AXIOM AI GROUP USA, LLC

Inaugural Executive Overview including Voluntary ESG Disclosure

Environmental · Social · Governance

AI-Focused Realty Advisory & Brokerage · Sustainable Energy Infrastructure Development

Enterprise & Large-Scale Data Center Collaboration

Effective Date: June 11, 2026
Inception Date: June 2026

Prepared for Investors, Strategic Partners, Communities, and the Families We Will Impact

Prepared by:
Debra Brewster, Chief Executive Officer

AXIOM AI Group USA, LLC | Proprietary Publication

Table of Contents

1.0 Message from Leadership

AXIOM AI Group USA, LLC is proud to present its Inaugural Environmental, Social, and Governance (ESG) Report, effective June 11, 2026. We launch this Company at a moment of extraordinary convergence — when artificial intelligence, clean energy, and large-scale data infrastructure are no longer separate industries but deeply intertwined forces reshaping the global economy.

AXIOM AI Group was founded on a straightforward but powerful premise: that the most important work in energy infrastructure and data center development begins long before a single panel is installed, a turbine is commissioned, or a server goes live. It begins in the ground — in the identification of the right land, the navigation of complex entitlement processes, the assembly of the right construction and financial partners for the cultivation of the relationships that transform a vision into a shovel-ready, bankable project.

Our Company operates at that critical intersection. We are an AI-Focused realty advisory and brokerage firm, backed by more than 90 years of combined professional experience across civil engineering, land development, real estate, banking and commercial finance, and the securities industry. We bring together the brightest and most qualified professionals from diverse specializations to solve the complex challenges that large-scale energy infrastructure and data center projects demand. We do not develop projects in isolation — we collaborate, convene, and partner. What unites every engagement is our founding belief that the energy transition and the data infrastructure revolution must be built responsibly — with deep respect for the environment, the communities we enter, the families whose lives we will impact, and the investors and partners who trust us with their capital.

This ESG Report establishes the principles, governance structures, environmental commitments, and social values that will guide AXIOM AI Group from this day forward. These are not aspirational statements — they are operational standards to which our leadership team is personally accountable. We look forward to earning the trust of our investors, partners, and communities through actions, not words.

Professionally,

Debra Brewster

Chief Executive Officer

AXIOM AI Group USA, LLC

June 11, 2026

2.0 Company Overview & Business Model

2.1 Who We Are

AXIOM AI Group USA, LLC is a U.S.-based company founded in June 2026, operating at the intersection of three high-growth sectors: AI-focused realty advisory and brokerage, sustainable energy infrastructure collaboration, and large-scale data center origination. We are not technology manufacturers, and we do not develop projects alone. We are a highly experienced advisory and collaboration firm — backed by more than 90 years of combined expertise across civil engineering, land development, commercial finance, real estate, and the securities industry — that uses AI to validate decisions, identify opportunities, and bring the right people to the table. We convene the brightest professionals from diverse specializations and partner with established companies across every discipline required to take a project from raw ground to a fully operating, large-scale asset.

2.2 Our Three Core Business Lines

I. AI-Focused Realty Advisory & Brokerage

AXIOM AI Group applies artificial intelligence as a validation and decision-support tool within our realty advisory and brokerage practice — one grounded in more than 90 years of combined professional experience across civil engineering, land development, commercial finance, real estate, and the securities industry. We do not rely on AI to replace professional judgment; we use it to sharpen it. Our advisory capabilities include:

- AI-informed site identification and feasibility validation for renewable energy projects and data center campuses, with experienced professional oversight at every decision point
- Land acquisition strategy, negotiation, and transaction management on behalf of development projects
- Entitlement navigation — managing zoning, permitting, environmental review, and regulatory approvals from inception through completion
- Market intelligence and location analytics to identify optimal sites for enterprise and hyperscale data center operators and energy developers
- Real estate advisory services for institutional investors seeking exposure to energy infrastructure and data center real estate assets

II. Sustainable Energy Infrastructure Development

AXIOM AI Group collaborates with and connects leading specialists in sustainable energy infrastructure — partnering with engineering firms, project developers, utilities, regulators, and technology providers across a diversified clean energy technology platform. We are not the sole developer; we are the strategic partner, advisor, and convener that ensures projects are properly originated, structured, and advanced. Our energy technology collaboration platform includes:

