

ANNEX III

Template pre-contractual disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph of Regulation (EU) 2020/852

Product name : Jolt Capital IV

Legal entity identifier : 969500Z926AD7SPYWP28

Sustainable investment objective

Does this financial product have a sustainable investment objective?

Yes

No

It will make a minimum of **sustainable investments with an environmental objective of: 100%**

in economic activities that qualify as environmentally sustainable under the EU Taxonomy

in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

It **promotes Environmental/Social ("E/S") characteristics** and while it does not have as its objective a sustainable investment, it will have a minimum proportion of _____% of sustainable investments:

with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy

with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy

with a social objective

It will make a minimum of **sustainable investments with a social objective:** _____%

It promotes E/S characteristics but **will not make any sustainable investments.**



What is the sustainable investment objective of this financial product?

The Fund shall invest exclusively in technology companies whose products, services and data help reduce the Greenhouse Gas (GHG) emissions of their customers – with an objective for the Fund to create a portfolio of technology companies avoiding at least 500 000 tCO₂eq of GHG emissions during the holding period of such companies by the Fund.

It is our conviction that deeptech investments can have a (direct or indirect) positive impact on the most urgent and pressing problem that our world is facing: climate change.

All investments of Jolt Capital IV will contribute to the sustainable objective of the Fund and will qualify as sustainable investments in the meaning of SFDR. In such, Jolt Capital IV classifies as an Article 9 Fund under the Regulation (EU) 2019/2088 of 27 November 2019 on sustainability-related disclosures in the financial sector.

• *What sustainability indicators are used to measure the attainment of the sustainable investment objective of this financial product?*

The sustainability indicator used is the total GHG emissions avoided thanks to the technologies sold by the Fund portfolio companies to their customers.

Examples of GHG emissions avoided by technology include, at the customer end:

- replacing non-renewable materials or energy,
- avoiding material or energy use,
- increasing material use efficiency,
- increasing energy efficiency,
- lengthening the lifetime or improving the performance of a product,
- reducing waste and losses,
- contributing to recycling or reuse,
- contributing to GHG sinks,
- storing carbon into products.

Following a methodology tuned with each of the portfolio companies to assess the GHG emissions avoided by the products, data or services sold to their customers, Jolt Capital will aggregate this measure across the portfolio and report yearly on the total GHG emissions avoided by the technologies invested by the Fund. Such annual measurement will be validated by an independent expert.

• How do sustainable investments not cause significant harm to any environmental or social sustainable investment objective?

- *How have the indicators for adverse impacts on sustainability factors been taken into account?*

The Fund's ESG reporting and monitoring system's metrics (as well as pre-investment due diligence on companies) are aligned with the European Sustainability Finance Disclosure Regulation's reporting framework for principle adverse impact (PAI).

16 PAI indicators are taken into account and shall influence investment decisions, in line with Jolt Capital's positive screening strategy and exclusion list. They are regularly monitored over the ownership period and will trigger corrective actions if needed, which Jolt Capital will enforce through its board representative and/or shareholder's vote. The indicators will be reported to LPs in the periodic report of the Fund.

(See in Appendix 1 the 16 PAI indicators taken into account)

Furthermore, Jolt Capital's policy excludes investments in:

- the production, marketing, or use of, or trade in, products or activities illegal under applicable laws, or banned through global conventions and agreements, and notably:
 - prohibited transboundary trade in waste (under the Basel Convention);
 - hazardous industrial chemicals, pesticides, and wastes (banned under the Basel Convention, the Rotterdam Convention and the Stockholm Convention);
 - substances contributing to ozone depletion (banned under the Montreal Protocol);
 - protected wildlife or wildlife products (under the CITES / Washington Convention);
- radioactive materials - excepting some medical equipment, quality control equipment or other application for which the radioactive source is insignificant and/or adequately shielded;
- unbounded asbestos fibers;
- coal, oil and gas extraction and exploration activities;
- production or trade in weapons and munitions;
- production or trade in tobacco;
- production or trade in illicit drugs;
- products/activities deemed illegal under regulations or international conventions and agreements, or subject to international phaseouts or bans;
- gaming, gambling, casinos, and equivalent enterprises;
- pornography and prostitution;
- non-ethical genetic development.

