



COMMITMENT TO SUSTAINABLE PRACTICES

ESG Compliance is a core pillar of Hallow Energy's governance framework and operational strategy. We are committed to adhering to rigorous Environmental, Social, and Governance (ESG) standards to ensure ethical conduct, environmental stewardship, and social responsibility across our value chain. Our ESG compliance approach includes aligning with applicable laws, global frameworks such as the UN Sustainable Development Goals, and industry best practices. We conduct regular assessments, audits, and disclosures to monitor performance, manage risk, and ensure transparency. Through proactive stakeholder engagement and continuous improvement, we aim to create resilient, responsible, and future-ready operations that support long-term sustainability and trust.

Environmental

We are committed to minimizing the environmental footprint of our operations by using natural resources responsibly and efficiently. We actively invest in renewable energy projects and promote the advancement of low-carbon technologies and alternative fuels.

Social

We prioritize health, safety, and security throughout all aspects of our business. Our goal is to responsibly manage any potential effects our operations may have on people and to maintain transparent, ongoing engagement with our stakeholders.

Governance

Our Code of Conduct outlines the ethical and professional standards we expect from all employees. We maintain a robust compliance system aligned with globally recognized legal and regulatory frameworks, ensuring consistent application across our entire organization.

Key elements

1. Climate Change

Hallow Energy is committed to addressing climate change by reducing greenhouse gas emissions across our operations and supporting the global transition to a low-carbon economy. We invest in renewable energy, pursue energy efficiency, and incorporate climate-related risks and opportunities into our decision-making processes.

2. Resource Efficiency

We strive to use natural resources responsibly and minimize waste throughout our operations. By improving operational efficiency, promoting circular economy practices, and



reducing water and energy consumption, we aim to lessen our environmental impact and preserve resources for future generations.

3. Biodiversity

Protecting biodiversity is a key aspect of our environmental stewardship. Hallow Energy works to minimize impacts on ecosystems and wildlife by conducting environmental assessments, implementing mitigation measures, and supporting habitat conservation in the regions where we operate.

4. Human Rights

Respect for human rights is fundamental to how we do business. We uphold international human rights standards and work to ensure that our activities, as well as those of our partners and suppliers, do not contribute to human rights abuses. We promote fair labor practices, equality, and safe working conditions across our value chain.

5. Labor Practices

We are dedicated to fostering a diverse, inclusive, and respectful workplace. Hallow Energy adheres to fair labor standards, provides safe and healthy working conditions, and promotes opportunities for employee development and well-being. We do not tolerate any form of discrimination, forced labor, or child labor.

6. Anti-Corruption

Integrity is at the core of our business. We maintain strict anti-corruption policies and training programs to prevent bribery, fraud, and other unethical conduct. Our governance framework ensures transparency, accountability, and compliance with all applicable anti-corruption laws and international standards.

Sustainability Policy

Accordingly, Hallow Energy's Sustainability Policy reflects our unwavering commitment to operating responsibly, minimizing environmental impact, and fostering long-term value for stakeholders and communities. We integrate sustainable practices across our operations by focusing on emissions reduction, resource efficiency, and the protection of biodiversity. Our policy emphasizes transparency, ethical sourcing, and alignment with international environmental standards. By promoting innovation, continuous improvement, and active engagement with partners and local communities, we aim to drive meaningful progress toward a low-carbon future and ensure that sustainability remains central to every aspect of our business.

Sustainability Elements at Glance

The company actively manages its environmental impact by investing in climate-friendly practices and technologies. We strive to maintain responsible value chains by partnering with suppliers who share our commitment to ethical and sustainable operations. We foster



responsible supply chains, promote diversity and inclusion, and actively engage with stakeholders to drive continuous improvement.

In addition to these core principles, Hallow Energy focuses on expanding the sale of renewable megawatts, driving the transition to cleaner energy sources. By offering renewable energy solutions, we help customers reduce their carbon footprint and support global efforts toward decarbonization.

Moreover, Hallow Energy actively markets sustainable biofuels as a viable alternative to traditional fossil fuels. Our biofuel offerings contribute to reducing greenhouse gas emissions and promote the development of circular, low-carbon energy systems. Our dedication to supporting people and communities fosters positive social impact and engagement. Continuous performance evaluation and transparent stakeholder communication guide our ongoing improvement efforts.

1. Compliance and Conduct

At Hallow Energy, we are committed to operating with integrity and transparency. Our Code of Conduct and compliance policies reflect our dedication to adhering to applicable laws, regulations, and ethical standards. We expect all employees and partners to uphold these principles to promote a responsible and accountable business environment.

2. Health, Safety and Security

The safety and well-being of our people, contractors, and communities is a core priority. We maintain rigorous health, safety, and security protocols across our operations, aiming to prevent incidents and promote a culture of care. Continuous risk assessment and employee training are key elements of our approach.

3. Environment and Climate

We strive to minimize our environmental footprint and actively support the transition to a low-carbon economy. Through efficient resource use, emissions reduction, and investments in clean energy technologies, we are working to mitigate climate-related risks and protect natural ecosystems.

4. Responsible Value Chains

We are dedicated to building responsible and resilient supply chains. Our procurement practices prioritize ethical sourcing, human rights, and environmental stewardship. We work closely with our suppliers to promote continuous improvement and alignment with our corporate responsibility expectations.

5. People and Communities

We value the contributions of our employees and the strength of the communities where we operate. Hallow Energy fosters a diverse and inclusive workplace, supports employee development, and engages with local stakeholders to create shared value and positive social outcomes.



6. Performance and Engagement

We regularly evaluate our sustainability performance and engage openly with stakeholders to ensure transparency and accountability. Our reporting practices reflect our commitment to continuous improvement and alignment with evolving environmental, social, and governance (ESG) expectations.

Through robust compliance frameworks and transparent reporting, we strive to meet high standards of performance and accountability across all aspects of our operations.