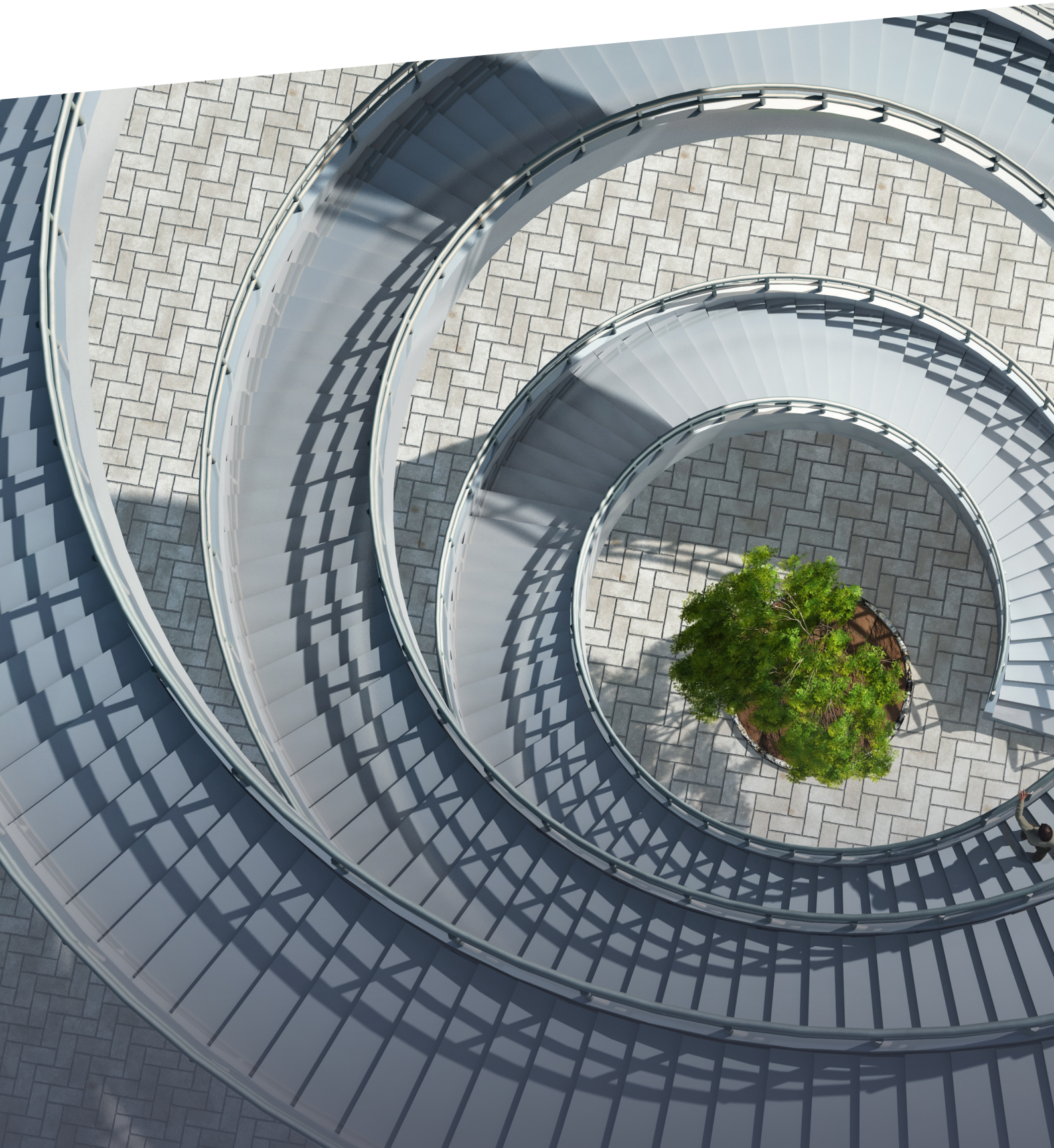


# ESG Report

23 August 2023



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## Overview

Omni Bridgeway Limited (**Omni Bridgeway** or the **Company**) is pleased to publish its 2023 Environmental, Social and Governance (**ESG**) Report for the financial year from 1 July 2022 to 30 June 2023 (**FY23**). It sets out how we integrate sustainability principles into our business.

Omni Bridgeway is committed to good stewardship of investor funds and believes that making a positive impact on the environment and the societies in which we operate is an integral part of delivering long term value for our employees, investors and other stakeholders. As with all aspects of our business, we adopt ESG practices that support value creation. This requires those practices to reflect and align with the scale of our business and its operations.

