ESG & Risk Management Policy

Naseem Bukhari Pvt. Limited

Effective Date: 01-Jul--2024

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1. Introduction

As a forward-looking trading and sourcing company specializing in critical materials for renewable energy, energy storage, and decarbonization technologies, **Naseem Bukhari Pvt. Limited** recognizes that sustainable growth is only achievable through principled environmental, social, and governance (ESG) performance.

This policy formalizes our commitment to integrating ESG considerations and enterprise risk management into all areas of our operations, partnerships, and decision-making processes.

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2. Purpose

This policy aims to:

- Embed ESG priorities into our core business model and supply chain strategy;
- Define our approach to identifying, mitigating, and monitoring business and operational risks;
- Align with internationally recognized frameworks and investor expectations;
- Provide a foundation for ESG reporting, continuous improvement, and long-term resilience.

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3. Scope

This policy applies to all business units, projects, and corporate functions of **Naseem Bukhari Pvt. Limited**, as well as to our upstream and downstream partners and sourcing networks. It guides activities across:

- Critical minerals and chemicals trading;
- Strategic partnerships for energy transition technologies;
- Supply chain development and international sourcing;
- Deal structuring and trade facilitation.

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4. ESG Framework

We structure our ESG commitment across the three pillars:

4.1 Environmental Responsibility

We commit to:

- Reducing the carbon footprint of our operations and supply chains;
- Supporting partners in tracking Scope 3 emissions and transition strategies;
- Promoting sustainable use of natural resources and circular economy principles;
- Avoiding or mitigating environmental degradation in sourcing regions.

Environmental KPIs include GHG intensity, water use, waste minimization, and supply chain emissions.

4.2 Social Responsibility

We foster:

- Safe, fair, and dignified working conditions in our operations and partner networks;
- Protection of human rights and community well-being in sourcing areas;
- Inclusive employment and workforce development;
- Local content and shared value creation in strategic regions.

Social indicators include labor standards, supplier diversity, health & safety records, and grievance resolution.

4.3 Governance Excellence

We ensure:

- Transparent, ethical, and accountable business practices;
- Board-level oversight of ESG and compliance risks;
- Integrity in financial, trade, and sourcing operations;
- Continuous policy and procedure improvement aligned with evolving regulations.

Governance metrics include anti-bribery controls, policy compliance, audits, and stakeholder engagement.

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5. Risk Management Framework

We take a proactive and integrated approach to identifying and mitigating risks:

5.1 Risk Identification

We monitor and assess risks across multiple domains:

- Supply chain and geopolitical risk;
- Trade compliance and financial risk;

- ESG-related reputation and legal exposure;
- Operational and project execution risk.

5.2 Risk Mitigation Measures

We implement mitigation strategies through:

- Geographical diversification and supplier vetting;
- Structured trade finance and contractual hedging;
- Ethical sourcing due diligence (OECD-aligned);
- Business continuity planning and scenario analysis.

5.3 Monitoring and Reporting

We maintain a register of ESG and enterprise risks. Key risk indicators (KRIs) and controls are reviewed regularly. Material ESG data and risk performance are communicated transparently to stakeholders.

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6. Oversight, Compliance, and Continuous Improvement

- The ESG and Risk Management function reports directly to senior leadership.
- This policy is supported by an internal ESG action plan, supplier assessments, and staff training.
- We benchmark our ESG and risk practices against leading industry standards (e.g., SASB, GRI, IRMA).
- The policy will be reviewed annually and updated based on global developments and stakeholder feedback.

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7. Stakeholder Engagement and Disclosure

We actively engage with stakeholders — including suppliers, clients, investors, and regulators — to:

- Disclose our ESG performance and risk management practices;
- Build trust and transparency across the value chain;
- Participate in collaborative industry platforms and partnerships.