

Disclosure related to Article 4 of the Sustainable Finance Disclosure Regulation – PAI Statement

Simpact Ventures 2.0. ASI Simpac Ventures spółka z o.o. SKA

Report on Principle Adverse Impacts

Art. 4 of the SFDR

Summary

Simpact Ventures considers the principal adverse impacts (PAI) of its investment decisions on sustainability factors. The present statement is the consolidated statement on principal adverse impacts on sustainability factors of Simpac 2.0 ASI Simpac Ventures spółka z o.o. SKA.

This statement on principal adverse impacts on sustainability factors covers the reference period from 25th July to 31st December 2022.

[PL] Simpac Ventures bierze pod uwagę główne niekorzystne skutki (PAI) swoich decyzji inwestycyjnych na czynniki zrównoważonego rozwoju. Niniejsze sprawozdanie jest skonsolidowanym sprawozdaniem dotyczącym głównych niekorzystnych wpływów na czynniki zrównoważonego rozwoju Simpac 2.0 ASI Simpac Ventures spółka z o.o. SKA.

Niniejsze oświadczenie dotyczące głównych niekorzystnych wpływów na czynniki zrównoważonego rozwoju obejmuje okres referencyjny od 25 lipca do 31 grudnia 2022 r.

Description of the principal adverse impacts on sustainability factors

Adverse sustainability indicator	Metric	Simpact 2.0 portfolio
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS		
1. GHG emissions	Scope 1 GHG emissions	3,654
	Scope 2 GHG emissions	10,777
	Scope 3 GHG emissions	123,977
	Total GHG emissions	138,408
2. Carbon footprint	Carbon footprint	5,11 With non-equity, valuation adjusted to possible fair value of the company.
3. GHG intensity of investee companies	GHG intensity of investee companies	8,1 With non-equity, valuation adjusted to

		possible fair value of the company.
4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	0%
5. Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	49% Due to the general low level of energy consumption, renewable energy level is high.
6. Energy consumption intensity per high impact climate sector	Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector	0%
7. Activities negatively affecting biodiversity-sensitive areas	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	0%
8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	0%
9. Hazardous waste and radioactive waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average	0%
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS		
10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	0%
11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	100%, although 100% of them is working to put in place processes and policies to monitor compliance with UNGC principles and OECD Guidelines
12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	49% Gender pay gap (unadjusted) is mainly

		caused by IT/programmers level - that are highly paid and mostly men.
13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	33%
14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	0%
OTHER INDICATORS FOR PRINCIPAL ADVERSE IMPACTS ON SUSTAINABILITY FACTORS		
15. Investments in companies without carbon emission reduction initiatives	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	50% Initiatives still need to be adjusted and formalised.
16. Lack of a human rights policy	Share of investments in entities without a human rights policy	100% although, all of them is working on adoption of human rights policies.

Description of policies to identify and prioritize principal adverse impacts on sustainability factors

Simpact describes its processes to identify and prioritize PAIs on sustainability factors within its SFDR Disclosure Report.

Engagement Policies

As part of its impact investment strategy, Simpect describes its engagement policy with portfolio companies within its SFDR Disclosure Report.

References to international Standards

The international standards that Simpect adheres to are described within its SFDR Disclosure Report.

Historical comparision

It's first year of investmentl activity of the Fund (2022)