 2024/early 2025
Fast Track	<ul style="list-style-type: none"> US FDA Fast Track Designation for bile tract cancer, which allows for faster review

B CELL IMMUNOTHERAPY

Our PD-1 B-cell immunotherapy, known as PD1-Vaxx, aims to induce the body to produce polyclonal antibodies that block PD-1 signalling, and thus produce an anticancer effect similar to Keytruda, Opdivo and the other immune checkpoint inhibitor monoclonal antibodies, that have transformed treatment for a range of cancers. PD1-Vaxx has shown encouraging potential in preclinical studies, including outperforming an industry-standard mouse anti-PD-1 antibody in a mouse model of colorectal cancer.

Our HER2 B-cell immunotherapy from the University of Vienna Medical School known as HER-Vaxx has completed a Phase 2 clinical trial. In earlier Phase I studies, HER-Vaxx showed that it stimulated production of polyclonal antibodies against HER2, with encouraging indications of efficacy, thus providing proof of concept (PoC) for the B-cell immuno-therapy technology as well as suggesting therapeutic potential in HER2+ cancers.

Trends in our sector & beyond

Imugene's operating and financial performance is influenced by a variety of general economic and business conditions including the level of inflation, interest rates and government fiscal, monetary and regulatory policies. Prolonged deterioration in general economic conditions, including an increase in interest rates, could be expected to have a corresponding adverse impact on the Company's operating and financial performance.

From the 1st of January 2025, entities who are required to prepare a financial report under 2M of the *Corporations Act 2001* and meet specified criteria will be required to submit climate reporting disclosures. Whilst Imugene does not meet the criteria to report in this first group, it is anticipated that reporting entities within Imugene's value chain will require information from Imugene at a future date. As a pre-emptive measure, Imugene is currently reviewing their own requirements and options for collecting and assessing the companies data in line with these reporting requirements.

Our ESG Approach

Our approach to ESG aligns with our core mission to develop transformative cancer medicines to improve patients' lives and to establish value and trust with our stakeholders.

ESG frameworks

STAKEHOLDER CAPITAL METRICS (SCM)

We align with the Measuring Stakeholder Capitalism Initiative, which was launched in August 2019 at the request of the World Economic Forum's (WEF) International Business Council in collaboration with Deloitte, EY, KPMG and PWC. Additionally, we have considered the existing Sustainability Accounting Standards Board (SASB) sectoral guidance on material topics for *Biotechnology and Pharmaceuticals (HC-BP)*.

By undertaking a materiality process we established a set of topics that are relevant to our operations and stakeholders. We are committed to reporting against these initiatives each year and are in the process of establishing an ESG metrics table for inclusion at the end of this report.

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB)

Customer safety and product development spearheads our focus, as we continue to contribute to cancer medicines. This focus is underpinned by our recognition of the SASB material topics as they relate to the sector Biotechnology and Pharmaceuticals. Our use of the version, 2023-12, as guidance for our material topics is effective as of January 1, 2025 and therefore we will look to incorporate the contents of the standard in future reporting.

GLOBAL REPORTING INITIATIVE (GRI)

To facilitating the reference and collection of ESG data and increase our transparency we have mapped our topics to the Global Reporting Initiative (GRI), the information of which can be found in the GRI content index on page 15.

UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS (UN SDG)

We have selected five UN SDGs to guide our overall sustainable development approach. The five selected are those which most closely represent our actions in ESG and our progress in drafting and achieving targets (to be defined in the future) will be framed using the selected goals, namely:

- Good health and wellbeing,
- Gender equality,
- Industry, innovation and infrastructure,
- Climate action, and
- Peace, justice and strong institutions.



