Vivriti Asset Management

Environmental, Social & Governance Policy

Version	Approval Date	Approving authority
V1	7th February 2024	Board of Directors
V2	9th May 2024	Board of Directors
V3	19th May 2025	Board of Directors

Contents

1. PREAMBLE

Vivriti Asset Management Private Limited (VAM), a company incorporated under the Companies Act, 2013, is a subsidiary of Vivriti Capital Limited (VCL) and acts as the manager of Alternate Investment Funds established in accordance with the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 (AIF Regulations). VAM, inter alia, acts as the manager of the schemes of Vivriti Vihaan Trust registered as a Category II Alternative Investment Fund and schemes of Vivriti Treasury Optimizer Trust registered as Category III Alternative Investment Fund.

1.1 Vivriti Asset Management Private Limited (VAM) is cognizant of environmental and social risks in investing and hence has adopted the ESG Policy in its journey towards its commitment to attaining sustainability. The ESG philosophy aligns with Vivriti's core business strategy. The policy is built around the three pillars of ESG, outlining its purpose and Vivriti's responsibility to the environment, its customers, employees, and the community at large.

1.2 Unless otherwise defined, capitalised terms have the meanings given to them in the "legend" provided at the end of this document.

2. PURPOSE & SCOPE

2.1 Scope

This policy is applicable to all funds managed by VAM. However, if there are dedicated ESG-focused funds, those funds will have their own distinct ESG policy.

2.2 Commitment

The ESG Policy overlays VAM's guiding principles around environment, social & governance considerations at the organizational & portfolio level.

Do No Significant Harm (DNSH)

VAM is a socially and environmentally responsible organization, encapsulating the principles of '**Do No Significant Harm (DNSH)**'. Strict adherence to applicable regulatory standards is ensured across business operations, following ethical business practices that do not cause negative externalities on the environment, society, governance & economy. An additional layer of portfolio screening stringency is applied through an exclusion list/list of prohibited activities, prohibiting any transactions that involve activities that have adverse socio-environmental impacts.

Financial Inclusion Statement

VAM's focus on financial inclusion is through its sustainable investment flows/impact-oriented capital towards sectors such as agriculture, climate, gender, infrastructure, etc. VAM financial instruments are centered on creating long-term impact along with providing risk adjusted returns to its investors.

2.3 Objectives

- Integrate the ESG considerations into decision making - Embed environmental, social, and governance factors into investment, operational, and strategic decisions to drive sustainable value creation.
- Mitigate ESG Risks and Identify Opportunities - Proactively assess and manage ESG risks while identifying opportunities that contribute to long-term business resilience and growth.
- Ensure Regulatory Compliance and Stakeholder Alignment- Adhere to applicable ESG-related regulations and align with global standards and stakeholder expectations on sustainability and responsible business practices.
- Promote Responsible Business Practices - Foster a culture of ethics, accountability, and transparency across the organization and with investee companies/partners.
- Study, measure and monitor the impact on the performance of the investment
- Strengthen ESG performance monitoring & Reporting - Establish systems to track, evaluate, and report ESG performance, thereby enabling data-driven improvements and transparent disclosures.

3. GOVERNANCE MATRIX

Governance Hierarchy

ESG Risk Committee and S&I Team

- The **ESG Risk Committee** is the **executive level committee** comprising of the Chief Operating Officer and Managing Director, Chief Investment Officer and Head-Sustainability & Impact, that has an oversight of the management of ESG & climate related risks & opportunities relevant to VAM's business operations & portfolio:
- Organizational level: ESG Committee's has oversight on -
  - The organization's sustainability & climate strategy, direction & action plan
  - Progress & deterrents/issues faced while implementing the sustainability & climate action plan, and meeting relevant goals & targets
- Portfolio level: ESG Risk Committee to also oversee and manage the ESG risks & opportunities within VAM's lending portfolio:
  - ESG Committee has oversight of the portfolio level ESG risk assessments (including climate risk assessments)
  - The final investment & credit decision-making for clients or investees that undergo ESG risk assessments, to depend on the final approval from the ESG Committee

