

Actio ESG

The Actio Consultancy Group is committed to conducting our business operations in a socially responsible and environmentally sustainable manner. We recognize that our actions impact the world around us, and we strive to minimize any negative effects while maximizing positive impacts. We believe that by implementing this ESG policy, we can contribute to a better world for current and future generations. To achieve this, we have implemented the following ESG policy:

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1) ACTIO's ENVIRONMENTAL RESPONSIBILITY

At Actio Consultancy Group, we are committed to protecting the environment and reducing our impact on natural resources. We recognize the importance of environmental stewardship in creating a sustainable future for our planet, and we strive to continuously improve our environmental performance. To ensure that we uphold our environmental commitments, we have implemented the following policy:

- 1.1) ENVIRONMENTAL STEWARDSHIP:** We are committed to reducing our carbon footprint and minimizing our environmental impact by implementing energy-efficient practices and technologies.
- i. **Sustainable Practices:** At Actio Consultancy Group we will minimize our impact on the environment by adopting sustainable practices and technologies, and by complying with all applicable environmental laws and regulations. Commitment to sustainable activities including the promotion of sustainable eating which remains a core value and ambition of the Actio Consultancy Group
 - ii. **Waste:** We will strive to reduce waste and increase recycling in all aspects of our operations, including minimizing the impact of travel and accommodation on the environment.
 - iii. **Compliance with Environmental Laws and Regulations:** We will comply with all applicable environmental laws and regulations, and we will strive to exceed minimum requirements whenever possible.
 - iv. **Conservation of Natural Resources:** We will minimize our use of natural resources, such as water and energy, and we will adopt sustainable practices and technologies to reduce waste and emissions.
 - v. **Reduction of Environmental Impact:** We will reduce our environmental impact by adopting environmentally friendly products and services, and by encouraging sustainable practices among our employees, customers, and suppliers.
 - vi. **Environmental Risk Management:** We will identify and assess environmental risks associated with our operations, and we will implement measures to mitigate those risks.

2) ACTIO's SOCIAL RESPONSIBILITY

We will strive to create a safe and healthy workplace for all employees.

2.1) **SAFE WORKING ENVIRONMENT:**

At Actio Consultancy Group we are committed to promoting diversity, equity, and inclusion in our workforce and in the communities where we operate.

We are committed to providing a safe and respectful workplace for all employees. We are an equal opportunity employer and promote the rights of communities. We recognize that concerns or complaints may arise from time to time, and we encourage all employees to report any concerns or issues they may have without fear of retaliation. To ensure that all employees can report concerns in a safe and confidential manner, we have implemented the following open-door policy:

- i. **Access to Management:** All employees have the right to discuss any concerns or complaints with their direct supervisor or any member of management, including the human resources department.
- ii. **Confidentiality:** All reports of concerns or complaints will be kept confidential to the extent possible, consistent with the company's obligations under law and its need to investigate and take appropriate action.
- iii. **No Retaliation:** The company prohibits retaliation against any employee who reports a concern or complaint in good faith, or who participates in an investigation or proceeding related to a concern or complaint.
- iv. **Prompt Investigation and Action:** Our company will investigate all reports of concerns or complaints promptly and take appropriate action as needed.
- v. **Anonymous Reporting:** Employees may report concerns or complaints anonymously through a hotline or other reporting mechanism provided by the company.

We are committed to preventing conflicts of interest and to ensuring that our employees act in the best interests of the company and our stakeholders. By implementing these policies, we believe that we can maintain the trust and confidence of our customers, partners, and the public; whilst at the same time encouraging & protecting employees who wish to speak up about any behaviours they feel uncomfortable with or have any concerns

2.2) **OH&S POLICY GUIDELINES**

At Actio Consultancy Group we are committed to providing a safe and healthy workplace for all employees, contractors, and visitors. We recognize the importance of occupational health and safety in preventing workplace injuries and illnesses, and in promoting the well-being of our employees. To ensure that we meet our OH&S obligations, we have implemented the following policy.:

- i. **Compliance with OH&S Regulations:** We aim to comply with all applicable laws and regulations related to occupational health and safety in the countries that we operate in, and we will take all reasonable measures to prevent workplace injuries and illnesses.

- ii. **Risk Assessment:** Employees & contractors are encouraged to assess all risks at home, on customer site and when travelling and to take appropriate measures to eliminate or control any risks or hazards that may result in workplace injuries and illnesses.
- iii. **Training and Education:** We promote a common-sense approach to educating employees and contractors managing risks in work related activities.
- iv. **Incident Reporting and Investigation:** Reporting and investigating workplace incidents, we will take appropriate action to prevent similar incidents from occurring in the future.
- v. **Continuous Improvement:** We have a zero-injury target and monitor and improve our OH&S performance with view to keeping all of our contractors and employees safe.

