

786 INVESTMENTS LIMITED

ENVIRONMENTAL, SOCIAL & GOVERNANCE (ESG) POLICY

1. Policy Statement

786 Investments Limited recognizes that sustainable business practices, responsible investment, sound governance, and ethical conduct are integral to long-term value creation.

As an investment management company, the Company seeks to conduct its business responsibly by considering **environmental sustainability, social responsibility, ethical conduct, investor interests, and strong corporate governance** in its operations and, where relevant and practicable, in its investment decision-making processes.

The Company is committed to maintaining a culture of **integrity, accountability, transparency, fairness, and responsible stewardship** and to continuously improving its ESG practices in line with applicable laws, regulatory requirements, and recognized good practices.

2. Objectives

The objectives of this Policy are to:

- Integrate appropriate ESG considerations into the Company's business and investment-related activities.
- Promote efficient use of energy, water, paper, and other resources.
- Maintain a safe, respectful, inclusive, and professional workplace.
- Protect the rights, interests, confidentiality, and information of investors, clients, and other stakeholders.
- Promote ethical conduct, accountability, transparency, and regulatory compliance.
- Identify and manage material ESG-related risks.
- Encourage responsible practices among relevant suppliers, service providers, and business partners.
- Support appropriate community and social development initiatives.
- Establish appropriate mechanisms for monitoring, reporting, and continuous improvement.

3. Scope

This Policy applies to:

- Board of Directors and Board Committees;
- Management and all employees;
- Consultants, contractors, and service providers, where applicable;
- Suppliers and business partners, where relevant; and

- ESG considerations applicable to investment activities, subject to the Company's investment mandate, regulatory framework, and the nature of the relevant investments.

The implementation of this Policy shall be proportionate to the Company's size, business model, risk profile, resources, and applicable regulatory requirements.

4. Environmental Responsibility

Although the Company's direct environmental footprint is relatively limited due to the nature of its business, the Company is committed to reducing unnecessary resource consumption and promoting environmentally responsible practices.

4.1 Resource & Energy Efficiency

The Company will:

- Promote efficient use of electricity, water, paper, and office resources.
- Use energy-efficient lighting, equipment, and appliances where commercially and operationally feasible.
- Encourage responsible use of air-conditioning and other energy-consuming equipment.
- Monitor significant resource consumption periodically and identify opportunities for improvement.
- Consider renewable energy solutions where practical and economically viable.

4.2 Paper Reduction & Digitalization

The Company will promote a **digital-first approach** by:

- Reducing unnecessary printing and paper consumption.
- Using electronic communication and digital documentation wherever practicable.
- Maintaining electronic records in accordance with applicable record-retention requirements.
- Promoting electronic statements, notices, reports, and other communications where appropriate.

4.3 Waste Management

The Company will seek to:

- Minimize unnecessary office waste.
- Encourage reuse and recycling of paper, electronic equipment, and other recyclable materials.
- Reduce dependence on single-use plastics where practicable.

- Dispose of electronic and other potentially hazardous office waste responsibly through appropriate channels.

4.4 Responsible Procurement

Where practicable, procurement decisions may take into account:

- Environmental impact;
 - Product durability and efficiency;
 - Responsible sourcing;
 - Waste and packaging considerations; and
 - Relevant social and ethical practices of suppliers.
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5. Social Responsibility

The Company recognizes that its employees, investors, clients, and wider stakeholders are fundamental to its sustainable growth.

5.1 Employee Welfare

The Company is committed to providing:

- A safe, healthy, respectful, and professional working environment.
- Fair and merit-based employment practices.
- Appropriate compensation and benefits in accordance with applicable laws and Company policies.
- A workplace free from harassment, discrimination, intimidation, and retaliation.
- Appropriate mechanisms for employees to raise workplace concerns.

5.2 Diversity & Equal Opportunity

The Company will promote:

- Equal employment opportunities based on merit, qualifications, and experience.
- Fair treatment regardless of gender or other legally protected characteristics.
- Equal opportunities for professional development and career advancement.
- A workplace culture that values different perspectives and constructive collaboration.

The Company maintains **zero tolerance for workplace harassment, discrimination, or victimization.**

5.3 Learning & Professional Development

The Company will encourage continuous employee development through:

- Technical and professional training;
- Regulatory and compliance training;
- Leadership and management development;
- ESG and sustainability awareness;
- Information security and data-protection training; and
- Other training relevant to employees' roles and responsibilities.

Training requirements and outcomes may be periodically assessed by management.

5.4 Investor & Client Responsibility

The Company is committed to treating investors and clients fairly and responsibly.

This includes:

- Providing clear and appropriate information.
- Maintaining confidentiality of investor and client information.
- Handling complaints and concerns through established procedures.
- Avoiding misleading or inappropriate communications.
- Maintaining appropriate controls to identify and manage conflicts of interest.
- Protecting investor interests in accordance with applicable laws and regulations.

5.5 Community Contribution

The Company recognizes its broader social responsibilities and may support initiatives relating to:

- Education and professional development;
- Financial literacy and awareness;
- Community welfare;
- Environmental sustainability; and
- Other appropriate social development initiatives.

Such activities shall be undertaken in accordance with the Company's resources, policies, and applicable approval processes.

6. Governance & Ethical Conduct

Strong governance is fundamental to the Company's ESG framework.