Last financial year, we adopted the globally recognised reporting Standard provided by the Sustainability Accounting Standards Board (**SASB**) and its guidance for companies in the Asset Management & Custody Activities sector. This is our second report prepared according to the SASB Standard.

The Standard has a particular focus on the information needs of institutional investors and was chosen by the International Sustainability Standards Board (**ISSB**) and the IFRS Foundation in November 2021 as the preferred reporting framework for harmonising sustainability disclosures for financial markets globally. In August 2022, the IFRS Foundation assumed responsibility for SASB Standards when it merged with the Value Reporting Foundation, which previously maintained these Standards.

In line with the ISSB's guidance, we will continue to report against the SASB Standards until they are replaced by the IFRS Sustainability Disclosure Standards.

We also recognise that there are other sustainability issues that are relevant to Omni Bridgeway's business, and we include them in this report.



# Environmental

## Climate Change

Omni Bridgeway has adopted a local presence, rather than a fly-in-fly-out strategy, with our employees working from 26 global locations. This strategy reduces our reliance on global travel, resulting in a lower carbon footprint.

In August 2022, we began using an end-to-end carbon offsetting travel solution for our Australia and North America teams, that assists us to reduce our carbon footprint. This program delivers a set of tools to enable us to make more sustainable travel decisions.

During FY23, we offset 180 tonnes of CO2 emissions for some of our travel by supporting the Mount Sandy Conservation Project in Australia and the Afognak Forest Project in the US. The Mount Sandy Project brings together indigenous and non-indigenous communities, supports 5 job opportunities and promotes traditional land management of a strategic wildlife corridor. The Afognak Forest Project protects 8,200 acres of spruce forest from future logging. We will look to extend this program in FY24.

We proactively seek other ways to reduce our carbon footprint, for example, by encouraging our employees to use public transport during their daily commute to work.

## Pollution and Resources

Across our business, we encourage all employees to adopt work practices that promote environmental sustainability. In this report, we provide further details of initiatives undertaken in the Sydney, Perth, Amsterdam, and New York offices, given that 67% of our employees operated from these offices in FY23.

Our largest use of recyclable material is paper. In these offices, recycling is supported by the provision of cardboard/paper, commingled and general waste bins.

In our Perth office, all used toner cartridges are returned to the supplier, who operates an approved manufacturer recycling program. All outdated IT equipment from our Perth, Sydney, and New York offices is disposed of by a specialist provider of e-waste recycling and disposal. We do not collect separate recycling data for our offices as this service is handled by external providers.

Employees are encouraged to limit printing. We have a digital filing system and also use an electronic invoicing system.

Air-conditioning appliances and IT servers (where they are installed) are the largest users of electricity. By the end of calendar 2023 the servers in our New York and Perth offices will be decommissioned as we migrate these workloads to cloud services. All office premises are leased, which limits our ability to install energy saving devices across our office locations. However, to the extent that we can influence energy consumption, we proactively adopt strategies to reduce our usage.

Our Amsterdam office is based in the WTC Schiphol Business Club which received a BREEAM In-Use Certificate on 1 November 2021 and uses 100% green energy and 'climate neutral' gas.

At this stage, we do not collect separate emissions data for our offices.

## Water Security

Although water usage is minimal across our office premises, we focus on reducing this where possible, using low flow fixtures.





## Diversity and Inclusion

As a truly global business, comprising a broad group of individuals operating in 26 locations throughout the world, Omni Bridgeway embraces diversity in all its forms. We believe that diversity of thought improves our decision-making and leads to better business outcomes.

We will continue to implement initiatives and measure our performance in areas of Diversity (employing people with a range of identities), Equity (creating systems to promote equal treatment, access, opportunity and advancement for employees), Inclusion (ensuring all voices are heard) and Belonging (endeavoring to make employees feel accepted, supported, and included).

Omni Bridgeway has a Diversity Policy that explains our approach to diverse recruitment and equal opportunity in promotion, remuneration and professional development. It also outlines our commitment to reporting gender diversity. This policy can be accessed at [https://omnibridgeway.com/docs/default-source/investors/corporate-governance/10-diversity-policy.pdf?sfvrsn=7bfa551c\\_8](https://omnibridgeway.com/docs/default-source/investors/corporate-governance/10-diversity-policy.pdf?sfvrsn=7bfa551c_8).

## Gender Representation

Omni Bridgeway supports female representation at senior leadership and Board levels. We have set a measurable objective of having not less than 30% of our directors identifying as female.

To monitor the Company's gender diversity, the Board receives an annual report that details female representation at all levels within the business. On 30 June 2023, the female composition of the Board and Non-Executive Directors remained at 33% and 50% respectively. Female representation was 50% across all Board committees and exceeded 30% for the Investment Management (39%) and Business Support (51%) Teams.