- **Sustainability & Impact (S&I) function** has been set up by the ESG Risk Committee, and is responsible for execution and implementation of various processes & procedures related to ESG and climate action:
    - The S&I Team to report to the ESG Risk Committee on a regular basis on the organization & portfolio-level ESG & climate related findings, cases & decisions made
    - S&I Team to identify, manage & mitigate organizational & portfolio level ESG & climate risks & opportunities, collaborating with relevant teams (when required)
    - Conduct portfolio-level ESG risk assessments
    - S&I Team along with the ESG teams of our investors to conduct regular ESG & climate-related training for the Board, Risk Management Committee & ESG Committee, and for the organization (when required)

4. VAM's ESG PRACTICE

4.1 Own Operations at Group Level

Towards Environment

VAM's current in-house environmental & climate initiatives include operational decarbonization & energy & water efficiency measures - 100% renewable energy adoption in our Mumbai Office, installation of energy efficient lighting & appliances, water conservation & waste management efforts. Supplementing our environmental & climate efforts, we have also:

- Created a transparent measuring, accounting & reporting system (including a GHG inventory) for managing ESG & climate risks & opportunities
- Environmental data & information disclosures are verified by a third-party auditor as part of our yearly sustainability report verification

Towards Social, Labor and Working Conditions

Our Social policies promotes a diverse, inclusive, and employee-centric culture with a focus on well-being, learning, and equal opportunity. Key initiatives include flexible work policies, wellness programs, ongoing training, and a strong emphasis on respectful workplace practices through clear policies and employee engagement. The organization also upholds strict data privacy and confidentiality standards to protect employee and stakeholder information.

Towards Governance

At VAM, the governance systems and controls are based on good governance practices. VAM ensures board independence, diversity, and the right composition for the board to reflect the best interests of its shareholders. VAM also has adequate safeguards and controls in place to ensure adherence to relevant regulatory standards and requirements.

For a comprehensive list of implemented ESG policies, refer Annexure I.

Reporting

Materiality Assessment: Vivriti conducts an annual stakeholder materiality assessment, preceded by a survey based on in-house research, peer benchmarking, global standards, and ESG trends. Following the 'Double Materiality' approach, topics are classified as ‘Outside-In’ (financial impact on the organization) or ‘Inside-Out’ (impact on society, environment, and economy). The survey captures stakeholder priorities to ensure alignment with Vivriti’s long-term value creation and sustainability goals.

Sustainability Reporting: Viviriti at a group level publishes its Sustainability Report based on the Global Reporting Initiative (GRI) standards that would demonstrate its ESG practices along with the impact reporting created through its portfolio. The Fund Manager will also continue to disclose its ESG information in relevant ESG forums to demonstrate its commitment to stakeholders.