We are committed to providing a safe and healthy workplace for all employees, contractors, and visitors. By implementing these policies, we believe that we can prevent workplace injuries and illnesses and promote the well-being of our employees.

We will respect human rights and will not tolerate any form of discrimination or harassment.

2.3) EMPLOYEES & CONTRACTORS

At Actio Consultancy Group we are committed to maintaining accurate and complete employment records for all employees & contractors. We recognize the importance of employment/contractor documents in establishing the terms and conditions of employment, and in protecting the interests of both employees and the company. To ensure that all employment documents are accurate, complete, and up-to-date, we have implemented the following policy:

- i. **Document Retention:** Employees are registered under Australian Employment Laws to ensure terms & conditions are maintained. We retain all employment documents, including resumes, applications, offer letters, employment agreements, and performance evaluations, in accordance with applicable laws and regulations of the Australian Company Law.
- ii. **Access to Employment Documents:** Employees/Contractors have the right to access their own employment documents upon request, subject to the company's need to maintain the confidentiality of certain information.
- iii. **Confidentiality of Employment Documents:** Employment & Contractor documents are confidential and will be kept secure from unauthorized access, use, or disclosure.
- iv. **Document Accuracy:** We ensure that all employment & contractor documents are accurate, complete, and up-to-date, and that they reflect the terms and conditions of employment as agreed upon by the company and the employee.
- v. **Document Maintenance:** We maintain employment documents in a secure and organized manner, and we will take appropriate measures to prevent loss, damage, or destruction of these documents.
- vi. **Document Destruction:** We will destroy employment documents in a secure and confidential manner in accordance with applicable laws and regulations.
- vii. **Contractor Employment:** We are committed to encouraging the payment of contractors and vendors/suppliers to a level that exceeds the minimum wage of the country of employment.

- viii. **Contractor and Employee Hours Worked:** We are committed to paying both our employees and contractors remuneration that is equal to or above minimum remuneration rate for the hours worked in their home country of employment.
- ix. **Contractor and Employee Work Times and Labour Rights:** We are committed to the principle all employees have the right to determine if they work with or for Actio Consultancy Group. We are committed to a flexible working arrangement that optimizes effectiveness for the company of hours employed and equally allows employees and contractors to enjoy a work life balance best suited to their family situation. Actio Consultancy Group encourages/promotes the free and open discussion of work arrangements to optimize employment conditions for both the company and the employee/contractor.

We are committed to maintaining accurate and complete employment records for all employees and contractors. By implementing this policy, we believe that we can ensure the integrity of our employment records and protect the interests of both employees, contractors and the company.

2.4) COMMUNITY VALUES & CULTURE

At Actio Consultancy Group we are committed to being a responsible and engaged member of the communities where we operate. We recognize the importance of community values in building strong relationships with our stakeholders, and in contributing to the well-being of society. To ensure that we uphold our community values, we have implemented the following policy:

- i. **Respect for Local Customs and Indigenous Rights:** We will respect the customs and traditions of the communities where we operate, and we will take steps to understand and appreciate the local culture including promotion of indigenous rights and the respect for their Leaders & Elders Past, Present & Emerging
- ii. **Social Responsibility:** We will act responsibly and ethically in all our business activities, and we will contribute to the well-being of society through philanthropic initiatives and community engagement.
- iii. **Engagement with Stakeholders:** We will engage with our stakeholders, including community leaders, non-governmental organizations, and other key influencers, to understand their concerns and to develop mutually beneficial relationships.

We are committed to being a responsible and engaged member of the communities where we operate. By implementing this policy, we believe that we can build strong relationships with our stakeholders, contribute to the well-being of society, and achieve our business goals in a sustainable and responsible manner

3) ACTIO's COMPANY GOVERNANCE POLICY:

At Actio Consultancy Group will maintain high ethical standards and act with integrity in all our business dealings.

3.1) BRIBERY & CORRUPTION

We recognize that bribery and corruption are harmful to society and undermine the integrity of our business operations. To prevent bribery, we have implemented the following anti-bribery policy:

- i. **Zero Tolerance for Bribery:** We have a zero-tolerance policy towards bribery and corruption in all forms, including offering, giving, receiving, or soliciting bribes.
- ii. **Compliance with Laws:** We will comply with all applicable anti-bribery laws, regulations, and international conventions.
- iii. **Gifts and Hospitality:** We will not offer, give, or receive gifts or hospitality that could be seen as an inducement to act improperly or influence business decisions. Any gifts that are given or received are valued at less than \$100USD & the Directors must be made aware of any giving or receiving of gifts. Giving or receiving of gifts outside of the policy must be signed off at director level.
- iv. **Third-Party Due Diligence:** We will conduct due diligence on third-party vendors, consultants, agents, and other business partners to ensure they comply with our anti-bribery policy.
- v. **Reporting and Investigation:** We encourage all employees to report any suspicion of bribery or corruption, and we will investigate all such reports promptly and thoroughly.
- vi. **Training:** We will provide training to all employees to raise awareness of bribery and corruption risks and to ensure compliance with our anti-bribery policy

3.2) TRANSPARENCY & CONFLICT OF INTEREST:

At Actio Consultancy Group will strive for transparency in our operations and communication with all of our stakeholders.

