

2024-25 **Responsibility & Growth Report**





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Welcome to our interactive report!

We are pleased to offer this year’s report with new interactive features. Please use the top navigation bar to move through pages and keep an eye out for other interactive content.



Message *from the Principals*



At Optima Living, our mission is rooted in care—care for our residents, our employees, our communities, and our planet. As we continue to grow, so does our responsibility to ensure that growth is principled, transparent, and aligned with the values that define us.

This inaugural Responsibility & Growth Report represents a significant milestone. It brings together the work we’ve been doing across our communities and formalizes our approach to responsible growth.

Our commitment to governance, community well-being, and environmental sustainability is not new—it’s embedded in our values and evident in the actions we take every day. Whether it’s reducing energy consumption, supporting refugee families through employment, or strengthening internal oversight, our work is guided by integrity and a desire to lead with purpose.

Looking ahead, we are investing in the systems, partnerships, and leadership needed to deepen our impact and strengthen stakeholder confidence. With this foundation, we are well-positioned to deliver long-term value while continuing to build communities where people feel safe, supported, and welcomed home.

Farid, Karim, and Ali





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About *Optima Living*





Optima Steering Committee



Natalie Ku
Chief Financial Officer



Angela Grottoli
Chief Operating Officer



Sharon Conway
Head of Human Resources



Lauren MacLeod
Head of Legal



Farid F. Damji
Co-Founder & Principal



Karim Kassam
Co-Founder & Principal



Ali Shivji
Principal



Optima by the Numbers

As of December 31, 2024



39
Communities



\$1.2B+
Valuation⁽¹⁾



4,300+
Beds



\$300M+
FY 2024A⁽²⁾ gross revenue



3,900+
Employees



\$70M+
FY 2024A⁽²⁾ net operating income



94%
Occupancy

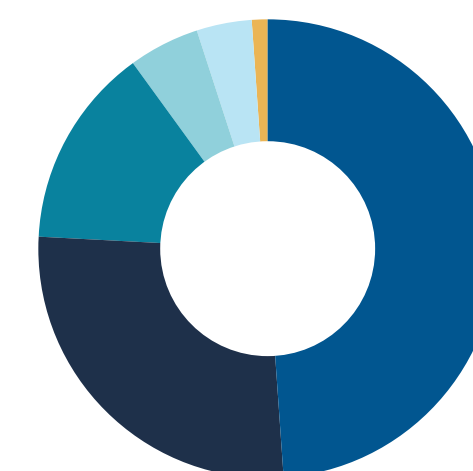


4,300+
Total suites
(Alberta and British Columbia)



Geographical Split of Suites

- 69% Alberta
- 31% British Columbia



Care Type

- 49% Independent Living
- 27% Supportive Living (AB)
- 14% Long-Term Care
- 5% Private Memory Living
- 4% Assisted Living (BC)
- 1% Mental Health



Private vs Funded Beds

- 59% Private
- 41% Funded

Recognized nationally as a top 10 seniors living and care operator, with in-depth expertise in Alberta and British Columbia.

Source: Cushman & Wakefield, Seniors Housing Operating Performance report

(1) Valuation is based on assumed capitalization rates for all operating entities and not third party appraisals.

(2) FY2024A is based on a combination of actual FY2024 audited and unaudited financial results.



Financial & Operational Highlights

Portfolio Performance



+4% YoY Revenue Growth

Increased year-over-year through revenue optimization and enhanced service offerings.



+9% NOI Expansion

Through a combination of revenue growth and improving operational efficiency.



Operational Efficiencies

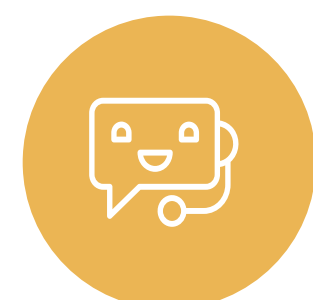
Cost reductions through agency reduction, procurement improvements, and streamlined processes.



Occupancy Growth

Grew occupancy to record highs with increased demand in key markets.

