Table 1

Statement on principal adverse impacts of investment decisions on sustainability factors

Financial market participant

Financial market participant name: Finance in Motion GmbH

Legal entity identifier: 529900P1WU0XYODWHF68

Summary

Finance in Motion Asset Management S.à.r.l. (FiM AM) acts as an alternative investment fund manager (AIFM) to alternative investment funds (AIFs or Funds), mostly SICAF-SIFs, and considers principal adverse impacts of its investment decisions on sustainability factors. Finance in Motion (the Company) acts as investment adviser to these AIFs under delegation arrangements.

The present statement constitutes the consolidated statement on principal adverse impacts on sustainability factors at the level of FiM AM, covering the AIFs under its management, for the reference period from 1 January to 31 December 2025. From January 2026, FiM AM has assumed the AIFM function for an additional 6 AIFs. As a result, principal adverse impacts are now assessed and disclosed at the level of FiM AM on a consolidated basis across 9 AIFs under management.

The table below reflects data of all AIFs managed, building on data reported by investees, proxy data and available public data (such as from sustainability reports). In line with Finance in Motion's geographic focus, investees are typically domiciled outside the EU. This, along with the focus on private debt and private equity, presents challenges in terms of data availability. FiM AM, supported by the Company as investment advisor, makes reasonable efforts to engage with investees to enhance data availability, including during the due diligence process, through annual Environmental & Social (E&S) performance monitoring, and through targeted capacity building on non-financial data collection.

ESG criteria are integrated into each phase of investment management, including origination, structuring, and monitoring. Against that background, priority is placed on the effective management of (potential) principal adverse impacts of its investment decisions on these factors.

The consolidated results of the AIFs' overall performance on the principal adverse impact indicators outlined in Table 1/Annex I of the SFDR Regulatory Technical Standards (RTS) during the reference period are summarized in the table below.

Description of the principal adverse impacts on sustainability factors						
Indicators applicable to investments in investee companies						
Adverse sustainability indicator		**Metric**	**Impact 2025[1]**	**Impact 2024[1]**	**Explanation**	**Actions taken, and actions planned, and targets set for the next reference period**
Climate and other environment-related indicators						
Greenhouse gas emissions	1. GHG emissions	Scope 1 GHG emissions	160,675 tCO_2	931 tCO_2	The figure covers 99% of investees, out of which 52% of values are self-reported. Other values are estimated utilizing the JIM[2]. Results are weighted according to exposure per investee. The YoY increase of value is mainly driven by an increase in AuM and changes in portfolio composition, including an expansion from 3 to 9 AIFs under management.	The AIFs investment are aligned with the mitigation and adaptation targets of the Paris Agreement, based on the MDB Joint Assessment Framework for Paris Alignment. The AIF exclusion lists cover the exclusion of activities with high negative climate impacts. Finance in Motion engaged and will continue engaging with investees on enhancing data availability and quality. Investee performance will continue being monitored.
		Scope 2 GHG emissions	21,389 tCO_2	64 tCO_2	The figure covers 99% of investees, out of which 42% of values are self-reported. Other values are estimated utilizing the JIM. Results are weighted according to exposure per investee. The YoY increase of value is mainly driven by an increase in AuM and changes in portfolio composition, including an expansion from 3 to 9 AIFs under management.	
		Scope 3 GHG emissions	1,161,186 tCO_2	7,005 tCO_2	The figure covers 97% of investees, out of which 22% of values are self-reported. Other values are estimated utilizing the JIM.	

[1] Results are rounded to whole numbers. Results are based on investee level data.

[2] The Joint Impact Model (JIM), is a web-based tool for impact-oriented investors in developing markets. The results are calculated using economic modelling and do not represent actual figures, rather, they are estimates and should be interpreted as such. Under the GHG protocol, some emissions are not yet included, and these are: end-of-life treatment of sold products, use of sold products and downstream transportation and distribution Emissions do not include downstream. JIM methodology was improved this year, including the addition of downstream supply-chain emissions. This does not affect this disclosure.