We are committed to conducting our business with the highest standards of ethics and integrity. We recognize that conflicts of interest can compromise our ability to act in the best interests of the company and our stakeholders. To manage and prevent conflicts of interest, we have implemented the following policy:

- i. **Definition of Conflicts of Interest:** We define a conflict of interest as any situation in which an employee's personal interests, financial or otherwise, may interfere with the company's interests.
- ii. **Disclosure of Conflicts of Interest:** All employees must disclose any actual or potential conflicts of interest to their supervisor or the company's designated conflict of interest officer as soon as possible.
- iii. **Evaluation and Management:** The company will evaluate and manage any disclosed conflicts of interest to determine if they pose a risk to the company's interests. In some cases, the company may require an employee to divest or dispose of any conflicting interest.
- iv. **Prohibition of Improper Conduct:** Employees must not engage in any conduct that could create or appear to create a conflict of interest or that could compromise the company's reputation or the public's trust in the company.
- v. **Attitude and Education:** We all encourage all employees to raise awareness of conflicts of interest and to ensure compliance with this policy.

- vi. **Consequences of Non-Compliance:** Non-compliance with this policy may result in disciplinary action, up to and including termination of employment.
- vii. **Sources of Data:** all information or insights shared are accompanied with a source & date.

3.3) CONFIDENTIALITY & LEGAL RESPONSIBILITIES

At Actio Consultancy Group we comply with all applicable laws and regulations applicable to the countries we operate in, and will report any violations promptly and accurately.

We are committed to conducting our business with the highest standards of ethics and integrity. We recognize that our confidential information and trade secrets are valuable assets, and that unauthorized disclosure of this information can harm our competitive position. To protect our confidential information and prevent unauthorized use or disclosure, we have implemented the following policy:

- i. **Definition of Confidential Information:** We define confidential information as any non-public information that gives us a competitive advantage in the marketplace, including trade secrets, financial information, customer lists, and proprietary technology.
- ii. **Protection of Confidential Information:** All employees must take reasonable steps to protect confidential information from unauthorized use, disclosure, or destruction. This includes keeping physical and electronic records secure, using secure passwords, and avoiding discussing confidential information in public or with unauthorized parties.
- iii. **Use of Competitor Information:** Employees must not use any confidential information of competitors that has been obtained through improper means. Employees must also not use such information to gain an unfair advantage or to harm competitors.
- iv. **Disclosure of Confidential Information:** Employees must not disclose any confidential information to anyone outside the company, including family, friends, or business associates, without proper authorization.
- v. **Consequences of Non-Compliance:** Non-compliance with this policy may result in disciplinary action, up to and including termination of employment. Legal action may also be taken against anyone who improperly uses or discloses confidential information.
- vi. **Training and Education:** The company will provide training and education to all employees to raise awareness of the importance of protecting confidential information and preventing the use of competitor information.

We are committed to protecting our confidential information and preventing the use of competitor information to gain an unfair advantage. By implementing this policy, we believe that we can maintain our competitive position in the marketplace and preserve the trust of our customers and partners.

3.4) FINANCIAL & FIDUCIARY STANDARDS

At Actio Consultancy Group we are committed to maintaining accurate and reliable financial records that comply with all applicable laws and regulations. To ensure the integrity of our financial reporting, we have implemented the following policy:

- i. **Compliance with Accounting Standards:** We will comply with generally accepted accounting principles (GAAP) and applicable accounting standards under Australia Law when recording and reporting our Financial and Taxation related transactions.
- ii. **Accurate and Complete Records:** We will maintain accurate and complete financial records, including books of account, financial statements, invoices, and receipts.
- iii. **Timeliness of Recording:** We will record all financial transactions in a timely and accurate manner, and we will ensure that all transactions are properly authorized and supported by appropriate documentation in accordance Australian Company and Taxation Laws
- iv. **Segregation of Duties:** We segregate financial responsibilities among different employees to prevent the unauthorized or fraudulent alteration of financial records.
- v. **Review and Approval:** We review and approve all financial records, including financial statements and other reports, to ensure their accuracy and completeness.
- vi. **Training and Education:** We aim to provide training and education to all employees who are involved in financial recording and reporting to ensure their understanding of this policy and their compliance with it.

We are committed to maintaining the highest standards of integrity in our financial recording and reporting in line with GAAP. By implementing this policy, we believe that we can maintain the trust of our stakeholders and the public, and we can achieve long-term success for our business.

Director Endorsement of Policy: As directors of Actio Consultancy Group Pty. Ltd. we embrace these policies and encourage all of employees and contractors to embrace and live up the ESG ambitions set out in this document