- *How are sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights?*

Jolt Capital’s responsible investment policy relies upon three pillars:

1. **Added value:** Jolt Capital targets companies generating efficiency gains and improvement of business processes through technology, not through the exploitation of natural or human resources;
2. **Exemplary governance:** we ensure that none of our operations carry a risk of corruption and that all can operate with complete integrity;
3. **Risk management:** Jolt Capital actively refuses to invest in ESG-sensitive sectors and products.

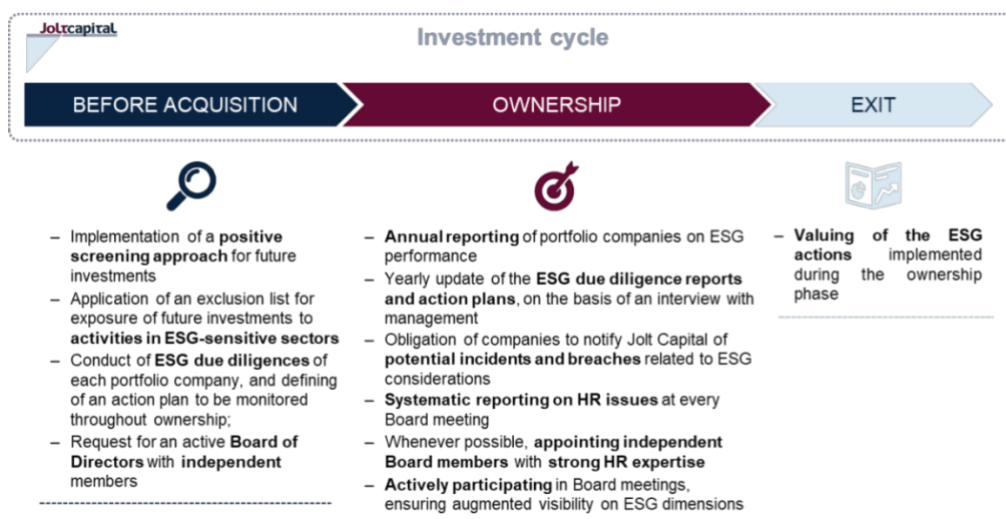
(See Jolt Capital ESG policy : www.jolt-capital.com/esg)

Furthermore, the Fund invests in European companies and monitors closely through an active role in the governance and yearly reporting the endeavors of its portfolio companies and their international subsidiaries, with respect to business ethics, social and environmental responsibility, supply chain control.

(See in Appendix 2 the ESG reporting framework applying to the Fund’s companies)

As a responsible investor and shareholder, Jolt Capital aligns with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organization on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

During all key stages of the investment process, from pre-investment to exit, all ESG considerations are integrated into decision-making and ownership processes.





Does this financial product consider principal adverse impacts on sustainability factors?

Yes

(See in Appendix 1 the 16 PAI indicators taken into account)

No



What investment strategy does this financial product follow?

Jolt Capital positive screening approach

Jolt Capital invests in companies generating efficiency gains and improvement of business processes through technology, not through the exploitation of natural or human resources. To ensure the effective delivery of this value creation for society, Jolt Capital has decided to develop a positive screening approach which enables the proactive selection of companies with an impactful technology (which means a technology able to improve directly or indirectly climate change, resource use, ethical data use, human skills and wellbeing).

The Fund shall invest exclusively in technology companies whose products, services and data help reduce the Greenhouse Gas (GHG) emissions of their customers.

To support the attainment of this sustainable objective set for the Fund, ESG considerations are fully integrated into the investment process, prior to investment, during the holding period and at exit – particularly with respect to governance and DNSH.

• ***What are the binding elements of the investment strategy used to select investments to attain the sustainable investment objective?***

The investment strategy of Jolt Capital consisting in selecting companies with an impactful technology, the sustainable investment objective of the Fund will be met by assessing prior to investment the potential avoidance of GHG emissions by such technology. Some companies of the portfolio will have a significant impact in this respect, others will have a lesser impact; but the sustainable objective of the Fund is to reach or exceed 500 000 tCO₂ eq emissions avoided across the portfolio over the holding period.

As the Fund has a sustainable objective in the meaning of SFDR, the respect of the DNSH criteria is ensured through the consideration of principal adverse impact on sustainability factors. This is materialized through the collection and publication of the PAI indicators.

