

## SGT Capital Co-Invest I SCSp

### Statement on the Consideration of the Principal Adverse Impacts of Investment Decisions on Sustainability Factors

The Sustainable Finance Disclosure Regulation (“**SFDR**”) is an EU regulation that came into force on 10 March 2021. The SFDR lays down harmonised disclosure rules for investment managers and investment advisors for financial products as defined under SFDR.

SGT Capital Co-Invest I SCSp is an “Article 8 Fund” under SFDR, which considers principle adverse impacts and expressly promotes the following characteristics: social and employee, respect for human rights, anti-corruption and anti-bribery matters, and ensures that its portfolio company promote these characteristics and follow good governance practices.

### SGT Capital Core ESG Commitments

SGT Capital Co-Invest I SCSp (the “**Fund**”) is managed by Sanne LIS S.A., with SGT Capital Pte. Ltd. acting as the portfolio manager of the Fund.

The Fund is strongly committed to carefully managing environmental, social, and governance (“**ESG**”), regulatory, geopolitical, reputational issues, and stakeholder risk and opportunities. The Fund seeks to reduce risk and enhance value by building a proactive focus on these issues across the investment life cycle of the Fund, wherever possible, by:

- (a) Incorporating material ESG, regulatory, geopolitical, and reputational considerations into investment decision-making and management practices. This includes considering key risks and opportunities during the diligence process and, where applicable, then engaging on these issues with the companies in which the Fund invests. The Fund’s due diligence goals include the assessment of the following indicators:
  - (i) business ethics, responsible conduct and compliance with applicable laws or regulations in each region of operation;
  - (ii) the strength of governance structures and routines, board oversight and track record;
  - (iii) management and leadership team’s diversity, equity and inclusion, including board and management team composition and diversity;
  - (iv) labor relations and treatment, human rights practices, employee health, wellness and safety;
  - (v) employee engagement and pay practices;
  - (vi) human resource policies, practices, staffing and organizational culture;
  - (vii) where relevant, community relations and impact on immediate and extended communities; and
  - (viii) where relevant, matters relating to sustainable growth and reducing climate impact.

- (b) Communicating the Fund's responsible investment approach, progress, and goals transparently to the public, its investors, and other stakeholders.
- (c) Advancing consistent and thoughtful responsible investment processes in the financial industry by collaborating with industry peers, standard-setting organizations, and other stakeholders.
- (d) Maintaining internal governance and culture to ensure that the Fund Capital acts as a good citizen in the communities in which we operate.

## The Fund promotes the following social characteristics throughout its investment cycle

In 2022 the Fund codified and prioritized its efforts in the areas detailed below, in which the Fund, through its commitment and active stewardship, seeks to have a meaningful and measurable impact over the long-term, at portfolio company level.

### Active Governance & Stewardship

The Fund's commitment as an investor is to drive, support and assist management teams at portfolio company level to achieve the Fund's ESG goals. The Fund promotes strong business ethics and active and engaged governance, holding itself and the portfolio company management accountable for driving value with high integrity.

### Fair Employment, Engagement, & Well-Being

The Fund is committed to treating employees with fairness and respect, building an environment and culture that at its core promotes employee wellbeing and engagement, and requires the management at portfolio company level to actively promote good labour relations and treatment, human rights practices, employee health, wellness, and safety.

Prior to selecting an investment, the Fund's investment team conducts diligence across a broad range of factors to identify risks and value creation opportunities, including assessment of human rights policies and practices, labour relations and treatment, employee health, wellness and safety, and organisational culture at portfolio company level. Throughout the investment cycle, the Fund continues to evaluate factors such as employment practices, worker safety and accident prevention, pay practices and human rights at portfolio company level, and works with the management to make improvements where required. The Fund ensures that its portfolio company has in place robust anti-discrimination and whistle-blower protection protocols, adhere to safe working practices, and ethical business principles, including prevention of modern-day slavery, human trafficking and child labour.

### Diversity, Equity, & Inclusion (DEI)

The Fund seeks to champion DEI and to drive meaningful progress by cultivating a high-performance culture that advances diversity, equity, and inclusion.

The Fund, in partnership with the management at portfolio company level, continuously assesses human resource policies, practices, staffing and organizational culture, promoting diversity and salary equality at both the executive and board levels. This begins by taking stock of where the portfolio

company sits at acquisition, and then tracking those metrics over time, holding the Fund's investment team and the management accountable for ongoing improvement.

The Fund is committed to driving real change by adding diverse board members at portfolio company level, and ensuring that C-level searches include diverse candidates. Currently, over quarter of the advisory board at portfolio company level is made up of women or come from under-represented racial or ethnic groups. The Fund works with the management to actively encourage diversity throughout the career development of portfolio company staff, with currently around 16% minorities representation at middle management level.

#### Financial Transparency

The Fund ensures that the portfolio company has in place robust anti-corruption and anti-bribery protocols across their operations and supply.

Salaries at portfolio company level are based on the global salary survey tool Willis Towers Watson, ensuring salary equality and transparency of remuneration practices.

#### Sustainable Growth & Reducing Climate Impact

The Fund takes sustainability into active consideration when choosing portfolio company investments, and rigorously measures the resulting impact over time.