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## Environmental, Social, and Governance Policy

### I. Our Philosophy & Commitment

Kian Capital Partners, LLC (“Kian”) is committed to helping its portfolio companies improve and achieve lasting success; and environmental, social, and governance (“ESG”) integration is an essential part of this process. Kian recognizes the impact investment decisions have on ESG efforts will last well beyond our investment period. As such, these guidelines were established to ensure ESG matters are appropriately considered throughout all stages of the investment lifecycle.

### II. Scope

At Kian, we believe an intentional focus on ESG risks and opportunities can impact the financial performance, reputation, and ultimate success of an investment. As such, Kian is committed to the integration of ESG matters throughout the entire investment life cycle. However, these considerations must align with current investment standards as well as the expectations and requirements of our investors.

Kian understands relevant ESG matters may vary by location, industry, and company. Therefore, Kian utilizes the Sustainability Accounting Standards Board (SASB) Asset Management & Custody Activities Standards as a resource for industry specific ESG guidelines.

### III. Investment Integration Process

#### Investment Due Diligence

In executing this commitment, Kian will evaluate ESG matters, where appropriate, when reviewing the risks and value opportunities of potential new investments. We will implement this commitment by:

- a) Consciously working to identify and review all appropriate ESG issues of each new investment;
- b) Ensuring that all new investments are fully compliant in legal, tax, regulatory and environmental matters; and
- c) Communicating material ESG risks and opportunities to the investment committee, as appropriate.

As part of the investment due diligence process, Kian may engage external advisors to assess the ESG status of potential investments. If utilized, these screenings will provide additional insights into the company’s ESG efforts and will be considered as part of the final investment decision. In addition, screenings performed will provide a roadmap to improving ESG efforts. While ESG factors are considered within the investment process, they may not be the determining factor in the final investment decision.

#### Portfolio Monitoring and Management

The implementation of Kian’s ESG policy is managed by the deal team. Kian will work with its portfolio companies to increase awareness of ESG issues, mitigate adverse ESG impacts, and create value through ESG opportunities. We will seek to fulfill this commitment by:



- a) Building awareness through open communication of ESG initiatives to investment professionals and portfolio company executives;
- b) Working with portfolio company executives to ensure that each company complies with the applicable laws, regulations, and best practices with respect to the environment, health and safety standards, human rights, labor issues, community impact, and corporate governance; and
- c) Monitoring material ESG issues throughout the lifecycle of each portfolio company to track progress of ESG initiatives and review any negative ESG-related incidents.

Kian will create accountability within the organization and transparency to its limited partners regarding its approach to, and assessment of, ESG issues. We will seek to implement this commitment by:

- a) Allocating sufficient internal and external resources to support the evolving ESG needs of our firm and each portfolio company;
- b) Notifying investors of material negative portfolio company ESG incidents that are likely to result in additional scrutiny for the investor, when appropriate and deemed necessary; and
- c) Providing periodic progress updates on ESG initiatives internally and to our limited partners, when appropriate.

#### **IV. Firm Strategy**

At Kian, we strive to create an environment with diverse perspectives, interests, and experiences, as we firmly believe different backgrounds will create unmatched value within the firm, for our investors, and in our portfolio companies.

##### Governance and Resources

In 2022, Kian created the ESG Committee, comprised of Kian employees from both offices and across all roles. The ESG Committee is responsible for driving accountability and implementation of ESG principles and initiatives within the firm and in our portfolio companies.

Although a significant focus is put on redefining ESG efforts within our portfolio companies, Kian believes it is important to lead by example. As such, the ESG Committee meets on a quarterly basis to continually improve ESG efforts and stay ahead of emerging issues. Additionally, Kian encourages its employees to get involved in their local communities and the broader area through their time and financial support, where able.

##### Responsibilities

The deal team at Kian is responsible for identifying ESG risks during the investment due diligence process. The team will also work directly with portfolio company management and the ESG Committee to develop, implement, and track strategic ESG initiatives. Where ESG expertise is needed, the Kian deal team and ESG Committee may utilize external resources to advise on appropriate action.

The ESG Committee will hold an annual meeting with all Kian employees to provide an update on ESG initiatives and to communicate any changes to the ESG Policy.

This ESG Policy has been approved by the ESG Committee and will be formally reviewed at least annually.