In FY23, the Company recruited 31 women which accounted for 43% of all new recruits.

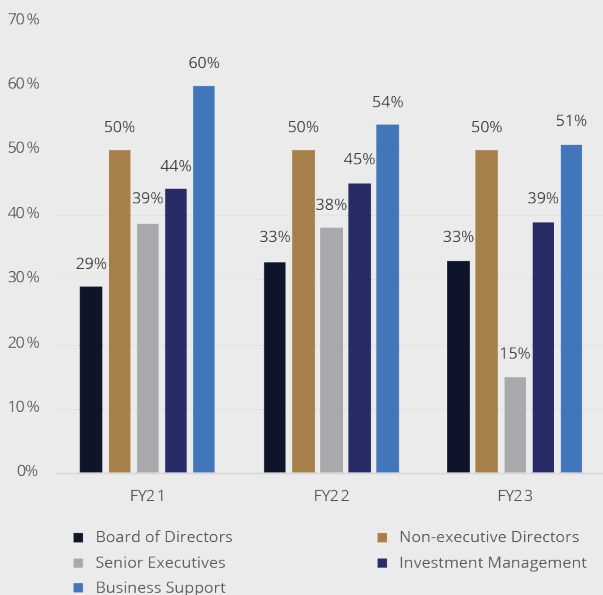
## Racial and Ethnic Representation

Omni Bridgeway does not currently ask all employees to self-report race and ethnicity data. However, the US region does collect this information for compliance with the US Equal Employment Opportunity Commission (EEOC) requirements. To comply with the SASB reporting framework, this information is reported for US employees in FY23.

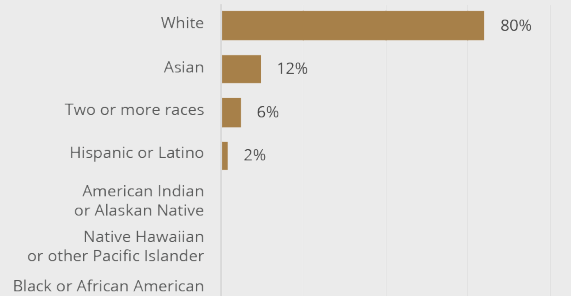
Our US headcount was 51, with racial diversity comprising 80% white, 12% Asian, 2% Hispanic or Latino and 6% two or more races.

Guided by the SASB reporting framework, the charts below report on gender representation across the business and racial representation in the US.

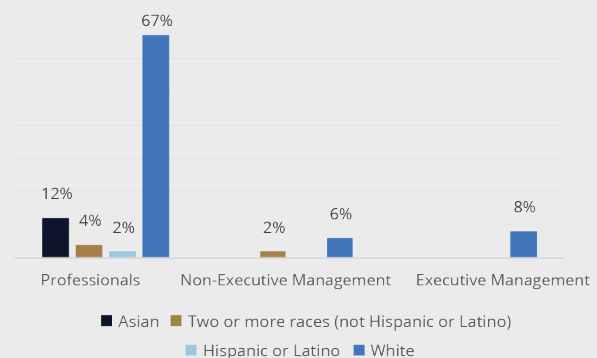
### Female representation over time



### US racial diversity – headcount by EEOC category



### US racial diversity – headcount by role type



## Employee Engagement

Omni Bridgeway believes that engaging and retaining our most valuable assets, our employees, is critical to our overall business performance. Since 2021, we have carried out an annual Employee Engagement Survey. In 2023, we are also encouraging our employees to be forthcoming with their feedback to enable our new CEO and new Global Head of People & Culture to focus on improving the employee experience. The Company is also exploring opportunities to conduct more regular pulse surveys, to assist us to understand how our employees are feeling throughout the year.

## Parental Leave and Return to Work

Since 2008 the Company has offered a paid parental leave program to support our employees following birth or adoption. The program is designed to ensure that, globally, employees who are primary carers maintain their usual average pay for a period of up to 16 weeks during their parental leave and that employees who are secondary carers maintain their usual average pay for a period of up to 2 weeks.

We also provide support to primary carers by offering optional keep in touch days during their parental leave and return to work support (such as a part-time return with a gradual increase in working days to help them transition back to work).

## Health and Wellbeing

Omni Bridgeway recognises that wellbeing is more than just the absence of illness and injury, and that our workplace culture and environment contributes significantly to employee wellbeing. Omni Bridgeway recognises that wellbeing is more than just the absence of illness and injury, and that our workplace culture and environment contributes significantly to employee wellbeing.