- Solar Power — utility-scale photovoltaic generation, including agrivoltaic configurations that integrate energy production with agricultural land use
- Wind Power — onshore and offshore wind energy development, including advanced turbine technologies optimized for diverse geographic conditions

- Small Modular Reactors (SMRs) — next-generation nuclear power providing reliable, carbon-free baseload generation with no long-lived radioactive waste to complement variable renewable sources,
- Battery Energy Storage Systems (BESS) — large-scale battery storage integrated with generation assets to ensure grid stability, dispatchability, and round-the-clock clean power delivery
- Solid Oxide Fuel Cells (SOFC) — a class of electrochemical devises that convert the chemical energy of fuel directly into electrical energy.
- Emerging Technologies — an open architecture approach that incorporates new and proven clean energy technologies as they achieve commercial viability
- Water Conservation — a non-negotiable design standard embedded in every project, addressing water use efficiency, stormwater management, and the protection of local water resources

AXIOM AI Group's role in energy infrastructure spans the critical early stages of the project lifecycle — from initial land identification and site control, through environmental and regulatory entitlements, to project financing strategy and the assembly of the technical, legal, and commercial partners required to carry a project forward. We may not be involved in every aspect of construction and operations, but our ground-floor work is what makes everything that follows possible.

III. Large-Scale Data Center Development & Hyperscale Origination

AXIOM AI Group originates, structures, and delivers enterprise and large-scale data center projects designed to meet the exacting power, connectivity, water, and operational requirements of regulators and hyperscale operators — the world's largest cloud, AI, and technology companies. Our data center development model is distinguished by several key differentiators:

- Powered by Clean Energy: All data center projects developed by AXIOM AI Group are designed to be powered by our integrated renewable and SMR energy infrastructure, offering hyperscale clients a credible, long-term path to 100% clean energy procurement.
- Ground-Floor Origination: We identify and control the land, secure all entitlements, and manage the full pre-development process in collaboration with our partners — delivering shovel-ready, fully entitled projects that eliminate the most time-consuming and uncertain phase of development for investors and operating partners alike.
- Flexible Capital Structures: We pursue projects through the full spectrum of capital and ownership structures, including joint ventures, development partnerships, co-investment arrangements, institutional equity syndications, and project finance structures. We take an equity position in our projects and align our interests directly with those of our investment partners.
- Hyperscale Partnership Focus: Our projects are sized, designed, and located to be of serious strategic interest to hyperscale operators seeking to expand their AI compute infrastructure with reliable, clean, and cost-competitive power solutions.
- Collaborative Convening: AXIOM AI Group serves as the strategic convener and project champion — assembling and coordinating the landowners, utilities, regulators, engineering firms, construction partners, equipment suppliers, capital providers, and hyperscale operators whose collective expertise and participation are required to deliver a project at scale. We do not claim to do this alone; we claim to be the catalyst that makes it happen.

2.3 Company Profile

Attribute	Details
Legal Name	AXIOM AI Group USA, LLC (proposed symbol AXAI)
Country of Formation	United States of America
Business Lines	AI Real Estate Advisory & Brokerage; Sustainable Energy Infrastructure Development; Large-Scale Data Center Origination
Energy Technologies	Solar, Wind, Small Modular Reactors (SMR), Solid Oxide Fuel Cells (SOFC), Battery Storage, Emerging Clean Technologies
Company Stage	Inception — Founded June 2026
ESG Report Type	Inaugural ESG Report
Effective Date	June 11, 2026
Prepared By	Debra Brewster, Chief Executive Officer
Intended Audience	Investors, Strategic Partners, Communities, and the Families We Will Impact

3.0 ESG Governance Framework

3.1 Governance Philosophy

For a company collaborating on large-scale energy infrastructure and data centers, ESG is not a reporting exercise — it is a business imperative. The communities we enter, the land we touch, the water we conserve, the carbon we help displace, and the capital we help steward are all subject to intense scrutiny from regulators, investors, permitting authorities, host communities, and the families who will live and work near our projects. AXIOM AI Group's governance framework is designed to ensure that ESG considerations are embedded in every advisory decision, every partnership agreement, and every stakeholder relationship from day one.

