

Principal Adverse Impacts Statement as per the EU's Sustainable Finance Disclosure Regulation

- GENUI considers principal adverse impacts of investment decisions on sustainability factors and follows the below due diligence policy with respect to those impacts.
- When assessing a potential investment, GENUI carries out due diligence on environmental, social and governance (ESG) aspects via an independent specialist consulting firm.
- The overall objective of this due diligence is to provide an independent view from an ESG/sustainability perspective, including the identification and valuation of ESG/sustainability issues that have the potential to materially impact the value of the business and its assets.
- The assessment of principal adverse sustainability impacts is aligned with the Regulatory Technical Standards provided by European Supervisory Authorities dated February 2, 2021.
- The scope of application is thus determined by the target's particular activities and characteristics. Key topics considered within this ESG due diligence include climate and other environment-related indicators (greenhouse gas emissions, biodiversity, water, waste) as well as social and employee issues, respect for human rights, anti-corruption, and anti-bribery matters.
- This approach follows the applicable Regulatory Technical Standards as a framework to identify measures that have been implemented by the target to address ESG topics, as well as to verify violations with regard to ESG.