ESG (Environmental, Social, Governance) Statement

Statement Owner: ReFresh OS Pty Ltd **Effective Date:** 22 May 2026 **Reporting period:** FY2025-26

Purpose

In this statement, references to "ReFresh", "we", "us", "our" and "the Company" are to ReFresh OS Pty Ltd ACN 687 813 832.

This statement describes ReFresh OS Pty Ltd's position on Environmental, Social and Governance (ESG) matters, the actions taken during the reporting period, and our commitments for the year ahead.

ReFresh is not currently subject to mandatory ESG reporting (e.g. AASB S1 / S2 climate-related disclosure, EU CSRD, UK SECR) on the basis of its size and structure. This statement is voluntary and reflects our position that ESG transparency is important to our customers, our team and to the broader community in which we operate.

Forward-looking statements in this document (in particular under "Goals for the year ahead") are aspirational and are not contractual commitments.

About ReFresh

ReFresh OS Pty Ltd is an Australian private company providing B2B SaaS for psychosocial workplace safety management. Our product helps organisations meet their work health and safety obligations relating to psychosocial hazards — a category of harm that is itself a significant social issue.

The "social" we exist to address

ReFresh's product mission is itself a contribution to the "S" in ESG. Workplace psychosocial harm — bullying, harassment, work overload, role conflict, poor support — costs Australian organisations billions of dollars annually and causes significant harm to workers. Our platform supports the regulatory shift since 2022 in Australia (and parallel reforms elsewhere) that imposes a positive duty on employers to identify, assess and manage psychosocial risks at work.

Specifically:

- We provide tooling for compliant incident reporting, investigation and consultation under WHS legislation
- We enable anonymous reporting to encourage disclosure where the reporter fears retaliation
- We support compliance with the positive duty to prevent sexual harassment under the *Respect@Work* reforms
- We promote evidence-based interventions through structured surveys aligned to recognised psychosocial risk frameworks (ISO 45003, SafeWork Australia model code)

Environmental commitments

Operational footprint

ReFresh's direct environmental footprint is small:

- No manufacturing, no physical product distribution, no significant travel
- Office space is a managed coworking facility, with shared utilities
- The team operates a hybrid working pattern (reducing commuting)
- Cloud-hosted product, with no on-premise infrastructure

Cloud emissions

ReFresh's cloud workload runs on AWS in ap-southeast-2 (Sydney) with disaster recovery in ap-southeast-4 (Melbourne). AWS publishes its own carbon emissions methodology and progress toward 100% renewable energy. ReFresh's choice of AWS as cloud provider reflects, in part, AWS's renewable-energy commitments (target 100% renewable energy by 2025 globally).

Travel

- Business travel is approved on a case-by-case basis with consideration of alternatives (video, hybrid attendance)
- No mandatory in-person all-hands events that require interstate travel for distributed staff

Equipment

- Laptops and peripherals are selected on durability and supportability; we prefer to use devices for their full useful life and refurbish rather than replace where possible
- End-of-life equipment is returned to manufacturer take-back programs or disposed of through certified e-waste channels

Environmental commitments for the year ahead

For the year ahead, ReFresh will:

- Track and (informally) report electricity consumption from AWS workloads using the AWS Customer Carbon Footprint Tool
- Estimate Scope 1, 2 and 3 emissions in a way proportionate to the Company's size, in preparation for any future reporting obligations
- Continue to prefer service providers (cloud, office, hardware) with credible decarbonisation commitments
- Review feasibility of carbon-offsetting the Company's measurable emissions

Social commitments

Our people

ReFresh:

- Pays at or above relevant award and market rates
- Provides flexible working arrangements
- Offers paid parental leave above the legislated minimum
- Supports mental health through an Employee Assistance Program (EAP) and explicit psychosocial-safety practices (drawing from the work we do for customers)
- Operates a zero-tolerance position on discrimination and harassment (Code of Conduct)
- Offers professional development budgets per staff member
- Discloses any pay gap (gender, other relevant attributes) as the Company grows past WGEA reporting thresholds

