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CORPORATE ESG & SUSTAINABILITY POLICY

ENVIRONMENTAL STEWARDSHIP, SOCIAL RESPONSIBILITY & ENTERPRISE GOVERNANCE DIRECTIVE

ENTERPRISE SUSTAINABILITY MANDATE: This Policy establishes the Environmental, Social, and Governance (ESG) framework for EuniServ Limited (RC NO: 9729797) across all contract pipelines, staging facilities, and transit corridors. Formulated in alignment with Global Reporting Initiative (GRI) Standards, United Nations Sustainable Development Goals (UN SDGs), ISO management standards (14001, 45001, 37001), and the NOGICD Act 2010, this document mandates decarbonization, ethical supply chain governance, and sustainable value creation across West Africa.

1. EXECUTIVE LEADERSHIP STATEMENT & POLICY PURPOSE

1.1 Executive Directive

Executive Leadership at EuniServ Limited regards Environmental, Social, and Governance (ESG) performance as a strategic enterprise imperative equal to commercial profitability and engineering quality. Operating as a *Specialized Energy, Industrial Procurement & Technical Supply Chain Partner*, EuniServ Limited is committed to conducting operations in a manner that protects ecosystems, empowers workforce and local communities, advances clean energy adoption, and maintains transparent, ethical corporate governance.

1.2 Core Strategic Commitments

- Environmental Stewardship:** Drive energy efficiency, minimize carbon emissions across fleet logistics, enforce 100% waste chain-of-custody tracking, and eliminate uncontained chemical or hydrocarbon releases.
- Social Responsibility & Human Capital:** Uphold fair labor standards, enforce zero tolerance for discrimination, prioritize local content development under NCDMB guidelines, and ensure zero workplace fatalities.
- Ethical Corporate Governance:** Maintain rigid anti-bribery and anti-money laundering controls (SCUML/EFCC), secure supply chain transparency with 100% BOQ matching and MTC traceability, and enforce Board-level oversight.
- UN Sustainable Development Goals (SDGs) Alignment:** Directly contribute to SDG 7 (Affordable and Clean Energy), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation, and Infrastructure), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action).

2. ENTERPRISE SCOPE & SERVICE-SPECIFIC ESG PILLAR FRAMEWORK

This Policy applies to all directors, officers, full-time staff, site engineers, freight drivers, retail personnel, and third-party contractors across EuniServ Limited's 6 core business divisions:

EUNISERV CORE DIVISION	OPERATIONAL SCOPE & SUB-CATEGORIES	DIVISION-SPECIFIC ESG EXECUTION TARGETS
1. Industrial Procurement & Energy Supplies	Technical vendor vetting, bulk procurement, factory-gate sourcing, pre-dispatch inspections, 100% BOQ matching, and MTC documentation. • <i>Mechanical Equipment & Fluid Handling</i> • <i>Electrical Infrastructure & Power Distribution</i> • <i>Instrumentation & Process Control</i> • <i>MRO, Site Operations & Safety Gear</i>	Environmental: Green procurement sourcing protocols. Social: Certified safety gear for all warehouse handlers. Governance: 100% MTC and Type 3.1/3.2 certificate audits prior to dispatch.
2. Solar Energy & Renewable Power Infrastructure	Engineering, installation, and maintenance of off-grid/hybrid renewable power systems for high uptime and durability. • <i>Turnkey Power Configurations</i> • <i>PV Solar Array Installation</i> • <i>Specialized Electrical Appliances & BoP</i> • <i>Energy Auditing & Preventive Maintenance</i>	Environmental: Facilitating regional clean energy transition; 100% e-waste recycling for spent LiFePO4 batteries. Social: Local technical capacity building. Governance: ISO 9001 load sizing compliance.
3. Fleet Management & Transport Logistics	Safe movement of workforce, commercial goods, machinery, and project equipment across regional/national transit corridors. • <i>Corporate & Field Vehicle Hire</i> • <i>Haulage & Freight Operations</i> • <i>Dedicated Fleet Management</i>	Environmental: IVMS satellite eco-driving monitoring; mobile 200L spill kits on all haulage trucks. Social: ISO 39001 road safety controls. Governance: Strict curfew and speed cap compliance.
4. Modular Accommodation & Site Facilities	Rapidly deployable, climate-resilient container housing and prefabricated structures engineered for immediate field readiness. • <i>Site Offices & Living Units</i> • <i>Auxiliary Modular Structures</i> • <i>Turnkey Site Preparation</i>	Environmental: 50mm Rockwool thermal insulation for energy efficiency; waste metal recycling. Social: Universal accessibility layout options. Governance: Structural weld NDT quality sign-offs.
5. Medical Devices & Pharmaceutical Procurement	Distribution of certified medical equipment and consumables under strict ISO/NAFDAC-aligned quality frameworks. • <i>Diagnostic & Clinical Equipment</i> • <i>Medical Consumables & PPE</i> • <i>ISO-Aligned Supply Handling</i>	Environmental: CFC-free cold-chain storage. Social: Equitable distribution to occupational health clinics. Governance: NAFDAC/WHO batch sterilization logging.
6. Supermarket & Retail Operations	Management of bulk consumer merchandise, retail store inventory, and downstream supply channels. • <i>Bulk FMCG & Downstream Supply</i> • <i>Store Inventory & Merchandising</i>	Environmental: Plastic packaging reduction; efficient refrigeration. Social: Fair wage standards for retail staff. Governance: SCUML-compliant commercial transactions.