Material topics

EXISTING AND INCLUDED IN THIS REPORT

SCM	Diversity and Inclusion
SCM	Health and Safety
SCM	Modern Slavery
SCM	Transparency and Ethical Behaviour
SCM	Risk Management
SCM	Risk Management

FOR FUTURE CONSIDERATION

SASB	Drug Safety
SASB	Ethical Marketing
SASB	Employee Recruitment, Development & Retention
SASB	Supply Chain Management
SASB	Business Ethics
SASB	Number of patients treated
SASB	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)
ASRS	GHG Emissions and Climate Risk

Environment



Work is in motion to establish a GHG emissions baseline. We acknowledge the impending Australian Sustainable Reporting Standards (ASRS) that will mandate major Australian companies to disclose their climate-related risks, opportunities and strategies.

While we do not foresee that our emissions will be significant, we will work to disclose metrics around the environment to remain a trusted partner to our stakeholders who may be required to report.

Disclosure Requirements	Group 1 (Very Large Entities)	Group 2 (Large Entities)	Group 3* (Medium Entities)
Reporting from (financial year commencing on or after)	1 Jan 2025 onwards	1 Jul 2026 onwards	1 Jul 2027 onwards
Employees	> 500	> 250	> 100
Consolidated gross assets	> \$1 billion	> \$500 million	> \$250 million
Consolidated revenue	> \$500 million	> \$200 million	> \$50 million

* At the present moment Imugene is not required to report in Group 3, but could be requested to supply information to companies who fall into the other groups where Imugene is a part of their value chain.

Imugene’s requirements under ASRS will be closely monitored and assessed in future reporting periods.



Social

(People)



Diversity and inclusion

The Company recognises the benefits of employee, management and Board diversity, which includes a talent pool of high-quality employees, improved employee retention and access to different perspectives and ideas.

To Imugene, diversity includes an individual's race, ethnicity, gender, sexual orientation, age, physical abilities, educational background, socioeconomic status, and religious, political or other beliefs.

The gender diversity of the Company's workforce is reported in the annual Corporate Governance Statement (refer to link below).

The Company's Diversity Policy promotes diversity and inclusion in the workplace (refer to link below).

See also:

- Diversity Policy
- Corporate Governance Statement

Health and safety

As a clinical stage immuno-oncology company, the Company has effective workplace health and safety practices. The Company will report on health and safety statistics in a future ESG report. The Company has never reported a work-related fatality.

Training provided

As a clinical stage immuno-oncology company with a small, highly educated and specialist team, training is not a material topic for the Company. Imugene supports individuals to maintain their continuing professional education and to remain up to date with developments in their respective fields.

Pay equality

The Company pays men and women equally in like for like roles.

With 54 employees at the end of the reporting period, the Company does not consider it worthwhile to perform further pay equity analysis at this time.

Wage level

As a clinical stage immuno-oncology company with a small, highly educated and specialist team, wage parity is not a material stakeholder capitalism metric for the Company.

Child, forced or compulsory labour

The Company considers child, forced and compulsory labour to be abhorrent. As a clinical stage immuno-oncology company with a small, highly educated and specialist team, the Company has no direct exposure to child, forced or compulsory labour. The Company is below the A\$100 million revenue threshold to report under the Modern Slavery Act in Australia.

Governance

(Prosperity)



Governance body composition

The Company is governed by its Board of Directors and the Committees of the Board. The Board is responsible for the overall governance, management, and strategic direction of the Company. There are two committees of the Board; the Audit and Risk Committee and a Remuneration and Nomination Committee.

Full details of the directors' expertise and experience, tenure, committee roles, meeting attendance, other significant positions and commitments and remuneration are set out in the Annual Report (refer to the link below).

The role of the Board, its committees and the directors' skills and experience are expanded further in the Annual Corporate Governance Statement and Appendix 4G Key to Disclosures relating to ASX Corporate Governance Council Principles and Recommendations.

Please see the below documents for additional information about Imugene's governance:

- Board of Directors
- Annual Report
- Corporate Governance Statement
- ASX Appendix 4G

Material issues impacting patients

Issues for patients are well documented and strictly governed by a multitude of clinical codes in the various jurisdictions in which the Company operates.

Anti-corruption practices

The Company is committed to the highest standard of honesty and integrity. The Company's commitment to the highest ethical standards includes strict compliance with applicable anti-bribery and corruption laws in Australia and overseas, acting in an ethical manner and acting with honesty, integrity, fairness and respect.

