

# FINEOS Corporation Holdings PLC ESG Policy

July 2024

# FINEOS Environmental, Social and Governance Policy

## FINEOS Corporation Holdings PLC (ARBN 633 278 430) (the Company) and its subsidiaries

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### 1. Background

This policy is written in response to the Corporate Sustainability Reporting Directive of the European Union, and in response to FINEOS' requirement to implement good industry practice sustainable systems and structures to the business, encouraged by the Irish government.

#### 1.1 Overview

The purpose of the ESG (Environmental, Social and Governance) Policy is to establish the FINEOS framework to address environmental, social and governance ("ESG") matters. This Policy outlines our company-wide activities and commitments for each ESG focus area. We see sustainability leadership as a business opportunity, a risk mitigant and an essential aspect of our core values.

FINEOS (also referred to as "we," "us," or "our") is committed to operating its business with integrity, supporting environmental and social responsibility, and building a diverse and inclusive workplace where our employees can thrive. We are committed to integrating sustainability into our overall business strategy, primarily in areas where FINEOS has the most influence, such as our operations and value chain. We define Environmental, Social, and Governance criteria as follows:

- **The environmental component** of ESG refers to how our business practices affect the environment and vice versa. The scope of environment includes energy use, consumption of resources, waste disposal, water management, and climate risk. Our policies and programs strive to achieve sustainable operations and minimise impact on the planet.
- **The social component** of ESG refers to how our organisation's operations affect our people, our customers, and the communities where we live and work. Our social policies and practices strive to build a healthy corporate culture and positive relationships with our stakeholders.
- **The governance component** of ESG refers to how we operate, govern, and manage risk in a way that promotes sustainability and the longevity of the organisation. Our governance policies and practices outline the way in which we make decisions, manage our culture, set business strategy and goals, comply with applicable laws and regulations, and communicate our progress.

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### 2. Policy Statement

We strive to advance the principles outlined in this ESG Policy and continue to mitigate and manage relevant ESG risks, including the implementation of monitoring and due diligence protocols to ensure progress and adherence to our values. FINEOS is committed to issuing an ESG Report on an annual basis which aligns with leading standards and frameworks.

We are also committed to ensuring there is transparency in our own business and in our approach to tackling ESG throughout our supply chains, consistent with our upcoming regulatory obligations.

FINEOS will communicate our ESG policies to our third parties (who are either material or large organisations who are required to comply with Sustainability frameworks) and encourage them to meet these requirements as appropriate.

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### 3. Scope

This policy should be considered alongside the other Company corporate governance policies. These policies can be downloaded from the Company website. This policy does not form part of any employee's contract of employment, and we may amend it at any time.

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### 4. Responsibilities

Our Board is responsible for the overall oversight of ESG at FINEOS. This responsibility encompasses a broad set of issues, ranging from human capital and compensation issues to climate change, deforestation, and water and waste management, to supply chain management. Some of these issues are interrelated, and many are continually evolving. The following two committees of the Board, which meet regularly and report back to the full Board, play a role in ESG oversight:

- **The Audit and Risk Management Committee** has in addition to financial management responsibilities, direct oversight of ESG policies, practices and disclosure and is responsible for the oversight of FINEOS's enterprise risk framework and is responsible for establishing FINEOS's risk tolerance and risk profile. This includes oversight of certain key company risks, including emerging risks.
- **The Remuneration and Nomination Committee** has oversight of compensation structure for the executive leadership team and Board, in addition to oversight of corporate governance and operational risks related to human capital.

The responsibility for implementation and management of our ESG framework and strategy has been delegated to an ESG Council which is composed of a cross-functional team that operationalise FINEOS's ESG policies and strategy. The ESG Council aligns ESG priorities and initiatives for the year for the Board's Audit and Risk Management Committee approval, sets long-term objectives and goals, and leads the annual reporting process on ESG-related topics. The purpose of the ESG Council is to guide the advancement of FINEOS ESG disclosure along the disclosure spectrum, starting with qualitative disclosures, followed by the establishment of metrics and goals to support qualitative disclosures. The ESG Council is also responsible for prioritising initiatives, developing internal capabilities, and drive/monitor the implementation of ESG instigated activities. The ESG Council meets on a quarterly basis and reports to the Chief People Officer and the Chief Financial Officer. The ESG Council also periodically reports to the Audit and Risk Management Committee of the Board.

