



ICM Position Statement: Human Rights

Position

ICM Limited ("ICM") believes that all human beings are equally entitled to human rights without discrimination. Human rights are defined by the Office of the United Nations High Commissioner for Human Rights as the rights inherent to all human beings, whatever their nationality, place of residence, sex, national or ethnic origin, colour, language, or other status.

Recognising the importance of human rights, we are guided by the following standards to avoid human rights infringements:

- The International Bill of Human Rights
- The International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work
- UN Guiding Principles on Business & Human Rights

ICM operates in over ten international offices, with investment interests spanning across the globe and among different sectors. In each region and with each investment we are committed to understanding the potential ESG-related impact our actions have and in turn attempt to nullify this while enhancing each consideration going forward.

Approach

ICM acknowledges that we have a corporate responsibility to respect human rights, whether in our role as an employer, as a buyer of goods and services, or when carrying out our fiduciary duties as a provider of financial services and an investor in companies. We recognise that meeting these international human rights standards leads to better financial risk management and a prosperous world.

ICM has a responsibility to undertake due diligence to become aware of the actual and potential human rights impacts of our business activities and relationships. Regarding our suppliers, through our sustainable sourcing policy we will favourably consider suppliers that actively deliver benefits to society through; complying with International Labour Organisation principles concerning human rights and conditions for their employees, prohibiting slavery and the use of forced, bonded, or child labour across the supply chain and prohibit unlawful discrimination and harassment to provide a safe and inclusive work environment.

Concerning ICM investment activities, our ESG template is used to complete proprietary ESG analysis at the due diligence and portfolio monitoring stages of the investment process. Through the ESG template, we analyse material factors across the E, S and G of which human rights hold a significant weight. The following human rights-related sections

are covered within our template; safety, equality, diversity and inclusion, minimum wage, contracts and child labour and modern slavery. Where gaps in our understanding occur or potential issues arise, we will look to engage with management teams of investee companies.