- **What is the policy to assess good governance practices of the investee companies?**

Jolt Capital requests the Fund’s portfolio companies to provide, upon request and at least once per year, a report on the environmental, social and governance performance of the company and its subsidiaries.

In addition to the GHG emissions avoided by their technology, they are requested to report multiple ESG indicators some of which are aggregated across the portfolio to form the Fund’s sustainability KPIs.

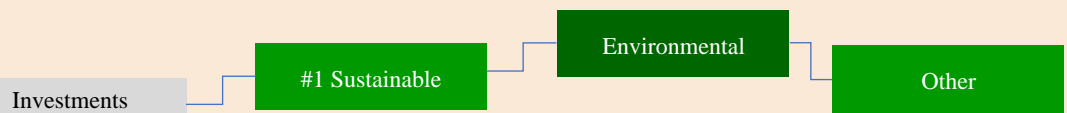
(See in Appendix 2 the ESG reporting framework applying to the Fund’s companies and in Appendix 3 the Fund level KPIs)

This ESG metrics reporting and monitoring system developed by Jolt Capital is relevant to the nature and size of the companies invested by the Fund. Most of the Fund’s ESG metrics are aligned with the European Sustainable Finance Disclosure Regulation’s reporting framework for principle adverse impact (PAI). Metrics that are not monitored are not relevant to the Fund’s portfolio companies or cannot be monitored at this stage. The Fund’s ESG reporting framework, as well as Jolt Capital ESG Policy, will be reviewed for continuous improvement annually.



- **What is the asset allocation and minimum share of sustainable investments?**

100% of the Fund assets shall qualify as sustainable investments with an environmental objective, as per the sustainable investment objective of the Fund (ie: the Fund shall invest exclusively in technology companies whose products, services and data help reduce the GHG emissions of their customers).



#1 Sustainable covers sustainable investments with environmental or social objectives.
#2 Non-sustainable includes investments which do not qualify as sustainable investments.



- **To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy?**

Not applicable.

The Fund will not target investments in economic activities that qualify as environmentally sustainable under the EU Taxonomy, but in technologies helping their acquirers and users to avoid GHG emissions – hence meeting an environmental objective indirectly.

Some of the portfolio companies may however happen to be aligned with environmental objectives of the EU Taxonomy, particularly the Climate change mitigation objective.

- **What is the minimum share of investments in transitional and enabling activities?**

Not applicable.

The Fund will not target investments in economic activities that qualify as transitional or enabling activities under the EU Taxonomy, but in technologies helping their acquirers and users to avoid GHG emissions – hence meeting an environmental objective indirectly.

Some of the portfolio companies may however happen to qualify as enabling activities as per the EU Taxonomy.



What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy?

100% of the Fund will be allocated to investments with an environmental objective while not necessarily aligned with the EU Taxonomy.



What is the minimum share of sustainable investments with a social objective?

Not applicable. The Fund has primarily an environmental objective.



What investments are included under "#2 Not sustainable", what is their purpose, and are there any minimum environmental and social safeguards?

Not applicable. The Fund will make only sustainable investments as per the sustainable investment objective of the Fund (ie: the Fund shall invest exclusively in technology companies whose products, services and data help reduce the GHG emissions of their customers).

Concerning environmental and social safeguards, the Fund's ESG reporting and monitoring system's metrics (as well as pre-investment due diligence on companies) are aligned with the European Sustainability Finance Disclosure Regulation's reporting framework for principle adverse impact. Those metrics are taken into account and will influence investment decisions, in line with Jolt Capital's positive screening strategy and exclusion list.



Is a specific index designated as a reference benchmark to meet the sustainable investment objective?

No specific index has been designated as a reference benchmark.

For more information on the methodology used to meet the sustainable investment objective of the Fund, please see Appendix 4.

• How does the reference benchmark take into account sustainability factors in a way that is continuously aligned with the sustainable investment objective?

No specific index has been designated as a reference benchmark.

• How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?

No specific index has been designated as a reference benchmark.

• How does the designated index differ from a relevant broad market index?

No specific index has been designated as a reference benchmark.

• Where can the methodology used for the calculation of the designated index can be found?

No specific index has been designated as a reference benchmark.



Where can I find more product specific information online?

Fund specific information is not available online, except for this Annex and for the annual ESG report (www.jolt-capital.com/esg).