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### 5. Relevant Stakeholders

FINEOS is committed to integrating ESG principles across its operations to create long-term value for all stakeholders. For employees, this includes promoting diversity, work-life balance, gender pay equality, and ethical conduct, while also encouraging awareness of social and environmental issues. Customers benefit from ethical considerations and robust privacy protections. Shareholders receive transparent communication and ESG disclosures as required. Suppliers and vendors are expected to adhere to ethical standards and legal compliance as per agreements with FINEOS.

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### 6. Compliance with the policy

#### 6.1 Communication and awareness of this policy

FINEOS communicates and promotes awareness of our ESG policy through regular training, clear documentation, and open channels for feedback to ensure all stakeholders understand and engage with our sustainability commitments.

## 6.2 Breaches of this policy

Any employee who breaches this policy may face disciplinary action, which could result in dismissal for misconduct or gross misconduct.

We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

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# 7. Policy

## 7.1 Principles and Philosophy

FINEOS is committed to incorporating ESG into how we manage our business. FINEOS is committed to assessing the environmental, social, and governance factors that impact our business, managing the risks associated with such factors, and striving to improve the way FINEOS operates its business in accordance with these factors. This includes identifying opportunities to reduce the FINEOS environmental footprint, enhancing the diversity of the organisation, deepening our employee engagement and development, increasing transparency in our supply chain, having a positive impact on the communities in which FINEOS operates, and operating with a strong culture of compliance. However, FINEOS recognises that there is not a one-size-fits-all approach to ESG integration; rather, FINEOS strives to employ good industry practices and evaluate ESG factors in our decision-making. The following topics are considered ESG areas of focus for FINEOS. ESG is continuously evolving, therefore the list below is subject to change.

### Environmental

- Energy Management
- Climate change risk
- Recycling and waste management
- Water management

### Social

- Customer experience
- Responsible selling practices
- Customer privacy
- Community engagement
- Diversity, equity and inclusion
- Training and development
- Health and safety

### Governance

- Governance of ESG
- Board composition, accountability, and executive compensation
- Business ethics and compliance
- Cyber security
- Risk management and business continuity
- Vendor management

## 7.2 Sustainability Commitments

- Comply with applicable environmental laws and regulations.
- Operate our facilities with cross-functional leadership driving continuous improvement and pollution prevention throughout our operations.
- Reduce our carbon footprint through focused system optimisation, energy conservation, renewable energy when feasible, and innovation for energy efficiency - within our direct operations and our supplier and customer collaborations.
- Mitigate and prepare for the physical risks of climate change and emergency preparedness.

## 8. Other Matters

### 8.1 Amendment of this policy

This policy can only be amended with the approval of the Board.

### 8.2 Adoption of policy and Board review

This policy was adopted by the Board on the date on the front cover of this policy and takes effect from that date and replaces any previous policy in this regard.

The Board will review this policy periodically to ensure effective operation and assess whether any changes are necessary. The Company Secretary will communicate any amendments to employees as appropriate.

### 8.3 Oversight and Maintenance of Policy

To uphold strong governance and accountability for our ESG strategy it is overseen by our Chief People Officer and Chief Financial Officer. Reporting directly to the Board, our Chief People Officer tracks our progress against key performance indicators (KPIs) at regular intervals throughout the year, ensuring we stay on course to achieve our objectives. ESG metrics will be reported in other forms of disclosure (i.e., CSRD Report and Annual Report). We are committed to updating this Policy periodically, but in no event less than every two (2) years, to reflect current commitments and relevant practices at FINEOS. This Policy has been reviewed and approved by our ESG Council, ESG Sponsors – Chief Financial Officer and Chief People Officer, and the Board.

Version Guide				
Document Stage	Informal	Review	For Approval	Sign Off
Initial Release	0.01-0.69	0.70-0.89	0.90-0.99	1.00
Updates post Sign Off	x.01-x.69	x.70-x.89	x.90-x.99	y.00
Amendment Record				
1.0	July 2024	FINEOS	Approved by Board	