



## **INFOTECH SERVICE FZ-LLC ESG DUE DILIGENCE POLICY**

### **Version Date:**

Version 01, September 30, 2024

### **Purpose and Introduction:**

The ESG (Environmental, Social, Governance) due diligence process is a critical component of INFOTECH SERVICE FZ-LLC's acquisition, merger, or joint venture evaluation. This due diligence process ensures that the company under consideration complies with specific ESG standards. The findings from the due diligence are integral to the final decision on acquisition or collaboration.

### **Scope:**

This policy is applicable to all acquisitions, mergers, and joint ventures undertaken by INFOTECH SERVICE FZ-LLC. It may be supplemented by additional criteria as required by local regulations.

### **Roles and Responsibilities:**

The responsibility for conducting ESG due diligence lies with the Merger & Acquisition (M&A) department. This department is supported by the CSR (Corporate Social Responsibility) team and various stakeholders such as Human Resources, Health & Safety, Environmental, and Digital departments.

### **CSR Due Diligence Criteria:**

Before proceeding with any acquisition, INFOTECH SERVICE FZ-LLC requires that the target company answers a due diligence questionnaire covering the following ESG topics:

#### **1. CSR Management System:**

- CSR Executive commitment
- CSR pledges, reports, and ratings

#### **2. Environment:**

- ISO 14001 certification
- Waste management protocols
- Biodiversity protection initiatives
- CO2 emissions and climate impact

#### **3. Social:**

- Diversity and anti-discrimination measures
- Employee training and talent management strategies
- Talent retention initiatives

**4. Safety:**

- ISO 45001 certification
- Accident prevention systems
- Safety rule compliance and indicators

**5. Governance:**

- ISO 9001 certification
- Human rights adherence
- Code of ethics and customer experience measures

**6. Information Systems and Data Protection:**

- USI 27001 certification
- Cybersecurity measures
- Data privacy protocols and employee training

**7. Taxonomy:**

- Reporting on revenue, capex, and opex aligned with taxonomy objectives

**8. Supply Chain and Corporate Accountability:**

- Supplier Code of Conduct adherence

**Complementary Checklists:**

In addition to the primary ESG topics, the target company may be required to complete additional checklists as needed.

**Final Recommendation:**

The results of the ESG due diligence, combined with responses to the 8 main criteria, are considered in the final decision regarding the acquisition or partnership with the company under assessment.