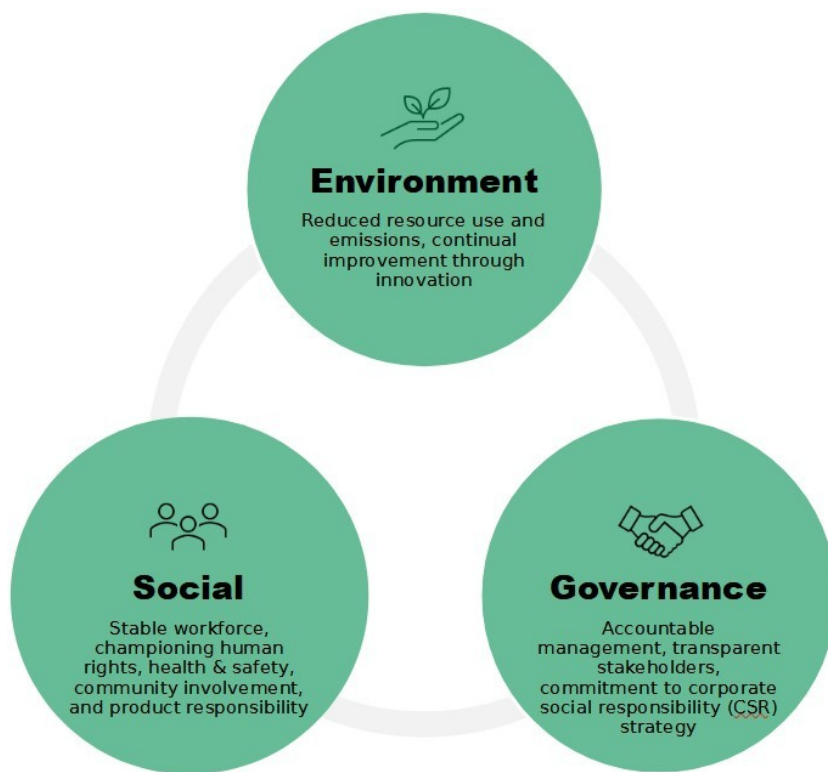


Environmental, Social & Governance (“ESG”)

Corporate Policy v. 1.0

January 2022



Core Objective:

Establish the highest positive impact for our industry to the UN’s 17 Sustainable Development Goals (SDGs), in relation to environmental, social, and governance (ESG).

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Table of Contents

1	Introduction – Message from our Chairman	3
2	Mission, Vision, Purpose	4
3	Policy & Application	4
4	Policy Ownership, Review & Accessibility	4
5	Transparent Reporting	5
6	Commitment to Environmental, Social, Governance (ESG)	5
7	Commitment to UN 2030 Global Sustainability Initiatives (GSI) & Beyond	6
8	Commitment to Sustainable Development Goals (SDG’s)	6
9	Next Steps	7
Appendix 1	- Risk Management Policy	
Appendix 2	- Goal, Objectives, Strategies, Plans, and Actions (ESG/SDG GOSPA)	
Appendix 3	- Framework of ESG Data Compliance	

1. Introduction – Message from Our Chairman

As many of our investors know, SAI is very proactive in responding to questions through our press releases and social media. This stems from our board of directors' desire to well inform, and educate, our global investor base on how SAI is leading the global indoor vertical cultivation sector. In particular, our desire to showcase how SAI reaches a balanced conjunction of the optimal use of our limited resources, business competitiveness, profitability, strict adherence to regulatory requirements, as well as international considerations, that include but are not limited to, multiple methodologies¹ and International Standard Organization (ISO) standards² relating to risk management and quality assurance, environmental, social and governance (ESG), the United Nation (UN) global sustainability initiatives (GSI) and sustainable development goals (SDGs).

On behalf of the board of directors of Sprout AI Inc. (SAI), and as promised within the first 6 months of public listing, I'm thankful for this opportunity to release our first report on the commencement of our journey to measure, manage, and publicly report, our ESG, GSI, and SDG progress.

