

FIN-POL-024

Corporate Social Responsibility Policy

*A commitment to responsible business and
positive social impact*

Finova Policy

Built on Integrity, Discipline and Trust

December 2025



Finova Trading FZE LLC

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Document Control

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1. Policy Statement

Finova recognises that responsible business conduct extends beyond commercial outcomes. Corporate social responsibility reflects how Finova considers the social, environmental, and ethical impact of its activities and relationships.

This policy sets out how Finova approaches corporate social responsibility in a manner that is proportionate, practical, and aligned with its values and operating context.

2. Our Approach to CSR

Finova adopts a principles-led approach to corporate social responsibility, recognising that its responsibilities arise through the nature of its activities, the markets in which it operates, and the relationships it forms.

Rather than pursuing symbolic initiatives, Finova focuses on responsible decision-making, ethical engagement, and long-term value creation. Corporate social responsibility is considered as part of normal business judgement rather than as a separate or standalone programme.

3. Responsible Business Conduct

In practice, Finova seeks to act responsibly by:

- conducting its activities lawfully and ethically,
- considering the broader impact of its decisions on stakeholders, and
- avoiding practices that cause unnecessary social or environmental harm.

Finova recognises that responsible conduct may require declining opportunities where outcomes are inconsistent with its values or standards.

4. Social and Community Considerations

Finova acknowledges that its activities may affect individuals, communities, and organisations beyond immediate counterparties.

Where appropriate, Finova considers:

- human rights and fair treatment in its engagements,
- the social context of the jurisdictions in which it operates, and
- the conduct and practices of partners and third parties.

Finova does not seek to impose values, but expects fundamental standards of dignity, fairness, and lawful conduct to be respected.

5. Environmental and Ethical Alignment

Environmental responsibility and ethical behaviour form part of Finova's broader approach to corporate responsibility.

This policy operates alongside:

- FIN-POL-022 – Environmental Sustainability Policy, and
- FIN-POL-008 – Business Ethics Policy.

Together, these policies support a coherent approach to responsible and sustainable business conduct.

6. Governance and Oversight

Responsibility for corporate social responsibility sits with Finova's management, supported by appropriate oversight and review mechanisms.

CSR considerations are integrated into engagement decisions and reviewed where relevant. Finova may seek external insight or guidance where appropriate to inform responsible decision-making.

7. Alignment with Recognised CSR Principles

Finova's approach to corporate social responsibility is informed by recognised principles of responsible business conduct and social responsibility, including those reflected in international guidance such as ISO 26000.

References to such guidance inform approach and judgement, without implying certification or formal accreditation.

8. Review and Continuous Improvement

This policy is reviewed periodically to ensure it remains appropriate, effective, and aligned with Finova's activities and operating environment.

As expectations of responsible business evolve, Finova's approach to corporate social responsibility will adapt accordingly, and this policy will be updated where necessary.



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