Strategic Capital Allocation



Optima Intelligence Integration

Rolled out OLiViA, an AI-powered chatbot, enhancing resident engagement and lead generation. Rolled out Microsoft Co-Pilot, an AI tool to optimize workflow and efficiency, for the senior leadership teams.



\$9.5M Invested in Infrastructure Investment*

Modernized key communities to improve resident satisfaction and operational efficiency.

* Capital investment represents contributions from Optima Living and its capital partners.



Advancing *Responsible Growth*

with Purpose and Accountability





Supporting Accountability

Optima Living’s achievements in areas like controlled substance management, pricing transparency, and employee recruitment and development position us to meet or exceed many reporting standards in the near term.

To support accountability, Optima is laying the groundwork for **stronger internal oversight**. While sustainability and social impact initiatives have been underway across communities we manage, these efforts will soon be formally embedded into leadership roles and organizational processes. This will enable consistent tracking, clearer communication with stakeholders, and a **unified strategy** to manage environmental and social risks and opportunities.

Optima’s stakeholder engagement spans residents, employees, investors, regulators, and local communities. Recent initiatives such as the *Welcome Home* refugee employment program and community-based food drives showcase **our commitment to social impact**. At the same time, our investors are aligned to IFRS⁽¹⁾ and SASB⁽²⁾. Optima’s decision to adopt many of these standards strengthens our alignment with stakeholder expectations.

To evaluate our standing and identify growth opportunities, Optima Living undertook a **comprehensive benchmarking process** using a Strategy Canvas model. The analysis confirmed Optima’s strong performance in governance and social responsibility, while also identifying room to grow in areas like environmental tracking and standardized public reporting. These insights offer a **clear path forward** empowering Optima Living to focus our efforts on targeted improvements that will enhance both **operational effectiveness and stakeholder transparency**.

Looking ahead, Optima Living is well-positioned to lead with purpose. With a resident-first philosophy, strong community ties, and a framework for continuous improvement, **we are building a future rooted in care, integrity, and long-term value for all stakeholders**.

(1) IFRS – International Financial Reporting Standards
(2) SASB – Sustainability Accounting Standards Board

Workplace Wins

According to recent employee sentiment data, Optima Living’s overall rating sits at **4.1 out of five** on both *Glassdoor* and *Indeed*, significantly ahead of industry averages. Even more telling, **eight out of 10 employees** would recommend working at Optima to a friend—with even higher scores in some regions. Survey results reinforce our strengths in culture, inclusion, and leadership:



4.3 out of 5
Culture & Values
(vs. industry average of 3.4)



4.5 out of 5
Diversity & Inclusion
(vs. industry average of 3.8)



4.1 out of 5
Career Opportunities
(vs. Glassdoor average of 3.3)



4.0 out of 5
Senior Leadership
(vs. Glassdoor average of 3.4)

These exceptional scores highlight the collaborative, people-first culture that sets Optima Living apart. Compared to other senior living providers, we lead across every category.



Environmental *Stewardship*



Doing our Part to Preserve our Precious Planet

Caring for people also means caring for the world we all share. At Optima Living, environmental sustainability is not just a goal, it’s a reflection of our values in action.

Our commitment to environmental stewardship reflects all our core values: *Respect, Teamwork, Dignity, and Doing the Right Thing*. Just as we prioritize the well-being of our residents, families, and team members, we recognize our responsibility to protect the planet for future generations.

Through energy efficiency, waste reduction, and sustainable design, we take mindful steps to reduce our environmental impact—contributing to a healthier, more sustainable future for all.

FOCUS: Energy and Emissions

Optima Living tracks our energy consumption and monitors our emissions and medical waste for various communities. This gives us vital insight into implementing energy-saving initiatives, optimizing operational efficiency, reducing waste, and meeting environmental regulations and targets.

Reducing Consumption-based Emissions

We continue to drive our focus towards energy efficiency. We are working with a third-party provider on solutions to minimize our energy consumption and related emissions by an estimated 20-24%, with a pilot underway in four of our communities.