3.2 Leadership & Oversight

Executive Leadership

- Debra Brewster, Chief Executive Officer — Holds ultimate accountability for the Company's ESG strategy, commitments, investor disclosures, and performance. The CEO chairs the ESG Working Group and personally reviews ESG performance on a quarterly basis.
- Chief Development Officer — Responsible for embedding ESG standards into all land acquisition, entitlement, and project development processes, including environmental impact assessment, community engagement, and water conservation planning.
- Chief Investment Officer — Ensures ESG criteria are integrated into all capital structuring decisions, joint venture agreements, co-investment terms, and investor reporting obligations.
- General Counsel / Chief Compliance Officer — Oversees legal compliance with environmental regulations, land use law, data privacy, anti-corruption standards, and evolving ESG disclosure requirements.

ESG Working Group

A cross-functional ESG Working Group comprising leaders from Development, Finance, Legal, Operations, and Community Relations convenes on a regular basis to:

- Monitor ESG performance against established metrics and forward-looking targets
- Assess regulatory developments in environmental law, clean energy policy, land use, and investor ESG disclosure standards
- Coordinate ESG disclosures, investor questionnaire responses, and stakeholder communications
- Identify, assess, and manage ESG-related risks across the project portfolio
- Advance water conservation, biodiversity protection, and community benefit commitments on all active projects

3.3 ESG Policy Framework

The following core policies govern AXIOM AI Group's operations, all adopted as of the Company's founding in June 2026:

Policy / Commitment	Scope & Purpose	ESG Pillar
Environmental Impact & Water Conservation Policy	Mandatory environmental impact assessment, water use efficiency standards, and biodiversity protection requirements on all projects	Environmental
Responsible Development Policy	Standards for community engagement, Indigenous consultation, land stewardship, and responsible entitlement practices	Social / Env.
Code of Ethics & Conduct	Standards for ethical behavior, anti-bribery, anti-corruption, and conflicts of interest for all personnel and representatives	Governance
Diversity, Equity & Inclusion Policy	Commitment to a diverse, equitable, and inclusive workplace across all hiring, compensation, and development practices	Social
Data Privacy & Cybersecurity Policy	Protection of client, investor, and project data; cybersecurity controls aligned with applicable regulations including GDPR and CCPA	Governance
Whistleblower & Non-Retaliation Policy	Anonymous reporting channels for ethical concerns with explicit, enforced non-retaliation protections for all reporters at every level	Governance
Human Rights Statement	Commitment to upholding human rights (the right to clean air, safe drinking water and protection from noise pollution) across all operations and contractor relationships, aligned with the UN Guiding Principles on Business and Human Rights	Social
Responsible Contractor & Supply Chain Policy	ESG, labor, and safety standards for all contractors, subcontractors, and suppliers engaged across development projects	Social / Gov.

4.0 Environmental Stewardship

4.1 Our Environmental Philosophy

Environmental stewardship is not a peripheral concern for AXIOM AI Group — it is central to everything we do. We collaborate on the origination and advisory of energy infrastructure and data center projects, which means the land we help site, the water resources we help protect, the ecosystems we help navigate, and the emissions we help displace are all material to our partnerships, our permitting relationships, our community obligations, and our investor commitments. We require that every project we are associated with leaves the environment measurably better than we found it — not merely compliant, but genuinely restorative.

4.2 Clean Energy & Carbon Displacement

The projects AXIOM AI Group helps originate and advance are themselves an environmental strategy. Every project developed will have the goal to displace carbon-intensive energy generation with clean, renewable, or zero-carbon alternatives. Our integrated technology approach — combining solar, wind, Small Modular Reactors, Solid Oxide Fusion cells, and battery energy storage systems — is designed, in partnership with our specialist collaborators, to deliver reliable, 24/7 clean power at the scale required by hyperscale data center operators and grid operators alike.

Solar Power

Utility-scale solar development, including agrivoltaic project designs that integrate solar energy generation with active agricultural land use, preserving farmland productivity while generating clean power. All solar projects include end-of-life panel recycling plans as a standard development requirement.