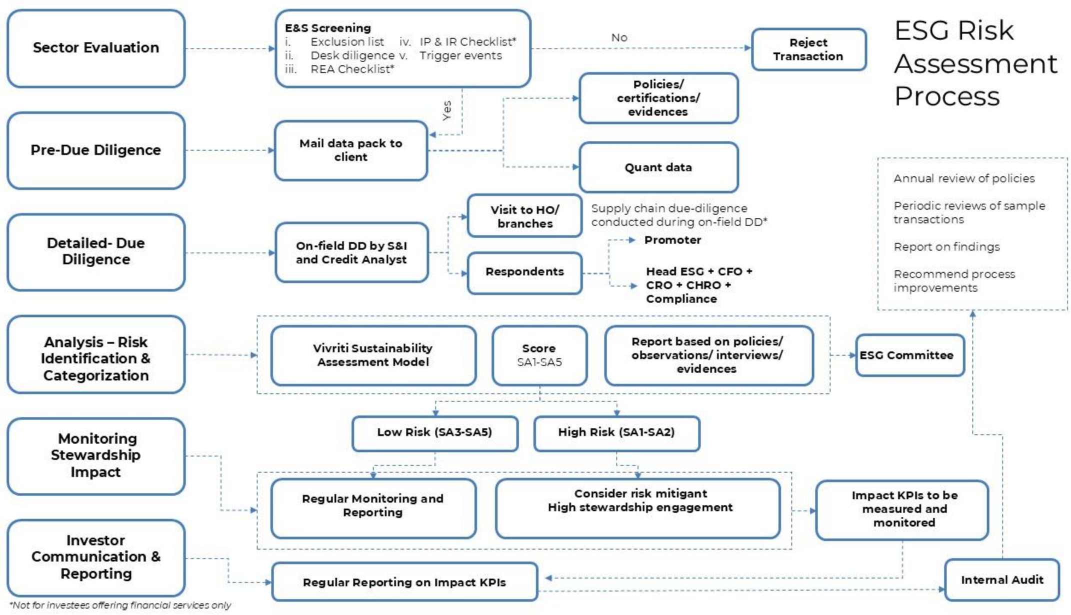
4.2 Portfolio Level

4.2.1 Exclusion List

Vivriti adheres to a list of **“Prohibited Activities”** that includes activities that cause significant harm and adversely impact environment, society & governance/economy. This list is used as an initial screening criteria for all arrangements & transactions. VAM does not enter into any arrangements/transactions with any institutions or person/s that are involved in the list of prohibited activities. This list will be updated from time to time based on guidance provided by the Board and Vivriti's senior management.

4.2.2 ESG Risk Assessment process

1. Preliminary diligence of prospective and existing investees of VAM shall be carried out by the analyst.
2. In the case of a client to which VAM proposes to lend any money or on-balance sheet financing, the client’s ESG risk/ opportunity is assessed on the Vivriti Sustainability Assessment model.
3. The ESG risk assessment is conducted referencing the frameworks outlined in Annexure III



ESG Risk Integration Process

VAM has developed portfolio-level ESG risks and opportunities' assessment parameters (quantitative and qualitative) that have been translated into client ESG assessments and Vivriti Sustainability Assessment Model (VSAM) requirements. The ESG inputs are evaluated by VSAM to generate an ESG score & report.

Towards Environment and Climate

Environmental & climate considerations at the portfolio level ESG risk assessments & VSAM:

- Climate Change Issues:
  - GHG emissions reduction
  - Measurement & monitoring of GHG emissions (Scope 1, 2 & 3)
  - Management of climate risks and opportunities
- Biodiversity Issues:
  - Programs or initiatives to reduce impact on biodiversity and land use
- Other Environmental Issues:
  - Adoption of environmental management system
  - Environmental investments
  - Programs or initiatives around: air, water and waste pollution; water & energy conservation; renewable energy; sustainable packaging; product & material circularity

Towards Social, Labor and Working Conditions

Social considerations at the portfolio level ESG risk assessments & VSAM:

- Data privacy and security
- Product responsibility, quality, safety
- Human rights
- Employee safety
- Employment quality
- Employee development
- Equal opportunity
- Community support & development

Towards Governance

Governance considerations at the portfolio level ESG risk assessments & VSAM:

- Business ethics
- Board structure & functioning
- Board diversity
- Committee functioning
- Financial audit & control
- ESG reporting

4.2.3 Vivriti Sustainability Assessment Model

VAM has developed its own ESG methodology through the Vivriti Sustainability Assessment Model (VSAM) to determine the ESG risks/opportunities of the investee. Each investee basis the due diligence and understanding of their E, S & G practices, policies and processes receives a proprietary overall ESG score (Vivriti SA1-SA5).

VSAM Reporting

Vivriti employs VSAM to generate comprehensive sustainability assessment/ ESG reports tailored to its clientele. Through this specialized approach, Vivriti offers investees an in-depth insight into their ESG (Environmental, Social, and Governance) scoring metrics. These reports are instrumental in assisting issuers to comprehend and evaluate their ESG portfolio effectively. By harnessing the capabilities of VSAM, Vivriti ensures that its clients receive accurate and actionable data, enabling them to make informed decisions concerning their ESG initiatives.