Appendix 1: Principal Adverse Impact indicators taken into account

| Indicators applicable to investments in investee companies | | | | | |
|--|--|--|-------------|---|--|
| Adverse sustainability indicator | Metric | Impact 2021 | Explanation | Actions Taken | |
| SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS | | | | | |
| Greenhouse gas emissions | 1. GHG emissions | Scope 1 GHG emissions | | | |
| | | Scope 2 GHG emissions | | | |
| | | Scope 3 GHG emissions | | | |
| | | Total GHG emissions | | | |
| | 2. Carbon footprint | Carbon footprint | | | |
| | 3. GHG intensity of investee companies | GHG intensity of investee companies | | | |
| | 4. Exposure to companies active in the fossil fuel sector | Share of investments in companies active in the fossil fuel sector | | No portfolio company of Jolt Capital IV is exposed to fossil fuel | |
| | 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 | | | |
| | 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 | | | |

| | | | | | |
|----------------------------|--|--|--|--|--|
| <i>Biodiversity</i> | 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 | | | |
| <i>Water</i> | 8. Emissions to water | Tons of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average | | | |
| <i>Waste</i> | 9. Hazardous waste ratio | Tons of hazardous waste generated by investee companies per million EUR invested, expressed as a weighted average | | | |

Indicators applicable to investments in investee companies

| Adverse sustainability indicator | Metric | Impact 2021 | Explanation | Actions taken | |
|--|--|--|-------------|--|--|
| SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS | | | | | |
| Social and employee matters | 10. Violations of UN Global Compact principles and 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 | | Jolt Capital’s exclusion policy and human rights engagements ensure that no investment is undertaken in case of violation of these guidelines | |
| | 11. Lack of processes and compliance mechanisms to monitor compliance with UNGC 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, or grievance /complaints handling mechanisms to address violations of those texts | | Jolt Capital’s exclusion policy and human rights engagements ensure that no investment is undertaken in case of violation of these guidelines. | |
| | 12. Unadjusted gender pay gap | Average unadjusted gender pay gap of investee companies | | | |
| | 13. Board gender diversity | Average ratio of female to male board members in investee companies | | | |
| | 14. Exposure to controversial weapons | Share of investments in investee companies involved in the manufacture or selling of controversial weapons | | Controversial weapons are part of Jolt Capital’s exclusion policy. | |

Additional PAI indicators:

4. Investments in companies without carbon emission reduction initiatives

Share of investments in
investee companies
without carbon emission
reduction initiatives

6. Insufficient whistleblower protection

Share of investments in
entities without policies
on the protection of
whistleblowers

