



Sustainability Policy

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1. Purpose and Commitment to Sustainability

Just Matter is an independent ESG auditing and assurance firm. We recognize that our activities have both direct and indirect impacts on the environment and on communities. Direct impacts arise from our office operations, professional travel, and use of resources. Indirect impacts arise through the influence of our assurance work on client decision-making, disclosures, and sustainability performance.

This policy sets out our commitment to manage, reduce, and where possible prevent adverse environmental and social impacts, while using our professional role to promote responsible and sustainable practices. We support the objectives of the United Nations Sustainable Development Goals by focusing on those goals most relevant to our footprint and professional influence, including climate action, responsible consumption, decent work, and strong institutions. Our contribution is delivered primarily through credible assurance, integrity in reporting, and responsible business operations.

This policy is aligned with the principles of environmental management and supply chain security management reflected in international standards, including ISO 14001. It provides a framework for setting objectives, managing risks, and continually improving our sustainability performance in a manner proportionate to the size and nature of our organization.

2. Scope

This policy applies to all Just Matter personnel, including employees, contractors, and associates, and covers all business activities, whether undertaken from home offices, client sites, or other locations. It also informs our expectations of suppliers and business partners whose activities may affect our environmental or social footprint.

3. Environmental Management Principles

We are committed to protecting the environment by preventing pollution, minimizing waste, and using resources efficiently. We recognize that professional services organizations contribute to environmental impacts primarily through energy use, travel, and consumption of materials.

We maintain an environmental management approach that identifies relevant environmental aspects of our activities, assesses associated risks and opportunities, and implements

proportionate controls. Environmental considerations are integrated into planning and delivery of our services.

4. Climate and Resource Use

Professional travel represents the most significant direct environmental impact associated with our operations. We seek to reduce travel-related emissions by prioritizing remote and hybrid audit methods where appropriate, consolidating trips, and selecting lower-impact travel options when feasible. Where travel is necessary to meet assurance objectives, it is planned efficiently to balance audit quality with environmental considerations.

We seek to minimize energy consumption and material use in our office operations by favoring digital documentation, secure cloud-based systems, and paperless workflows. Where physical resources are required, we favor reusable or recycled materials and responsible disposal practices.

5. Supply Chain and Procurement Responsibility

Although our supply chain is limited, we recognize that suppliers and service providers can influence our environmental and social impacts. We seek to work with suppliers who demonstrate responsible business practices, including respect for environmental protection, human rights, labor standards, and ethical conduct.

We consider risks related to supply chain integrity, continuity, and responsible sourcing when selecting and reviewing key service providers, including technology platforms, subcontract auditors, and professional service partners. This includes consideration of human rights and due diligence risks relevant to the nature of the services provided.

6. Indirect Impacts Through Assurance Activities

Our primary contribution to sustainability arises through the quality, independence, and rigor of our assurance work. By providing credible, risk-based ESG assurance, we influence how clients understand, manage, and disclose their environmental and social impacts.

We conduct our work with professional skepticism and integrity, focusing on material risks and decision-relevant findings. We actively seek to identify and challenge unsupported, exaggerated, or misleading sustainability claims within the scope of our engagements. Where significant risks

or deficiencies are identified, we communicate them clearly and proportionately, consistent with our professional responsibilities, to support informed management action and stakeholder decision-making.

7. Community and Social Considerations

We recognize that our work often relates to organizations whose activities affect workers, communities, and other stakeholders. While we do not control client operations, we acknowledge our responsibility to consider social risks and community impacts within the scope of our assurance engagements, including labor conditions, stakeholder engagement practices, and grievance mechanisms, where relevant to the engagement objectives.

Internally, we are committed to fair treatment, non-discrimination, and respect for all personnel and associates. We support professional development, reasonable workload management, and wellbeing, recognizing the demands associated with audit work and professional travel. We seek to foster a culture of ethical conduct, accountability, and respect for diverse perspectives.

8. Legal and Other Requirements

We commit to complying with applicable environmental, occupational, and business regulations relevant to our operations. Where we voluntarily align with recognized international standards or best practices, we do so in a manner consistent with our role as an independent assurance provider.

9. Objectives, Monitoring, and Continuous Improvement

We establish sustainability objectives that are proportionate to our size, risk profile, and service model. These objectives are reviewed periodically and updated as our operations, client base, and regulatory context evolve.

Our measurable sustainability commitments include:

- We will track professional travel annually and manage travel-related emissions through an optimization approach that prioritizes audit quality and efficiency. This includes reducing emissions intensity per audit engagement or per billable day through increased use of remote and hybrid audit methods and efficient travel planning. *Relevant UN SDGs: SDG 13 (Climate Action), SDG 12 (Responsible Consumption and Production).*

- We will prioritize remote collaboration and digital evidence review, with a target that a majority of audit planning, document review, and reporting activities are conducted without physical travel. *Relevant UN SDGs: SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action).*
- We will maintain a predominantly paperless operating model, limiting physical document use to situations where required for legal, regulatory, or audit integrity reasons. *Relevant UN SDGs: SDG 12 (Responsible Consumption and Production).*
- We will assess key suppliers and subcontract auditors for alignment with basic expectations on environmental responsibility, human rights, labor practices, and ethical conduct. *Relevant UN SDGs: SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), SDG 12 (Responsible Consumption and Production), SDG 16 (Peace, Justice and Strong Institutions).*
- We will periodically review how environmental and social sustainability risks are reflected in our assurance methodologies and engagement planning. *Relevant UN SDGs: SDG 16 (Peace, Justice and Strong Institutions), SDG 17 (Partnerships for the Goals).*

Performance against these commitments is reviewed as part of management review processes. Findings from these reviews are used to identify opportunities for improvement and to strengthen both our operational practices and our assurance approach.

10. Roles and Responsibilities

Overall responsibility for this policy rests with the Managing Director of Just Matter. All personnel and associates are expected to understand this policy and to apply its principles in their day-to-day activities and professional judgment.

11. Review and Maintenance

This Sustainability Policy is reviewed periodically to ensure it remains appropriate to the nature, scale, and impacts of our activities, and to reflect changes in regulatory expectations, professional standards, organizational strategy, or stakeholder expectations.