4.2.4 Risk Categorisation

The risks will be categorized based on the below criteria –

Score	Grading Scale	Significance
0-20	Vivriti SA1	A company that is impacted by ESG risks and requires immediate intervention to implement a systematic risk management framework
21-40	Vivriti SA2	A company that has just embarked on its sustainability journey but needs to establish a systematic risk management framework
41-60	Vivriti SA3	A company that has implemented sustainability initiatives to address ESG risks but needs to address the gaps to have a robust framework
61-80	Vivriti SA4	A company that has successfully navigated its sustainability journey but needs to fortify its practices
81-100	Vivriti SA5	A sustainability leader with a positive track record of implementing best practices in managing material ESG risks

4.2.5 Monitoring

The Sustainability & Impact Team, shall conduct a periodic ESG risk assessment on the enterprise investee on the basis of the scoring derived from VSAM as under –

Score	Grading Scale	Monitoring
0-20	Vivriti SA1	Bi-annually
21-40	Vivriti SA2	Bi-annually
41-60	Vivriti SA3	Annually
61-80	Vivriti SA4	Annually
81-100	Vivriti SA5	Annually

For enterprise investee in which Vivriti has on-balancing exposure, the Sustainability & Impact/Credit Teams, will also conduct site visits on the occurrence of any trigger events specified in Annexure II

Any non-compliance identified during the periodic assessment/diligence will be reported to the ESG Risk Assessment Committee, who will decide on any further action to be taken.

4.2.6 Stewardship Engagement

Vivriti embeds sustainability deeply into its investment philosophy, going beyond integration to actively engage in stewardship. Through rigorous ESG due diligence and a robust assessment model, we identify risks and opportunities, providing detailed reports aligned with global benchmarks. Guided by the ESAP from VSAM, our engagement approach delivers tailored, actionable insights to help investees enhance their ESG performance. This collaborative process fosters long-term partnerships and drives sustainable transformation across our portfolio.

4.2.7 Grievance Redressal Mechanism

VAM recognizes that grievance redressal is an important aspect of stakeholder engagement and requires a dedicated process to ensure smooth business operations. The Fund Manager has put in place dedicated channels for external and internal grievances to ensure that comments, responses and grievances are handled appropriately in a fair and transparent manner.

Similarly, employee grievances can be raised to ‘e.grievanceredressal@vivritiamc.com’, as outlined in the Employee Grievance Redressal Policy (internal and confidential).

5. DOCUMENTATION

a. All investing documentation must contain such environmental, social and labour standards-related covenants as may be prescribed by the Committee.

b. All investing documentation entered into by Vivriti must contain representations and covenants from the client in relation to compliance with all applicable laws (including all, local and central, environment, social and labour laws).

c. Any failure of the client to perform such covenant or representation should be classified as an event of default under the investment documentation entered intowith the client.

6. TRAINING OF DESIGNATED PERSONNEL

All Designated Personnel - Sustainability & Impact Team, Credit Teams, Investment Management Team and all members of the ESG Risk Assessment Committee concerned with this policy - will keep themselves updated with all ESG related developments. Periodic training and updates on ESG will be provided to all verticals at Vivriti by the Sustainability & Impact Team.

7. POLICY REVIEW

This policy shall be reviewed periodically on such basis and at such times as may be prescribed bythe ESG Risk Assessment Committee.

8. LEGEND

S. NO.	TERM	PARTICULARS
1.	Vivriti	Vivriti refers to the Vivriti Group i.e. Vivriti Capital Limited and Vivriti Asset Management Private Limited
2.	ESG Risk Assessment Committee	Comprises of the Managing Director and Chief Investment officer
3.	Sustainability & Impact	Members of the team tasked with the execution of the ESG policy
4.	Business Team	Means the business team of VAM
5.	Credit Teams	Means the respective credit teams of VAM
6.	Designated Personnel	Means the members of the Credit Teams, the Investment Management Teams and the Sustainability & Impact Team

ANNEXURE I- IMPLEMENTED POLICIES

To refer to relevant policies, please click here (group level policies) and here (VAM level policies).