6.1 Ethical Standards

The Company shall maintain high standards of professional and ethical conduct through its Code of Conduct and applicable policies.

The Company has zero tolerance for:

- Bribery and corruption;
- Fraud and financial misconduct;
- Money laundering and terrorist financing;
- Misuse of confidential information;
- Insider trading or market abuse;
- Undisclosed conflicts of interest; and
- Other unlawful or unethical conduct.

6.2 Board Oversight

The Board of Directors shall retain overall oversight of the Company's ESG framework.

The Board or an appropriate Board Committee may:

- Review material ESG matters and risks;
- Monitor implementation of this Policy;
- Review significant ESG-related incidents or concerns;
- Consider ESG matters within the Company's broader risk-management framework; and
- Ensure appropriate management accountability.

Management shall be responsible for implementing the Policy and reporting material matters to the Board or relevant Board Committee.

6.3 ESG in Investment Management

Where relevant to the investment mandate and practicable within the applicable regulatory framework, the Company may consider material ESG factors as part of its investment analysis and risk assessment.

Such considerations may include:

- Environmental risks;
- Social and labour practices;
- Corporate governance quality;
- Regulatory and reputational risks;
- Sustainability-related business risks; and
- Other material factors that may affect the long-term risk or performance of an investment.

ESG considerations shall not override the Company's fiduciary, regulatory, investment mandate, risk-management, and investor obligations.

6.4 Risk Management

Material ESG risks shall, where applicable, be considered within the Company's existing risk-management framework.

Potential ESG-related risks may include:

- Regulatory and compliance risk;
- Reputational risk;
- Environmental risk;
- Social and human-capital risk;
- Governance and conduct risk;
- Cybersecurity and data-privacy risk; and
- Other emerging sustainability-related risks.

6.5 Conflicts of Interest

The Company shall maintain appropriate procedures to identify, disclose, manage, and where necessary mitigate conflicts of interest.

Employees, Directors, and relevant stakeholders shall be expected to act in the best interests of the Company and its investors within their respective duties and responsibilities.

7. Data Protection & Cybersecurity

The Company recognizes information as a critical business asset and is committed to protecting confidential and personal information.

The Company shall:

- Maintain appropriate information-security controls.
- Protect investor, client, employee, and corporate data.
- Restrict access to sensitive information based on legitimate business requirements.
- Conduct appropriate cybersecurity assessments and reviews.
- Provide relevant employees with information-security awareness and training.
- Maintain appropriate business continuity and incident-response arrangements.
- Implement additional security controls, including multi-factor authentication, where appropriate.

Any material data-security incident shall be managed and reported in accordance with applicable laws, regulations, and Company procedures.

8. Responsible Supply Chain

The Company expects material suppliers, contractors, and service providers to conduct their activities responsibly and in compliance with applicable laws.

Where appropriate, the Company may consider ESG-related factors when appointing or reviewing service providers, including:

- Ethical business practices;
- Labour standards;
- Data security;
- Environmental responsibility;
- Regulatory compliance; and
- Reputation and business integrity.

The Company may take appropriate action where a material supplier or business partner presents significant legal, ethical, reputational, or ESG-related concerns.

9. ESG Risk & Materiality

The Company will focus its ESG efforts on matters that are **material to its business, investors, employees, stakeholders, and long-term sustainability**.

ESG priorities may be reviewed periodically based on:

- Changes in the Company's business activities;
- Regulatory developments;
- Investor and stakeholder expectations;
- Emerging ESG risks;
- Industry practices; and
- The Company's operational and investment experience.

This approach enables the Company to allocate resources toward ESG matters that have the greatest relevance and potential impact.

10. Implementation & Accountability

Management shall be responsible for implementing this Policy through appropriate procedures, controls, and initiatives.

Where appropriate, the Company may:

- Designate ESG responsibilities within relevant departments.
- Establish ESG objectives and performance indicators.
- Conduct periodic ESG assessments.
- Include relevant ESG considerations in risk-management processes.
- Provide ESG-related training and awareness programs.
- Monitor progress against identified ESG priorities.
- Report material ESG matters to the Board or relevant Board Committee.

The Company's ESG program shall be implemented on a **proportionate and continuous-improvement basis**, taking into account available resources and business priorities.

11. ESG Reporting & Disclosure

The Company will seek to maintain appropriate transparency regarding its ESG practices.

Where applicable and proportionate, ESG-related information may be incorporated into:

- Annual reports;
- Corporate disclosures;
- Regulatory submissions;
- Website disclosures; and
- Other stakeholder communications.

The Company may use recognized ESG or sustainability reporting principles where appropriate and relevant to its business.

Any ESG-related disclosure shall be accurate, balanced, supportable, and consistent with applicable regulatory requirements.

12. Monitoring & Review

This Policy shall be reviewed periodically to ensure continued relevance and effectiveness.

The review shall consider:

- Changes in applicable laws and regulations;
- Regulatory guidance;
- Relevant ESG developments;
- Changes in the Company's business and risk profile;
- Stakeholder expectations; and
- Lessons arising from implementation.

Material amendments shall be submitted to the appropriate authority for approval in accordance with the Company's governance framework.

13. Approval & Effective Date

This Policy shall become effective upon approval by the **Board of Directors of 786 Investments Limited**.

The Board may delegate implementation responsibilities to Management while retaining appropriate oversight.

Effective Date: April 09, 2026