Medical and Waste Recycling

Optima Living’s comprehensive medical and general waste recycling program, in partnership with several waste management companies, is seeing tremendous results. Waste is sorted into multiple streams, including landfill, recycling, compost and specialized materials, supporting a sustainable approach to waste management.



1 ton
of medical waste was recycled in our BC long-term care communities in 2024. We hope to replicate this impact in other communities going forward.



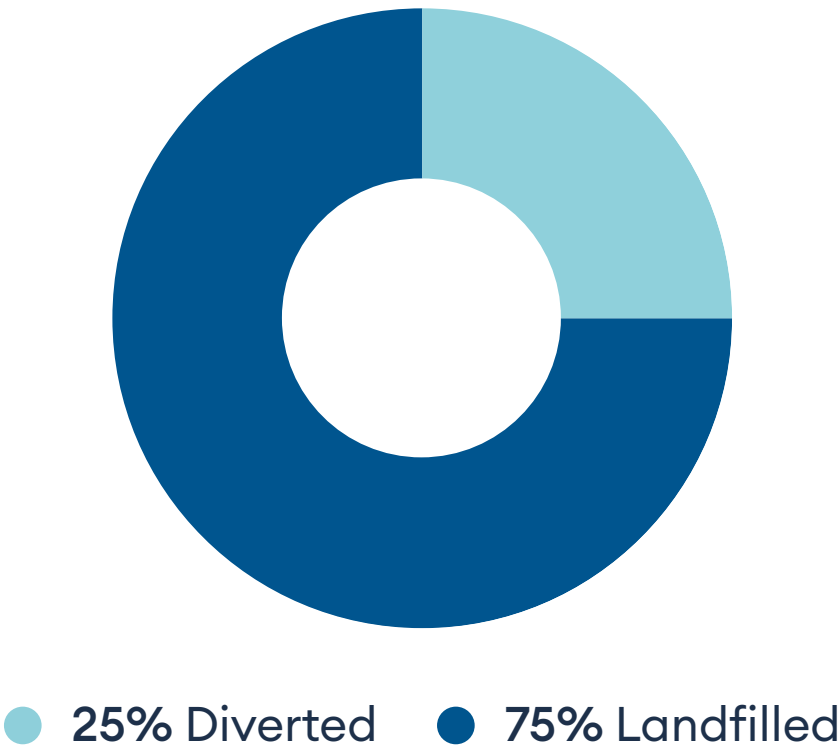
20-24% reduction
in energy consumption and emissions is what we’re working toward.



