

Environmental, Social & Governance (ESG) Policy

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DEUTERONOMY 15:6 - KJV

“For the LORD thy God blesseth thee, as he promised thee: and thou shalt lend unto many nations, but thou shalt not borrow; and thou shalt reign over many nations, but they shall not reign over thee.”



Environmental, Social, and Governance (ESG) Policy

Introduction

At Goneke Investment Group (GIG), our mission is to create enduring value for our investors, stakeholders, and communities by responsibly stewarding resources and fostering sustainable growth. With a focus on measurable impact and long-term value creation, we are committed to integrating Environmental, Social, and Governance (ESG) principles into every aspect of our investment process and operating philosophy. Our ESG policy outlines this firm-wide approach, serving as a cornerstone for all our business units, which adhere to this commitment while tailoring ESG practices to their specific investment strategies.

ESG at Goneke Investment Group

GIG integrates ESG factors not only across our corporate operations but also within our investment approach, driving value in areas that resonate deeply with our employees, investors, and the communities we serve. Our strategy centres on tangible ESG commitments that align with our mission to reduce poverty, enhance lives, and foster inclusive growth.

Here's how GIG leverages ESG to drive meaningful, measurable impact across our portfolio:

- **Climate Action and Clean Energy:** GIG is committed to measuring and reducing greenhouse gas (GHG) emissions throughout our portfolio, investing in clean energy solutions that promote long-term environmental sustainability. We focus on minimising environmental impact, enhancing energy efficiency, and embedding resilience into our assets, ensuring that our investments contribute to a greener, healthier planet.
- **Championing Diversity and Inclusion:** Diversity is key to our success and innovation. GIG fosters an inclusive culture by supporting diverse talent through professional networks, mentorship programs, and leadership development initiatives. We actively engage diverse voices within our



workforce and encourage portfolio companies to build inclusive environments that reflect the diversity of the communities they serve.

- **Investing in Community Upliftment:** Through the Goneke Charitable Foundation, GIG provides educational, career, and economic opportunities in the communities where we operate. We collaborate with nonprofit organisations and educational institutions to support skill-building, entrepreneurship, and infrastructure development, focusing on uplifting marginalised and underserved communities.
- **Ensuring Ethical Compliance and Governance:** GIG promotes transparency and ethics at every level of our organisation. All employees receive training on our Code of Conduct, data protection, privacy, and fiduciary duties, with additional onboarding and annual compliance sessions. We uphold strict ethical standards to ensure that our business operations align with our values and regulatory obligations, including those related to modern slavery and forced labour.
- **Cybersecurity and Risk Management:** In today's digital landscape, protecting our assets and stakeholders requires vigilance. GIG engages in an annual cybersecurity awareness program to educate our employees on identifying and reporting potential threats. We view cybersecurity not only as a protective measure but as part of our commitment to operational excellence and stakeholder trust.

Why Invest with Goneke Investment Group?

GIG's ESG commitment is more than a policy—it's a strategic advantage. By embedding ESG principles into our investments, we create value that is sustainable, resilient, and forward-looking. Our investors benefit from a model that not only delivers competitive financial returns but also drives positive change in areas that matter to our communities and future generations. At GIG, we believe that value creation goes beyond the balance sheet—it's about transforming economies, enhancing lives, and building a legacy of responsible growth.



Invest with GIG and join us in shaping a future where economic progress uplifts and empowers all. Together, we can drive meaningful impact while achieving lasting success.

ESG Integration in the Investment Process

At Goneke Investment Group (GIG), integrating material ESG factors into our investment decisions and asset management practices is central to fulfilling our fiduciary duty and achieving our mission of impactful, sustainable growth. Our commitment to ESG integration is rooted in our belief that considering these factors not only sharpens our risk assessment but also reveals valuable opportunities that drive long-term value creation.

Our targeted ESG program strengthens companies, enhances returns, and improves outcomes across our portfolio. By actively identifying and managing ESG-related risks and opportunities, we position our investments for enduring success while ensuring they align with our core purpose of improving lives and transforming economies.

In line with our investment strategy and the unique requirements of each opportunity, we incorporate a range of ESG factors into our investment evaluation, due diligence, and ongoing monitoring processes. These factors, which vary based on their materiality and relevance to each investment, include but are not limited to:

- **Environmental Stewardship:** Assessing the environmental impact of our investments, including carbon emissions, energy efficiency, water use, and waste management. We seek investments that align with our goal to reduce environmental footprints and support sustainable practices.
- **Social Responsibility:** Evaluating social factors such as community engagement, employee welfare, labour practices, diversity, and inclusion. We prioritise investments that enhance quality of life, promote inclusivity, and contribute to social stability and empowerment.