Appendix 2: Fund ESG reporting framework

| Hardware | Software | Question from Company-level questionnaire | Portfolio level |
|---|----------|---|--|
| | | Consolidated KPI | |
| | | <i>N.B.: KPI can be calculated per fund, per sector, per geographic region, and any other relevant segmentation (ex. acquisition date, turnover, headcount)</i> | |
| N° | N° | | |
| 1 General Information | | | |
| 1 | 1 | In which country is the company headquartered? | na |
| 2 | 2 | What is the company's business sector(s)? | -% of AUM and # of companies in the software sector -% of AUM and # of companies in the hardware sector |
| 3 | 3 | What is its legal form? | na |
| 4 | 4 | What is the company's headcount? At year end | - Total headcount of portfolio companies - Average company's headcount |
| 5 | 5 | What is the turnover? At year end, in million euros | na |
| 6 | 6 | What is the amount invested in R&D projects over the period? At year end, in million euros | - Total amount invested in R&D projects over the period |
| 7 | 7 | How many patents were issued by the company over the period? At year end | - Total amount of patents issued over the period |
| 2 CSR Management | | | |
| 8 | 8 | Is there a person in charge of sustainability matters within the company (either full time or part time, as part of job position descriptions)? | -% of portfolio companies that have a person in charge of sustainability matters within the company |
| 9 | 9 | Was sustainability discussed at the Supervisory board at least once over the period? | Percentage of portfolio companies that discuss sustainability issues Board level at least once a year |
| 10 | 10 | Did the company produce an extra financial reporting at end of FY-1? Otherwise, what information is publicly available? | -% of portfolio companies that produced an extra financial reporting at end of FY-1 |
| 11 | 11 | Can you describe the social and environmental impacts caused by the company's activities? - Please answer in the section below "Social & Environmental impacts caused by the company's activity" - Please provide details of the selected answers | -% of portfolio companies that identified "Environment"-related impacts -% of portfolio companies that identified "Social Capital"-related impacts -% of portfolio companies that identified "Human Capital"-related impacts -% of portfolio companies that identified "Business Model & Innovation"-related impacts -% of portfolio companies that identified "Leadership & Governance"-related impacts -% of portfolio companies that did not identify any impact |
| 12 | 12 | How these risks are managed and integrated into your processes? | -% of portfolio companies that integrated these risks into their processes |
| 13 | 13 | Do you have a formalised CSR action plan and/or objectives? | -% of portfolio companies that have a formalised CSR action plan and/or objectives |
| 3 Environment | | | |
| Env.1 - Environmental management | | | |
| 14 | 14 | Has the company faced any environmental controversies or incidents over the period (litigation, pollution, etc.)? If yes, please provide further details. | -% of portfolio companies that faced environmental controversies or incidents over the period |
| 15 | 15 | Has the company implemented an Environmental Policy and/or a structured approach to environmental management? | -% of portfolio companies that implemented an Environmental Policy and/or a structured approach to environmental management |
| 16 | 16 | Has the company obtained an environmental certification or labels? Please specify certifications / labels received. | -% of portfolio companies that obtained an environmental certification or label |
| 17 | 17 | Have you implemented active measures which encourage the energy transition, in particular the reduction of GHG emissions? If so, please describe the measures. | -% of portfolio companies that implemented active measures which encourage the energy transition, in particular the reduction of GHG emissions |
| Env.2 - Climate change | | | |
| 18 | 18 | Has the company identified risks related to climate change that could impact its activity? Please explain. | -% of portfolio companies that identified risks related to climate change that could impact the activity |
| 19 | 19 | Have you performed a carbon footprint assessment to measure your scope 1, 2 & 3 emissions? If yes, please report assessment's results below and comment on your tools and methodology that you used. | -% of portfolio companies that performed a carbon footprint assessment |
| 20 | 20 | Please report carbon emissions from Scope 1 (in tons of CO2 equivalent) Please specify if you have set any mitigation targets. | - Total carbon emissions from Scope 1 (in tons of CO2 eq.) - Scope 1 carbon intensity (in tons of CO2 per m€ of revenue) |
| 21 | 21 | Please report carbon emission from Scope 2 (in tons of CO2 equivalent) Please specify if you have set any mitigation targets. | - Total carbon emissions from Scope 2 (in tons of CO2 eq.) - Scope 2 carbon intensity (in tons of CO2 per m€ of revenue) |
| 22 | 22 | Please report carbon emissions from Scope 3 (in tons of CO2 equivalent) Please specify if you have set any mitigation targets. | - Total carbon emissions from Scope 3 (in tons of CO2 eq.) - Scope 3 carbon intensity (in tons of CO2 per m€ of revenue) |
| Env.3 - Energy consumption | | | |
| 23 | 23 | Fuel oil consumption for production purposes (please specify unit) | |
| 24 | 24 | Natural gas consumption for production purposes (please specify unit) | |
| 25 | 25 | Coal consumption for production purposes (please specify unit) | |
| 26 | 26 | Other combustible consumption for production purposes (ex. waste, propane) (please specify type & units) | |
| 27 | 27 | Diesel consumption for heating (kg) | |
| 28 | 28 | Natural gas consumption for heating (m3) | |
| 29 | 29 | Diesel consumption for the internal fleet (L) | |
| 30 | 30 | Gasoil consumption for the internal fleet (L) | |
| 31 | 31 | Electricity consumption country 1 (specify) (kWh) | |
| 32 | 32 | Electricity consumption country 2 (specify) (kWh) | |
| 33 | 33 | Electricity consumption country 3 (specify) (kWh) | |
| 34 | 34 | Renewable energy produced and consumed on site (please comment) (kWh) | Total amount of renewable electricity produced (in MWh) |
| 31 | 31 | Please provide your company's data centers Power Usage Effectiveness. | Average Power Usage Effectiveness of data centers [Software sector] |
| Env.4 - Waste management | | | |
| 35 | 35 | Amount of waste recovered or recycled (kg) | -% of waste generated which is recycled or recovered |
| 36 | 36 | Non-recovered waste: disposed in landfill and/or incinerated without energy recovery (kg) | Total amount of waste generated (in tons) |