Wind Power

Onshore wind development incorporating advanced turbine technologies and rigorous avian and wildlife impact assessments. All wind projects include habitat monitoring programs, turbine end-of-life recycling and reuse planning, and noise and shadow flicker mitigation as standard requirements.

Small Modular Reactors (SMRs)

Next-generation nuclear energy through Small Modular Reactors provides reliable, carbon-free baseload power generation — the essential complement to variable renewable sources for powering large-scale data centers around the clock. SMRs offer a significantly smaller land footprint, enhanced passive safety systems, and reduced water consumption compared to conventional nuclear facilities. AXIOM AI Group will engage only NRC-licensed or internationally certified SMR technologies and developers.

Battery Energy Storage Systems (BESS)

Large-scale battery storage integrated with all generation assets ensures grid stability, enables dispatchability of renewable power, and maximizes the clean energy delivery reliability demanded by hyperscale operators. Our BESS development standards include responsible battery chemistry selection, fire safety protocols, and end-of-life battery recycling requirements.

Emerging Clean Technologies

AXIOM AI Group maintains an open architecture collaboration philosophy. As new clean energy technologies — including green hydrogen, advanced geothermal, hydroelectric and next-generation storage solutions — achieve commercial viability, we are positioned and committed to incorporate them into our project collaboration platform through partnerships with the appropriate specialists.

4.3 Water Conservation — A Non-Negotiable Standard

Water conservation is embedded as a mandatory design standard across every AXIOM AI Group project, without exception. In an era of increasing water scarcity and regulatory scrutiny, we recognize that responsible water stewardship is both an ethical obligation and a practical necessity for project permitting and community acceptance. Our water commitments include:

- Water Use Efficiency: All projects must demonstrate water use efficiency as a core design criterion, including air-cooled or hybrid-cooled data center designs that minimize water consumption relative to industry-standard wet cooling towers.
- Water Impact Assessment: A comprehensive water impact assessment is required for every project during the site evaluation and entitlement phase, addressing groundwater, surface water, and downstream community impacts.
- Stormwater Management: All project sites must incorporate best-practice stormwater management systems to reduce runoff, prevent erosion, and protect local watersheds.
- Drought Resilience: Projects in water-stressed regions must include drought contingency planning and water recycling or reclamation systems as part of the standard project design.
- Community Water Protection: AXIOM AI Group commits to engaging transparently with local communities and water authorities on all water-related impacts and mitigation measures before and throughout project development.

4.4 Land Stewardship & Biodiversity

As a company whose work begins with land — identifying it, evaluating it, and helping to put it to productive, sustainable use — responsible land stewardship is fundamental to our identity and our credibility. Our commitments include:

- Biodiversity Baseline Assessment: All project sites complete a biodiversity and habitat baseline assessment before land acquisition is finalized.
- Habitat Protection & Restoration: Where projects impact natural habitat, mitigation and restoration plans are developed and funded as part of the project budget.
- Responsible Site Selection: AI-informed site evaluation includes environmental sensitivity screening to avoid or minimize impacts on wetlands, endangered species habitat, prime farmland, and culturally significant lands — with professional expert review validating every AI-generated assessment.
- Post-Construction Monitoring: All projects include mandatory environmental monitoring programs for the life of the project, tracking habitat health, species activity, and water quality.

4.5 Greenhouse Gas Emissions Management

AXIOM AI Group will establish and maintain a greenhouse gas (GHG) emissions inventory for our corporate operations following the GHG Protocol Corporate Accounting and Reporting Standard. At the project level, we calculate and publicly report the estimated carbon displacement — the clean megawatt-hours generated, and the resulting CO2 equivalent avoided — for each operating project in our portfolio. Our corporate operational emissions will be managed across all three scopes:

- Scope 1: Direct emissions from any Company-controlled combustion sources (expected to be minimal given our business model).
- Scope 2: Indirect emissions from purchased electricity for our offices and operations; to be transitioned to renewable-sourced electricity where we are the owners of the property and can make such installations.
- Scope 3: Value chain emissions including business travel, employee commuting, and emissions associated with our professional services.

