Health, Safety and Environmental Policy Statement

PURPOSE

The purpose of this policy is to:

- Establish and maintain a framework for a safe and healthy workplace for all Acorn employees and minimize our impact on the environment.
- Outline expectations relative to compliance with governing occupational health, safety and environmental legislation.

COMMITMENT

Acorn is committed to:

- protecting the health and safety of our employees and meeting our obligations with respect to the protection of others that may be affected by our activities.
- protecting and preserving the natural environment in which we operate. We will actively seek to conserve energy, water and natural resources and to recycle and reduce waste where appropriate during the execution of our business activities.
- being good corporate citizens by striving to ensure that our facilities and operations do not pose unreasonable safety or environmental risks, and by participating in community-related activities that promote excellence in health, safety and environmental practices.
- developing and implementing appropriate systems and procedures designed to comply with applicable laws, licensing requirements and stakeholder expectations.
- identifying and managing the environmental, social and governance issues that affect our business activities and those that relate to our use of suppliers and the services we provide.

Acorn will plan and design its developments and properties in a manner that reduces risks and impacts during their entire life cycle, consistent with the direction and objectives of our stakeholders and investors.

OBJECTIVES

For any partner or entity that works with or on behalf of Acorn, our goals are simple:

- Prevent work-related injuries or illnesses, damage to property and/or equipment
- Prevent adverse impacts to the environment from our ongoing projects or properties.

IMPLEMENTATION

To guide the implementation efforts required by this policy, the Chief Executive Officer and the HSSEQ Director will collaborate to establish Health Safety and Environment (HSE) programs that:

- Comply with all applicable health safety & environmental rules and regulations at local and National levels.
- Meet investor and other stakeholder requirements.
- Where no specific regulation exists, comply with Acorn standards and best practices.
- Report on performance relative to short and long-term HSE metrics designed to help achieve established goals.
- Consult with, listen to, and respond to employees, partners and all stakeholders in order to continuously improve HSE performance. The establishment of HSE committees, with documented charters, is recognized as an effective tool for this purpose.
- Recognize those who contribute to improved HSE Performance.

EMPLOYEE RESPONSIBILITIES

All employees will be responsible for:

- Conducting themselves in accordance with directives, standards and procedures.
- Suspending personal work activities when they identify a condition or practice that creates a serious health safety or environmental risk.
- Immediately reporting health safety and/or environmental incidents to their supervisor.

POLICY REVIEW

This policy will be formally reviewed annually. However, if substantial changes occur in legislation, organization and/or other business drivers, changes may be made on an interim basis.

COMMUNICATION

This policy is to be displayed prominently in all permanent and temporary offices of Acorn where employee information is normally communicated. An electronic version will also be posted on the Acorn website.
A copy of this policy will be provided to entities working for, or on behalf of, Acorn and will also be made available to other stakeholders upon request.

Signature: _____ Date: 13th February 2024

Edward Kirathe
Chief Executive Officer