

Environmental, Social and Governance Policy

Introduction

This policy outlines the commitment of Business Review Group (BRG), to environmental sustainability, social diversity and corporate governance principles. BRG is committed to conducting business in a responsible and sustainable manner, recognising that our actions impact not only our stakeholders but also the environment and the communities in which we operate.

Purpose of an ESG

The purpose of this policy is to demonstrate BRG's ESG principles, describe how BRG interpret and implement our Environmental, Social and Governance principles.

BRG recognises the importance of ESG factors in creating long-term value for our stakeholders and in promoting sustainable development. BRG will continually strive to improve our ESG performance and to demonstrate our commitment to responsible business practices.

Definition of an ESG

The individual elements of an Environmental, Social and Governance (ESG) Policy is as follows:

- Environmental criteria, includes the energy your company takes in and the waste it discharges, the resources it needs, and the consequences for living beings as a result. Not least, environmental criteria encompass carbon emissions and climate change.
- Social criteria, addresses the relationships your company has and the reputation it fosters with people and institutions in the communities where you do business. It includes labour relations, diversity and inclusion.
- Governance criteria, is the internal system of practices, controls, and procedures your company adopts in order to govern itself, make effective risk-based decisions, comply with the law, and meet the needs of external stakeholders.

Environmental and Sustainability Principles

Business Review Group is committed to environmental sustainability and recognises that our success as a business is dependent on the health of the environment. BRG will strive to minimise our impact on the environment and promote responsible and sustainable practices in all our operations. BRG will avoid, reduce and offset our green-house gas emissions, wherever feasible.

BRG has made the following commitments in order to achieve its environmental goals:

1. Compliance: BRG will comply with all applicable environmental laws, regulations, and standards. BRG will adopt environmentally-friendly practices in our operations and supply chain management, such as reducing waste and promoting recycling.
2. Stakeholder engagement: BRG will engage with stakeholders, including employees, customers, suppliers, and the wider community, to promote environmental sustainability and raise awareness of the importance of environmental responsibility.
3. Internal systems and controls: BRG will implement internal systems and controls to ensure that our environmental performance is regularly monitored and that our sustainability goals are achieved. BRG will regularly monitor our energy and water usage.

4. Continuous improvement: BRG will continually seek opportunities to improve our environmental performance and sustainability practices, and seek feedback from stakeholders to ensure that BRG are effectively addressing their concerns and needs. BRG will consider the environmental impact of our products and services procurement and strive to minimise harm to the environment.

Social Diversity and Inclusion Policy

BRG is committed to creating and maintaining a diverse and inclusive workplace that values and respects all employees, regardless of their race, ethnicity, gender, sexual orientation, religion, age, or ability. This policy outlines our principles and practices for preventing and addressing all forms of discrimination in the workplace, and ensuring that all employees are given equal opportunities to grow and succeed.

BRG acknowledges that according to Australian laws, it is unlawful to discriminate on the basis of a number of protected attributes including age, disability, race, sex, intersex status, gender identity and sexual orientation in certain areas of public life, including education and employment.

Our human capital is the most valuable asset BRG have. The collective sum of the individual differences, life experiences, knowledge, inventiveness, innovation, self-expression, unique capabilities and talent that our employees invest in their work represents a significant part of not only our culture, but our reputation and company's achievement as well.

BRG has made the following commitments in order to achieve its social diversity and inclusion goals:

- BRG will ensure that our employees are treated with dignity and respect and that their rights are protected.
- BRG will promote diversity and inclusion in our workplace and will not tolerate discrimination or harassment.
- BRG will adhere to ethical sourcing practices and will work with suppliers to promote fair labour practices.
- BRG will support the local communities in which BRG operate and contribute to initiatives that promote social and economic development.

BRG's diversity initiatives are applicable—but not limited—to our practices and policies on recruitment and selection; compensation and benefits; professional development and training; promotions; transfers; social and recreational programs; layoffs; terminations; and the ongoing development of a work environment built on the premise of gender and diversity equity that encourages and enforces:

- Respectful communication and cooperation between all employees.
- Teamwork and employee participation, permitting the representation of all groups and employee perspectives.
- Work/life balance through flexible work schedules to accommodate employees' varying needs.
- Employer and employee contributions to the communities we serve to promote a greater understanding and respect for the diversity.
- BRG support efforts to respect human rights standards.

