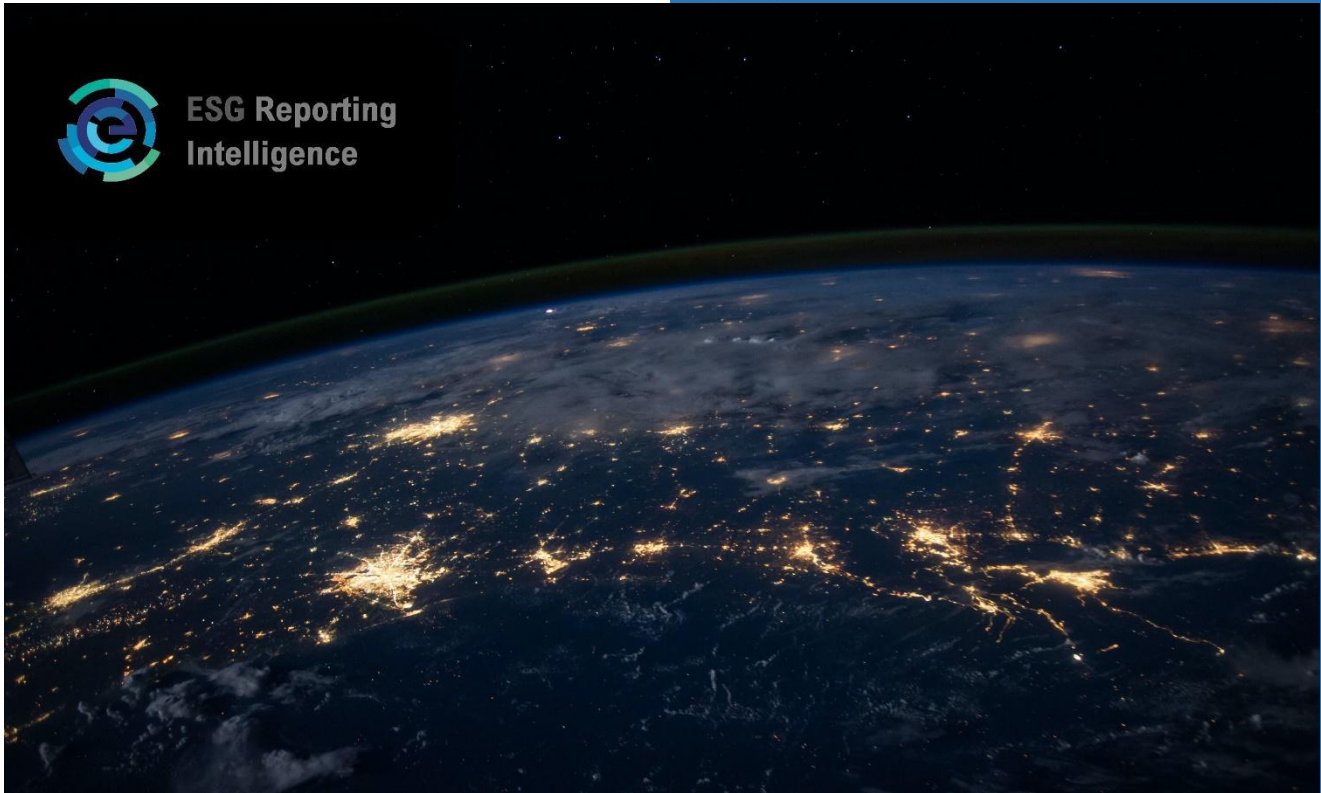


ESG REPORTING INTELLIGENCE



ESG Reporting
Intelligence



STANDARDS OF BUSINESS

Our Commitments

Letter from Managing Partner - James Cronan

At ESG Reporting Intelligence, our values are core to the way each member of our team operates. Our values are to be ethical, honest, transparent, driven and respectful to all our clients, customers, partners and staff. We believe that our partners are an extension of who we are, which is why the Standards of Business Conduct sets out our expectations about how we conduct our business.

Our Company is uniquely positioned to help businesses demystify environmental, social and governance (ESG) trends and expectations in each market in which they operate. We must ensure that we provide our clients and customers exemplary service ethically and responsibly to help them achieve their ESG goals. We choose to be a passionate, principled, purposeful and profitable organisation. To this end, our reputation is paramount and one of our greatest assets.

Our Standards of Business, set below, identify the core focus areas of our compliance and risk management. Importantly, all team members adhere to these Standards, applying to all directors, employees and contractors.

Please read our Standards of Business Conduct and reflect on its messages. With our commitment to making ESG Reporting Intelligence a great organisation, we will ensure a future in which we can all be proud.