Shifting demographics, displacement of local economies, environmental pressures, global pandemic, faltering supply chains, and the pursuit of food-energy-water security, present significant challenges to society. Our company was purposely created to meet these challenges directly through the plan, design, and implementation of innovative and leading-edge indoor cultivation technologies. Our technology is purposely designed to be repeatable, economic, practical, scalable, safe, and secure (REP3S).

Our board of directors is committed to establishing a legacy of indoor cultivation technology solutions that will inspire a new generation to bring farming into the City and ensure high-quality produce and affordability available to the local consumer. To achieve this commitment, we have provided our corporate officers with the necessary tools to enable a substantive catalyst of change to disrupt traditional agriculture's negative impact on many of the UN's 17 sustainability objectives. In so doing, we look to directly contribute to the UN goal of meeting those sustainability objectives by 2050 as outlined in this Policy.

The main body of the Policy provides a high-level overview of SAI's approach to addressing the above challenges and is supported by the following two appendices which outline how SAI will measure, manage, and report its progress in this regard:

- our sustainability risk management policy, setting out an assessment and consideration of applicable sustainability risks, together with the controls in place for managing them (Appendix 1); and
- our ESG/SDG 2022 goal, objectives, strategies, plans, and actions (ESG/SDG GOSPA) document, showcasing our current performance and milestones for improvement (Appendix 2).

Sincerely,

Chris Bolton, Chairman, and CEO
Sprout AI Inc.

¹ Including, but not limited to, 6 Sigma, Lean Manufacturing, Kaizen, and 5S

² Including, but not limited to, ISO 31000, 27001, 22000, and 17025(2017)

2. Vision, Mission, & Purpose

To better understand how SAI's directors and officers are able to achieve a balanced conjunction of multiple interests, it is first important to understand our corporation vision, mission, and purpose:

2.1 Vision:

To continually innovate and provide the best vertical indoor farming technology that will ensure that anyone, anywhere, at any time, can reliably produce high quality, affordably priced, produce.

2.2. Mission:

Our mission is to continue to grow the most innovative vertical indoor cultivation company to ensure that every human can reliably have access to high quality, affordably priced produce, and in a way that directly benefits their local community by the year 2050.

2.3 Purpose:

Our purpose is to conceive, plan, design, and make readily available, innovative vertical indoor farming technology that is repeatable, economical, practical, scalable, safe, and secure (REP3s). We will do this by enabling maximum use of available urban spaces to cultivate food for their communities, create local training and long-term employment opportunities, enable municipalities to retain revenue from the production and sale of produce, significantly reduce traditional agricultural environmental impact on air, land, and sea, while leading our industry by setting the bar to the highest level in terms of quality, customer service, corporate resilience, and profitability. It is our goal to establish the highest environmental, social, and governance (ESG) scores for our industry. Refer to Appendix 2 to see our list of Targets we are measuring and managing.

3. Policy Scope & Application

The Policy covers the activities of Sprout AI Inc. (SAI), and its many fully owned subsidiaries including Sprout AI S.A. (SASA) which is located in Panama and operates as our primary administrative, R&D, assembly, and manufacturing facility, and Sprout AI (Pty.) Ltd. (SAPTY) which is located in Australia and operates as our primary marketing and sales location. When we refer to SAI, we will collectively include SASA and SAPTY.

The application of the Policy will take into consideration and align with the relevant corporate requirements of SAI's employees, clients, vendors, and investors.

4. Policy Ownership, Review & Accessibility

The SAI Board has overall ownership and oversight of this Policy and for all sustainability and responsible investment matters.

The Policy will be updated to reflect how SAI's ESG approach evolves. The Boards will review and approve the Policy on at least an annual basis.

The Policy is accessible via the [SAI website](#).

5. Transparent Reporting

SAI was publicly listed on the Canadian Security Exchange (CSE-BYFM) on July 5, 2021, and on the OTC QB (OTCQB-BYFMF) on January 14, 2022.

This Policy, including our 2021/2022 ESG/SDG GOSPA, found in Appendix 2, is for the period between July 5, 2021, and July 5, 2022.

Upon final update of our key performance indicators (KPI's) in our 2021/2022 ESG/SDG GOSPA we intend to publish our findings on our website. Having then set our baseline, we please to also further register our findings with GRI, utilizing the GRI Standards Reporting template as shown in Appendix 3.