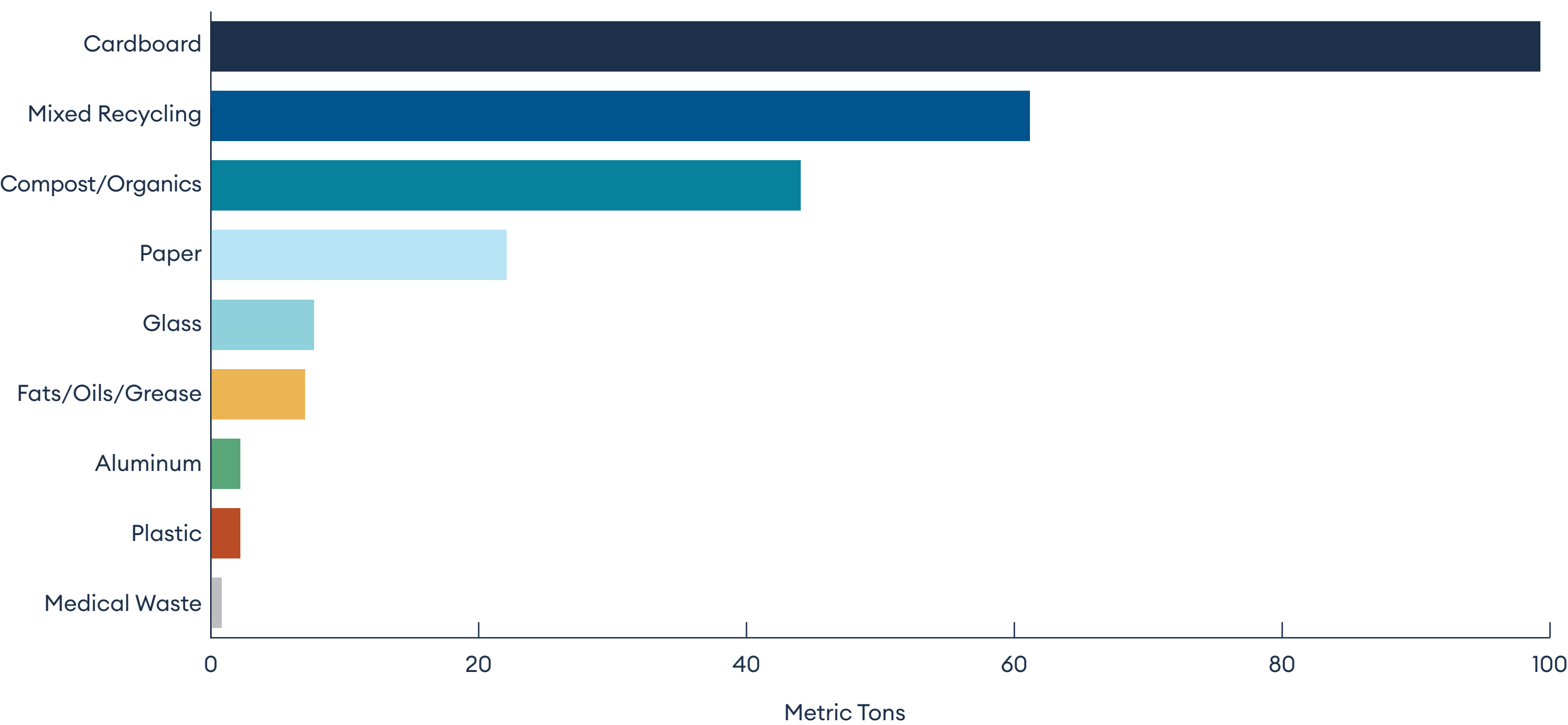
Waste Management Summary



Overall Waste Distribution



Breakdown of Diverted Materials



FOCUS: Materials and Waste

We are helping build a greener, more resilient future for all by integrating sustainable building and renovation choices and strong waste management practices into our spaces.

Building and Renovating with Purpose

We are committed to environmental stewardship through thoughtful building and renovation practices. This includes using eco-friendly materials, minimizing waste, and prioritizing recycling wherever possible.

We undertook a \$3+ million-dollar renovation of more than 85 suites in 2024. Choosing sustainable products supported our goal of creating healthier, more responsible spaces for residents and our employees. It also reinforced our commitment to preserving our planet.

How we are making a difference:

We partner with like-minded mechanical contractors who share our commitment to energy-efficient solutions. For example, all boiler replacement projects across our portfolio will use high-efficiency condensing models with a minimum efficiency of 90%. We are also upgrading domestic hot water tanks and other mechanical systems, including HVAC units and rooftop units, to newer, more energy-efficient models. We are endeavouring to lead with best practices for federal standards for high-efficiency models; working with like-minded contractors to ensure we are proactively replacing our mechanical systems.

We partner with companies such as Forbo Flooring Systems whose low-carbon flooring solutions are designed with recycled and renewable materials and a focus on end-of-life reuse.

Forbo's Focus on the United Nations Sustainable Development Goals:*



*Forbo Sustainability Report



FOCUS: Sustainable Operations

We rolled out a Computerized Maintenance Management System (CMMS) at 15 of our communities in 2024/25. This helps us manage resources more efficiently, reduce waste by reducing the need for equipment replacement, and extend the life of our assets. We also incorporate environmentally conscious renovation specifications and digital tools that support smarter planning, energy efficiency, and responsible material use—ensuring our operations reflect both care for people and care for the planet.

A year-over-year analysis (January–May 2024 vs. 2025) across the six most mature CMMS communities showed measurable progress toward our environmental goals. Lower electricity consumption led to an estimated reduction of 8 metric tons of carbon emissions, highlighting the value of small changes in achieving energy efficiency and advancing climate action.