This commitment is reflected in the statement of values of the Company, and the Company's Anti-Bribery and Anti-Corruption Policy.

Risk and opportunity management

The Board is committed to the identification, assessment, and management of risk throughout the Company's business activities.

The Company's Risk Management Policy (refer to link below) recognises that risk management is an essential element of good corporate governance and fundamental in achieving its strategic and operational objectives.

See also the Imugene Risk Management Policy and the FY24 Annual Report for further information.

Mechanisms to protect ethical behaviour

The Company is committed to the highest standards of honesty and ethical practices in all aspects of the Company's operations.

This is documented in the Company's Code of Conduct and supported by the Company's Whistleblower Policy (refer to links below).

The Code of Conduct sets out the minimum standards of behaviour expected of all employees and directors, including to act honestly, ethically and responsibly with high personal integrity.

The Whistleblower Policy enables an open working environment in which all company employees, prospective employees, contractors, consultants and external stakeholders are able to raise concerns regarding actual or suspected misconduct (wrongdoing) including unethical and unlawful conduct by another company employee, prospective employee, supplier, contractor or consultant.

This Whistleblower Policy provides a mechanism to:

- ensure people who disclose Wrongdoing can do so safely, securely, with confidence that they will be protected and without fear of reprisal;
- ensure disclosures are dealt with appropriately and on a timely basis;
- provide transparency around the Company's process for receiving, handling and investigating disclosures;
- encourage more disclosures of Wrongdoing; and
- help deter Wrongdoing.

See also:

- Code of Conduct
- Whistleblower Policy

Rate of employment

As a clinical stage immuno-oncology company with a small, highly educated and specialist team, rate of employment is not a material stakeholder capitalism metric for the Company. A summary of the Company's workforce is reported in the annual Corporate Governance Statement.

Total R&D expenses

As a clinical stage immuno-oncology company, research is fundamental to the Company, and R&D expenses are comprehensively disclosed in the Annual Report.

Economic contribution

The Company reports detailed financial information, including tax contributions in its Annual Report (refer to link below). The information reported includes (amongst other items); income, operating costs, employee wages and benefits, interest income and payments and income tax expenses.

The Company's Annual Report includes full disclosure of research, capital expenditures, depreciation and amortisation is available in the Company's [Annual Report](#).

Next Steps

We have dedicated significant effort to identifying the key issues that are most relevant to our organisation. This process has involved using established ESG frameworks such as the Stakeholder Capitalism Metrics (SCM), Sustainability Accounting Standards Board (SASB), Global Reporting Initiative (GRI), and the United Nations Sustainable Development Goals (UN SDGs).

We are currently in the process of establishing a baseline for our ESG metrics in line with these frameworks. Once this baseline is established, we will set specific targets and communicate our objectives to stakeholders. This approach will ensure that we are well-prepared to join industry participants in complying with the Australian Sustainable Reporting Standards.



ESG Performance Data

Financial Year Ended 30 June 2024

Metric	Notes ¹	Unit ²	FY21	FY22	FY23	FY24	Target
GOVERNANCE							
Governance performance reported in Annual Report and Corporate Governance Statement (CGS)			Annual Report CGS	Annual Report CGS	Annual Report CGS		
			www.imugene.com/annual-report www.imugene.com/announcements				
Governance compliance with ASX Corporate Governance Council Principles and Recommendations	3	%	100	100	100	100	100
Anti-corruption Bribery and corruption incidents reported or identified		#	0	0	0	0	Nil
Monetary losses from unethical behaviour	4	\$	–	–	–	–	–
Political Donations		\$	–	–	–	–	–
Whistle-blower complaints		#	0	0	0	0	n/a

ENVIRONMENT

Carbon offset purchased for flights	%						100%
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PEOPLE

Diversity and inclusion							
Directors							
• Female						50%	33%
• Male						50%	67%
• Other/not identified						–	–
Employees							
• Female						59%	
• Male						41%	
• Other/not identified						–	

1. Selected relevant metrics from World Economic Forum Report Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation, <https://www.weforum.org/stakeholdercapitalism/our-metrics>, 8.11.2022.
2. All currency in Australian dollars (AUD). “#” = number.
3. Compliance assessed on ‘if not why not’ basis per ASX Corporate Governance Council Principles and Recommendations.
4. Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or violations of other related industry laws or regulations.