Prohibited Conduct

The following behaviours are considered discrimination and are strictly prohibited at BRG:

- Denying employment opportunities or benefits based on an individual's Sexual, Disability, Age and Racial status, orientation or expression.
- Harassment or abuse based on an individual's Sexual, Disability, Age and Racial status, orientation or expression.
- Stereotyping or belittling comments or conduct based on an individual's Sexual, Disability, Age and Racial status, orientation or expression.
- Failing to provide reasonable accommodations related to Sexual, Disability, Age and Racial status, orientation or expression, such as use of restrooms or dress codes.

Reporting and Response

All employees of BRG have a responsibility to treat others with dignity and respect at all times. All employees are expected to exhibit conduct that reflects inclusion during work, at work functions on or off the work site, and at all other company-sponsored and participative events.

Employees who believe they have been subjected to any kind of discrimination that conflicts with BRG's diversity policy and initiatives should seek assistance from a supervisor or/and Human Resources representative. BRG takes all reports of discrimination seriously and will promptly investigate all allegations. Upon receipt of a report of discrimination, BRG will take prompt and appropriate action to address the situation, which may include, but is not limited to, providing support to the affected employee, conducting an investigation, and taking disciplinary action against the responsible parties.

Prevention and Training

BRG is committed to creating and maintaining a workplace free from discrimination. To achieve this goal, we will track workplace (e.g., Department of Defence or Commonwealth Government Departments) training on preventing discrimination and promote a workplace culture that values and respects all employees.

We don't ask our employees or business partners to operate in a manner that puts them, or their workforce, at risk. We never ask our employees or business partners to act in a way that breaches the law.

Conclusion:

BRG is committed to creating and maintaining a workplace free from all forms of discrimination. To achieve this goal, we will monitor workplace training on preventing discrimination and promote a workplace culture that values and respects all employees, regardless of their age.

BRG recognises that diversity and inclusion are ongoing processes and we are committed to regularly reviewing and updating our policies and practices to ensure that we are promoting a safe, respectful and inclusive workplace for all employees.

Corporate Governance Policy

The purpose of this policy is to establish the governance obligations of BRG and to ensure our operation in a responsible, transparent, and accountable manner. BRG will conduct ourselves with honesty and integrity.

BRG Corporate Governance Goals:

- BRG will maintain high standards of transparency, accountability, and integrity in our business practices.
- BRG will maintain effective internal controls and risk management processes to prevent fraud and corruption.
- BRG will comply with all relevant laws and regulations and will seek to go beyond minimum requirements in areas such as environmental protection and human rights.
- BRG will regularly evaluate and disclose our ESG performance and progress, and engage with stakeholders to seek feedback and support in our ESG efforts.

BRG has made the following commitments in order to achieve its Corporate Governance Objectives:

1. Compliance with laws and regulations: BRG is committed to complying with all applicable laws and regulations, including those related to discrimination, corporate governance, securities, tax, labour, and health and safety.
2. Reporting requirements: BRG will meet its reporting obligations, including the preparation and dissemination of annual financial statements, compliance with the Corporations Act 2001, and timely disclosure of any material information to stakeholders.
3. Risk management: BRG will implement a robust risk management framework to identify and manage risks that may impact BRG's performance and reputation. This includes reporting real and perceived conflicts of interest etc.
4. Ethical behaviour: BRG is committed to operating with integrity and in an ethical manner, including complying with anti-corruption laws, adhering to codes of conduct and ethical business practices, and promoting a culture of ethical behaviour throughout the organisation. This includes reporting real and perceived conflicts of interest etc.
5. Stakeholder engagement: BRG will engage with stakeholders, including shareholders, employees, customers, suppliers, and the wider community, to ensure that their interests are considered in decision-making and to foster positive relationships.
6. Corporate social responsibility: BRG recognises the social and environmental impact of its operations and is committed to minimising harm and contributing to sustainable development.
7. Anti-corruption – BRG is against corruption and neither make bribes nor accept them, nor induces or permits any other party to make or receive bribes on our behalf. We support efforts to eradicate corruption and financial crime.
8. Responsible supply chain - BRG does not condone illegal or unethical behaviour by our suppliers, contractors and alliance partners. We select suppliers through fair procurement processes.

BRG is committed to providing equal opportunities and a fair and inclusive workplace for all employees. If you have any questions or concerns regarding this policy, please speak to your supervisor or Human Resources representative. This policy will be reviewed and updated regularly to ensure that it remains current, relevant and effective in achieving our ESG obligations and goals.