Based on initial assessment and data collected so far, we've achieved an approximate 28% cost savings in equipment repair and maintenance. This improvement signals enhanced asset performance and waste reduction, aligning with our environmental and governance objectives by promoting operational sustainability and responsible resource management.



How CMMS Helps Optima Achieve our ESG Goals



Energy Efficiency

Preventative Maintenance: Equipment runs more efficiently and consumes less energy because the CMMS schedules regular maintenance.



Resource Optimization

Extended Equipment Lifespan: Equipment lasts longer, with less waste generated, because the CMMS enables predictive and preventative maintenance.



Cost Savings

Reduced Utility Bills: Efficient equipment operation leads to lower energy consumption and reduced utility costs.

Lower Maintenance Costs: Preventative maintenance reduces the likelihood of costly emergency repairs.



Environmental Compliance

Regulatory Adherence: Proactive record-keeping and inspections reduce compliance risks and ensure regulatory alignment.



Social *Impact*





Empowering, Uplifting, and Caring for Communities

Caring for people is at the heart of everything we do, and care begins with connection. While the well-being of our residents is our highest priority, our sense of responsibility and commitment extends far beyond Optima Living's communities.

Our three core pillars are *People, Place, and Community*. We believe in contributing to the greater good by supporting not only our residents, their families, and our employees, but also the broader communities where we live and work.

Through equity and inclusion, meaningful partnerships, education and workforce development, and a dedication to person-centred care, we strive to help build a healthier, more compassionate future for all.

FOCUS: Resident and Employee Satisfaction Survey

Measuring What Matters

The greatest measurement of our efforts is the direct feedback from our residents, their families, and our employees. To ensure integrity and protect anonymity, we work with external partners to conduct surveys. The results inform action plans that amplify resident and employee voices, creating meaningful improvements in our communities.

We had a tremendous survey response in 2024, inviting over 3,000 employees and 4,000 residents and family members to participate, and reaching a 79% response rate from employees and a 75% response rate from residents.

We took a huge step forward in 2024 and are continuing that trajectory in 2025.





Employees



9% increase
in employee satisfaction
in 2024



79% increase
in employee participation



100%
of surveys saw an increase
in strongly agree and agree
responses to each question

Residents



6% increase
in resident participation



75%
satisfaction rate
for residents



6%
average improvement for
our resident satisfaction
action planning process



80%
of our survey questions saw
improved satisfaction rates



Positive changes
reflected in our resident
survey feedback

“The survey results mark an important milestone in our journey, but they are only the beginning. At Optima Living, we’re deeply committed to turning feedback into meaningful action. By focusing on communication, resident experiences, and team empowerment, we’re shaping a future where everyone feels valued, supported, and truly at home.”

– Farid Damji, Co-Founder and Principal, Optima Living



FOCUS: Equity and Inclusion in Action

In 2024, we remained committed to building inclusive, welcoming communities that extend beyond the walls of our communities. While we continue to offer **diverse and inclusive person-centred, home-style living** for residents and supportive workplaces for our team members, our focus also looks outward—to the broader community and those who have faced displacement, marginalization, or barriers to opportunity.

Through initiatives that support refugees and underserved populations, we are helping to create a more equitable, compassionate society. By embracing diversity and championing inclusion, we contribute not only to the well-being of those within Optima Living, but to the greater good—**fostering stronger, more connected communities where everyone has equal opportunity to belong and thrive.**

Welcome Home: Supporting Refugee Families through Opportunity

In 2024, Optima Living launched a compassionate and forward-thinking initiative—the **Welcome Home Program**—to support displaced refugees through education, employment, and community integration. Guided by our core values and personal experiences with displacement, **our leadership committed to welcoming 100 refugee families to Canada**, providing not only jobs but permanent residency and the chance for a fresh start. The initiative, supported by partnerships with TalentLift, FOCUS Canada, and the federal Economic Mobility Pathways Pilot, reflects our belief in equity, inclusion, and the transformative power of opportunity.