SAI will at a minimum voluntarily report bi-annually on its measurement against its ESG/SDG GOSPA on the Sprout AI website. This Policy includes an update on the first 6 months ending January 5, 2022. The next update will be presented on or before July 5, 2022.

Our 2022/2023 ESG/SDG GOSPA will be released at our August 25, 2022 annual general meeting (AGM).

6. ESG Standards

To effectively communicate our direction and intentionality concerning SAI's commitment to the environmental, social, and governance (ESG) guiding principles to our investors, employees, vendors, clients, and regulatory bodies, we have adopted a top-down approach whereby our board of directors has required that SAI's directors, officers, and employees abide by our "code of conduct" which includes our ESG commitments as set forth below:

6.1 Environmental Standards

SAI shall comply with all applicable laws in which it operates relating to the environment, climate change, and ~~planning~~ as administered by environmental and health protection agencies, local authorities, energy regulators, and other relevant regulatory bodies. It will also take appropriate steps to avoid or mitigate the environmental impacts on areas such as biodiversity, ecology, air quality, noise, waste management, and archaeology, as applicable to the particular asset.

SAI shall also seek to ensure contractors and operators apply appropriate industry standards and shall ensure that data provided to energy and other regulators comply with relevant quality assurance standards.

6.2 Social Standards

SAI shall adhere to all applicable laws relating to employment, health & safety, human rights, and public safety. It will engage with local communities, ensuring that land and access rights are properly observed, and assets are managed in accordance with planning laws and permissions.

6.3 Governance Standards

SAI shall seek to ensure that its corporate governance arrangements comply with mandatory statutory standards and operate in accordance with the regulatory body with jurisdiction over indoor vertical farming. It will also operate in accordance with internal policies relating to anti-financial crime and conflicts of interest.

To help further define our ESG outcomes, we have built a robust framework based on the United Nations (UN) Global Sustainable Initiatives (GRI) and supporting Sustainable Development Goals (SDGs) which are further defined in the below sections.

7. Commitment to UN 2030 Global Sustainability Initiatives (GSI) & Beyond

SAI is an international company, with offices and projects in North and Central America, Africa, and Oceania, with the intention to be represented on every continent before the end of 2023. SAI approaches each location by first identifying the country, political, and project risk.

Included in our assessment of “risk” is our inclusion of the UN 2030 agenda for sustainable development initiatives (GSI) which has been adopted by all United Nations Member States in 2015. At the heart of the GSI is 3 key factors that must be considered to ensure our sustainability on this planet. They are: People, Planet, Prosperity.

To meet its 2030 Goal, the UN has provided targets that are currently divided into 17 Sustainable Development Goals (SDGs). These SDGs are intended to be an urgent call to action by all countries - developed and developing - in a global partnership. Many of these SDGs overlap and the UN recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests. We have outlined these 17 SDGs, and how SAI contributes positively them, in detail below.

However, with only 8 years remaining to achieve the [UN’s 2030 Agenda for Sustainable Development](#), and as the complexity of the 17 SDGs requires more clarity and direction, SAI is also reviewing, with the intention of supporting, The World in 2050 (TWI2050) initiative. TWI2050 is a global research initiative launched by the Sustainable Development Solutions Network (IIASA), and the Stockholm Resilience Centre (SRC), that seeks to make the aspirational UN SDGs more practical and equitable. Our adoption and compliance to the TWI2050 will be further detailed in our 2022/2023 GOSPA.

8. Commitment to Sustainable Development Goals (SDGs)

In 2015 the United Nations (UN) adopted Sustainable Development Goals (SDGs), also known as the Global Goals, as a universal call to action to end poverty, protect the planet, and ensure by 2030 all people enjoy peace and prosperity.

