

## 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 1st January to 31st December 2023.

[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 1 stycznia do 31 grudnia 2023 r.

#### Description of the principal adverse impacts on sustainability factors

	Adverse sustainability indicator	Metric	Simpact 2.0 Portfolio
<b>CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS</b>			
1	GHG emissions	Scope 1 GHG emissions	0
		Scope 2 GHG emissions	3,8
		Scope 3 GHG emissions	47,7
		Total GHG emissions	51,5
2	Carbon footprint	Carbon footprint	16,8
3	GHG intensity of investee companies	GHG intensity of investee companies	311,73 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	62% 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%
<b>INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS</b>			
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	25% Although one remaining portfolio company that lacks of policy is in the process of adoption, and will implement the policy in the first half of the year.
12	Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	26,60%
13	Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	35%
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%
<b>ADDITIONAL CLIMATE INDICATOR</b>			

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	75% Initiatives still need to be adjusted and formalised.
<b>ADDITIONAL SOCIAL INDICATOR</b>			
16	Lack of a human rights policy	Share of investments in entities without a human rights policy	25% Although one remaining portfolio company that lacks of policy is in the process of adoption, and will implement the policy in the first half of the year."

### 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, Simpart describes its engagement policy with portfolio companies within its SFDR Disclosure Report.

### References to international Standards

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

### Historical comparison

As there is a significant change in no of portfolio companies between 2022 vs 2023, the changes in GHG emissions are not relevant at this stage. As we identified a problem in implementation by the portfolio companies a proper policies in the area of UNGC Principles or human rights - we prepared a template of suitable policies to implement for the companies.