The first group, affectionately known as the “Fantastic Four,” arrived in April 2024 after years in Pakistani refugee camps. **With the support of Optima’s team, they are now enrolled in British Columbia’s Health Career Access Program (HCAP) and are on the path to becoming licensed healthcare professionals.**

This initiative is about more than employment—it’s about restoring dignity, building community, and creating lasting impact. With 11 more people already in the process of joining the initiative, and plans to reach 50 in 2026, the *Welcome Home Program* continues to grow, strengthening rural communities and the senior living workforce across Canada, one family at a time.



50 families

in the *Welcome Home Program* is our goal for 2026.





Innovative Dementia Care: The Men's Memory Enhancement Program

At Optima Living, innovation in care delivery is a measurable driver of quality outcomes. At Everitt Gardens, this is exemplified by the **Men's Memory Enhancement Program**—a specialized initiative supporting male residents living with moderate to advanced dementia in a secured living community. Designed to address the unique needs and behavioural challenges often experienced by this population, the program is rooted in interdisciplinary collaboration, person-centered care, and therapeutic recreation. Since its launch, the program has resulted in a complete elimination of major behavioural incidents, including emergency responses, police involvement, and acute care transfers. These outcomes reflect not only improved quality of life for residents, but also reduced risk exposure, greater operational stability, and long-term cost efficiencies.

Developed in partnership with Alberta Health Services, the program integrates recreation therapy into daily routines and care plans. With support from nursing, care managers, housekeeping, and other functions, **residents are now experiencing fewer responsive behaviours and participating in meaningful off-unit activities**—including spiritual services, community outings, and nature walks—many for the first time in years. Family members report renewed connection with their loved ones, and employees have shifted from task-based care to a more holistic approach that prioritizes dignity, comfort, and engagement.

This program demonstrates Optima Living's leadership in delivering **specialized dementia care** that achieves both social and operational impact. As the senior population grows and the **demand for memory care increases**, our ability to innovate and implement effective, scalable models positions us as a strong and sustainable partner.



Since its launch

the Men's Memory Program has resulted in a complete elimination of major behavioural incidents, including emergency responses, police involvement, and acute care transfers.





FOCUS: Community Connection and Philanthropic Impact

It is our responsibility to make a positive impact in the communities where we live and work.

Food Bank Drive

In an inspiring display of community spirit, Optima Living’s residents, team members and partners across British Columbia and Alberta came together to contribute a record-breaking 30,000 pounds of food to local food banks during a 45-day donation drive in 2024. Over \$12,500 in financial donations was also raised. **This is an increase of 504% in support!**

Optima Living TV

Optima Living TV features engaging programs that support seniors in their aging journey. The Golden Pursuits episode shows how sharing hobbies with family like gardening, painting, and weaving can deepen emotional connections. These simple, joyful activities foster meaningful conversations, bridge generational gaps, and create lasting memories. Joining seniors in hobbies they love strengthens bonds and enhances emotional well-being and a sense of purpose. *Golden Pursuits* beautifully captures how hobbies become golden when shared—bringing joy, love, and lasting connection.

Achievements

2024 saw communities across Optima Living honoured for their dedication to providing exceptional care and creating welcoming, supportive communities for residents. These achievements are a testament to the hard work, compassion, and dedication of our teams.



Golden Sands

Outstanding Employer of the Year by the
Lac La Biche & District Chamber of Commerce



Aspen Ridge

Silver Winner in the Best of Red Deer
Readers’ Choice Awards



Wisteria Place

Top Three Seniors’ Homes in Richmond, BC



The Hamlets at Vernon

2024 Thompson Okanagan Business
Excellence Award for Healthcare

FOCUS: Workforce Development and Education Partnerships

At Optima Living, we believe that collaboration and partnerships play a vital role in advancing education and workforce development within the senior living sector. By working closely with educational institutions, community organizations, and industry partners, we help nurture the next generation of caregivers and health professionals. These relationships create opportunities for hands-on learning, mentorship, and career growth. Together, we're building a stronger, more skilled workforce and creating a culture of learning that benefits both our people and the communities we serve.

