

ENVIRONMENTAL, SOCIAL, & GOVERNANCE POLICY

1. PURPOSE

The purpose of this Environmental, Social, and Governance (ESG) Policy is to articulate comsim's commitment to sustainable and responsible business practices.

This Policy outlines our principles and guidelines for incorporating ESG considerations into our decision-making processes, operations, and corporate culture, driving sustainable growth, and creating long-term value for our stakeholders.

2. SCOPE

This ESG Policy applies to all employees, contractors, supplier, partners, and stakeholders associated with comsim. It encompasses our environmental, social, and governance practices across all aspects of our business activities.

3. ENVIRONMENTAL RESPONSIBILITY

Environmental sustainability is a fundamental aspect of our business ethos. We commit to:

- **Compliance:** comsim will comply with all applicable environmental laws, regulations and standards in the regions where we operate.
- **Resource Efficiency:** We continually strive to reduce resource consumption, waste generation, and greenhouse gas emissions across our operations. We utilise energy-efficient technologies and services in our operations and data centres to reduce our carbon footprint.
- **Green Initiatives:** comsim will actively support and partner with suppliers who prioritise environmentally friendly practices.
- **Virtual Office Stewardship:** As comsim operates on a fully remote basis, we encourage employees to use environmentally preferred products and practices, such as energy-efficient equipment when working remotely. We provide resources, guidance on environmentally-preferred vendors for office supplies and energy conservation best

practices, in addition to financial support for employees to implement green solutions in their home offices.

- **Hazardous Waste Disposal:** We have procedures for the safe disposal and recycling of electronic and hazardous waste (i.e. providing battery bins and donating old computers to charity), ensuring compliance with environmental standards.

4. SOCIAL RESPONSIBILITY

We are dedicated to promoting positive social impacts and fostering a diverse, equitable, and inclusive workplace. Our key areas of focus include:

- **Diversity and Inclusion:** We are committed to fostering a diverse and inclusive workplace that values differences and provides equal opportunities for all employees, regardless of race, gender, age, sexual orientation, or other protected characteristics.
- **Labor Practices:** We uphold fair labour practices and ensure safe working conditions for all employees. This includes providing fair compensation and protecting employees' rights.
- **Charity Support:** We actively participate in charitable projects and initiatives as well as offering pro bono services to non-profit organisations that align with our values.
- **Human Rights:** comsim upholds and respects human rights both within our organisation and throughout our supply chain. We are committed to preventing discrimination, exploitation, and violations of human rights. This includes ensuring fair treatment for all employees and holding our business partners to the same high standards of ethical conduct.

5. GOVERNANCE INTEGRITY

At comsim, we recognise the importance of strong governance practices to build trust with stakeholders. We are committed to upholding high standards of governance across all aspects of our business, through:

- **Ethical Conduct:** Upholding high ethical standards in all our business activities and decision-making processes.

- **Accountability:** Fostering a culture of accountability and transparency at all levels of the organisation, including the Board's annual review of Key Performance Indicators (KPIs) on comsim's social and environmental performance.
 - **Shareholder Engagement:** Actively engaging with shareholders and stakeholders to provide transparency and disclosure on ESG matters.
- Compliance:** Adhering to all applicable laws, regulations, and corporate governance principles, ensuring that our practices align with industry standards and legal requirements.
- **Continuous Improvement:** Regularly assessing our governance practices to ensure they evolve in line with emerging best practices and ethical standards.

6. GOALS AND PERFORMANCE INDICATORS

comsim will establish specific ESG goals and performance indicators to track our progress toward achieving our sustainability objectives. These will be publicly reported in our Impact Reports, providing transparent year-on-year comparisons of our progress. This reporting structure is based on and validated by third party standards.

7. POLICY IMPLEMENTATION

The responsibility for implementing this ESG Policy lies with every member of comsim. Managers and department heads will be responsible for ensuring adherence within their respective areas of responsibility.

8. POLICY REVIEW

This ESG Policy will be reviewed annually to ensure its effectiveness, alignment with industry best practices, and compliance with relevant laws and regulations. Any updates or changes to this Policy will be communicated to all relevant stakeholders as necessary.

By adhering to this ESG Policy, we aim to integrate environmental, social, and governance considerations into our business strategy, fostering sustainability, ethical conduct, and long-term value for our stakeholders and the broader community.