To achieve its 3 key GSI principles (People, Planet, Prosperity), the UN has set forth 17 SDGs as categorized below:



As the 17 SDGs are considered “risks” to a corporation’s operation, monumental change has occurred within the investment and banking communities to finance and/or support operations that are measuring and managing these risks. Consequently, changes to IFRS accounting, public listing filing requirements, corporate governance regulations, are just a few of those monumental changes requiring companies to address these 17 SDGs as part of their day-to-day operations. The primary 15 SDGs that are the focus of SAI’s first annual report, and forming SAI’s baseline for subsequent years review, are as follows:




SUSTAINABLE DEVELOPMENT GOALS

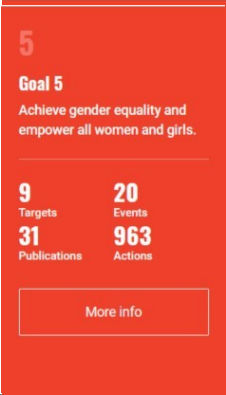
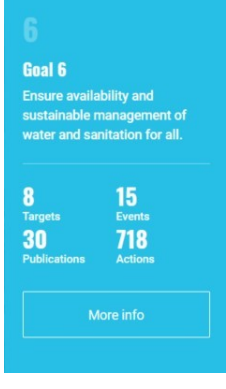
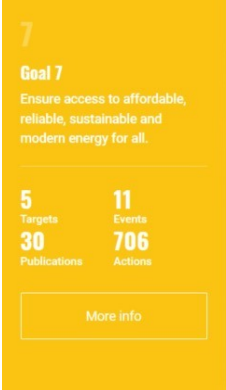



Each of the above SDG has targets, events, and actions that have been shown to be taken to improve positive SDG outcomes. The following is a summary, detailed targets are provided within Appendix 2.

8.1 SAI’s Sustainability Development Goals (“SDGs”)

SAI is able to contribute directly to **15 of 17** SDGs and are summarized as follows. SAI’s contribution to quantitative material targets for the below-noted SDGs are included within SAI’s 2021/2022 SGI/ESG GOSPA found in Appendix 2.

US SDG	Sprout AI Implementation Summary
	<p>2. Zero Hunger:</p> <p>SAI projects are designed to provide food within communities with high density populations to reduce the prevalence of undernourishment by providing high quality, lower cost, longer-lasting, vegetables, fruits, mushrooms, herbal medicines, and other high nutritional level crops directly to the community.</p>
	<p>3. Good Health & Well-Being:</p> <p>SAI's contribution to societal good health and well-being includes providing technology that will enable food security, providing high quality, lower cost, longer-lasting, vegetables, fruits, mushrooms, herbal medicines, and other high nutritional level crops directly to the community.</p>
	<p>4. Quality Education:</p> <p>SAI is committed to the continual improvement of the education of its employees through providing ongoing business and regulatory training and actively promoting personal professional development.</p>

 <p>5 Goal 5 Achieve gender equality and empower all women and girls.</p> <p>9 Targets 20 Events 31 Publications 963 Actions</p> <p>More info</p>	<p>5. Gender Equality:</p> <p>SAI is an equal opportunity employer and is committed to gender balance and ensure that SAI’s employment policies and programs do not discriminate against women.</p>
 <p>6 Goal 6 Ensure availability and sustainable management of water and sanitation for all.</p> <p>8 Targets 15 Events 30 Publications 718 Actions</p> <p>More info</p>	<p>6. Clean Water and Sanitation:</p> <p>SAI's habitats are water positive, and excess clean potable water can be provided directly to workers on SAI's projects and/or back to local community water utility lines.</p>
 <p>7 Goal 7 Ensure access to affordable, reliable, sustainable and modern energy for all.</p> <p>5 Targets 11 Events 30 Publications 706 Actions</p> <p>More info</p>	<p>7. Affordable and Clean Energy:</p> <p>SAI's projects are designed to operate using renewable energy including wind, solar, geothermal, and hydro to power its habitats.</p>
 <p>8 Goal 8 Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.</p> <p>12 Targets 40 Events 33 Publications 1265 Actions</p> <p>More info</p>	<p>8. Decent Work and Economic Growth:</p> <p>SAI provides a comfortable and flexible working environment for its employees and provides a competitive and fair remuneration structure.</p>