5.0 Social Responsibility

5.1 Community Engagement & Local Impact

AXIOM AI Group originates and advances projects in real communities — on land that people farm, near watersheds that families depend on, in regions where the arrival of large-scale infrastructure carries both promise and responsibility. This report is prepared not only for our investors and capital partners, but for the communities and families whose lives will be shaped by the projects we help bring to life. We are committed to being a responsible, transparent, and genuinely beneficial presence in every community where we work. Our community engagement approach is proactive, not reactive:

- Early & Authentic Engagement: Community engagement begins soon after site evaluation and well before land development begins — ensuring that local voices are heard before final development decisions are made, not just our public comment responses.
- Economic Benefit Commitments: Every project developed by AXIOM AI Group is designed to generate meaningful local economic benefits, including local hiring preferences, contractor utilization goals, community benefit agreements, and where appropriate, community co-investment structures.
- Transparency: We commit to clear, plain-language communication with host communities about what we are building, how it will affect them, and what we are doing to protect their environment, water, and quality of life.
- Indigenous & Tribal Consultation: Where projects are proposed in proximity to tribal lands or areas of cultural significance, AXIOM AI Group conducts free, prior, and informed consultation with relevant Indigenous nations and communities, aligned with the Bureau of Indian Affairs (BIA) and UN Declaration on the Rights of Indigenous Peoples (UNDRIP).
- Local Philanthropy & Volunteerism: AXIOM AI Group employees are provided paid volunteer time, and the Company will establish community investment programs in the regions where our projects operate.

5.2 Our People

AXIOM AI Group is building a team of exceptional professionals who share our conviction that the most consequential infrastructure of the next century must be built responsibly. We are committed to a workplace where every individual is valued, developed, and empowered to do the best work of their career.

Diversity, Equity & Inclusion

We are committed from inception to building a workforce that reflects the diversity of the nation and communities we serve. Our DEI commitments include:

- Bias-mitigated, structured hiring processes with diverse interview panels at all levels
- Annual pay equity reviews across comparable roles, levels, and geographies, with a zero-disparity target
- Measurable diversity representation targets to be established and published by end of 2026

- DEI and unconscious bias training will be provided for all employees and managers
- Partnerships with universities, professional associations, and workforce development organizations serving underrepresented communities in energy, real estate, and technology

Employee Development & Well-Being

- Annual learning and development budget allocated to every employee
- Sector-specific training in renewable energy, real estate development, project finance, and infrastructure regulation
- Leadership development and mentorship programs for high-potential employees at all levels
- Comprehensive health benefits, mental health resources, flexible work arrangements, and Employee Assistance Programs (EAP)
- Annual employee satisfaction survey, with results reported to leadership and used to drive meaningful workplace improvements

5.3 Health & Safety

Infrastructure development involves physical risk, and AXIOM AI Group takes the health and safety of every worker — whether our employees, contractors, or subcontractors — with absolute seriousness. Our health and safety commitments include:

- A mandatory Health & Safety standard incorporated into every contractor and subcontractor agreement
- Project-level safety plans reviewed and approved prior to any site activity
- Regular safety audits and incident reporting with zero tolerance for unreported incidents
- A target of zero lost-time safety incidents across all projects and corporate operations

6.0 Governance & Ethics

6.1 Corporate Governance

AXIOM AI Group operates in sectors — energy infrastructure, real estate, and institutional capital markets — where governance failures carry serious legal, regulatory, and reputational consequences. We are committed to operating with the highest standards of corporate governance from inception, and to evolving our governance structures as the Company grows in complexity and scale.

6.2 Anti-Corruption & Business Ethics

Land acquisition, entitlement, and project finance are environments where ethical risks are real and material. AXIOM AI Group maintains a zero-tolerance policy for bribery, corruption, and unethical business conduct of any kind. Our Code of Ethics & Conduct establishes clear, enforceable expectations for all employees, officers, directors, joint venture partners, and third-party representatives, including:

- Absolute prohibition on all forms of bribery, kickbacks, and improper payments to any public official, landowner, regulator, or counterparty
- Mandatory conflicts of interest disclosure and recusal procedures for all personnel involved in land transactions, capital raising, and vendor selection
- Annual ethics and compliance training required for every employee and active consultant
- Anonymous whistleblower reporting channels with non-retaliation protections enforced at all organizational levels
- Third-party due diligence requirements for all joint venture partners, landowners, capital partners, and key suppliers

6.3 Financial Transparency & Investor Relations

AXIOM AI Group is committed to financial transparency and integrity in all dealings with investors, lenders, joint venture partners, and business counterparties. We will maintain rigorous internal controls and financial reporting practices, and we commit to providing investors with accurate, timely, and complete information to support informed decision-making at every stage of our projects and our Company's development.