Employees have access to Employee Assistance Programs (EAP) that provide free and confidential counselling across all aspects of their life – physical, mental, social and financial. We also provide paid sick/personal leave in all of our locations, regardless of whether this is a statutory entitlement or not. Employees are also entitled to income protection and life insurances in a number of locations.

## Flexible Work Practices

We understand that to attract and retain diverse, talented employees we need to respect our employees' work and home life balance. We embrace flexible working and operate in a hybrid pattern between home and the local Omni Bridgeway offices when and where possible. We also provide employees with work from home equipment and use software that allows us to work from any location efficiently.

## Training, Development and Conferences

We are committed to the ongoing professional development of our staff. We invest in their learning and development through a combination of internal training, external training, conferences, online courses and 1:1 coaching and mentoring. All of our employees have a training budget and we encourage training and development needs to be identified in our annual performance and development planning and review processes.

We also invest in running our own internal conferences, with a focus on the collaboration, growth and development of our teams. In FY23, we ran internal regional conferences in Sydney, Australia for our APAC team, in Singapore for our Asia team, New York for our US team and a global conference in Lisbon, Portugal for our global investment management, legal, finance and leadership teams.

## Community

Omni Bridgeway has a strong track record of financing cases that advance public interest and provide access to justice.

We also support thought leadership that advances the industry through our participation in local industry associations.

Our people engage in community focused activities in each of the communities in which we live and work. This includes undertaking volunteer work, providing pro-bono services, and participating in charitable initiatives such as STEPtember, in support of people with cerebral palsy, and the Walk for Justice, in support of JusticeNet SA. We also contribute to the NSW Public Interest Advocacy Centre Indemnity Scheme.

In FY23, we provided research funding to universities and donations to charitable organisations – typically donor matching for the charitable events in which our staff chose to participate.

In FY23, the Company also introduced a volunteer scheme allowing employees to take two days of paid leave to engage in community volunteering activities.

Omni Bridgeway is also setting up support for two projects that were pitched by Investment Managers at the Company's Lisbon conference – research support for the New Zealand Me Too Collective, an innovative matching service to connect people who have been sexually harmed by the same perpetrator, and support for a Singapore-based program.

## Support for Young Lawyers

As a leading global litigation funder, we actively encourage aspiring law students to pursue careers in our sector. In August 2022, we launched our inaugural Summer Associate Program in the US. This is a paid 10-week internship program designed to give exceptional law students primarily from HBCUs (Historically Black Colleges and Universities) hands-on experience in litigation finance.

Omni Bridgeway has also supported law students through the Australian Corporate Counsel summer clerkship program, the offer of work experience opportunities and we currently employ two paralegals in APAC.

# Governance

## Incorporation of ESG Factors in Investment Management

Omni Bridgeway's core business delivers a clear social and environmental benefit – a central component of the Company's business is the provision of finance to claimants with worthy claims but without the financial means to advance them. In addition, the disputes in which we invest are claims for compensation for those who have suffered loss because of breaches of law by wrongdoers. Financing these claims acts as a deterrent to other potential wrongdoers, which in turn benefits society more broadly.

Omni Bridgeway has created a sustainable business of legal asset investment benefitting a broad range of claimants. The Company only receives a return where our client's claim is successful, and our returns are proportionate to the costs and risks we accept in funding a case.

### *Amount of Estimated Portfolio Value (EPV) that considers ESG Factors*

Omni Bridgeway provides funding to claimants across a broad spectrum of industries and circumstances. Our work in the area of class actions is the most visible example of an ESG themed investment, given that the benefits arising from a successful judgment or settlement can positively affect large numbers of people. Funded Class Actions (including conditional and Investment Committee (IC) approved investments) represented 26% of EPV globally in FY23.

The investment criteria for Fund 6 and 7 include screening to prohibit the financing of investments that have negative ESG characteristics. Inclusive of conditionally approved and IC approved investments, Fund 6 investments represented 13% of EPV in FY23.

### *Approach to the Incorporation of ESG Factors*

As the Company's investments are in legal assets, the investment process is heavily focused on an extensive formal due diligence process that takes place prior to the funding decision. Although it is not described by formal ESG criteria, as part of this due diligence process, we avoid 'bad actors' or cases that will adversely impact our reputation.

As class actions are rarely pursued in the absence of financing, we regard class actions as an ESG-themed investment that warrants particular attention. These actions provide an important social benefit in providing access to justice for class action members.

As noted above, ESG screening occurs in Fund 6 and 7 investments, by virtue of the requirements of our funding partners.