<p>9</p> <p>Goal 9 Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.</p> <hr/> <p>8 Targets 11 Publications</p> <p>29 Events 562 Actions</p> <p>More info</p>	<p>9. Industry, Innovation, and Infrastructure:</p> <p>SAI is a competitive developer, innovator, and builder of critical urban indoor vertical cultivation infrastructure. It seeks to reduce costs and innovate in the indoor vertical cultivation infrastructure sector.</p>
<p>10</p> <p>Goal 10 Reduce inequality within and among countries.</p> <hr/> <p>10 Targets 8 Publications</p> <p>25 Events 519 Actions</p> <p>More info</p>	<p>10. Reduced Inequalities:</p> <p>SAI ensures that all employees regardless of rank and seniority enjoy a good standard of living. It offers equal opportunities to all its employees regardless of gender, race, religion, or ethnicity.</p>
<p>11</p> <p>Goal 11 Make cities and human settlements inclusive, safe, resilient and sustainable.</p> <hr/> <p>10 Targets 14 Publications</p> <p>30 Events 713 Actions</p> <p>More info</p>	<p>11. Sustainable Cities and Communities:</p> <p>SAI's innovative urban indoor cultivation technology brings the farm into the city in a way that maximizes the use of cubic space while reducing traditional farming's greenhouse gas emissions and impact on urban waste, water, sanitation, and transport infrastructure.</p>
<p>12</p> <p>Goal 12 Ensure sustainable consumption and production patterns.</p> <hr/> <p>11 Targets 11 Publications</p> <p>10 Events 943 Actions</p> <p>More info</p>	<p>12: Responsible Consumption & Production:</p> <p>SAI's habitats are designed for responsible consumption of energy by setting habitats to work on off-peak hours, as well as to prioritize the use of power from renewable sources.</p>

<p>13</p> <p>Goal 13 Take urgent action to combat climate change and its impacts*.</p> <p>5 Targets 31 Publications</p> <p>15 Events 1138 Actions</p> <p>More info</p>	<p>13. Climate Action:</p> <p>SAI prioritizes the use of available sources of wind, solar, or rain to generate renewable energy and offset carbon emissions which is at the heart of addressing climate action.</p>
<p>14</p> <p>Goal 14 Conserve and sustainably use the oceans, seas and marine resources for sustainable development.</p> <p>10 Targets 36 Publications</p> <p>36 Events 2051 Actions</p> <p>More info</p>	<p>14. Life Below Water:</p> <p>SAI’s habitats significantly reduce the amount of fertilizer applied to cultivate the same amount of plants and eliminates unnecessary over-application of fertilizers (nutrients) to fields due to poor absorption and/or loss due to run-off. Widespread use of Sprout AI habitats will reduce the amount of pollution and acidification of ocean waters.</p>
<p>15</p> <p>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.</p> <p>12 Targets 29 Publications</p> <p>12 Events 722 Actions</p> <p>More info</p>	<p>15. Life on Land:</p> <p>SAI’s habitats multi-level, rolling racks maximize the use of cultivation space and ensure cultivation is conducted in close proximity of the consumer, thus eliminating the need to deforest the land, thus leaving land for wildlife. Providing food within the city reduces economic, food security, health, and quality of life pressures worldwide.</p>
<p>16</p> <p>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.</p> <p>12 Targets 9 Publications</p> <p>19 Events 645 Actions</p> <p>More info</p>	<p>15. Peace Justice and Strong Institutions:</p> <p>SAI has adopted a zero tolerance policy for breaches of the rule of law at the national and international level, has established a robust “know your customer” (KYC), and “anti-money laundering”(AML) policy, has adopted a robust anti-corruption, bribery and whistle-blower procedure when dealing with government departments.</p>

9. Next Steps

In the following **Appendix 2** we showcase our current focus for the July 2021 to July 2022 period.

In the following **Appendix 3** we reference the framework we will be using to formally measure, manage and report our findings.

Sprout AI is just commencing on its journey to high light and showcase its ability to be a leader in its newly formed sector of indoor vertical cultivation.

Through ongoing collective feedback from government, communities, clients, vendors, employees, investors and ESG research analysts, we look forward to continually improving our participation within the above mentioned ESG, SGI, and SDG targets.

