PROFIT RISE

CONSULTING

PUBLIC · EXTERNAL-FACING

Environmental, Social & Governance (ESG) Policy

Hong Kong · Greater Bay Area · Asia-Pacific

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1. Introduction

Profit Rise Consulting ("Profit Rise", "PRC", "we", "our") exists to help organisations across Hong Kong, the Greater Bay Area, and Asia-Pacific adopt technology responsibly — building trust through AI governance, information security, and sustainable digital transformation. We believe that responsible business is inseparable from the advice we give, and we hold ourselves to the same standards of accountability we help our clients adopt.

This Policy sets out our commitments across environmental, social, and governance dimensions, and how we manage and report our performance. As a professional-services consultancy, our most material impacts arise not only from our own footprint — modest in absolute terms — but from the influence we have on clients, the integrity of our advisory work, and how we treat our people.

2. Purpose and scope

This Policy applies to Profit Rise Consulting, its directors, employees, contractors, and associates, and guides our conduct with clients, suppliers, partners, and communities. It establishes:

- Our ESG principles and commitments.
- Our governance and accountability for ESG.
- Our approach to materiality and transparency.
- Our targets and the frameworks we use to measure and report progress.

3. Our ESG principles

1. **Responsibility** — We act with care for the environment, our people, and the communities we serve.
2. **Integrity** — We are honest, transparent, and accountable in our conduct and our reporting.
3. **Inclusion** — We build a workplace and client relationships that respect diversity and equal opportunity.
4. **Proportionate action** — We focus effort on the issues most material to our business and our stakeholders.
5. **Continuous improvement** — We measure, disclose, and improve our ESG performance over time.

4. Governance and accountability

- The **Managing Director** holds ultimate accountability for ESG strategy and performance.
- The **ESG Lead** coordinates ESG initiatives, the materiality assessment, and disclosures, and reports to the Managing Director at least annually.
- **All personnel** contribute to our ESG objectives in their daily work.

ESG is integrated into our business decisions, risk management, and annual planning.

5. Materiality and stakeholder engagement

We identify our most material ESG topics through a periodic materiality assessment that considers our impacts and the interests of our key stakeholders — clients, employees, suppliers, partners, and the communities in which we operate. Recognising our profile as a professional-services consultancy, we prioritise topics including, but not limited to:

- Data privacy, information security, and responsible use of AI (governance and social).
- Business ethics, anti-corruption, and integrity of advisory work (governance).
- Energy use, carbon footprint, and digital sustainability (environmental).
- Employee development, wellbeing, and diversity and inclusion (social).
- Client and community impact (social).

We strive to keep materiality current by reviewing it at least every two years or after a significant change in our business.

6. Environmental commitments

Although our direct environmental footprint is relatively small, we are committed to minimising it and to promoting sustainable digital practices. We will:

- Measure and reduce our operational energy use and greenhouse-gas (GHG) emissions, tracking Scope 1, 2, and relevant Scope 3 emissions in line with the Greenhouse Gas (GHG) Protocol.
- Adopt a "digital-first, low-travel" operating model, limiting business travel where effective remote collaboration is possible.
- Procure responsibly, preferring suppliers and vendors with sound environmental practices where practicable.
- Minimise waste, extend the life of equipment, and dispose of electronic waste responsibly.
- Advise clients on sustainable, energy-aware technology and cloud choices, where relevant to an engagement.

We will set and periodically review measurable environmental targets, appropriate to our size and footprint.

7. Social commitments

7.1 Our people

- We provide a fair, safe, and respectful workplace free from discrimination, harassment, and bullying.
- We uphold equal opportunity across hiring, development, and advancement, regardless of characteristics protected by applicable law.
- We invest in the learning and development of our people, and support their wellbeing and work–life balance.

- We pay fairly and comply with all applicable employment, wage, and working-hours obligations.

7.2 Diversity, equity, and inclusion

- We are committed to building a diverse and inclusive team and to fostering an environment where all people can contribute fully.
- We make reasonable accommodations for individuals who need them.

7.3 Responsible technology and AI

- We apply the principles of our Data Protection & Privacy Policy and Information Security Policy to protect people's data and security.
- We promote the responsible, transparent, and fair use of AI, and we apply human oversight to high-impact decisions in our own operations (see Section 7.4).
- We consider the broader societal impact of the technologies we advise on, including effects on employment, fairness, and access.

7.4 Community and capacity building

- We contribute to the development of digital, AI, and security capability in the communities we serve — for example, through accessible training, workshops, and knowledge-sharing across Hong Kong and the Greater Bay Area.
- We seek to widen access to responsible-AI and governance knowledge, particularly for small and medium enterprises and non-profit organisations where appropriate.

8. Governance commitments

8.1 Business ethics and anti-corruption

- We conduct business with honesty and integrity and do not tolerate bribery, corruption, or facilitation payments, in any form, in any jurisdiction.
- We comply with applicable anti-bribery and anti-corruption laws and maintain an Anti-Bribery & Anti-Corruption Policy.
- We avoid conflicts of interest, and we disclose and manage any that arise.

8.2 Trailworthy and transparent advice

- Our advisory work is independent and evidence-based; we do not provide recommendations we cannot stand behind.
- We are transparent with clients about scope, assumptions, limitations, and any interests that could affect our advice.
- We protect confidential and proprietary information in line with our contractual and policy obligations.

8.3 Risk management and compliance

- We identify and manage ESG-related risks alongside our broader enterprise and information-security risk management.
- We comply with all applicable laws and regulations in the jurisdictions where we operate.

8.4 Whistleblowing and speaking up

- We provide a safe channel for personnel and stakeholders to raise concerns about misconduct, ethics, or compliance (the Whistleblowing & Speaking-Up Policy).
- We investigate concerns promptly and do not tolerate retaliation against anyone who speaks up in good faith.

8.5 Supply-chain responsibility

- We expect our suppliers and partners to uphold standards consistent with this Policy, including lawful, ethical, and (where relevant) environmentally responsible conduct, and we consider these factors in procurement.

9. Measurement, targets, and reporting

We are committed to transparency about our ESG performance. To this end:

- We maintain a set of ESG key performance indicators covering our environmental footprint, workforce, ethics, and responsible-technology practices.
- We set measurable, time-bound targets appropriate to our size and maturity, and review progress against them at least annually.
- We intend to report our ESG performance and progress using recognised frameworks and standards where practicable, including, as we mature, the GRI Standards and, where relevant, the IFRS S1/S2 sustainability standards.

We will report in good faith, without exaggeration or unverifiable claims, and we will correct material inaccuracies promptly.

10. Alignment with recognised frameworks and goals

Our ESG approach is informed by, and where practicable aligned to:

- The GRI Standards for sustainability reporting.
- The IFRS S1 and S2 standards (general sustainability and climate disclosures).
- The Greenhouse Gas (GHG) Protocol for emissions accounting.
- The UN Sustainable Development Goals, particularly those most relevant to our work: SDG 4 (quality education), SDG 8 (decent work and economic growth), SDG 9 (industry, innovation and infrastructure), SDG 12 (responsible consumption and production), SDG 13 (climate action), and SDG 16 (peace, justice and strong institutions).

Alignment with these frameworks reflects good practice and is not, by itself, a claim of certification or full conformance.

11. Review

This Policy is reviewed at least annually or sooner following a material change in our business, stakeholder expectations, or applicable requirements.

Approved by: Ron Ng, Managing Director, Profit Rise Consulting

Date: 12 September 2026