6.4 Data Privacy & Cybersecurity

AXIOM AI Group handles sensitive real estate, project, investor, and client data. Our cybersecurity and data governance framework includes regular vulnerability assessments, mandatory employee security training, documented incident response plans, and data governance policies covering classification, access controls, retention, and secure disposal. We adhere to all applicable data protection laws, including GDPR and CCPA.

7.0 Risk Management

7.1 ESG Risk Framework

AXIOM AI Group's business — land acquisition, entitlements, energy infrastructure development, and data center origination — is inherently subject to a broad range of environmental, social, regulatory, and financial risks. Our ESG risk management framework is designed to identify, assess, prioritize, and monitor these risks proactively, ensuring they are managed at both the project level and the enterprise level.

7.2 Key ESG Risk Register

Risk Category	Description	Mitigation Approach
Environmental Permitting & Entitlement	Delays or denials in environmental review, zoning, or permitting approvals that delay or prevent project development	Early environmental assessment; experienced entitlement counsel; community engagement from project inception
Water Rights & Conservation Compliance	Regulatory restrictions on water use, community opposition to water impact, or failure to secure required water rights	Mandatory water impact assessment; water-efficient design standards; early engagement with water authorities
Community & Social Opposition	Local opposition to project siting, visual impact, noise, land use change, or perceived inequitable benefit distribution	Proactive, early, and authentic community engagement; economic benefit commitments; transparent communication
Regulatory & Policy Risk	Changes in clean energy policy, tax incentives (ITC/PTC), interconnection rules, or nuclear licensing standards affecting project economics	Portfolio diversification across technologies and geographies; active policy monitoring; legislative engagement
SMR Technology & Licensing Risk	Delays in NRC licensing, technology commercialization timelines, or public perception challenges related to nuclear energy	Engagement only with NRC-licensed or internationally certified SMR developers; transparent public communication
Capital & Financing Risk	Inability to secure project financing, joint venture partners, or institutional equity at the terms required for project viability	Diversified capital structure strategy (JVs, co-investment, project finance); strong investor relationships; disciplined underwriting
Biodiversity & Habitat Impact	Endangered species findings, wetland impacts, or habitat disruption that delay permitting or require costly mitigation	Early biodiversity baseline assessment; AI-informed site screening validated by expert ecologists to avoid sensitive habitats; mitigation planning

Climate Physical Risk	Extreme weather events, flooding, drought, or changing climate patterns affecting project site conditions or long-term operations	Climate resilience assessment in site selection; robust infrastructure design standards; insurance strategy
Talent & Human Capital	Competition for experienced professionals in renewable energy development, real estate, project finance, and data center infrastructure	Competitive compensation; strong culture and mission; equity participation; development and advancement opportunities
Reputational Risk	Negative public, community, or investor perception resulting from project failures, environmental incidents, or governance shortfalls	Strong ESG governance; proactive stakeholder engagement; transparent, timely communication in the event of any incident

7.3 Climate-Related Financial Risk Monitoring

AXIOM AI Group actively monitors the development of the SEC's climate disclosure rules and the International Sustainability Standards Board (ISSB) frameworks — specifically IFRS S1 (General Sustainability Disclosures) and IFRS S2 (Climate-Related Disclosures) — to ensure our reporting practices remain aligned with applicable requirements and investor expectations. We are committed to full ISSB alignment in our annual ESG reporting by 2028.

8.0 ESG Metrics & Forward-Looking Targets

As a company founded in June 2026, AXIOM AI Group is establishing our baseline ESG metrics and a multi-year performance roadmap. All targets below are measured from our founding date. Progress against these targets will be reported annually in subsequent ESG reports.

