# CONTEXT MONGOLIA GROUP LLC

## Sustainability Report

*Prepared with reference to the GRI Standards*

Reporting period: June 30, 2025 – June 30, 2026

# 1. Statement of Use

Context Mongolia Group LLC (“CMG” or “the organization”) has prepared this report with reference to the GRI Standards, for the period from June 30, 2025 to June 30, 2026.

Reporting boundary: This report covers only the parent entity of Context Mongolia Group LLC. The organization has no subsidiaries.

Reporting cycle: Annual.

Contact point: Chief Executive Officer, Context Mongolia Group LLC, Democracy Palace, Room 102, Erkhuu Street, 7th Khoroo, Sukhbaatar District, Ulaanbaatar, Mongolia.

## GRI Standards used

- GRI 1: Foundation 2021
- GRI 2: General Disclosures 2021
- GRI 3: Material Topics 2021
- Applicable GRI Topic Standards (listed in Section 4 and the Content Index in Section 5)

GRI Sector Standards: No GRI Sector Standard currently applies to CMG's sector (management consulting and training services). Accordingly, only the GRI Universal Standards and relevant Topic Standards were applied.

*Note on compliance level: This report has been prepared “with reference to” the GRI Standards. It does not yet include all disclosures required for a report prepared “in accordance with” the GRI Standards (as specified in GRI 1: Foundation 2021). This is CMG's first sustainability report; the organization intends to expand its disclosures in future reporting cycles with the aim of reporting fully “in accordance with” the GRI Standards.*

# 2. About CMG

## 2-1: Organizational details

Legal name: Context Mongolia Group LLC (Контекст Монгол Групп ХХК)

Address: Room 102, Ardchillyn Ordon Building, Erkhuu Street, 7th Khoroo, Sukhbaatar District, Ulaanbaatar, Mongolia.

Ownership form: 100% privately owned Limited Liability Company (LLC).

State registration number: 6774512.

## 2-6: Activities, value chain and other business relationships

Primary activities:

- Detailed environmental impact assessment (EIA) services
- Training on international ISO management system standards
- Consulting services

Customer groups: Organizations of all types; individual learners/trainees.

Business relationships: CMG works with contracted consultants (Senior Consultant, Consultant) and outsources accounting and legal services.

## 2-7: Employees

| Category | Male | Female | Total |
|---|---|---|---|
| Permanent employees | 1 | 1 | 2 |
| Contracted employees | 0 | 4 | 4 |
| TOTAL | 1 | 5 | 6 |

## 2-9: Governance structure and composition

Chief Executive Officer: 1 (leads governance and management of the organization).

Management and staff structure:

- Chief Executive Officer / Senior Consultant: 1
- Auditor: 1
- EIA Manager / Specialist: 1
- Consultant: 1
- Accountant: 1 (outsourced)
- Lawyer: 1 (outsourced)

## 2-29: Approach to stakeholder engagement

CMG's key stakeholder groups are: client organizations, trainees, relevant government authorities, and contracted consultants.

Engagement approach: CMG maintains regular engagement with its stakeholders through formal meetings.

## 2-15: Conflicts of interest

The Chief Executive Officer is also the owner/shareholder of CMG. This relationship is disclosed for transparency; the organization manages potential conflicts of interest through its internal governance practices.

## 2-19 / 2-21: Remuneration policies and annual total compensation ratio

Information on remuneration policy and the annual total compensation ratio is treated as confidential and is not disclosed in this report.

## 2-22: Statement on sustainable development strategy

“At Context Mongolia Group LLC, we believe that responsible governance, quality service, and trust with our clients and community form the foundation of sustainable growth. This first sustainability report reflects our commitment to transparency and to continuously strengthening our ESG practices as we grow.” — Chief Executive Officer

## 2-28: Membership associations

CMG is a member organization of the Mongolian National Chamber of Commerce and Industry (MNCCI).

## 2-30: Collective bargaining agreements

CMG enters into individual employment agreements with its staff at an appropriate level; no formal collective bargaining or trade union agreement is currently in place.

# 3. Materiality Assessment

## 3-1: Process to determine material topics

CMG determined its material ESG topics through the following steps:

- Compiling a list of ESG issues commonly relevant to the consulting and training services sector
- Identifying internal and external stakeholders

CMG collected feedback from 5 client organizations using a QR-code-based Google Forms survey.

- Conducting an internal management analysis
- Developing a materiality matrix to determine priority ESG topics

## 3-2: List of material topics

Based on the assessment, “Quality of Training and Consulting Services” was determined to be CMG's most material ESG topic. The table below presents other candidate material topics identified during the assessment; final scoring will be refined through subsequent rounds of stakeholder engagement:

| ESG Topic | Impact on business (1-10) | Significance to stakeholders (1-10) |
|---|---|---|
| Ethics and anti-corruption (GRI 205) | 7 | 7 |
| Employee training and development (GRI 404) | 9 | 8 |
| Customer privacy and data security (GRI 418) | 10 | 10 |
| Diversity and non-discrimination (GRI 406) | 6 | 6 |
| Supplier assessment (GRI 308/414) | 8 | 9 |
| Environmental impact (office operations) | 5 | 5 |

## 3-3: Management of material topics

**Material topic: Quality of Training and Consulting Services**

Management approach: CMG collects client feedback after every training session through a QR-code-based electronic form, using a 1–5 rating scale. The average response rate ranges from 88% to 98%. During the reporting period, no rating below 3 was recorded, and satisfaction levels have remained consistently high.