Those indicators are meant to be used to calculate scopes 1 and 2 GHG emissions for companies that have not calculated their own carbon footprint, using the initiative Climat International's simple assessment tool.

| Social | | | |
|--|----|--|---|
| Soc.1 - Human Resources Management | | | |
| 32 | 37 | Has the company faced any social controversies or incidents over the period (litigation, etc.)? If yes, please comment. | - % of portfolio companies that faced social controversies or incidents over the period |
| 33 | 38 | Has the company implemented a HR Policy? | - % of portfolio companies that implemented a HR Policy |
| 34 | 39 | Has the company implemented a H&S Policy? | - % of portfolio companies that implemented a H&S Policy |
| 35 | 40 | Has the company received social certifications / labels (e.g. ISO 45001 for a H&S management system)? Please specify certifications / labels received. | - % of portfolio companies that obtained social certification or labels |
| 36 | 41 | Are there any improvements in performance with a clear social benefit you would like to share? | na |
| Soc.2 - Workforce | | | |
| 37 | 42 | Number of recruitments over the year | - Annual job creation - Total number of recruitments over the period |
| 38 | 43 | Number of dismissals | - Annual job creation - Average turnover rate - Total number of departures over the period |
| 39 | 44 | Number of resignations | - Annual job creation - Average turnover rate - Total number of departures over the period |
| 40 | 45 | Number of retirements | - Annual job creation - Average turnover rate - Total number of departures over the period |
| 41 | 46 | Number of other departures | - Annual job creation - Average turnover rate - Total number of departures over the period |
| 42 | 47 | Number of hours worked | - Average number of hours worked per employee |
| 43 | 48 | Has the company implemented turnaround plans over the last year? | - % of portfolio companies that implemented turnaround plans over the period |
| Soc.3 - Quality of employment | | | |
| 44 | 49 | Number of employees who had a training provided over the year | - Average % of employees who had a training provided over the year |
| Soc.4 - Diversity | | | |
| 45 | 50 | Number of women at end of period | Average percentage of women among total headcount (%) |
| 46 | 51 | Number of senior management positions | Average percentage of women among senior management positions (%) |
| 47 | 52 | Number of women among senior management positions | Average percentage of women among senior management positions (%) |
| 48 | 53 | Have you implemented measures to improve gender equality within your company? If so, describe these measures. | - % of portfolio companies that implemented measures to improve gender equality |
| Soc.5 - Health & Safety | | | |
| | 54 | What are the main risks concerning health and safety? Did the company take action to reduce those risks? | - % of portfolio companies that identified H&S risks - % of portfolio companies that identified H&S risks and tool measures to reduce those risks |
| | 55 | Number of days lost due to occupational accidents | Average occupational accident frequency rate |
| | 56 | Number of occupational accidents | Average occupational accident severity rate |
| Soc.6 - Profit sharing | | | |
| 49 | 57 | Have you implemented schemes which establish sharing of value with employees (e.g. profit-sharing schemes, incentive schemes, employee share ownership plans, share allotment plans, savings plans, etc.) ? | - % of portfolio companies that implemented schemes which establish sharing of value with employees |
| 50 | 58 | How many employees are covered by these schemes? | - % of employees covered by a value-sharing scheme |
| Soc.7 - Social impact evaluation | | | |
| 51 | 59 | Have you monitored any KPI to evaluate the positive impacts of your activities on social/societal matters over the period? (Ex. job creations, social beneficiaries, supported students, etc.) | - % of portfolio companies that monitor KPI to evaluate the positive impacts of their activities on social/societal matters over the period |
| Governance | | | |
| Gv.1 - Structure of the Board | | | |
| 52 | 60 | What is the corporate governance structure? | na |
| 53 | 61 | Are the CEO and Chairman of the Board positions separated? | - % of portfolio companies for which the CEO and Chairman of the Board positions are separated |
| 54 | 61 | Number of Board members | Average percentage of women within the Board |
| 55 | 63 | Number of women within the Board | Average percentage of women within the Board |
| 56 | 64 | Number of independent members within the Board | - Average percentage of independent members within the Board - Percentage of portfolio companies having at least one independent member within the Board |
| 57 | 65 | Number of Executive Committee members | Average percentage of women within the Executive Committee |
| 58 | 66 | Number of women within the Executive Committee | Average percentage of women within the Executive Committee |
| Gv.2 - Internal control and governance | | | |
| 59 | 67 | Do you have a legal monitoring system, especially regarding environmental and social matters, to ensure your compliance with applicable regulations? If yes, have you identified any new legal requirement applicable to your business activities over the period? | - % of portfolio companies that have a legal monitoring system to ensure compliance with applicable regulations |
| 60 | 68 | Have you implemented other Board-level committees (e.g. Audit Committee, Rémunération Committee, Sustainability Committee, etc.)? | - % of portfolio companies that have implemented other Board-level committees |
| Gv.3 - Business ethics | | | |
| 61 | 69 | Have you implemented a Code of ethics or ethical guidelines? | - % of portfolio companies that have implemented a Code of ethics or ethical guidelines |
| 62 | 70 | Have you implemented a whistleblowing scheme, enabling internal or external stakeholders to report breaches of responsible conduct? | - % of portfolio companies that have implemented a whistleblowing scheme |
| 63 | 71 | Do you have any activity in a country presenting high corruption risks? Please refer to the list below which have been established using the Corruption Perception Index (CPI). | - % of portfolio companies that have activities in at least one country presenting high corruption risks |
| 64 | 72 | Do you have any activity in a country under financial or trade restrictive measures according to the UN and the Council of the European Union? Please refer to the "Question details" to see the list of countries concerned. | - % of portfolio companies that have activities in at least one country under financial or trade restrictive measures according to the UN and the Council of the European Union |
| 65 | 73 | Do you provide training to employees on business ethics (ex. code of conduct, anti-corruption)? | - % of portfolio companies that provide training to employees on business ethics |

