



## Sustainability-related disclosures in accordance with the Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019

### Art. 3 - Transparency of sustainability risk policies

EU Regulation 2019/2088 (the “Regulation”) defines sustainability risks as an environmental, social or governance event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of the investment.

Aksia Group SGR S.p.A. (“Aksia”) is aware of the relation between the management of sustainability risks and medium-long term value creation for its investors and integrates the assessment of sustainability risks, as defined by the Regulation, in its investment decision-making process.

Aksia is committed to exclude from its potential investments all sectors which by their nature are most exposed to sustainability risks and adopts specific procedures, in the preliminary assessment of the investment and in the post-investment phase, aimed at analyzing certain categories of sustainability risks related to both the target company and the relevant business sector. During the screening phase a specific due diligence is conducted with the support of third-party consultants, to evaluate risks and opportunities also with reference to sustainability risks. The results of the due diligence, combined with other elements, represent a key factor in the investment decision.

Aksia takes care that sustainability risks are properly identified, assessed, and monitored also in the post-investment phase, encouraging the investee companies to define sustainability strategies, objectives, and policies and to model the governance structure in a consistent manner.

The Investment Team of Aksia monitors and evaluates the results achieved by its portfolio companies throughout the whole investment period based on the information provided by them and ad hoc KPIs, with the aim of leading portfolio companies to improve on the adoption of sustainability policies.

Version	Date of publication (original version)	Last update (explanation)
001	10/3/2021	-

## Art. 5 - Transparency of remuneration policies in relation to the integration of sustainability risks

Aksia adopts best practices in terms of remuneration policies, to reflect and promote a sound and careful risk management and not to incentivize the assumption of decisions against its Funds' regulations. In application of this principle, Aksia's remuneration policies do not incentivize the assumptions of sustainability risks. As of today, performance assessment for the approval of the variable remuneration does not take into account any negative impact deriving - ex ante or ex post - from sustainability risks.

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001	10/3/2021	-