Appendix 1

Sustainability Risk Management Report

1. Introduction

A sustainability risk management policy is a key requirement of the EU Regulation 2019/2088 (commonly referred to as the “Disclosure Regulation”) which was due to be implemented on 10th March 2021. A sustainability risk is defined in the Disclosure Regulation as “an environmental, social or governance event or condition which could have a material impact on the value of an investment”. A sustainability factor is defined as “including environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters”.

This report describes and assesses the key sustainability risks faced by SAI and sets out the controls for mitigating the risks as applicable.

2. Sprout AI's Risk Framework Summary

Sustainability risks are a subset of the overall risks faced by SAI. A comprehensive framework is in place for managing risks, the aim of which is to ensure that key risks are effectively identified, monitored, reported, and managed across the business.

At the core of SAI's risk management framework is a statement of risk appetite which aims to guard against taking on too much or too little risk as this could result in a failure to deliver on SAI's strategic priorities. The statement outlines the types and levels of risk that SAI is prepared to accept. In relation to sustainability risks, SAI would not, for example, be prepared to accept the risk of serious health & safety breaches or a major violation of international banking laws.

Generally, Sprout AI is comfortable with risks assessed as having a “low” or “medium” rating. Any risk rated as “high” is outside of risk appetite and hence deemed unacceptable. In the event of the crystallization of a risk as “high”, immediate mitigating action will be taken to reduce the rating to “medium” or “low”.

A register of the principal risks and uncertainties faced by the business, together with their potential impact and mitigative actions, is maintained and considered by our board of directors on an ongoing basis.

3. Assessment of Sustainability Risks

The table below sets out SAI's main sustainability risks and uncertainties based on our potential to have a material impact on the value of our business. Also included in the table are details of how each risk is controlled & mitigated with a net (i.e., after controls are considered) risk rating applied.

It should be noted that whilst the COVID-19 pandemic event has heightened some of the risks we face, it has also demonstrated the robustness of SAI's existing continuity arrangements and in particular, the ability to enable continued operations of our primary administrative office, R&D, assembly, and manufacturing facility in Panama, whilst adhering to restrictions on movement and social distancing.

Assessment of Key Sustainability Risks

Type of Risk Description	Risk Description	Impact	Control / Mitigation	Net Risk Rating (High, Med, Low)
Company under performance	Lower R&D, assembly, manufacturing, and distribution due to the client site not being fully operational e.g., due to a pandemic or other Force Majeure event.	Reductions in financial returns & valuations.	The use of close ongoing monitoring by SAI executives enables the continuity of business, while increasing the number of projects to balance individual project disruptions.	Medium
Fall in wholesale Product Pricing	Corporate values dependent on the price of habitats being sold through wholesale agreements to distributor reseller agreements (DRA's) remain at the current level.	Net profitability and corporate valuation are dependent on the price of habitats our distributors can sell through distributor reseller agreements (DRA's).	Continued innovation of SAI Habitats, and our monitoring of competitive product pricing, enable our distributors to sell through their existing DRA's at current pricing. Increase size of bulk ordering of assembly materials to increase profit margin to hedge against falling wholesale pricing.	Medium
Broken Supply Chain	Unable to get access to critical components and / or delivery within a reasonable period of time and / or price is too expensive to make Habitats profitable.	Unable to assembly for shipment Habitats in a reasonable period of time, or at a price point that is competitive.	Ensure that Sprout sources multiple vendor suppliers, negotiate bulk discount pricing, reply on RFP to ensure competitive pricing, require terms and conditions for timely shipment or pay penalties.	Medium
Theft of intellectual property	Corporate espionage of Sprout Habitat technology and intellectual property related to crop production.	Loss of distinct competitive advantage & valuations.	Ensure Sprout's intellectual property is patent filed in the countries of operation, as well as our trade marks, documents are secured, and utilize Panama's criminal court is utilized to prosecute the theft of agri-tech for which Panama has international treaties for enforcement.	Medium
Changes to government ("govt") tax free policy	Dependence on govts' continued support for our operations within Panama Pacifico, tax-free zone.	Dependence on govts' continued support for tax-free zone & potential for policy changes.	It is believed that the existing tax-free status for high technology, international head office companies, is secure. Govt policy is continually monitored.	Low
Long term climatic changes	Positioning projects that house Sprout AI units in high risk geographic locations that may be disrupted by climate change events resulting in partial or permanent closure.	Reductions in financial returns & valuations.	Ensure that Sprout AI habitats are erected at project sites in a way that ensures rapid disassembly if required – leaving no stranded assets and ability to resell habitats to new projects.	Low
Extreme weather events	The partial or total loss of an asset could result from an extreme weather event such as a	Reductions in financial returns & valuations	Non-mitigative to a large degree but controls include the geographic spread of	Low