E Policies	S Policies	G Policies
Energy Policy Sustainable Finance Framework Land Acquisition Policy Sustainable Stewardship Policy	Fair Practice Code Human Rights Policy Health, Safety & Environmental (HSE) Policy Diversity, Equity & Inclusion (DEI) Policy Childcare Allowance Policy Corporate Social Responsibility (CSR) Policy Prevention of Sexual Harassment (POSH) Policy IT Data Protection Policy IT Audit Policy IT Third Party Vendor Onboarding & Offboarding Policy IT Data Privacy Policy IT Risk Management Policy IT Disciplinary Process Policy	Anti Bribery & Anti-Corruption Policy Corporate Governance Policy Nomination & Remuneration Policy KYC & AML Policy Grievance & Redressal Mechanism Policy Whistle Blower Policy Vendor Code of Conduct Policy Vendor Management Policy Third Party Vendor Onboarding Offboarding Policy Violation of Code of Conduct & Action Policy Related Party Transaction Policy Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information Code of Conduct to Regulate, Monitor and Report Trading IT Cyber Security Policy IT Security Awareness Policy IT Governance Framework Policy Vivriti Group Tax Strategy

ANNEXURE II- PROHIBITED ACTIVITIES

Vivriti will not enter into arrangements/transactions with any institutions/persons that are engaged in any of the activities set out below:

1. Projects or companies where the primary business activities are in the following prohibited sectors such as gambling, casinos or equivalent enterprises, media communications of an adult or political nature, production of or trade in tobacco.
2. Cannabis - Any company or corporate that directly, or through entities it controls, produces, or sells cannabis for non-medical or recreational purposes, which shall include production and sale of end products containing cannabis for the same purpose.
3. Companies found by a court or administrative body of competent jurisdiction engaging inunlawful practices.
4. Engaged in any activities in relation to human trafficking, child labour or forced labour.
5. Projects or companies identified by the Government to be in violation of local applicable law related to environment, health, safety, labor, and public disclosure.
6. Production or trade in any product or activity deemed illegal under the laws or regulations of India or international conventions and agreements or subject to international phaseouts or bans.
7. Polluting industries unless the units have clearance from pollution control authorities and have installed effluent treatment plants.
8. Setting up of new units consuming/producing Ozone Depleting Substances (ODS) such as chlorofluoron carbon (CFC), Halons and units manufacturing aerosol products using CFCs.
9. Production or trade in unbonded asbestos fibers. This does not apply to purchase and use of bonded asbestos cement sheeting where the asbestos content is less than 20%.
10. Animal testing on Non-medical Grounds – Any company or corporation that practices animal testing on non-medical grounds.

ANNEXURE III- TRIGGER EVENTS

For any notice issued by regulatory authority to any client for non-compliance of provisionsof applicable environment and labour laws (including human rights).

In case of labour unrest or dispute with the client.

On levy of significant fines or penalties or any other liabilities under any applicable labour (including human rights), andenvironmental laws by any regulatory authority.

Whether any notice issued, or proceedings initiated against the company for any violation ornon-compliance of any environment and labour laws (including human rights).

When there is any fraud and non-compliance of anti-money laundering laws.

ANNEXURE IV - REFERENCE FRAMEWORKS

IFC PERFORMANCE STANDARDS (2012)

IFC Performance Standards (PS) are a set of 8 standards directed towards clients, providing guidance on how to identify risks and impacts, and are designed to help avoid, mitigate, and manage risks and impacts as a way of doing business in a sustainable way, including stakeholder engagement and disclosure obligations of the client in relation to project-level activities.

Together, the eight Performance Standards establish standards to meet throughout the life of an investment.

Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts – requires companies to identify and evaluate environmental and social (E&S) risks and impacts, while promoting improved E&S performance of clients through the use of management systems- in order to anticipate E&S risk posed by business activities and address such impacts as needed.

Performance Standard 2: Labor and Working Conditions – requires that companies treat their workers fairly by ensuring non-discriminatory and equal opportunity practices, maintaining safe and healthy working environments, preventing child and forced labor and fostering improved relationships between workers and management.

Performance Standard 3: Resource Efficiency and Pollution Prevention – guides companies to incorporate practices to promote energy efficiency, manage resources and reduce GHG emissions.

Performance Standard 4: Community Health, Safety, and Security – aims to safeguard the health and safety of affected communities.

Performance Standard 5: Land Acquisition and Involuntary Resettlement – aims to avoid or minimise project-related land acquisition and fairly compensate affected communities.

Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources – aims to conserve biodiversity, maintain ecosystem services and manage living natural resources.

Performance Standard 7: Indigenous Peoples – aims to protect the rights and culture of Indigenous Peoples.

Performance Standard 8: Cultural Heritage – aims to preserve and protect cultural heritage from adverse project impacts.

