

EMKAP UK LTD

**ENVIRONMENT, SOCIAL, AND GOVERNANCE (ESG)
POLICY**

EMKAP UK Ltd.
9-10 Domingo Street, London,
United Kingdom EC1Y 0TA
FCA License Number: 720609

 +44 203 865 0398
 info@emkap.co.uk
 www.emkap.com

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1. INTRODUCTION

recognises the importance of environmental, social and governance ("ESG") principles and is committed to conducting its business responsibly, ethically and sustainably. We seek to minimise our environmental impact, promote responsible business practices, and maintain high standards of corporate governance in accordance with applicable UK legislation and regulatory expectations, including the Companies Act 2006¹, the Environmental Protection Act 1990², the UK Government's Net Zero Strategy³, and regulatory requirements as set out in the Financial Conduct Authority's ("FCA") Environmental, Social and Governance Sourcebook⁴.

2. POLICY OBJECTIVES

The objectives of this ESG Policy are to integrate environmental, social and governance ("ESG") principles into EMKAP UK's business operations, support responsible and sustainable business practices, and ensure compliance with applicable legal and regulatory requirements. In particular, EMKAP UK seeks to:

- Minimise environmental impact through responsible use of resources and waste reduction.
- Promote an ethical, inclusive and safe working environment.
- Maintain high standards of governance, integrity and regulatory compliance.
- Support sustainable and responsible business practices across our operations and business relationships.

3. LEGAL AND REGULATORY COMPLIANCE

EMKAP UK will ensure ongoing compliance with all applicable UK environmental laws and regulations, including obligations under the Environmental Protection Act 1990 and Companies Act 2006. As an FCA regulated firm, we also align our governance practices with the FCA's ESG Sourcebook and the Principles for

¹ [Companies Act 2006, Section 172](#)

² [Environmental Protection Act 1990](#)

³ [UK Net Zero Strategy \(October 2021\)](#)

⁴ [Financial Conduct Authority \(FCA\) ESG Sourcebook \(ESG 1.2\)](#)

Businesses (PRIN)⁵, particularly those related to integrity, due care, and sustainable governance.

4. ENVIRONMENTAL MANAGEMENT PRACTICES

To support the objectives of this Policy, EMKAP UK will:

- Implement energy-saving initiatives and monitor energy usage.
- Encourage digital workflows to minimise paper consumption.
- Reduce business travel where possible and promote low-emission transport.
- Engage suppliers with sustainability credentials and environmental policies.

5.EMPLOYEE ENGAGEMENT AND TRAINING

All employees are expected to support our environmental commitments. EMKAP UK will provide relevant training and resources to promote awareness and ensure that environmental objectives are met. Suggestions from employees to improve environmental performance are actively encouraged.

6. MONITORING AND REVIEW

This policy will be reviewed annually or as necessary to reflect changes in legislation, business operations, or regulatory expectations. Progress will be monitored through internal audits and ESG reporting, in line with the FCA's requirements under ESG 1.2.

⁵ [FCA Principles for Businesses \(PRIN 2.1.1 R\)](#)