| Value chain (Hardware) | | |
|----------------------------|--|---|
| 74 | Has the company mapped its main environmental & social risks associated with its supply chain (ex. scarcity of raw materials, conflict minerals, human rights related risks etc.)? If yes, please provide further details. | - % of portfolio companies that mapped their main environmental & social risks associated with their supply chain |
| 75 | Does the company engage with suppliers on ESG (code of responsible sourcing, etc)? Please provide detailed information (ex. internal or external audits, frequency, number of suppliers assessed) | - % of portfolio companies that engage with suppliers on ESG |
| 76 | What are the main raw materials / finished goods procured? | - Spread of main raw materials / finished goods procured |
| 77 | Are some raw materials / finished goods bought in countries at risk in terms of human rights*? If yes, please explain control procedures. *Please refer to the list below | - % of portfolio companies that source raw materials / finished goods in countries at risk in terms of human rights |
| 78 | Do you use any critical materials? | - % of portfolio companies that use critical materials [Hardware sector] |
| 79 | If possible, what is percentage of products by revenue that contain critical materials? Please list critical materials used. | Average percentage of products by revenue that contain critical materials [Hardware sector] |
| 80 | What is the percentage of tungsten, tin, tantalum, and gold smelters within the supply chain that are verified conflict-free? | - Average % of tungsten, tin, tantalum, and gold smelters within the supply chain that are verified conflict-free |
| 81 | Does the company have an eco-design approach for its products in order to optimize to use of raw materials (e.g. use of recycled materials, materials efficiency) | - % of portfolio companies that have adopted an eco-design approach for their products [Hardware sector] |
| 82 | Does the company have a circularity approach for its products in order to reduce the impact of its products end-of-life (e.g. design of products to enable reparability, extending product lifecycle, ensuring products' recycling)? | - % of portfolio companies that have a circularity approach in order to reduce the impact of products end-of-life |
| 83 | What is the average products' lifespan? Please provide the average for the main product categories. | na |
| 84 | Please provide the total amount of product units recalled over the period. | - % of portfolio companies that had product recalls over the period - Total amount of product units recalled over the period |
| 85 | Please provide the total amount of monetary losses as a result of legal proceedings associated with product safety | Total amount of monetary losses as a result of legal proceedings associated with product safety |
| Data management (Software) | | |
| Soft. 1 - Data Privacy | | |
| 66 | Has the company faced any controversies or incidents regarding customer privacy over the period (ex. litigation)? | - % of portfolio companies that faced controversies or incidents regarding customer privacy over the period |
| 67 | Does the company collect, handle and/or use sensitive customer data (see "Question details" for examples) in its activities? If so, are those used for commercial purposes? | - % of portfolio companies that collect, handle and/or use sensitive customer data |
| 68 | Has the Company appointed a Data Protection Officer (DPO)? | - % of portfolio companies having appointed a Data Protection Officer |
| 69 | Do you have policies and practices related to customer privacy (collection, use, retention of customers' information and personally identifiable information)? If yes please provide further details. | - % of portfolio companies that have policies and practices related to customer privacy |
| 70 | Have you defined a personal data retention period? If yes, please provide the period and further details. | Average personal data retention period |
| Soft. 2 - Data Security | | |
| 71 | Has the company mapped its main risks associated with data security? If yes, please provide further details. | - % of portfolio companies that mapped their main risks associated with data security |
| 72 | Has the company faced any data security breaches over the period? How many of them were involving customers' personally identifiable information? | - % of portfolio companies that faced any data security breaches over the period - % of data breaches that were involving customers' personally identifiable information |