James Cronan
Director



1. KEY STANDARDS

ESG Impact and its subsidiaries ('ESG Reporting Intelligence') expect all directors, employees and contractors to always act with integrity and honesty, abide by the law, not cut corners and uphold ESG Reporting Intelligence's good reputation. ESG Reporting Intelligence's Standards of Business Conduct give certain rules and provide guiding principles to our staff, ensuring we do the right thing, including:

INTEGRITY

ESG Reporting Intelligence and its employees will act with integrity. It includes maintaining adequate and up-to-date data and reviewing policies.

CONFLICT OF INTEREST

ESG Reporting Intelligence will seek to manage conflicts of interest impartially between itself and its partners and affiliated companies.

DISCRIMINATION AND HARASSMENT

ESG Reporting Intelligence does not tolerate discriminating and harassing behaviour directed by or towards its employees, investors, advisors, clients, suppliers, vendors or anyone else with whom ESG Reporting Intelligence Staff comes into contact in the course of the performance of their job duties.

COMMUNICATION

Only authorised employees or officers may make any public statements on behalf of ESG Reporting Intelligence Global, whether to the media (including social media), investors or in other external forums, including the Internet. The list of corporate governance policies below outlines ESG Reporting Intelligence's internal governance structure and expectations placed upon partners and suppliers.



2. CORPORATE GOVERNANCE POLICIES

RISK MANAGEMENT COMMITTEE - CHARTER:

ESG Reporting Intelligence's Risk Management Committee Charter has been designed to outline the committee's primary function, assisting the board to develop an appropriate framework for identifying and mitigating risks relevant to ESG Reporting Intelligence. The Committee is tasked with the continual monitoring of the risks that ESG Reporting Intelligence faces throughout its operations and ensures that when risks are taken that they are aligned with the risk appetite set out by the Board. The Risk Management Committee will also analyse the decisions made by the Board to highlight risk factors and raise concerns when deemed necessary.

AUDIT COMMITTEE – CHARTER:

The Audit Committee Charter sets out the Audit Committees' objectives to ensure that financial reporting and acumen of ESG Reporting Intelligence is clear, accurate and truthful. The Committee will periodically evaluate the major accounting practices and methods within ESG Reporting Intelligence, where if anything appears or is considered to be unusual, then these queries can be raised directly to the Board. The Committee is also responsible for overseeing and administering the external audit function, conducting actions to ensure that there are no conflicts of interest present and promoting objectivity. The Committee is also tasked with advising the Board on whether the information conveyed to shareholders is easily understandable and relevant.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) COMMITTEE – CHARTER:

The purpose of the ESG Committee Charter is to assist ESG Reporting Intelligence's management team and Board members with Environmental, Social and Governance matters effectively and ethically. The major roles of the ESG committee include approving the ESG strategy and reviewing the ESG policy. The ESG Committee shall consistently monitor how the relevant policies and strategies have been implemented throughout ESG Reporting Intelligence and report directly to the Board if any findings reveal a breach of terms within the ESG policies or strategy. The ESG Committee is pivotal towards determining whether ESG Reporting Intelligence will achieve becoming a dedicated platform for responsible financial services. The ESG Committee also gets tasked as the chief administrator of the ESG Report, which will highlight the ESG goals and initiatives of ESG Reporting Intelligence and whether they got achieved or not.

ROLES AND RESPONSIBILITIES OF MANAGEMENT - BOARD CHARTER:

The Board Charter extensively outlines the various functions of the Board, the expectations placed on the Board and the areas that the Board delegates to. One of the Board's main purposes is to outline their strategic objectives for ESG Reporting Intelligence and the appropriate risk appetite whilst establishing and maintaining the cultures, values and principles that will guide the actions to meet the desired objectives. Another crucial area that the Board needs to execute is the appointment of the Chief Executive (CEO) and, if necessary, the dismissal of the CEO. The Board will need to continuously oversee the practice of management, ensuring that they are in line with the designed governance frameworks. The Board will also need to effectively assess the performance of management, identifying areas of strength and weakness that may need adjustment.

ANTI-BRIBERY AND CORRUPTION POLICY:

Bribery and Corruption have the potential to damage ESG Reporting Intelligence irreparably. Therefore, the purpose of this policy is to display the various measures to prevent the occurrence of bribery and corruption. The policy sets out the commitments towards complying with the relevant laws, regulations and best practices established in Australia. The policy also sets out the Anti-Fraud measures that further promote ESG Reporting Intelligence to operate in a manner that is ethical and lawful. The policy's training and review practices are crucial towards preventing bribery and corruption, outlining the role of management to ensure that employees and entities get educated on the subject to a satisfactory level. The necessary discipline and consequential actions have also been outlined in this policy for individuals or entities that breach the policy.

