

Sustainable Investing and Environmental, Social & Governance Policy

Introduction

This Sustainable Investing and ESG Policy sets out the guiding principles of A.P. Gilfoyle Global Management Corp. (“**AGM**”) and A.P. Gilfoyle Asset Management Corp. (“**AAM**”) in incorporating environmental, social, and governance (ESG) considerations into investment strategies and business operations. We believe that managing ESG factors is critical to fostering sustainable financial performance and enhancing long-term value creation.

Scope

This Policy applies to all investment activities conducted by AAM on behalf of AGM. We integrate ESG factors into our investment decisions, asset management processes, and corporate operations to ensure they are aligned with our fiduciary duty to deliver superior risk-adjusted returns. ESG considerations will be incorporated across asset classes and strategies where they are deemed material to financial performance and sustainable growth.

Certain strategies, funds, teams, or subsidiaries may have additional policies, processes, guidelines, or requirements not contained within this Policy. To the extent such policies, processes, guidelines, or requirements are more prescriptive, detailed, or onerous than the principles or requirements detailed within this Policy, the Company endeavors to apply the more stringent requirement(s).

Oversight and Governance

- **Board of Directors:** AGM’s Board oversees the company’s sustainability strategy through the Sustainability and Corporate Responsibility Committee, which is responsible for corporate sustainability, climate change policies, human rights, diversity, and employee health.
- **Chief Investment Officer (CIO):** The CIO leads sustainability efforts across the organization and reports directly to the Board of Directors of AGM. The CIO collaborates with investment teams, the Enterprise Risk Management (ERM) committee, and other governance bodies to ensure ESG policies are effectively implemented.

Investment Approach

- **Integration:** AGM and AAM strive to integrate material ESG risks and opportunities into the investment decision-making process to improve financial performance and mitigate risks. For example, evaluating companies’ environmental impacts, social policies, and governance practices are critical parts of the due diligence process.

- **Engagement:** We engage with portfolio companies and issuers to encourage better ESG performance and positive financial outcomes. Engagement includes both proactive discussions and offering support for ESG initiatives that drive long-term value.
- **Transparency:** AAM commits to transparent reporting of sustainability performance to investors, stakeholders, and regulatory bodies. Annual sustainability reports will highlight progress made toward ESG goals and provide detailed information on portfolio companies' ESG practices.

Product Development and Solutions

AGM and AAM are committed to developing investment products that align with sustainable investment trends, particularly focusing on sectors like clean energy, sustainable finance, and social equity initiatives. The creation of bespoke ESG-related products tailored to client preferences is a core aspect of our investment philosophy.

Compliance and Regulatory Adherence

AGM and AAM comply with all applicable ESG-related regulations and laws in the jurisdictions where we operate. We continually monitor regulatory developments, working with external counsel and advisors to ensure compliance.

Periodic Review and Update

The ESG Policy will be reviewed and updated periodically by the CSO and the Sustainability Committee to reflect regulatory developments and evolving best practices in sustainable investing.