INVESTMENT PHILOSOPHY · MATERIAL FACTORS FRAMEWORK

Growth, Prosperity, and Abundance (GAP) Policy

Effective April 2026

GIG’s framework for integrating material operational, empowerment and governance factors into every investment decision.

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Goneke Investment Group

Growth, Prosperity, and Abundance (GAP) Policy

GIG's framework for integrating material Growth, Abundance and Prosperity factors into the investment lifecycle — from due diligence through active ownership to exit.

At Goneke Investment Group (GIG), we believe that true sustainability is achieved through economic strength and operational excellence. We are committed to engineering sustainable abundance by aligning high-performance capital with strategic industrial development.

Our investment strategy is built around driving strong E/ACC outcomes — delivering superior earnings relative to capital deployed — through disciplined execution and transformative growth. We do not view responsible investment as a constraint, but as a competitive advantage that drives efficiency and lowers risk.

Growth for us is measured in momentum: the capacity to re-industrialise economies, secure critical resources, and build generational wealth. Through the GAP framework — Growth, Abundance, and Prosperity — we embed long-term strategic thinking into every investment, ensuring that our decisions create ripple effects of value across the real economy.

01 GROWTH — INDUSTRIAL EFFICIENCY & RESOURCE SECURITY

Driving value through operational excellence and energy security.

We view environmental factors through the lens of efficiency and sovereignty. A clean environment is a byproduct of efficient industrial systems.

- **Energy Security & Efficiency:** We invest in diverse energy solutions that guarantee base-load power and operational resilience. We focus on maximising energy output per unit of capital, ensuring our assets remain productive regardless of external shocks.
- **Responsible Resource Stewardship:** We focus on the responsible extraction and management of resources. This means minimising waste, managing water usage, and preventing pollution — not just to comply with regulations, but to eliminate inefficiency and protect the asset base.
- **Industrial Innovation:** We champion technologies that allow for cleaner, faster, and more cost-effective production, driving the re-industrialisation of the markets we serve.

02 ABUNDANCE — ECONOMIC EMPOWERMENT & HUMAN POTENTIAL

Creating a surplus of opportunity through merit and wealth creation.

We reject box-ticking exercises in favour of genuine economic empowerment. We believe the greatest social impact is a thriving, profitable business that creates jobs.

- **Meritocracy & Talent Density:** We are committed to hiring and promoting the best. We foster a culture of high performance where advancement is based on skill, contribution, and merit. We believe that excellence is the only true equaliser.
- **Local Economic Development:** We prioritise investments that build local capacity. This means transferring skills, supporting local supply chains, and creating high-quality jobs that allow individuals to build wealth for their families.
- **Community Partnership:** Through the Goneke Charitable Foundation, we focus on tangible infrastructure and education — building the schools, clinics, and roads that communities need to participate in the modern economy.

03 PROSPERITY — SOVEREIGN STEWARDSHIP & ETHICAL LEADERSHIP

Securing the future through integrity and stability.

True prosperity requires trust, security, and the rule of law.

- **Uncompromising Governance:** We enforce strict ethical standards. Transparency, anti-corruption, and fiduciary duty are non-negotiable. We operate with the understanding that strong governance attracts premium capital.
- **Sovereign Intelligence & Security:** In an increasingly volatile world, protecting our assets is paramount. We integrate advanced risk management and cybersecurity protocols to safeguard our intellectual property and stakeholder data.
- **Operational Integrity:** We ensure our portfolio companies adhere to the laws of the land and international best practices, protecting our reputation and ensuring long-term stability.

04 GAP INTEGRATION IN THE INVESTMENT PROCESS

We integrate material GAP factors into the lifecycle of every deal to sharpen risk assessment and uncover value.

- **Phase 1 — Pre-Investment (Due Diligence):** We strip away the noise and focus on material factors that affect the bottom line.
  - **Assessment** — we assess operational risks (e.g., supply chain fragility, energy costs, regulatory compliance) and opportunities (e.g., yield improvements, local market dominance).
  - **Viability** — we prioritise investments with a clear path to self-sustaining profitability and economic contribution.
- **Phase 2 — Active Ownership (Value Creation):** Post-investment, GIG takes an active role in driving performance.
  - **Optimisation** — we work with management teams to cut waste, improve energy efficiency, and upskill the workforce to drive productivity.
  - **Accountability** — we require clear reporting on operational health, safety standards, and financial integrity.
- **Phase 3 — Exit (The Legacy):** We ensure that when we exit, the asset is a market leader — more efficient, more profitable, and deeply integrated into the local economy.

05 MATERIAL FACTORS FRAMEWORK

We incorporate factors that directly impact financial performance and long-term asset security:

GROWTH (EFFICIENCY)	ABUNDANCE (EMPOWERMENT)	PROSPERITY (STABILITY)
Energy Reliability & Cost	Job Creation & Retention	Corporate Governance
Waste Reduction & Yield	Skills Transfer & Training	Risk Management
Water Resource Management	Merit-based Advancement	Anti-Bribery & Corruption
Land Use Optimisation	Employee Health & Safety	Financial Transparency
Pollution Control	Local Supply Chain Integration	Data Security & Sovereignty

06 GOVERNANCE OF THE POLICY

- **Oversight:** The CEO and Executive team at GIG hold ultimate responsibility for this policy. It is not a side project; it is central to our strategy.
- **Transparency:** We report to our stakeholders on the metrics that matter: economic output, jobs created, efficiency gains, and financial returns. We maintain open lines of communication regarding our strategy and milestones.

07 WHY PARTNER WITH GIG

Investing with GIG means partnering in a vision of pragmatic, high-growth industrialism.

We do not simply manage assets; we build engines of prosperity. Our investors benefit from a model that delivers superior financial returns by focusing on the fundamentals: efficient production, empowered workforces, and unshakeable governance. At GIG, we are building a legacy defined by sustainable abundance and exponential growth.