Appendix 3: Fund level KPIs

| CSR Management |
|--|
| Percentage of portfolio companies that discuss sustainability issues at the Supervisoryboard at least once a year |
| Percentage of portfolio companies that have a formalised CSR action plan and/or objectives |
| Environment |
| Percentage of portfolio companies having implemented specific measures to improve their environmental impact (e.g. improving waste management, water management, energy efficiency, etc.) |
| - Total carbon emissions from Scope 1 (in tons of CO2 eq.) |
| - Scope 1 carbon intensity (in tons of CO2 eq. per m€ of revenue) |
| - Total carbon emissions from Scope 2 (in tons of CO2 eq.) |
| - Scope 2 carbon intensity (in tons of CO2 eq. per m€ of revenue) |
| - Total carbon emissions from Scope 3 (in tons of CO2 eq.) |
| - Scope 3 carbon intensity (in tons of CO2 eq. per m€ of revenue) |
| Average Power Usage Effectiveness of data centers [<i>Software sector</i>] |
| Social |
| Total annual Job creation |
| Average turnover rate |
| Average training hours per employee (in hours/employee) |
| Average percentage of women among total headcount (%) |
| Average percentage of women among senior management positions (%) |
| Average occupational accident frequency rate |
| Average occupational accident severity rate |
| Percentage of portfolio companies having implemented value-sharing schemes |
| Governance |
| Average percentage of women within the Board |
| Average percentage of independent members within the Board <ul style="list-style-type: none"> • Percentage of portfolio companies having at least one independent member within the Board |
| Average percentage of women within the Executive Committee |
| Supply chain |
| Average percentage of products by revenue that contain critical materials [<i>Hardware sector</i>] |
| Percentage of portfolio companies that have adopted an eco-design approach for their products [<i>Hardware sector</i>] |

Appendix 4: Sustainable objective and calculation methodology

Investment strategy and sustainable objective

Companies with an impactful technology meet fundamental needs (even during crises times) and therefore generate robust and sustainable financial returns. Impactful technology means innovation, productivity and efficiency gains – which includes a lesser usage of energy and material resources. In this respect, the technologies invested by the Fund tend to generate both a robust financial performance and a favorable impact on the environment, more or less significant depending on the technology.

The Fund shall invest exclusively in technology companies whose products, services and data help reduce the Greenhouse Gas (GHG) emissions of their customers – with an objective for the Fund to create a portfolio of technology companies avoiding at least 500 000 tCO₂eq of GHG emissions during the holding period of such companies by the Fund.

Methodology used for calculation

The methodology used for the calculation of GHG emissions avoided by technology has been developed by the Technical Research Center of Finland (VTT) and can be found here under the concept of Carbon Handprint:

https://cris.vtt.fi/ws/portalfiles/portal/22508565/Carbon_Handprint_Guide.pdf

This methodology will be tuned with each of the portfolio companies to measure the GHG emission avoided by the products, data or services sold to their customers.

The Fund will aggregate this measure across the portfolio and over time.

This aggregated measure will be used to assess if the Fund has met or not its sustainable investment objective of 500 000 tCO₂eq GHG emissions avoided.