

Impact / Environmental, Social and Governance Policy

In January 2023, AITi Global, Inc. (the “Company” or “AITi”) transitioned into a publicly traded company, and we are now actively shaping our Impact and Environmental, Social, and Governance (“ESG”) strategies. We are also enhancing our client impact initiatives, a concept we internally label as Impact / ESG. We seek to become a global frontrunner in sustainability, ESG, and impact, particularly within the wealth and asset management sectors. We are pursuing an investment framework of integrated ESG and economic performance, along with the consideration of the impact of capital, to maximize returns for our investors, shareholders and stakeholders. To achieve this, we're focusing on stringent risk, financial, and operational controls. We're committed to unwavering support for our customers and communities, investing in our workforce, fostering a culture of integrity, teamwork, and accountability, and integrating sustainability into every facet of our business, including client services and operational practices. Our strategy focuses on investing through third-party managers, ensuring unbiased and diversified management of assets.

At AITi, we aim to create long-term value for our investors, shareholders, and stakeholders. We look to implement this responsibility at three levels within the firm:

1. At the firmwide level: How we operate as a corporate entity to prioritize and integrate respect for ESG best practices. These stakeholders include not only our clients and investors but also our employees, regulators and the broader communities in jurisdictions in which we operate. Our commitment to ESG principles guides our interactions and decisions, ensuring a responsible and sustainable approach in all aspects of our business.
2. At the investment level: Our approach involves embedding ESG considerations in the evaluation of our managers and direct investments. Our objective is to prioritize investments that demonstrate strong adherence to our ESG priorities relative to their specific sector, market, or asset class. While this strategy does not exclude us from investing in certain sectors, it heightens our awareness of ESG risks. Consequently, this enables us to actively promote ESG best practices, ensuring our investments

are not only financially sound but also responsible and sustainable in their environmental, social, and governance aspects.

3. At the proposition level: Our Company offers dedicated impact solutions to clients, focusing on investments in managers or investments that proactively address environmental or social challenges. These solutions are designed with a dual objective: while prioritizing the resolution of key environmental or social issues, they simultaneously aim for financial returns. This approach ensures that our investments not only contribute positively to societal and environmental well-being but also deliver competitive financial performance, striking a balance between impactful change and economic viability.

Impact / ESG initiatives under way in each of these areas include:

At the Firmwide Level:

- **Board Oversight:** The Environmental, Social and Governance and Nominating Committee (“ESGN Committee”) of the Company’s Board of Directors (the “Board”) assists in developing, reviewing, and overseeing the Company’s ESG strategies, initiatives, and policies including matters related to environmental, health, safety, diversity and corporate governance and responsibility.
- **Environment:** We are actively developing processes for measuring and assessing our performance, which will play a crucial role in guiding our efforts to lower ESG emissions and hasten our progress towards net zero. As a newly public company, we plan to evaluate our current carbon footprint in 2024. Given our focus on people-driven services, we anticipate a relatively low carbon footprint. Alongside efforts to reduce emissions, we are also exploring participation in reputable carbon offsetting programs.
- **Diversity, Equity and Inclusion:** The ESGN Committee also reviews and oversees the Company’s diversity, equity, and inclusion (“DEI”) strategy, initiatives and policies. We also have an internal DEI committee focused on continuing to improve diversity and belonging. Today, 45% of AITi’s employees identify as women, and women hold 35% of the senior positions at the Vice President or above level. We hope to further improve these statistics. We are committed to promoting diversity and equity through inclusive talent management strategies, active affiliation with networks and organizations such as GAIN (Girls Are Investors Network), 10,000 Black Interns and other initiatives that promise to connect us with talented members of underrepresented communities and diverse leaders.

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- **Health and Well-Being:** We believe strongly in ensuring our employees operate in a safe and secure working environment and believe we have put in place competitive policies for time off for family and parenting support. We provide access to a broad range of services which support mental health and provide access to professional care through our Employee Assistance Program (“EAP”) and benefits plans. As a company, we are focused on building a culture of collaboration and promoting a culture of respect that allows every employee to feel safe and empowered at work. Our commitment to employees also includes access to employee training for career development, and protocols for preventing, reporting and addressing inappropriate behavior. We include health and wellbeing topics as part of our internal education programs.
 - **Philanthropy:** Philanthropy is a core part of AITi’s overall mission and reflects our commitment to making a positive impact in the world. We have an internal committee charged with providing strategic direction and oversight for the Company’s corporate philanthropy, aligned with our values and mission. We strive to achieve our service mission through giving of our time, talents, and financial resources that allow us to achieve tangible, positive impact in communities where we operate and other needed distressed areas around the world.
 - **Governance:** Good corporate governance is at AITi’s core. Our senior management and Board are responsible for exemplifying, communicating, and reinforcing our commitment to conducting business according to the highest corporate standards. Our Board is diverse, offering a wealth of executive experience and skills that align with our business strategy. Our senior executive team oversees operations through regular executive strategy, financial and ESG forums. The Executive Risk and Compliance Committee is tasked with monitoring regulatory and enterprise risks. Compliance training is mandatory for all employees, starting from onboarding and continuing throughout their tenure. Together, these functions implement a systematic and disciplined approach to evaluating and improving the effectiveness of the Company’s governance, risk management and internal control processes.