Optima Living Recognized as One of Canada's Best Employers for Recent Graduates

Optima Living has been honoured as one of "Canada's Best Employers for Recent Grads" and is included in The Career Directory, highlighting the company's dedication to providing entry-level job opportunities. This accolade underscores Optima Living's commitment to training, mentorship, and career development, as demonstrated through its Co-op program.



Partnering with Institutions to Strengthen our Sector

Optima Living is dedicated to building strong relationships with a variety of post-secondary partners, enhancing training and recruitment opportunities within the senior living sector. Our collaborations with esteemed institutions such as the University of Alberta and the University of Manitoba focus on thought leadership, contributing to advancements in the industry and overall senior health and well-being. In 2024, we provided opportunities to over 100 students through internships, co-op programs and the Healthcare Career Access Program.

"This recognition celebrates Optima Living's efforts and encourages continued investment in the future of the industry. We see nurturing young talent as a key to success and the advancement of the senior living sector."

– Karim Kassam, Principal and Co-Founder, Optima Living





FOCUS: Advocacy, Leadership, and Sector Engagement

Influencing the Future of Seniors Care Through Sector Leadership

Optima Living is a proud member and supporter of the associations that advocate for the best interests of seniors, seniors care, and seniors living. Many Optima Living senior leaders serve in leadership roles for the following associations:



Alberta Continuing Care Association

Karim Kassam, Board of Directors/Treasurer of
ACCA; Principal and Co-Founder of Optima Living



Alberta Seniors & Community Housing Association

Ali Shivji, Board of Directors of
ASCHA; Principal of Optima Living



BC Care Providers Association

Angela Grottoli, Board of Directors/
Treasurer of BCCPA; COO of Optima Living



Generations Canada

Karim Kassam and Farid Damji,
leadership volunteers; Principals
and Co-Founders of Optima Living



Ministry of Health Regional Advisory Council 12

Ali Shivji, Appointee



Effective Pricing Solutions

Ali Shivji, Chair

“We know we can’t do this important work alone. Supporting the senior living sector—and the people who live and work within it—requires collaboration, connection, and shared commitment.”

– Ali Shivji, Principal, Optima Living



Expanding Access: A Home and Quality Care for Every Senior

Everyone has the fundamental right to have a place to call home. Optima Living welcomed BC Seniors Advocate Dan Levitt to our Royal Crescent Gardens community for a tour, showcasing our commitment to quality care and home-like environments for seniors, including those that have previously been unhoused.

The visit provided an opportunity to demonstrate how collaboration with key partners like Fraser Health Authority and BC Housing helps deliver high-quality care to all and access to housing for those in need. In 2024, five people were housed through this unique program. Most are now flourishing, receiving the daily care they need, accessing a physician, and engaging with fellow residents. Royal Crescent Gardens is funded through the Fraser Health Authority, one of five regional health authorities in British Columbia working with the Ministry of Health. Residency is available based on referrals from Community Health.

Achieving the Highest Standards in Long-Term Care

In keeping with our drive towards excellence, five of our long-term care communities in BC received the prestigious Three-Year Accreditation from the Commission on Accreditation of Rehabilitation Facilities (CARF) meeting 100% of nearly 200 standards with no recommendations for improvement. Optima Living joins the elite 3% of CARF-accredited organizations to achieve this distinction.



100%
of standards were met in five of our long-term care communities in BC.



Top 3%
of CARF-accredited organizations to meet all standards with no recommendations for improvement.

“This achievement is an indication of Optima Living’s dedication and commitment to improving the quality of life of persons served.”

– Brian Boone, President and CEO, CARF Canada





Good *Governance*





Robust Governance = Transparency and Accountability

Strong governance is the foundation of trust. At Optima Living, we uphold ethical leadership, transparency, and accountability to support our people and protect our organization’s integrity. With high standards in compliance, privacy, and cybersecurity—backed by in-house legal expertise and strong steering committee oversight—we ensure ethical, reliable operations. This commitment helps us manage risk, build resilience, and grow responsibly.

FOCUS: Cybersecurity and Privacy

We’ve prioritized cybersecurity, privacy, and the protection of personal information—for our residents, team members, and organization as a whole.