Diversity, equity and inclusion

- Hiring practices include diverse candidate panels and structured interviews
- Promotion and remuneration decisions are reviewed for equity
- The Conflict of Interest Policy includes considerations of personal relationships in decisions
- Suppliers are sourced from diverse providers where viable

Customer relationships

- We operate with transparency about our product, our security posture, and our data handling (see Privacy Compliance Policy, Trust Centre)
- We support customer rights to data export, deletion, audit and subprocessor objection
- We do not lock customers in through proprietary data formats — exports are in CSV/JSON

Community

ReFresh is open to supporting community causes aligned with our mission (workplace safety, mental health, fair workplaces). Specific commitments will be developed as the Company scales.

Governance commitments

Board and management

- ReFresh maintains a Board with independent oversight
- Material decisions (acquisitions, capital raises, executive appointments) are taken by the Board
- The Board reviews risk, compliance and ESG matters at least quarterly
- Conflicts of interest are managed under the Conflict of Interest Policy

Compliance program

- An umbrella Information Security Policy with ~25 sub-policies
- SOC 2 Type II certification, maintained annually
- GDPR, CCPA/CPRA and Australian Privacy Act compliance programs
- Annual penetration testing
- Vanta continuous monitoring
- Code of Conduct, Anti-Bribery and Corruption Policy, AML Policy, Conflict of Interest Policy, Fraud Management Framework, Modern Slavery Statement, Whistleblower Policy

Risk management

- Risk Management Policy aligned to ISO 31000, ISO 27005, NIST 800-30
- Quarterly Board risk reporting
- Cyber insurance and professional indemnity insurance maintained

Transparency

- Trust Centre at trust.refresh.tech publishes compliance status and sub-processor list
- Privacy Policy published and updated as material changes occur
- Annual Modern Slavery Statement (voluntary today)
- This ESG Statement reviewed annually

Whistleblower channel and grievance mechanism

Anyone — staff, supplier, customer or third party — may raise concerns about conduct at ReFresh through the channels described in the Whistleblower Policy. The channel supports anonymous reporting and provides protections against retaliation.

Stakeholder engagement

ReFresh engages with stakeholders through:

- Customer success programs and quarterly reviews with enterprise customers
- Annual customer survey
- Trust Centre and security documentation available to all prospects and customers
- Industry engagement (conferences, contributions to SafeWork consultations)

Goals for the year ahead

For FY2026-27, ReFresh commits to:

1. Estimate and disclose Scope 1, 2 and 3 emissions in a proportionate way
2. Adopt formal DEI targets as the team passes 20 employees
3. Publish a follow-up Modern Slavery Statement
4. Maintain SOC 2 Type II certification and add ISO 27001 certification
5. Maintain and promote awareness of the anonymous reporting channel through onboarding and annual training, and publish anonymised whistleblower statistics annually
6. Develop a community-partnership commitment (financial and pro-bono support of a workplace-safety or mental-health charity)

These goals are aspirational and are not contractual commitments.

Board approval

This statement was approved by the Board of ReFresh OS Pty Ltd on **22 May 2026**.

Signature	
Name (CEO)	Harrison Kennedy
Date	22 May 2026

Applicable laws, regulations and standards

- *Corporations Act 2001* (Cth) — directors' duties
- *Work Health and Safety Act 2011* (Cth) and state/territory WHS Acts; *Occupational Health and Safety Act 2004* (Vic)
- *Sex Discrimination Act 1984* (Cth) — *Respect@Work* positive duty
- *Modern Slavery Act 2018* (Cth) — voluntary statement at current scale
- *Workplace Gender Equality Act 2012* (Cth) — reporting on crossing relevant headcount thresholds
- *Privacy Act 1988* (Cth) and the Australian Privacy Principles (APPs)
- AASB S1 / S2 climate-related disclosure standards — monitored, not yet in scope
- ISO 31000 (Risk management), ISO 45003 (Psychological health and safety at work)
- SOC 2 Common Criteria
- UN Guiding Principles on Business and Human Rights

Version history

Version	Date	Description	Author	Approver
1.0	22 May 2026	Initial policy	Taylor Laing	Harrison Kennedy