At the Investment Level:

Sustainable investing is a priority within our Wealth Management and Asset Management businesses, which together have over \$68 billion in assets under advisement (AUM). AITi works with wealthy families, endowments and foundations and institutional clients around the world to invest capital to achieve financial and non-financial goals.

As a fiduciary of our clients’ assets, we are committed to ensuring that investments which our clients have exposure to focus on responsible allocation of capital and long-term value

creation. Core to our investment process is incorporation of ESG best practice evaluation. The evaluation of ESG practices can help us avoid the risk of stranded assets, enhance our ability to deliver strong risk-adjusted returns and elevate opportunities where ESG can have a positive impact on society and financial return. To integrate ESG factors across eligible strategies, we have developed a consistent methodology of evaluating and ranking our managers and investments.

Our wealth management business also supports and participates in industry advocacy efforts aimed at supporting best practices for responsible investment, such as the United Nations (“UN”) Principles for Responsible Investment initiative.

At the Proposition Level:

At AITi, our Wealth Management and Asset Management businesses are also working to expand and enhance how we help clients who want to pursue more dedicated impact investing and how we help all our clients understand the impact of their investments. Impact investing, at its core, is based on the concept of “double materiality.” We define “Impact Investing” as investment practices seeking to generate various levels of financial performance together with the generation of positive measurable environmental and social impacts. For us, impact is about optimizing total financial and extra-financial performance of fiduciary and client capital.

Our impact offering centers on achieving outcomes that resonate with our clients’ interests, missions, and sustainability objectives. A key aspect of this service is impact engagement, where thorough interactions with clients help us identify the appropriate combination of strategies and solutions that match their impact goals. Our approach to manager and investment evaluation, selection, and portfolio construction is driven by specific, evidence-based theories of change. Clients involved in our impact initiatives receive comprehensive reports detailing the achieved impact across multiple dimensions, including carbon footprint, alignment with UN Sustainable Development Goals, and alignment with the Impact Management Project. These impact results are a significant element of our client engagement within our impact practice.

Our impact offering is expansive and global, encompassing a wide array of opportunities both onshore and offshore, across traditional and alternatives asset classes. With over \$4 billion in dedicated impact assets under management, we stand as one of the most significant independent allocators in this space. Our client strategies are diverse, ranging from public market investments and ESG integration to positive engagement strategies. In the private or less liquid markets, we focus on strategies that accelerate the path to net-zero climate solutions and foster a more equitable society through “Inclusive Innovation.”

In the Climate Solutions segment, we focus on investing in leading decarbonization technologies, renewable infrastructure, forestry, and nature-based solutions, including

solutions for alternative and sustainable food and water. The Inclusive Innovation category is dedicated to leveraging technology and innovation to enhance accessibility and reduce service costs in essential areas such as financial services, healthcare, and global education. This category also prioritizes directing capital towards underrepresented segments of society, ensuring a more inclusive and equitable distribution of resources and opportunities.

We offer clients impact investing prioritizing market-based returns and/or near-market strategies aimed at deploying capital to under-resourced areas and those greatest need and opportunity.

AITi is dedicated to building partnerships with partners focused on impact investing, such as:

- Global Impact Investing Network (GIIN)
- Katapult Foundation
- Confluence Philanthropy
- As You Sow
- Criterion Institute

Our professionals are engaged in writing about critical issues of impact investing as well as collaborating in various initiatives and field-building events to contribute not only to the improvement of our own work, but that of the larger community of interest of which we are a part.

Roles and Responsibilities in the Firm

AITi's ESGN Committee, Chief Impact Officer and Chief Investment Officer have ultimate responsibility for overseeing AITi's Impact / ESG Policy. The Impact Manager Group coordinates research, due diligence and reporting for the Impact team and clients. The legal and compliance teams are responsible for ensuring AITi is compliant with regulatory standards, sustainability standards and reporting requirements.

Additionally, we have several internal committees dedicated to advancing Impact / ESG within the Company. These include:

- Environment, Health and Safety
- Diversity, Equity and Inclusion
- Philanthropy
- Governance
- Impact / ESG Reporting
- People @ AITi

These internal committees report to the Impact / ESG Executive Steering Committee comprised of senior management from across the firm, who have specialized expertise in Impact and ESG practices and, in turn, report to the ESGN Committee. AITi also has dedicated Impact and ESG personnel who lead on Impact / ESG efforts, supporting the overall work of the firm and collaborating with colleagues around the world.

AITi seeks to adhere to applicable laws and regulations, including on modern slavery and forced labor.

Our mission is not just a statement of intent but a dynamic framework guiding our actions and decisions. We are committed to continuous improvement, regularly reviewing and updating our practices to meet evolving standards and shareholder expectations. Our journey towards sustainability and responsible business practices is an ongoing process, and we pledge to engage transparently with our clients, employees, and the wider community. We recognize that our success is intertwined with the well-being of the environment and society, and we are dedicated to making a positive impact through our business operations. Together, we are paving the way towards a more sustainable and equitable future.