	tempest or flood.		locations, insurance cover, and the use of quality/specialist asset contractors. A regular program of maintenance checks ensures the assets are in good working order, consistent with their expected lifespans.	
Noncompliance with legislation / regulation	A material breach of legislative or regulatory requirements.	Regulatory action, financial penalties, reputational damage.	Controls include governance processes, corporate policies, experienced & trained staff, senior management & compliance oversight, use of high-quality/reputable contractors with specialist knowledge of regulatory and planning conditions relating to the environment.	Low
ESG Failing	The occurrence of an ESG failing (e.g. a health & safety or governance breach) and/or an ESG issue goes undiscovered or is not appropriately handled.	Regulatory action, financial penalties, reputational damage.	Controls include governance processes, corporate policies, experienced & trained staff, senior management & compliance oversight, use of high-quality/reputable contractors with specialist knowledge of ESG factors such as habitat management, power use & waste disposal.	Low
Litigation risk	Legal action taken against SAI, or one of its distributors, e.g. as a result of a health & safety incident.	Financial penalties & reputational damage	Regular assessments of sites conducted by specialist health & safety professionals, insurance coverage, specialist legal advice, and legal reviews of contractual documentation.	Regular assessments of sites conducted by specialist health & safety professionals, insurance coverage, specialist legal advice, and legal reviews of contractual documentation.
Conflicts of interest	Failure to properly identify, manage or report a conflict of interest relating to an ESG issue.	Reductions in financial returns & valuations.	Established processes in place for the management of conflicts, including a conflicts policy, the recording of conflicts in a register, Board review, and oversight by Sprout AI's independent compliance team.	Low

Financial crime event e.g. money laundering, fraud, or bribery	Failing to prevent and/or identify fraud, bribe, money laundering, or another type of financial crime.	Failing to prevent and/or identify fraud, bribe, money laundering, or other types of financial crime.	Controls include recruitment staff vetting, anti-financial crime policy, gifts & hospitality approval processes, annual compliance training for all staff, senior management & compliance oversight, use of high quality/reputable contractors.	Low
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4. Risk Governance

The respective SAI board of directors is responsible for overseeing the risk management framework and as part of this will regularly review and update the above assessment of sustainability risks.

Appendix 2

2021/2022 ESG/SDG GOSPA Report

1. Introduction

This Report sets out how SAI measures, records, and manages its current material Targets in relation to the UN SDGs and in accordance with GRI filing requirements.

SAI recognizes that it is at the start of its ESG/SDG journey of reporting and is aware that it has substantial potential in contributing further to UN SDG Targets.

The purpose of this report is to highlight targets that SAI feels are material to SAI's contribution to ESG/SDG.

These materials targets then form the basis of SAI's 2021/2022 ESG/SDG as exemplified in its Goal, Objectives, Strategies, Plans, and Actions (GOSPA) as described in detail below:

2. GOAL

Establish the highest environmental, social, and governance scores for our industry in each of the countries we operate.

3. OBJECTIVES

As shown in the following table in relation to Environmental, Social and Governance.

4. STRATEGIES

As shown in the following table in relation to specific SDG's.