Some of these protective measures have included:

- Increased use of technology to help ward off cybersecurity attacks.
- Enhanced cybersecurity training (including phishing test emails).
- Retaining external experts to help us plan for and guide us through cybersecurity incidents.
- Ensuring external vendors used for third party resident and employee information storage comply with a comprehensive set of data security standards, and auditing compliance through our regular vendor review process.



Steering Committee Formation

Established to expedite decision making and strengthen community-focused strategies



Legal Function

Introduced to support sustainability efforts and align management strategies



Data Analytics Function

Established to foster a data-centric decision-making culture across the organization



400% increase

in cybersecurity training



22% decrease

in phishing failures



FOCUS: Governance Structure

Our governance structure is built on clearly defined expectations and high standards for behaviour. These guardrails ensure accountability, consistency, and integrity throughout our leadership and across all levels of Optima Living.

What we focused on in 2024:

- Diverse Steering Committee strengthens oversight by aligning ESG priorities across the organization.
- Updated Code of Conduct and other governance-related policies.
- Dedicated sessions to eliminate bottlenecks, accelerate major projects, and advance our organizational priorities and objectives (Deep Dive and Big Rocks Meetings).

FOCUS: Transparency and Ethics

Transparency and ethics are our cornerstones of trust and credibility, guiding all we do and ensuring our actions reflect our values every step of the way. Examples include:

- Resident pricing transparency (e.g., chatbot tools).
- Anti-fraud monitoring and privacy protocols.
- SOX compliance.
- Whistleblowing program.





2025 Highlights



Streamlined our authority/ contract signature policies

This matters because:

- Clear signing authority ensures the right people approve key commitments, strengthening internal controls and reducing risk.
- It also supports efficient operations while promoting transparency, accountability, and trust.



Launched a compliance tracking and monitoring process

This matters because:

- A formal process helps us stay ahead of compliance and strengthens oversight across all communities.
- It also reduces risk, builds trust with health authorities, and supports proactive quality improvements through trend analysis.



Introduced an in-house legal function

This matters because:

- Dedicated support that is tailored to our needs enables earlier risk identification and broader access to timely guidance.
- It also strengthens informed decision-making and helps protect and support our communities.



Expanded policies to ensure compliance and consistency

This matters because:

- An expanded and standardized policy framework brings greater clarity, consistency, and alignment across communities, while respecting local differences.
- It also supports ethical, legal, and efficient operations by guiding behaviour and strengthening accountability.



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Future *Roadmap*



Our Responsibility Focus will Continue to Anchor our Growth, Purpose, and Progress.

Looking ahead, our purpose remains clear: caring for our people and our planet. At Optima Living, we recognize our sustainability efforts, integrity, and ethical impact shape not only our long-term success and reputation, but also the strength and resilience of our communities. We remain deeply committed to our responsibility journey—focused on building systems and strategies that create lasting value while strengthening our positive impact on those we serve and the world around us.

To guide this journey, we are rolling out a mix of quick wins and long-term priorities. High-impact, low-barrier actions are being embedded into company policy, reflecting industry best practices and demonstrating our progress. At the same time, we are advancing organization-wide initiatives through structured implementation plans that ensure accountability and measurable results over time.

Innovation will be a driving force behind this progress. From smart technology and well-being models to research collaborations, we're embracing new tools to amplify our impact. We are also preparing to launch an ESG dashboard and centralized reporting system to track our progress, support transparency, and ensure alignment across all communities.

To bring this work together, we are establishing an internal ESG governance structure responsible for oversight, coordination, and clear reporting. Grounded in the International Financial Reporting Standards (IFRS)/Sustainability Accounting Standards Board (SASB) framework and informed by industry best practices, our future focus is intentional, values-driven, and designed to deliver meaningful, lasting impact. This framework, widely recognized and adopted by industry peers and global investors, provides Optima with a consistent, credible structure for evaluating ESG performance across 15 core metrics, including 11 sector-specific SASB standards and four universal IFRS disclosure requirements.



4
universal IFRS
disclosure requirements



11
sector-specific
SASB standards



15
core metrics

