

Governance Policy



A Corporate Governance Policy is our clear statement that we choose to stand on transparency, integrity, and accountability in every decision we make. As a sustainability consultancy, PRE recognises the importance of having a governance structure that ensures our advice and recommendations are independent, verifiable, and free from conflicts of interest. Our Corporate Governance Policy therefore serves as a compass that allows our team, clients, and stakeholders to trust that PRE's operations are genuinely aligned with the very principles of good governance that we promote for others to follow.

Good corporate governance is a fundamental foundation of credibility, the quality of advisory work, and the trust of clients, shareholders, and all stakeholders. This Policy has been established to define the Company's corporate governance framework so that it is transparent, auditable, and aligned with ethical principles, human rights, and relevant sustainability standards.

To ensure clarity and a systematic approach to corporate governance, the Company has set out four governance pillars as follows:

Pillar 1: Structure and Roles of the Board and Management

- 1.The Company establishes a clear governance structure with an appropriate separation of roles and responsibilities between the Board of Directors, management, and staff, in order to provide adequate checks and balances in line with the size of the organisation.
- 2.The Company assigns the Board of Directors or senior management a key role in setting direction and strategy for business and sustainability, approving key policies, monitoring performance, and overseeing management to ensure alignment with approved policies and applicable laws.

Pillar 2: Business Ethics, Integrity, and Independence of Advice

- 1.The Company adopts a business code of ethics and ethical guidelines applicable to directors, executives, and all employees, with a focus on honesty, transparency, avoidance of conflicts of interest, and zero tolerance for all forms of corruption.
- 2.The Company places high importance on the independence of its advisory work. Employees and executives are required to disclose and manage conflicts of interest appropriately and to avoid providing advice that may be inconsistent with ethical principles, human rights, or sustainability in the broader sense.
- 3.The Company sets guidelines for the acceptance of gifts, hospitality, or other benefits from business partners and stakeholders, ensuring they remain within reasonable, transparent limits and do not compromise independence in business decision-making.

Pillar 3: Risk Management, Internal Control, and Legal Compliance

- 1.The Company maintains a risk management framework that covers strategic, operational, financial, legal, reputational, and ESG risks, with particular attention to risks arising from the nature of advisory work and client data.
- 2.The Company implements internal control systems appropriate to its size, such as document approval processes, work review mechanisms, segregation of key duties, and regular monitoring and evaluation, to prevent fraud, major errors, and misuse of resources.
- 3.The Company is committed to complying with applicable laws, regulations, and requirements relating to business operations, accounting, taxation, labour, personal data protection, and laws relating to sustainability advisory services, as well as relevant obligations applicable to publicly listed clients in the context of being their business partner.
- 4.The Company places importance on information and technology management, including the ethical use of artificial intelligence, by defining guidelines for confidentiality, personal data protection, and information security for client and stakeholder data.

Pillar 4: Stakeholder Engagement, Disclosure, and Complaint Mechanisms

- 1.The Company recognises the rights and expectations of all stakeholder groups, including shareholders, clients, employees, business partners, communities, and other relevant sectors, and provides appropriate channels for them to express views or concerns regarding the Company's operations.
- 2.The Company establishes transparent and fair whistleblowing and complaint mechanisms that protect whistleblowers from retaliation or unfair treatment, covering issues such as fraud, ethics, human rights, and inappropriate conduct.
- 3.The Company is committed to disclosing material organisational information in a transparent, accurate, and sufficient manner, at a level appropriate to its size and business nature, including sustainability-related information that reflects the Company's role as an advisory service provider, in order to build confidence among clients, investors, and other stakeholders.

Monitoring and Review of the Corporate Governance Policy

The Company will monitor the implementation of this Corporate Governance Policy and review the governance framework at least once a year, or upon significant changes in organisational structure, laws, sustainability standards, or key client requirements. This is to ensure that the Policy remains appropriate to the Company's context, obligations, and market conditions, and continues to meet stakeholder expectations on an ongoing basis.