8.1 Environmental Targets

Metric	2026 (Year 1)	2027 (Year 2)	2028–2030
GHG Baseline Inventory Assessments (Corp Ops)	Baseline inventory completed by Q4 2026	Annual reporting	Full Scope 1, 2 & 3 annual report 2030
Clean Energy Procurement (Offices)	Renewable energy procurement underway	50% renewable energy	100% renewable by 2030
Water Impact Assessment (All Projects)	Standard embedded in dev. process	100% project coverage	Annual audit of compliance
Biodiversity Assessment (All Projects)	Standard embedded in site selection	100% project coverage	Annual audit of compliance
Carbon Displacement (Portfolio)	Reporting framework designed	First project carbon displacement reported	Annual portfolio-level reporting
Net Zero Corporate Operations Target	Science-aligned target setting initiated	Targets published	Net Zero Ops by 2030
End-of-Life Technology Recycling Plans	Standard in all project agreements	100% project coverage	Annual compliance verification

8.2 Social Targets

Metric	2026 (Year 1)	2027 (Year 2)	2028–2030
Community Benefit Agreements	Template & policy established	Incorporated in all active projects	100% of projects; annual reporting
Workforce Gender Diversity Disclosure	Baseline measured & disclosed	Annual disclosure	≥ 30% women company-wide by 2030
Health & Safety — Lost-Time Incidents	Zero incidents target from Day 1	Zero incidents; annual reporting	Zero tolerance maintained
DEI Training Completion	100% at onboarding from founding	100% annual completion	Ongoing annual requirement
Employee Satisfaction Score	Inaugural survey Q4 2027	≥ 80% satisfaction	≥ 85% satisfaction target
Pay Equity Review	Initial review at founding	Annual review	Zero disparity target; annual review
Employee Volunteer Hours	1 paid volunteer day per employee	250 hours company-wide	500+ hours annually

8.3 Governance Targets

Metric	2026 (Year 1)	2027 (Year 2)	2028–2030
Code of Ethics Training	100% at onboarding from Day 1	100% annual completion	Ongoing annual requirement
Anti-Corruption Due Diligence	Policy & process established	Applied to all partners & vendors	Annual program review
Cybersecurity Assessment	Initial assessment by Q4 2026	Annual third-party assessment	Annual requirement
Annual ESG Report Published	Inaugural Report — June 2026	2027 Annual ESG Report	Annual publication
ISSB / SEC Climate Disclosure Alignment	Gap assessment initiated	Readiness assessment complete	Full ISSB alignment by 2030

9.0 Looking Forward

AXIOM AI Group USA, LLC launches in June 2026 at a singular moment in history. The demand for clean, reliable energy and for large-scale data center infrastructure — two of the most capital-intensive and consequential investment categories of our generation — is accelerating simultaneously, and the supply of fully originated, entitled, and shovel-ready projects is nowhere near sufficient to meet it.

That gap is our opportunity. And our ESG framework is the foundation that makes us worthy of it.

Our near and medium-term priorities as a Company are organized around the following themes:

1. Project Pipeline Development

Our immediate focus is on building a robust pipeline of land-identified, entitlement-tracked project opportunities across solar, wind, SMR, SOFC and battery storage — all designed, in collaboration with our specialist partners, to serve the power and reliability requirements of large-scale data center campuses. We will apply our AI-informed evaluation capabilities, validated by our team's 90+ years of combined professional experience, to identify and advance the highest-quality opportunities in the most strategically attractive markets.

2. Capital Partner Ecosystem

We will build deep, lasting relationships with the institutional investors, infrastructure funds, family offices, development finance institutions, and strategic corporate partners who share our conviction that clean energy infrastructure and hyperscale data centers are among the most compelling long-term investment opportunities available. We pursue joint ventures, co-investments, consortium structures, and the full range of project finance mechanisms to ensure every viable project reaches financial close.

3. ESG Data Infrastructure & Reporting

We will complete our corporate GHG baseline inventory by the end of 2026, publish our first project-level carbon displacement metrics in 2027, and progress toward full alignment with ISSB climate disclosure standards by 2028. We are committed to ESG reporting that is rigorous, verifiable, and genuinely useful to our investors — not a marketing document, but a management tool.

4. Community & Environmental Leadership

We will establish AXIOM AI Group as a recognized leader in responsible energy and data center origination — a company that communities want in their region, that families trust, that regulators respect, and that investors are proud to back. That reputation will be earned through the consistency and authenticity of our actions on every project, in every community, from day one.