Our Fund 6 Partner has a Responsible Investment Policy and Exclusion List. Fourteen countries and companies engaged in the following industry sectors are also screened:

- Controversial Weapons.
- Nuclear Weapons non-NPT.
- Oil Sands.
- Thermal Coal.
- Tobacco.

Although there are currently no active investments, we partner with the International Finance Corporation (IFC) on the Distressed Asset Recovery Program. The IFC precludes investments in companies that are engaged in the production or trade of:

- Weapons and munitions.
- Alcoholic beverages (excluding beer and wine).
- Tobacco.
- Gambling and casinos.
- Radioactive materials.
- Unbonded asbestos fibres.
- Drift net fishing in marine environments.
- Harmful or exploitive forms of forced labour.
- Commercial logging, other than sustainably managed forestry.

Omni Bridgeway is currently investigating the establishment of an ESG fund which would directly focus on using ESG data as part of the investment process.

### *Description of Engagement Policies and Procedures*

The litigation funding process varies widely, depending on the circumstances of the case in question and the jurisdiction in which the proposed investment is located. Notwithstanding this, all engagements will typically include the following steps (described in more detail in our FY22 ESG Report):

- Non-disclosure agreement
- Initial case analysis
- Term sheet
- Due diligence
- Investment Committee funding decision
- Litigation Funding Agreement and
- Monitoring.



## Data Security

Our clients trust us with confidential information. Omni Bridgeway understands the importance of data security and keeping our clients' confidential electronic information private and safe from damage, theft, or misuse. We are vigilant in an ever-increasing threat environment.

Our IT and Cybersecurity Risk Management Policy describes our overall policies and procedures. In addition, incident response, data protection and data security are covered in the Company's Business Continuity Plan, Incident Response Plan, and Data Protection Policy. These policies operate in conjunction with the Privacy Policy that can be accessed at <https://omnibridgeway.com/corporate-governance>.

Omni Bridgeway has made consistent investment to upscale our cyber resilience and pursues a "Defence-in-Depth" strategy that provides multiple mechanisms to protect data and information. The IT and Cybersecurity Risk Management Policy describes our approach to cyber risk management which includes procedures for Access Management, Asset Management, Network Management, Systems Management (including vulnerability management), Risk Incident Management, Data Backup, and maintenance of cybersecurity insurance. Our Third-Party Risk Management Policy further describes our approach to assessing the cybersecurity risk of external service providers and determining appropriate review and response.

We have adopted a standardised framework which is formalised in our Vulnerability Management Plan. Omni Bridgeway's information security controls are periodically reviewed by its IT Resources. Cyber risk related metrics are reported quarterly to the Audit and Risk Committee.

Omni Bridgeway's Data Breach Response Plan has been designed to comply with global data and breach notification regulations. Its key objectives are to ensure the Company is appropriately prepared to assess and respond to a data breach, minimise the impact on the Company and others involved, ensure all actions are documented, and make any required notifications to affected individuals and relevant authorities.

Management commissions regular external penetration testing on the Company's IT infrastructure and has implemented cloud-based and on-premises technologies to mitigate the risk of intrusion and data breach.

The Company conducts regular mandatory training on information and data security to ensure awareness of the most common security threats and how to detect them.

Staff are regularly informed of current attack types via email and intranet updates. Regular friendly phishing exercises are performed for training purposes.

The Company continues to work towards attaining a maturity Tier 3 rating under the National Institute of Standards and Technology Cybersecurity Framework, which integrates industry standards and best practices to help organisations manage cybersecurity risks.

## Data Lifecycle

Omni Bridgeway's global Privacy Policy describes the approach to collection, usage, processing, disclosure, retention, and destruction of personal information. The Privacy Policy is compliant with the privacy regulations in the jurisdictions in which the Company operates, including the EU General Data Protection Regulation.

The Privacy Policy is supported by our other internal data protection policies and includes the Data Retention and Destruction Policy, which is updated annually.

## Compliance Risk

As a global business, the Company is subject to applicable global regulations. Omni Bridgeway Management LLC., a wholly owned subsidiary of the Company, is a registered investment adviser with the U.S. Securities and Exchange Commission (SEC) under the Investment Advisors Act and conforms to all relevant legislative and regulatory requirements to ensure that investors are protected. Our Compliance Program has been designed to ensure adherence to these requirements and includes the adoption of a Code of Ethics and compliance policies.

Other relevant external industry codes include the Hong Kong Code of Practice for Third Party Funding of Litigation and the UK Association of Litigation Funders Code of Conduct.

Compliance risk is managed in accordance with the Company's low tolerance for compliance failures and compliance risk management culture.