ESG Reporting Intelligence Global has a strong stance against all forms of Bribery and Corruption. This zero-tolerance approach means we are committed to the mitigation, deterrence and detection of bribery and corruption. ESG Reporting Intelligence Global does not and will not pay bribes or offer improper inducements to anyone for any purpose, nor do we or will we accept bribes or improper inducements or anything that could be perceived as such and expect the same from our clients, investors, project managers and suppliers.

CONFLICT OF INTEREST POLICY:

The purpose of the Conflict-of-Interest Policy is to construct a robust system that can deter, identify, disclose and manage conflicts of interest to reduce the chance of corruption, misconduct and bias throughout ESG Reporting Intelligence's decision-making processes and operations. The policy outlines how to effectively identify a conflicting interest, detailing that conflicts of interest can arise in all areas of the entity, such as the extended supply chain of ESG Reporting Intelligence. The policy also highlights the different ways of disclosing a conflict of interest to ensure that individuals act in the best interest of ESG Reporting Intelligence and not themselves or other entities.

DIVERSITY AND INCLUSION POLICY:

In achieving ESG Reporting Intelligence's aim to be a platform for responsible financial services, diversity and inclusion of all will need to occur. Therefore, the Diversity and Inclusion Policy is vital for the short- and long-term goals of ESG Reporting Intelligence. The policy outlines the commitments undertaken to create an environment absent of discrimination, where people treat each other with respect and where judgement gets based upon the content of one's character. The policy also displays various diversity and inclusion strategies, allowing ESG Reporting Intelligence to periodically measure the degree to which ESG Reporting Intelligence meets its commitments to diversity and inclusion.

EMPLOYEE CODE OF CONDUCT:

The Employee Code of Conduct's purpose is to effectively illustrate the expectations placed on employees regarding their behaviour towards colleagues, supervisors and the overall organisation. The Code outlines valuing free expression but should avoid offending, creating disputes and disrupting the workplace. The Code of Conduct also details what encapsulates 'professionalism' within ESG Reporting Intelligence and includes areas such as personal appearance and absenteeism. Another significant component of the Code is the disciplinary actions established to respond appropriately to employee misconduct.



ENVIRONMENTAL MANAGEMENT STATEMENT:

ESG Reporting Intelligence deeply values sustainability, meaning that ESG Reporting Intelligence is committed to managing its environmental impacts and actively reducing its ecological footprints. The Environmental Management Statement covers dimensions such as ESG Reporting Intelligence's energy usage, greenhouse gas emissions, material usage, waste management and potable water. The statement will act as a guide for ESG Reporting Intelligence's ongoing commitment to the environment.

MODERN SLAVERY AND HUMAN RIGHTS STATEMENT:

The Modern Slavery Statement aims to showcase ESG Reporting Intelligence's commitment to eliminating modern slavery. The specific purpose of this statement is to outline ESG Reporting Intelligence's approach towards constructing effective frameworks and implementing practices that minimise the risk of modern slavery occurring in operations or the supply chain. The statement focuses on risk identification to ensure that individuals and entities are aware of the factors that can help detect if modern slavery is occurring. Furthermore, the statement addresses its ongoing risk assessment, explaining how collaboration can address the problem of modern slavery.

WHISTLE BLOWER POLICY:

A Whistle Blower policy was developed to further ESG Reporting Intelligence's ethical business approach and to comply with Australian laws and regulations. The policy empowers employees and other individuals or entities to voice their concerns about conduct within the organisation. The conduct types that warrant whistle-blower protection are explained, such as any conduct that is unethical, unlawful or detrimental to the organisation. The policy further outlines how to conduct a report properly to remain anonymous and maximise the effectiveness of the process. Another critical area of the policy includes ensuring that awareness of the policy is extensive throughout ESG Reporting Intelligence and third parties to promote the usage of whistle-blowing to declare serious trepidations.

ZERO TOLERANCE: VIOLENCE AND AGGRESSION POLICY:

The Zero Tolerance Policy displays ESG Reporting Intelligence's stance of having no acceptance of individuals or entities that are aggressive or violent. ESG Reporting Intelligence condemns bullying and the many forms that it may take place in. The policy outlines the anti-bullying stance of ESG Reporting Intelligence and how it is applied. The policy further defines what workplace bullying is and how to identify when it occurs. Furthermore, the policy outlines what classifies as occupational violence, ensuring that all people within ESG Reporting Intelligence understand this comprehensively.