ESG Performance Data continued

Metric	Notes ¹	Unit ²	FY21	FY22	FY23	FY24	Target
Risk for incidents of child, forced or compulsory labour							
Identified cases of child, forced or compulsory labour in company		#	0	0	0	0	Nil
Health and Safety							
Fatalities		#	0	0	0	0	Nil
Recordable work-related injuries		#	0	0	0	0	Nil
Discrimination and Harassment							
Number of incidents		#	0	0	0	0	Nil
Total amount of monetary losses as a result of legal proceedings associated with law violations and employment discrimination.		\$	–	–	–	–	Nil

PROSPERITY

Economic Contribution							
Revenue							
Operating costs							
Employee wages and benefits		\$		Refer to Annual Report			
Financial assistance							
Financial assistance received by the organisation from any government during the reporting period (excluding R&D tax incentive below)		\$	–	–	–		
Total R&D expenses							
Total costs related to research and development		\$	15.4	36.6	30.9	73.4	
Total R&D tax incentive							
Total tax offset received under R&D tax incentive		\$	7.2	12.6	11.7	4.6	

GRI Content Index

Statement of Use	Imugene Ltd. has reported the information cited in this GRI content index for the period 1st July 2023 to 30th June 2024 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	About this Report, page 1
	2-2 Entities included in the organization's sustainability reporting	About this Report, page 1
	2-3 Reporting period, frequency and contact point	About this Report, page 1
	2-9 Governance structure and composition	Governance Body Composition, page 10
	2-10 Nomination and selection of the highest governance body	Governance Body Composition, page 10
	2-11 Chair of the highest governance body	Governance Body Composition, page 10
	2-23 Policy commitments	Governance Body Composition, page 10
	2-27 Compliance with laws and regulations	Governance Body Composition, page 10
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESG Frameworks, page 06
	3-2 List of material topics	Material Topics, page 07
	3-3 Management of material topics	Material Issues Impacting Stakeholders, page 10
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-Corruption Practices, page 10
	205-2 Communication and training about anti-corruption policies and procedures	Anti-Corruption Practices, page 10

GRI Content Index continued

GRI STANDARD	DISCLOSURE	LOCATION
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Anti-Corruption Practices, page 10
GRI 207: Tax 2019	207-1 Approach to tax	Prosperity, pages 10-11
	207-2 Tax governance, control, and risk management	Prosperity, pages 10-11
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environment, page 08
	305-2 Energy indirect (Scope 2) GHG emissions	Environment, page 08
	305-3 Other indirect (Scope 3) GHG emissions	Environment, page 08
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and Safety, page 09
	403-5 Worker training on occupational health and safety	Training Provided, page 09
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety, page 09
	403-9 Work-related injuries	Health and Safety, page 09
	403-10 Work-related ill health	Health and Safety, page 09
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity and inclusion, page 09
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Risk for incidents of child, forced or compulsory labour, page 09
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Risk for incidents of child, forced or compulsory labour, page 09

Corporate Directory

DIRECTORS

Mr Paul Hopper
Executive Chairman

Ms Leslie Chong
Chief Executive Officer
and Managing Director

Dr Lesley Russell
Non-Executive Director

Dr Jens Eckstein
Non-Executive Director

Dr Jakob Dupont
Non-Executive Director

Ms Kim Drapkin
Non-Executive Director

SECRETARY

Mr Mike Tonroe

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STOCK EXCHANGE LISTINGS

Imugene Limited shares are listed on the
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WEBSITE

www.imugene.com



IMUGENE

Developing Cancer
Immunotherapies