The work ahead is significant. The opportunity is extraordinary. And the responsibility — to our investors, our communities, and our environment — is one we accept with clarity, commitment, and confidence.

Appendix A: Glossary of Terms

Term	Definition
Agrivoltaics	A land use strategy that co-locates solar photovoltaic energy generation with active agricultural operations on the same parcel of land.
BESS	Battery Energy Storage System — large-scale battery infrastructure used to store electrical energy and discharge it on demand, enabling dispatchability of renewable power.
CCPA	California Consumer Privacy Act — California state law granting consumers rights over their personal information.
Carbon Displacement	The quantity of greenhouse gas emissions avoided or reduced as a result of clean energy generation replacing fossil fuel-based power generation.
DEI	Diversity, Equity & Inclusion — organizational commitments to building diverse workforces, equitable processes, and inclusive cultures.
ESG	Environmental, Social, and Governance — a framework for assessing a company's sustainability practices, social responsibility, and governance quality.
Entitlement	The legal process of obtaining governmental approvals required to develop land, including zoning, environmental permits, utility interconnection agreements, and related authorizations.
GDPR	General Data Protection Regulation — U.S. regulation governing the collection, processing, and protection of personal data.
GHG Protocol	Greenhouse Gas Protocol — the internationally recognized standard for measuring and reporting greenhouse gas emissions across Scope 1, 2, and 3.
Hyperscale	A classification of data centers operated by the world's largest cloud, AI, and technology companies (e.g., Amazon Web Services, Microsoft Azure, Google Cloud), characterized by massive scale in computing power, storage, and energy consumption.
IFRS S1 / S2	International Financial Reporting Standards Sustainability Standards — IFRS S1 covers general sustainability-related financial disclosures; IFRS S2 covers climate-related disclosures specifically.
ITC / PTC	Investment Tax Credit / Production Tax Credit — U.S. federal tax incentives for qualifying renewable energy projects.
ISSB	International Sustainability Standards Board — independent body developing a global baseline of sustainability disclosure standards for capital markets.
NRC	Nuclear Regulatory Commission — the U.S. federal agency responsible for licensing and regulating civilian nuclear power plants and nuclear materials.
PUE	Power Usage Effectiveness — a metric for data center energy efficiency; a PUE of 1.0 represents perfect efficiency.

Scope 1 Emissions	Direct greenhouse gas emissions from sources owned or controlled by the reporting organization.
Scope 2 Emissions	Indirect greenhouse gas emissions from the generation of purchased electricity, steam, heat, or cooling consumed by the organization.
Scope 3 Emissions	All other indirect greenhouse gas emissions occurring across the organization's upstream and downstream value chain.
SMR	Small Modular Reactor — a next-generation nuclear reactor design, typically with an output of up to 300 megawatts, characterized by a smaller footprint, factory-based manufacturing, enhanced passive safety systems, and reduced water consumption relative to conventional nuclear plants.
TCFD	Task Force on Climate-Related Financial Disclosures — a framework for disclosing climate-related financial risks and opportunities to investors and lenders.
UNDRIP	United Nations Declaration on the Rights of Indigenous Peoples — an international instrument establishing minimum standards for the protection of Indigenous peoples' rights, including free, prior, and informed consent.

Important Disclaimer

This Inaugural Executive Overview and Voluntary ESG Disclosure has been prepared by AXIOM AI Group USA, LLC for informational purposes only, to provide current and prospective investors and stakeholders with an overview of the Company's environmental, social, and governance practices, commitments, and forward-looking targets. This document is effective as of June 11, 2026, the date of the Company's founding, unless otherwise stated, and is subject to change without notice. This document does not constitute an offer to sell or a solicitation of an offer to purchase any securities or investment interests. Forward-looking statements, including targets, projections, and development timelines, are based on current expectations and intentions and are subject to risks, uncertainties, regulatory developments, and assumptions that could cause actual results to differ materially from those expressed or implied. AXIOM AI Group USA, LLC makes no representation that the targets set forth herein will be achieved within the stated timeframes. This document should not be construed as legal, financial, tax, or investment advice. Recipients should consult their own advisors as appropriate.