HUMAN RESOURCES POLICY:

ESG Reporting Intelligence holds itself accountable to the various principles and values that influence decision-making processes to ensure that ESG Reporting Intelligence continually operates ethically. These accountabilities get extended to the other parties involved in ESG Reporting Intelligence, including but not limited to consultants, contractors and workers of all goods and services suppliers to ESG Reporting Intelligence. ESG Reporting Intelligence believes enterprises, suppliers, agents and manufacturers are extensions of ESG Reporting Intelligence. Therefore, the necessary frameworks must be in place to guarantee ethical and sustainable practices from suppliers. The Code

outlines the minimum standards and requirements for all suppliers, agents and manufacturers, where it is expected that these standards aren't just met but exceeded.

SUPPLIER CODE OF CONDUCT:

The primary purpose of the Supplier Code of Conduct is to establish the necessary controls to ensure that there is compliance by all enterprises in terms of the law. ESG Reporting Intelligence's supply chain gets conducted in a socially, ecologically and economically responsible manner. The Code outlines the minimum standard and requirements for enterprises, agents and manufacturers wishing to operate with ESG Reporting Intelligence. The Code has a clear set of guidelines to direct businesses to work ethically, lawfully and environmentally conscious manner.

BUSINESS CONTINUITY POLICY:

The Business Continuity Policy was developed because ESG Reporting Intelligence recognises the importance of business continuity, emergency responses and crisis management as fundamentals towards the long-term success of ESG Reporting Intelligence. ESG Reporting Intelligence is conscious of the need to prepare, plan, respond and recover from significant incidents and seeks to safeguard the well-being of all employees, customers, the environment and other stakeholders. The policy is designed to respond efficiently and effectively to any business disruptions while ensuring compliance with all regulatory requirements so that business operations can resume quickly. The established policy responds to factors inside and outside the locus of ESG Reporting Intelligence's control.

FRAUD POLICY:

The Fraud Policy's purpose is to establish the necessary development of controls that can assist in detecting and preventing fraudulent activities against ESG Reporting Intelligence. ESG Reporting Intelligence will continually promote consistent organisational behaviour to prevent fraud by creating robust guidelines and assigning responsibilities for developing controls and conducting investigations. The policy outlines what gets considered a fraudulent act, ensuring that it is easily understood by staff for the identification of fraud to be consistent and reliable throughout ESG Reporting Intelligence.

INFORMATION AND DATA SECURITY POLICY:

The information and data security policy outlines how ESG Reporting Intelligence will follow an extensive and exceptionally robust framework to ensure the necessary programmes, policies, procedures, controls, and measures are in place. This policy is designed to follow the ISO 27000 suite of standards and will evolve as Information and Communication Technology (ICT) frameworks develop, together with associated legislation and guidelines. There is particular emphasis on the specific Cybersecurity measures (ISO27032) encompassing all technology-based decisions by ESG Reporting Intelligence. The policy covers all areas that ESG Reporting Intelligence identifies, secures, manages, uses and disposes of information, data and physical assets and acceptable protocols for remote access, passwords and encryption standards.

RECORDS MANAGEMENT POLICY:

The records management policy is central towards ESG Reporting Intelligence, ensuring proper systems are in place to efficiently manage its records, supporting its core business functions, allowing compliance and enabling effective



management within the organisation. It is of the utmost importance that ESG Reporting Intelligence continually meets the standards and expectations set out by contractual and legal requirements and develops frameworks that meet or exceed best practices for records management.

3. EXCLUSIONARY & TRANSITION INDUSTRIES

ESG Reporting Intelligence has outlined several industries excluded from receiving any service or assistance from ESG Reporting Intelligence. These industries do not align with ESG Reporting Intelligence's objective or mission to help organisations be sustainable and responsible.

In unique circumstances, an application from an organisation in this sector may get reviewed by our ESG committee on the provision they are transitioning to a low-carbon future with public commitments to these objectives.

FOSSIL FUELS

ESG Reporting Intelligence does not support the burning of fossil fuels. We have committed not to support this industry in response to our interest in taking action on climate change.

Fossil fuels emit harmful air pollutants, such as large quantities of carbon dioxide. Carbon emissions trap heat in the atmosphere and lead to climate change. In Australia, we have been witnessing extreme weather (such as flooding and bushfires) and rising temperatures threatening biodiversity and habitat loss for native plants and animals.

GAMBLING

ESG Reporting Intelligence does not support gambling organisations. We have committed not to support this industry in response to the prevalence of 'problem gambling'.

We do not support casinos, online gambling operations or businesses that derive revenue straightaway from poker machines or sports betting.

ARMS INDUSTRY

ESG Reporting Intelligence does not support the arms industry. We have committed not to support this industry due to its nature of creating problems with organised crime syndicates or militia organisations.

We do not support weapon designers or manufacturers that can cause harm to civilians.

TOBACCO

ESG Reporting Intelligence does not support tobacco organisations. We have committed to not supporting this industry in response to the health damages of tobacco consumption.

We do not support tobacco producers or sellers.