

## CIM FINANCIAL SERVICES LTD ('CFSL')

### Terms of Reference ESG Committee ('ESGC')

<b>1.</b>	<b>Membership</b>	<p>(i) The ESGC shall consist of a minimum of three [3] and a maximum of six [6] members made up of at least one [1] Non-Executive Director, one [1] Independent Non-Executive Director and one [1] Executive Director.</p> <p>(ii) The Board shall appoint the Chairperson of the ESGC.</p> <p>(iii) The Chairperson of the Committee may in case of absence designate an alternate. In case of absence of the Chairperson and where no alternate has been designated, the members of the Committee shall appoint an independent director or a non-executive director to chair the meeting.</p>
<b>2.</b>	<b>Attendance by Invitation</b>	<p>(i) The ESG Manager shall be entitled to a standing invitation to attend all meetings.</p> <p>(ii) The Chairperson may, at his/her discretion, invite other members of management or external advisers to attend the meeting as deemed appropriate.</p>
<b>3.</b>	<b>Quorum</b>	A quorum shall be a majority of the members of the Committee.
<b>4.</b>	<b>Secretary</b>	The Company Secretary or his or her nominee shall be the Secretary of the committee and will ensure that the committee receives information and papers in a timely manner to enable full and proper consideration to be given to the issues.
<b>5.</b>	<b>Meetings</b>	<p>(i) Meetings of the ESGC will be held on a quarterly basis.</p> <p>(ii) The Chairperson of the ESGC may call a meeting at any other time. The Chairperson may also convene a meeting upon the request of any Committee member who considers it necessary.</p>
<b>6.</b>	<b>Notice of Meetings</b>	<p>(i) Meetings of the committee shall be called by the Secretary of the committee at the request of the committee Chairperson.</p> <p>(ii) Unless otherwise agreed, notice of each meeting confirming the venue, time and date together with an agenda of items to be discussed, shall be forwarded to each member of the committee, any other person required to attend and all other non-executive directors, no later than [five] working days before the date of the meeting. Supporting papers shall be sent to committee members and to other attendees, as appropriate, at the same time.</p>
<b>7.</b>	<b>Minutes of Meetings</b>	The Secretary shall minute the proceedings and resolutions of all committee meetings, including the names of those present and in attendance.
<b>8.</b>	<b>Annual general meeting</b>	The committee Chairperson should attend the annual general meeting to answer any shareholder questions on the committee's activities.
<b>9.</b>	<b>Duties</b>	<p>8.1 The objective of the ESGC is to:</p> <p>8.1.1 assist the Board of CFSL with the performance of its duties by defining and monitoring strategies, policies and practices related to</p>

		<p>Environmental, Social and Governance (ESG) issues within the Scope of the Committee to enable CFSL to integrate relevant ESG considerations into its business operations and strategic decision-making; and</p> <p>8.1.2 assist on such other matters related to ESG (including CSR) as may be referred to it by the Board and ensures that all stakeholders receive appropriate information about CFSL’s ESG (including CSR) activities.</p> <p><b>8.2 Scope</b></p> <p>8.2.1 The ESGC is to:</p> <p>8.2.1.1 develop and recommend to the Board, the proposed ESG (including CSR) strategies, framework and policies;</p> <p>8.2.1.2 propose and review the Corporate Social Responsibility plan (including the budgets) of the Cim Group annually;</p> <p>8.2.1.3 oversee the implementation of ESG (including CSR) initiatives and monitor their effectiveness;</p> <p>8.2.1.4 ensure compliance with ESG (including CSR) related laws, regulations, and standards;</p> <p>8.2.1.5 monitor how the ESG (including CSR) strategy’s ongoing implementation compares to ESG (including CSR) strategies adopted by competitors, the expectations of regulators, and more general ESG (including CSR) trends;</p> <p>8.2.1.6 review and assess ESG (including CSR) risks and opportunities;</p> <p>8.2.1.7 provide guidance on ESG (including CSR) reporting and disclosures;</p> <p>8.2.1.8 promote ESG (including CSR) awareness and integration within the organisation;</p> <p>8.2.1.9 have oversight of how the ESG (including CSR) Strategy is communicated internally and externally; and</p> <p>8.2.1.10 review the results of any assessments or independent audits of the Group’s performance in relation to ESG (including CSR) matters and Management’s response in relation thereto.</p>
<b>10.</b>	<b>Reporting responsibilities</b>	<p>(i) The committee Chairperson shall report to the Board on its proceedings after each meeting on all matters within its duties and responsibilities.</p> <p>(ii) The committee shall make whatever recommendations to the Board it deems appropriate on any area within its remit where action or improvement is needed.</p>
<b>11.</b>	<b>Remuneration</b>	The members of the ESGC shall be remunerated on the same basis as for fees paid for other Board committees.
<b>12.</b>	<b>Authority</b>	The ESGC shall have the authority to appoint external advisors at CFSL’s expense, as it determines to be reasonable to enable it to discharge the Committee’s responsibilities, provided the total fees payable to such advisors do not exceed 5% of the value of the project on which it needs advisory support.
<b>13.</b>	<b>Review of Terms of Reference</b>	These Terms of Reference shall be reviewed annually, or as deemed necessary by the Board, and any revisions shall be subject to the Board’s approval.
<b>14.</b>	<b>Approval</b>	Updated version approved by the Board on 11 May 2026