The Head of Risk & Compliance is responsible for undertaking the compliance activities in support of the Compliance Program, which includes regulatory identification and change management, regulatory relationship management, new risk assessments, monitoring and testing, breach and incident identification, analysis, training, and reporting.

The Board is responsible for oversight of compliance risk and receives regular reports from the Managing Director & CEO, Head of Risk & Compliance, Group General Counsel, and key control functions, including the Chief Financial Officer (CFO).



The Audit and Risk Committee supports the Board in establishing and maintaining a framework of internal control and ethical standards including overseeing the Group's risk management systems and reviewing the adequacy of risk reporting to the Board (including in relation to new and evolving risks faced by the Company).

Where issues are identified, senior management and compliance, risk and control functions will contribute to the development and ongoing oversight of corrective action plans.

### Transparent Information & Fair Advice to Clients

Omni Bridgeway's customers include (i) companies, (ii) retail and sophisticated clients in our class actions, (iii) law firms and (iv) insolvency practitioners.

Guided by the SASB reporting framework, we have set out our approach to informing customers about products and services.

#### *Our Approach to Informing Customers about Investment Products and Services*

We understand that legal assets have unique characteristics and, consequently, our customers require complete information to fully understand the associated risks. This is most important for our retail clients in class actions.

The regulatory environment for class actions in Australia has changed during the course of FY23.

Funded class actions in Australia were previously regulated as Managed Investment Schemes (**MIS**), requiring registration with the Australian Securities and Investments Commission (**ASIC**) and the issue of a Product Disclosure Statement (**PDS**). The PDS served as the primary source of information for customers in the majority of class actions that Omni Bridgeway funded under the June 2020 MIS regulatory regime.

However, in June 2022, the Federal Court of Australia determined, in *LCM Funding Pty Ltd v Stanwell Corporation Limited* [2022] FCAFC 103 (**Stanwell decision**), that funded class actions are not in fact managed investment schemes.

The Stanwell decision triggered further regulatory changes which came into effect in December 2022. These regulatory changes mean that MIS related regulatory requirements, including the registration of litigation funding schemes with ASIC and the issue of a PDS, are no longer required for funded class actions in Australia.

As a result of the Stanwell decision, Omni Bridgeway's registered MISs were deregistered in December 2022 and Omni Bridgeway is no longer required to provide a PDS in respect of its funded class actions. Therefore, PDSs in respect of Omni Bridgeway funded class actions have now been withdrawn (or are in the process of being withdrawn).

Funded customers are able to access information in relation to Omni Bridgeway's funded class actions via dedicated webpages on Omni Bridgeway's website. The Company also establishes a dedicated online portal for each class action. This enables customers to apply to become a funded group member, view Omni Bridgeway's Conflict and Risk Statement (which sets out, among other things, important information in respect of Omni Bridgeway's funding agreement), view answers to FAQs, and be kept up to date on the progress of the case. Customers can also contact our dedicated Client Liaison Team by phone or online form, for other queries.

For non-class action clients, information is provided on the Omni Bridgeway website. These customers are also informed directly by interactions with our investment managers and via marketing brochures. Clients will also be advised about Omni Bridgeway's services and products by their legal advisers.



### *Staff Screening*

All of our employees are subject to initial employment screening and no current employees have a record of investment-related investigations, consumer-initiated complaints, private civil litigation or other regulatory proceedings.

We confirm that no monetary losses were incurred during FY23 due to legal proceedings associated with a misleading PDS or because of any other miscommunication to customers.

### **Communication with Fund Investors**

Omni Bridgeway engages regularly with the investors in its funds who are typically endowment funds, private equity and Family Offices. On average, there would be less than six investors in each of the eight funds managed by Omni Bridgeway. Quarterly (and for some earlier funds, monthly) reporting is provided to investors with full portfolio details.

### **Communication with Shareholders**

Omni Bridgeway is an ASX-listed company and is committed to open and transparent communication with its shareholders and other stakeholders. We have a Continuous Disclosure Policy that is published on our website which sets out the procedures that are in place to ensure that financial markets are properly informed of matters which may have a material impact on the price at which securities are traded.