CLIENT PROTECTION PATHWAY

Cerise+SPTF's Client Protection Pathways are a set of practical tools and guidelines developed by Cerise and the Social Performance Task Force (SPTF) to help financial service providers embed strong customer protection practices into their operations. These pathways align with the **Client Protection Principles (CPPs)** and serve as a roadmap for financial institutions (e.g., microfinance institutions, fintechs, and other lenders) to safeguard their customers, particularly vulnerable and underserved populations. These 8 principles ensure that financial services are delivered to clients in a safe, responsible, and fair manner.

CP 1: Appropriate Product Design and Delivery – Providers will ensure that products and delivery channels are designed to avoid harm. The design process will take into account the specific characteristics of clients.

CP 2: Prevention of Over-Indebtedness – Providers will exercise due diligence to confirm that clients have the financial capacity to repay loans without falling into over-indebtedness. They will also monitor internal systems to support the prevention of over-indebtedness.

CP 3: Transparency – Providers will deliver clear, adequate, and timely information in a manner and language that clients can understand, enabling them to make informed decisions. Key details on pricing, terms, and product conditions will be clearly communicated to borrowers.

CP 4: Responsible Pricing – Pricing, terms and conditions will be established in a way that is sustainable for both the client and the institution.

CP 5: Fair and Respectful Treatment of Clients – Providers and their agents will treat clients with fairness and respect, free from discrimination. Adequate safeguards will be implemented to prevent and address corruption, as well as aggressive or abusive behaviour by staff or agents, especially during loan sales and debt collection.

CP 6: Privacy of Client Data – The confidentiality of client data will be protected in compliance with applicable laws and regulations. Client data will only be used for the purposes disclosed at the time of collection or as permitted by law unless additional client consent is obtained.

CP 7: Mechanisms for Complaint Resolution – Providers will establish timely and effective systems to address client complaints and resolve issues. These mechanisms will also be used to enhance products and services based on client feedback.

CP 8: Governance & HR – Governance and management will demonstrate a commitment to client protection, supported by HR systems that facilitate its implementation. Senior management will actively monitor client protection risks and implement corrective actions. Management systems will reinforce client protection through training, incentives, reporting, and controls.

IFC'S CORPORATE GOVERNANCE METHODOLOGY

IFC's Corporate Governance Methodology is a structured to assess and improve the corporate governance practices of companies, financial institutions, and other organizations. The methodology emphasizes transparency, accountability, and sustainable business practices, enabling companies to manage risks effectively and enhance long-term value for stakeholders.

The IFC Corporate Governance Methodology is based on 6 principles, outlined as follows-

Commitment to ESG (Leadership & Culture) – The investee demonstrates a strong commitment to implementing robust corporate governance practices, including addressing environmental and social (E&S) considerations.

Board Structure and Functioning – The investee's board of directors is well-qualified and appropriately structured to effectively oversee the investee's strategy, management, and overall performance.

Control Environment – The investee maintains a comprehensive internal control framework to safeguard assets, ensure operational efficiency, promote accurate reporting, and adhere to laws, policies, and regulations.

Disclosure and Transparency – The investee provides financial and non-financial disclosures that are relevant, accurate, and reliable for stakeholders.

Minority Shareholder Treatment – The investee ensures the rights of minority shareholders are protected and not infringed upon.

Governance of Stakeholder Engagement – The investee actively manages stakeholder engagement and has established grievance mechanisms to address concerns.

ILO LABOUR CONVENTIONS

Since 1919, the International Labour Organization (ILO) has maintained and developed a system of international labour standards aimed at promoting opportunities for women and men to obtain decent and productive work, in conditions of freedom, equity, security, and dignity.

The eight fundamental Conventions are:

Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87)

Right to Organise and Collective Bargaining Convention, 1949 (No. 98)

Forced Labour Convention, 1930 (No. 29)

Abolition of Forced Labour Convention, 1957 (No. 105)

Minimum Age Convention, 1973 (No. 138)

Worst Forms of Child Labour Convention, 1999 (No. 182)

Equal Remuneration Convention, 1951 (No. 100)

Discrimination (Employment and Occupation) Convention, 1958 (No. 111)

Conventions and Recommendations are developed by representatives of governments, employers, and workers and are adopted during the ILO's annual International Labour Conference. Once a standard is adopted, member states are obligated under the ILO Constitution to present it to their competent authority (usually the parliament) for consideration of ratification. Countries that ratify a convention commit to implementing it through national laws and practices and to regularly reporting on its application.