- **Governance Excellence:** Reviewing governance structures, board diversity, ethics, and regulatory compliance to ensure our investments adhere to high standards of accountability and transparency. Strong governance is a cornerstone of our approach, ensuring that each investment is responsibly managed with long-term stakeholder interests in mind.
- **Impact on Local Economies:** Considering the broader economic and social effects of our investments on the regions where we operate, with a focus on creating jobs, fostering entrepreneurship, and reducing poverty.

We aim to invest in initiatives that strengthen local economies and offer sustainable growth opportunities. By systematically incorporating these ESG factors into our investment process, GIG not only enhances risk-adjusted returns but also ensures our investments are aligned with our values and the broader global imperative for sustainable development. This approach underscores our commitment to building a portfolio that drives financial performance while advancing environmental sustainability, social progress, and strong governance standards. GIG's ESG integration strategy offers investors a unique opportunity: the ability to invest in an organisation where financial success is intertwined with purposeful impact, making every investment a catalyst for a better, more equitable world.



Environmental Considerations	Social Considerations	Governance Considerations
<ul style="list-style-type: none"> • Greenhouse gas emissions • Air Pollution • Waste Management (including water and land impact) • Energy Management and efficiency • Land Use • Climate Risk 	<ul style="list-style-type: none"> • Diversity, Equity and Inclusion (including anti-discrimination) • Human rights and modern slavery • Employee health and safety • Labour relations and practices • Customer privacy and security • Product quality and safety 	<ul style="list-style-type: none"> • Corporate governance and oversight • Risk Management • Conflicts of interest • Transparency (including financial and operational reporting) • Fraud, anti-bribery, and anti-corruption controls

At Goneke Investment Group (GIG), our Environmental, Social, and Governance (ESG) commitment is deeply embedded across our business model. We believe in a proactive, unified approach to ESG principles, with a dedicated team responsible for developing policies, supporting their integration, and regularly engaging stakeholders to share our progress.

Pre-Investment ESG Considerations

For each investment, GIG evaluates applicable, material ESG factors to assess risks and opportunities that align with our mission to create positive social, economic, and environmental impacts. This approach helps us identify sustainable value drivers early in the investment process. During due diligence, our teams, alongside external experts when necessary, examine ESG-related insights that are critical for informed decision-making. Findings are reviewed by our Investment Committees, ensuring alignment with our ESG strategy.



ESG Monitoring and Engagement

Post-investment, GIG leverages data-driven tools to monitor ESG performance across our portfolio. Through an annual survey and data collection process, we calculate key metrics like greenhouse gas (GHG) emissions to track progress and identify areas for impactful improvements. GIG also encourages our Portfolio Companies to report regularly on material ESG issues to their boards, fostering accountability and alignment on priority topics.

Portfolio Company Support

Our Operations and Asset Management teams partner with Portfolio Companies to strengthen their ESG initiatives. Through training, resources, and shared best practices, GIG helps these companies manage ESG factors effectively. Key initiatives include:

- **Carbon Emissions Reduction:** GIG targets a 15% reduction in carbon emissions for Portfolio Companies where we control energy usage within the first three years of ownership, supporting the global transition toward a lower-carbon future.
- **Talent Development and Diversity:** We assist Portfolio Companies in expanding talent pipelines and implementing inclusive hiring practices, including initiatives focused on veterans and underrepresented groups.

GIG emphasises robust governance practices across our portfolio, advocating for board structures and policies that support transparency and long-term value creation.



Key ESG Focus Areas

Our focus areas are shaped by global priorities and include Climate Change Mitigation, Diversity, Equity, and Inclusion (DEI), and Good Governance. We are committed to partnering with companies to address climate-related risks and drive adaptation strategies. DEI remains central to our philosophy, and we actively support Portfolio Companies in accessing diverse talent pools and fostering cultures of inclusivity.

Strong corporate governance underpins these initiatives, with GIG providing training and guidance to ensure sound oversight at all levels.

Stakeholder Engagement

GIG engages regularly with our stakeholders on ESG matters, sharing updates and outcomes at quarterly board meetings and annual investor gatherings. We are also signatories to the Principles for Responsible Investment (PRI) and other industry guidelines that reflect our commitment to responsible investing and ESG alignment.

Transparent Reporting

Transparency with stakeholders is paramount to GIG. We produce an annual ESG report that highlights our firm-wide ESG initiatives, challenges, and accomplishments. Through continuous engagement, we maintain open communication with our stakeholders regarding our ESG strategy and milestones.

Governance of ESG Initiatives

The CEO and Executive team at GIG hold ultimate responsibility for the oversight of our ESG policy. Our dedicated ESG team coordinates efforts across the firm, supported by Legal & Compliance teams that ensure policy adherence and monitor evolving ESG standards. An internal ESG Committee, comprising senior leaders, provides advisory support across the organisation.

This ESG policy applies to GIG's investments and business operations and is reviewed annually to reflect evolving business needs, regulatory changes, and industry trends.