### *Engaging with shareholders*

In addition to the periodic disclosure of market sensitive announcements during the year, Omni Bridgeway also engages with the market at regular intervals to communicate its financial results and provide updates on the performance of its funds. These include:

- **Quarterly reporting:** Lodgment with ASX of a presentation updating the market on its Investment Portfolio Performance.
- **Half-year results reporting:** Lodgment of an Appendix 4D – Half Year Report, a presentation and ASX/Release followed by a market briefing via webcast and conference call.
- **Full-year reporting:** Lodgment of an Appendix 4E, a presentation, ASX/Release and Annual Report (including Corporate Governance disclosures) followed by a market briefing via webcast and conference call.
- **Vintage investment reporting:** Information uploaded on the Omni Bridgeway website that provides financial metrics (committed capital, deployed capital, resolution amount, income and ROIC), segmented by the year of our initial investment.
- **Annual General Meeting** with shareholders which includes a review of the Company's strategy and performance as well as an update on recent activities. Both the Chairman's Address and Managing Director's presentation are lodged with the ASX.

Following the reporting of financial disclosures in February and August, the Managing Director & CEO and Global CFO directly engage with shareholders, sell side analysts and institutional investors through a series of one-on-one and group, broker hosted, virtual or in person meetings. They also present to investors at broker hosted conferences and ad hoc roadshows during the year.

### *Online Communication*

Omni Bridgeway maintains a dedicated investor section on its website which provides access to all ASX Announcements and documents released to the ASX as part of its communication with the market. This includes the Annual Report, ESG Report, all investor presentations as well as archived files of webcasts of results briefings and the AGM, including the Q&A.

### *Responsibility for Communication*

Omni Bridgeway's primary authorised spokesperson for engagement with investors, shareholders and the media is the Managing Director & CEO. The CFO is also authorised to speak to analysts, shareholders, and potential investors to assist them in understanding or analysing the Company's financials. The Chair or nominated directors may also engage with shareholders in relation to matters of governance, strategy, ESG and performance.

The Company's Global Head of Investor Relations is the primary point of contact for investors wishing to meet with the Company or seek access to information. Their contact details are provided on the bottom of ASX Releases and a dedicated form for investor relations enquiries can be found on the website's contact page.

The Company has a Disclosure Committee (comprising the Managing Director & CEO, the Global General Counsel and Company Secretary, and the CFO) to assist the Board to comply with the Company's continuous disclosure obligations.

### **Whistleblower Policy**

As part of the Company's commitment to maintaining high levels of conduct and ethical behaviour in its business operations, Omni Bridgeway has adopted a Whistleblower Policy that can be accessed at [https://omnibridgeway.com/docs/default-source/investors/corporate-governance/16-whistleblower-policy.pdf?sfvrsn=7da1a979\\_16](https://omnibridgeway.com/docs/default-source/investors/corporate-governance/16-whistleblower-policy.pdf?sfvrsn=7da1a979_16). The policy is designed to encourage employees and other stakeholders to disclose any 'reportable conduct', which includes misconduct, corporate corruption, bribery, and fraud, to appointed management.

All reports are treated on a confidential basis in accordance with the policy. We do not currently provide for a tipoff being managed by a third party. All employees receive initial and periodic training on the Whistleblower Policy. In 2023 we conducted a review and update of the Whistleblower Policy and communicated those changes to all staff. We will continue to review the Policy at least annually and encourage staff and other stakeholders to speak up when necessary to do so.

The Company confirms that it did not incur any monetary losses during FY23 due to legal proceeding associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations.

### Anti-corruption Policy

Corruption describes a situation where a benefit is offered or provided, with no legitimate purpose, and with the intention to influence a third-party to act in a particular way.

Omni Bridgeway has a zero-tolerance policy for bribery and corruption in any form and is committed to maintaining a high standard of integrity in its operations. At all times, the Company strives to operate in an ethical manner and in accordance with its Statement of Values and the Code of Conduct (**the Code**).

Our Anti-bribery and Corruption Policy recognises the risk of corruption and identifies several situations that may give rise to bribes or corrupt business dealings, including the making of facilitation payments, secret commissions, money laundering and political donations.

Employees are required to make an attestation agreeing to compliance with the Code upon employment and annually thereafter. Compliance with the Code is a condition of employment with the Company. Failure to comply with the Code may result in one or more of the following: a formal warning; additional training; performance management; termination of employment or contractual arrangements; or civil or criminal prosecution.

Training is provided on the Anti-bribery and Corruption Policy to all employees when joining the Company and periodically thereafter. A copy of the Policy can be accessed at [https://omnibridgeway.com/docs/default-source/investors/corporate-governance/7-anti-bribery-policy.pdf?sfvrsn=ed9352b2\\_22](https://omnibridgeway.com/docs/default-source/investors/corporate-governance/7-anti-bribery-policy.pdf?sfvrsn=ed9352b2_22).

The Company confirms that it did not incur any losses during FY23 due to legal proceedings associated with corruption or bribery.

### Modern Slavery

Modern slavery describes situations where coercion, threats or deception are used to exploit victims and undermine or deprive them of their freedoms. We support the importance of protecting human rights.