5. PLANS / ACTIONS

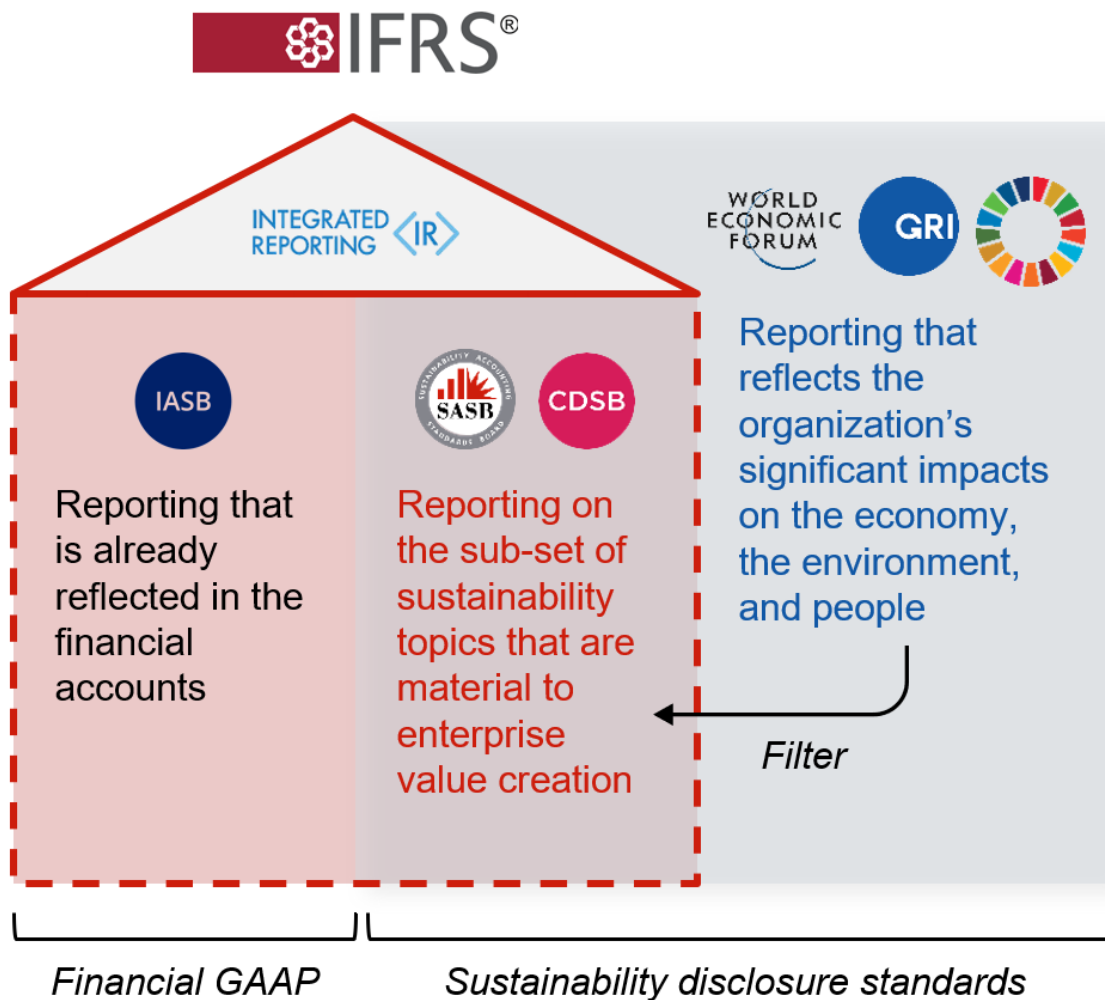
As shown in the following table in relation to specific SDG's..

Appendix 3

Framework of ESG Data Compliance

1. Introduction

The purpose of our integrated and standardized framework is to provide a single true, trusted, and measurable source of ESG data that is transparent and readily auditable. To accomplish this we will use a combination of GRI, SASB, and IFRS frameworks, methodologies, and tools:



SAI is reviewing both the SASB and GRI frameworks to determine which is most appropriate for filing its first annual baseline report on July 5th, 2022.

In addition to our Appendix 2 targets which we are measuring, managing and reporting, we also subscribe to the Global Reporting Initiative (GRI):

SAI will complete and submit its report following the conclusion of our first annual measure, manage, and reporting season which is scheduled to be completed July 5, 2022 which will then determine which, if any, of the below Universal, Sector and Topic standards will be selected for filing.