# 4. Topic Standard Disclosures

The topics below are GRI Topic Standards generally relevant to consulting and training service organizations and considered potentially material. This list should be refined based on the final results of CMG's materiality assessment.

## GRI 205: Anti-corruption

**Policy (aligned with the principles of ISO 37001:2025):**

- Purpose: CMG is committed to conducting its business free from any form of corruption or bribery.
- Scope: Applies to all employees (permanent and contracted), management, contracted consultants, clients, and suppliers.
- Zero tolerance: Giving or receiving bribes, whether directly or indirectly, is strictly prohibited.
- Top management leadership: The Chief Executive Officer approves and is responsible for the implementation of this policy.
- Restrictions on gifts and hospitality intended to influence business decisions; facilitation payments are prohibited.
- Reporting and grievance channel: Employees and stakeholders may report concerns confidentially.
- Training: Employees receive training on the anti-corruption policy.

205-1: CMG conducts a prior anti-corruption risk assessment for all contracts and client transactions.

## GRI 404: Training and education

CMG provides regular internal training to its employees and contracted consultants, for example when new or revised ISO standards are issued, in order to update professional knowledge.

404-1: Quantitative data on average training hours per employee is not yet tracked; however, employees participate in internal training on a regular basis.

## GRI 406: Non-discrimination

406-1: No incidents of discrimination were recorded during the reporting period.

CMG complies with the Constitution of Mongolia, and its Internal Labor Regulations include provisions on non-discrimination.

## GRI 418: Customer privacy

CMG includes specific confidentiality clauses in its client contracts, ensuring that clients' confidential business information (reports, data) is not disclosed to third parties.

418-1: Since commencing operations, CMG has not recorded any incident involving a breach or loss of customer data privacy.

## GRI 308 / 414: Supplier assessment

CMG evaluates its contracted consultants in accordance with the requirements of ISO 10019. This standard provides general guidance and criteria for the selection, use, and evaluation of management systems consultants. Based on this guidance, CMG assesses the qualifications, competence, ethics, and experience of its contracted consultants.

# 5. GRI Content Index

## Application of the GRI Reporting Principles

In preparing this report, CMG applied the GRI Reporting Principles — accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability — as set out in GRI 1: Foundation 2021, to the extent applicable to this, its first sustainability report.

## Notification to GRI

In accordance with GRI 1: Foundation 2021, CMG will notify GRI of its use of the GRI Standards and this statement of use via the GRI Standards Report Registration System upon publication of this report.

## Statement of Use (required wording)

**Context Mongolia Group LLC has reported the information cited in this GRI content index for the period June 30, 2025 to June 30, 2026 with reference to the GRI Standards.**

The following content index accompanies this report:

| GRI Standard | Disclosure | Title | Section |
|---|---|---|---|
| GRI 1 | GRI 1: 2021 | Foundation | Annex |
| GRI 2 | 2-1 | Organizational details | Section 2 |
| GRI 2 | 2-6 | Activities, value chain and other business relationships | Section 2 |
| GRI 2 | 2-7 | Employees | Section 2 |
| GRI 2 | 2-9 | Governance structure and composition | Section 2 |
| GRI 2 | 2-15 | Conflicts of interest | Section 2 |
| GRI 2 | 2-19 / 2-21 | Remuneration policies / Annual total compensation ratio | Section 2 |
| GRI 2 | 2-22 | Statement on sustainable development strategy | Section 2 |
| GRI 2 | 2-28 | Membership associations | Section 2 |
| GRI 2 | 2-29 | Approach to stakeholder engagement | Section 2 |
| GRI 2 | 2-30 | Collective bargaining agreements | Section 2 |
| GRI 3 | 3-1, 3-2, 3-3 | Process to determine material topics; list of material topics; management of material topics | Section 3 |
| GRI 205 | 205-1 | Operations assessed for risks related to corruption | Section 4 |
| GRI 404 | 404-1 | Average hours of training per year per employee | Section 4 |
| GRI 406 | 406-1 | Incidents of discrimination and corrective actions taken | Section 4 |
| GRI 418 | 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | Section 4 |
| GRI 308 / 414 | — | Supplier environmental / social assessment (adapted approach) | Section 4 |

# 6. Report Approval

This report has been reviewed and approved for publication by CMG's senior management, in accordance with GRI 2-14 (Role of the highest governance body in sustainability reporting).

| Role | Name | Signature | Date |
|---|---|---|---|
| Chief Executive Officer | G.Batkhishig | G.Batkhishig | June 30, 2026 |

*This report should be reviewed and approved by CMG's senior management (Chief Executive Officer) prior to publication.*