The Company considers modern slavery risks at the service provider level as part of our Third-Party Risk Management Policy and risk assessment approach.

### Grievance Policy

Omni Bridgeway places great importance on providing a workplace that is fair and equitable. Employees have the right not to be bullied, discriminated against, or harassed in the workplace. Our Complaints Resolution Process provides a mechanism for employees to raise a complaint without fear of retribution, and to enable corrective action to be taken where necessary. We also have dedicated Positive Workplace Contact Officers that offer additional support for Employees outside of HR or their management line.





## Risk Management Framework

The Board, with the support of the Audit and Risk Committee, determines Omni Bridgeway's risk appetite and is responsible for overseeing and approving risk management strategies and policies and internal compliance and control. The responsibility for managing risk and assessing internal compliance and control procedures is delegated to management.

Management is required to report back to the Board and the Audit and Risk Committee on the efficiency and effectiveness of the Company's risk management.

The Company considers the AS/NZS ISO 31000:2018: Risk Management - Guidelines and the latest edition of the ASX Corporate Governance Principles and Recommendations when developing its risk management processes and practices which include:

- Establishing the Company's goals and objectives and implementing and monitoring strategies and policies to achieve these goals and objectives.
- Continuously identifying and measuring risks that might impact upon the achievement of the Company's strategies and objectives and monitoring the environment for emerging factors and trends that affect these risks.
- Formulating risk management strategies to manage identified risks, and designing and implementing appropriate risk management policies and internal controls.
- Monitoring the performance, and continuously improving the effectiveness, of risk management systems and internal compliance and controls.

Consequently, comprehensive practices are in place that are directed to achieving the following objectives:

- Compliance with applicable laws and regulations.
- Publication of reliable financial information.
- Implementation of risk transfer strategies where appropriate (e.g., insurance).

The Board, with the support of the Audit and Risk Committee, oversees an annual assessment of the effectiveness of risk management and internal compliance and control, which has been undertaken in respect of FY23. This is reported in the 2023 Corporate Governance Statement that can be accessed at <https://omnibridgeway.com/corporate-governance>.

## Certification and Board Approval

The Managing Director and the CFO have provided a written statement to the Board that:

- In their view, the Company's financial report is founded on a sound system of risk management and internal compliance and controls which implements the financial policies adopted by the Board; and
- the Company's risk management and internal compliance and control system is operating effectively in all material respects.

This ESG Statement is current as at 23 August 2023. It has been approved by the Board and reports against the Asset Management & Custody Activities SASB Standard, version 2023-06. As permitted by ASX Listing Rule 4.10.3, the FY23 Annual Report refers to the Omni Bridgeway website to locate the ESG Statement.



# Annexure A

## Sustainability Accounting Standards Board (SASB)

The table below incorporates accounting standards from the SASB related Asset Management and Custody Activities. We believe this to be the most relevant ESG framework and it is a focus of the Company to improve our reporting against these metrics.

Topic	Accounting Metric	SASB Code	Page Number
Transparent Information and Fair Advice for Customers	(1) Number and (2) percentage of covered team members with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	FN-AC-270a.1	10
	Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product related information to new and returning customers	FN-AC-270a.2	10
	Description of approach to informing customers about products and services	FN-AC-270a.3	9-10
Employee Diversity and Inclusion	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other team members	FN-AC-330a.1	5
Incorporation of Environmental, Social and Governance Factors in Investment Management and Advisory	Amount of assets under management, by asset class, that employ (1) integration of environmental, social and governance (ESG) issues, (2) sustainability themed investing, and (3) screening	FN-AC-410a.1	(see footnote 1)
	Description of approach to incorporation of ESG factors in investment and/or wealth management processes and strategies	FN-AC-410a.2	7
	Description of proxy voting and investee engagement policies and procedures	FN-AC-410a.3	10
Financed Emissions	Absolute gross financed emissions disaggregated by (1) Scope 1 (2) Scope 2 and (3) Scope 3	FN-AC-410b.1	(see footnote 2)
	Total amount of assets under management (AUM) included in the financed emissions disclosure	FN-AC-410b.2	(see footnote 2)
	Percentage of total assets under management (AUM) included in the financed emissions disclosure	FN-AC-410b.3	(see footnote 2)
	Description of the methodology used to calculate financed emissions	FN-AC-410b.4	(see footnote 2)
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	FN-AC-510a.1	11
	Description of whistleblower policies and procedures	FN-AC-510a.2	10

1. We have not reported on the EPV that considers ESG factors.  
 2. We have not provided quantitative data on financed emissions.