India has ratified Conventions #29, #100, #105, #111, #138 and #182 are currently in force. However, Conventions #87 (Freedom of Association) and #98 (Right to Collective Bargaining) remain unratified by India.

As part of the ESG risk assessment process, VAM ensures that the investees adhere to the ratified conventions and assesses their compliance with the unratified conventions as well.

UNITED NATIONS PRINCIPLES FOR RESPONSIBLE INVESTMENT

The United Nations-supported Principles for Responsible Investment (UN PRI) is a global network of investors collaborating to implement six principles for 'Responsible Investment.' Its objective is to help investors understand the impact of sustainability on their decisions and support signatories in integrating these considerations into their investment and ownership practices. These principles are voluntary and aspirational, providing a range of actions for incorporating ESG factors into investment strategies across various asset classes.

'Responsible Investment' is a flexible process tailored to align with each organization's unique investment strategy, approach, and resources. The principles are designed to suit the investment styles of large, diversified institutional investors operating within a traditional fiduciary framework.

The six principles of 'Responsible Investing' by the UN PRI are:

1. Incorporate ESG issues into investment analysis and decision-making processes.
2. Be active owners and incorporate ESG issues into ownership policies and practices.
3. Seek appropriate disclosure on ESG issues by the entities in which one invests.
4. Promote acceptance and implementation of the principles within the investment industry.
5. Work together to enhance effectiveness in implementing the principles.
6. Report on activities and progress toward implementing the principles.

VAM utilizes VSAM to produce detailed sustainability assessments and ESG reports for its investees. This approach supports the integration of ESG considerations into investment decision-making, in line with the principles of the UN PRI.

UNITED NATIONS GLOBAL COMPACT

The UN Global Compact supports companies to do business responsibly by aligning their strategies and operations with the 'Ten Principles' on human rights, labour, environment, and anti-corruption. It encourages strategic actions to advance broader societal goals, such as the UN Sustainable Development Goals, with an emphasis on collaboration and innovation.

The following are the ten principles of the UN Global Compact:

Human Rights

a. Businesses should support and respect the protection of internationally proclaimed human rights.
b. Make sure that they are not complicit in human rights abuses.

Labour Standards

c. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
d. Elimination of all forms of forced and compulsory labour.
e. Effective abolition of child labour.
f. Elimination of discrimination in respect of employment and occupation.

Environment

g. Businesses should support a precautionary approach to environmental challenges.
h. Undertake initiatives to promote greater environmental responsibility.
i. Encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

j. Businesses should work against corruption in all its forms, including extortion and bribery.

UNITED NATIONS SUSTAINBLE DEVELOPMENT GOALS

The Sustainable Development Goals (SDGs), also called the Global Goals, were introduced by the United Nations in 2015 as a collective commitment to eliminate poverty, protect the environment, and foster peace and prosperity for everyone by 2030. These 17 goals are interconnected, acknowledging that progress in one area influences outcomes in others. They emphasize the need to balance social, economic, and environmental priorities, with a particular focus on uplifting the most disadvantaged populations. The SDGs aim to address global challenges such as inequality, climate change, hunger, and discrimination, driving inclusive and sustainable development.

The 17 sustainable development goals are:

Goal 1: End poverty in all its forms everywhere

Goal 2: End Hunger, achieve food security and improved nutrition and promote sustainable agriculture

Goal 3: Ensure healthy lives and promote well-being for all at all ages

Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Goal 5: Achieve gender equality and empower all women and girls

Goal 6: Ensure availability and sustainable management of water and sanitation for all

Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all

Goal 8: Promoted sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Goal 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

Goal 10: Reduce inequality within and among countries

Goal 11: Make cities and human settlements inclusive, safe, resilient, and sustainable

Goal 12: Ensure sustainable consumption and production patterns

Goal 13: take urgent action to combat climate change and its impact

Goal 14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development

Goal 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Goal 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development