3. ENVIRONMENTAL STEWARDSHIP & DECARBONIZATION TARGETS

EuniServ Limited establishes quantitative environmental management targets managed under our ISO 14001 framework:

3.1 Emissions Reduction & Fleet Efficiency

- **Fleet Eco-Driving Governance:** All logistics assets deployed under Journey Management Plans (JMP) are monitored via In-Vehicle Monitoring Systems (IVMS) to reduce idling, penalize aggressive acceleration, and optimize transit fuel efficiency.
- **Clean Energy Operations:** Transitioning EuniServ staging yards and field site offices from diesel generation to hybrid solar PV systems (5–30 kVA) to achieve a 40% operational footprint carbon reduction by 2028.

3.2 Waste Hierarchy & Circular Material Management

All waste streams generated across warehouse staging, container fabrication, and field installations are segregated at source using color-coded receptacles (Red/Blue/Brown/Green/Yellow). A minimum target of 70% material diversion from

landfills is enforced for steel scrap, UPVC offcuts, cardboard packaging, and timber pallets via accredited recyclers.

4. SOCIAL IMPACT, LOCAL CONTENT & HUMAN CAPITAL GOVERNANCE

Our social sustainability roadmap prioritizes workforce welfare, human rights, and indigenous economic growth:

SOCIAL DOMAIN	KEY OPERATIONAL STANDARDS & COMMITMENTS	MANDATORY COMPLIANCE KPIS
Occupational Health & Safety	ISO 45001-aligned hazard mitigation, daily pre-task Toolbox Talks, mandatory certified PPE, and Stop-Work Authority.	Zero Fatalities, Zero Lost Time Injuries (LTI), 100% Incident Reporting.
Nigerian Content (NCD)	Maximizing in-country procurement, local container fabrication, and Nigerian technical workforce recruitment.	Minimum 95% Nigerian Workforce, NCDMB NOGICJQS portal compliance.
Diversity, Equity & Inclusion	Equal opportunity talent acquisition, non-discrimination in compensation, and harassment-free workplaces under ISO 30415.	Gender-pay equity audits, zero unresolved discrimination grievances.
Community Relations	Proactive host community consultation, structured grievance management, and engagement of local labor.	Community MoU execution, 72-hour maximum grievance response window.

5. CORPORATE GOVERNANCE, ANTI-CORRUPTION & SUPPLY CHAIN INTEGRITY

Governance frameworks enforce transparency, financial integrity, and strict risk management across all operations:

- **Anti-Bribery & Money Laundering (AML):** Zero tolerance for bribery, facilitation payments, or money laundering under ISO 37001, SCUML, and EFCC regulations. Cash transactions for commercial supply contracts are strictly prohibited.
- **Supply Chain Verification & Traceability:** Mandatory 4-tier Bill of Quantities (BOQ) technical audits to guarantee 100% specification matching and zero material non-conformance across all technical requisitions.
- **Whistleblower Protection:** Secure, confidential reporting channels (compliance@euniserv.com) with absolute protection against retaliation for good-faith reporting of ESG or financial breaches.
- **Board Oversight & Annual ESG Reporting:** Executive Directors publish an annual GRI-aligned ESG Performance Report evaluating metrics against strategic targets and driving continuous improvement.

KALAIYO SOALA RAYMOND
Executive Director, Technical Operations & Logistics
Date: August 15, 2026

MKPAH EUNICE MAURICE
Executive Director, Strategy & Commercial Operations
Date: August 15, 2026