					Results are weighted according to exposure per investee. The YoY increase of value is mainly driven by an increase in AuM and changes in portfolio composition, including an expansion from 3 to 9 AIFs under management.	
		Total GHG emissions	1,343,250 tCO2	8,001 tCO2	The figure covers 98% of investees, out of which 10% of values are self-reported. Other values are estimated utilizing the JIM. Results are weighted according to exposure per investee. The YoY increase of value is mainly driven by an increase in AuM and changes in portfolio composition, including an expansion from of coverage from 3 to 9 AIFs under management.	
	2. Carbon Footprint	Carbon footprint	335 tCO2 / MEUR	31 tCO2 / MEUR	The figure covers 99% of investees, out of which 10% of values are self-reported. . Other values are estimated utilizing the JIM. Results are weighted according to exposure per investee. The YoY increase of value is mainly driven by an increase in AuM and changes in portfolio composition, including an expansion from of coverage from 3 to 9 AIFs under management.	
	3. GHG intensity of investee companies	GHG intensity of investee companies	6,399 tCO2 / MEUR	11,625 tCO2e / MEUR	The figure covers 99% of investees, out of which 10% of values are self-reported. Other values are estimated utilizing the JIM. Results are weighted according to exposure per investee. The YoY decrease of value is mainly driven by the increase of AuM and changes in portfolio composition, including an expansion from of coverage from 3 to 9 AIFs under management.	

	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	0%	0%	The figure covers 100% of investees. Given the sectoral focus of the managed AIFs, investees cannot be active in the fossil fuel sector. All values are proxy based on the reasonable assumption explained above.	The AIFs' exclusion lists cover the exclusion of activities with high negative climate impacts. Investee compliance will continue being monitored.
	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	55%	48%	The figure covers 95% of investees and is calculated based on inputs from investee reporting and country-level proxies developed using reasonable assumptions. The YoY increase of value is mainly driven by changes in portfolio composition, including an expansion from of coverage from 3 to 9 AIFs under management.	Investee performance will continue being monitored.
	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	8.12 GWh / MEUR	29 GWh / MEUR	The figure covers 93% of investees. 8% of values are self-reported. Values for financial institution investees are proxies based on a reasonable assumption that financial institution investees are not active in high impact climate sector, as per the definition. Results are weighted according to exposure per investee. The YoY decrease of value is mainly driven by changes in portfolio composition, including an expansion from of coverage from 3 to 9 AIFs under management.	Investee performance will continue being monitored.
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	Share of investments in investee companies with sites/operations located in or near to	0%	0%	The figure covers 97% of investees. Values for financial institution investees are based on the assumption that these are located in populated areas, and are, per definition,	The AIFs' exclusion lists prohibit using the financing for activities which could be associated with the destruction or significant impairment of areas

		biodiversity-sensitive areas where activities of those investee companies negatively affect those areas			considered to not negatively affect biodiversity sensitive areas.	particularly worthy of protection. Investees are also required to follow IFC Performance Standard 6 and other ESG requirements. Investee compliance will continue being monitored.
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	2.88 tonnes / MEUR	0.0023 tonnes / MEUR	The figure covers 91% of all investees. Financial institution investees are considered to not have direct emissions to water of priority substances, as per the definition. The YoY increase of value is mainly driven by changes in portfolio composition, including an expansion from of coverage from 3 to 9 AIFs under management.	Investee performance will continue being monitored.
Waste	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	0.04 tonnes / MEUR	0.01 tonnes / MEUR	The figure covers 91% of all investees, out of which 13% of the values are self-reported. Other values are based on proxies calculated using the number of employees per company. Results are weighted according to exposure per investee. The YoY increase in value is mainly driven by growth in AuM and changes in portfolio composition, including an expansion from of coverage from 3 to 9 AIFs under management.	Investee performance will continue being monitored.

Indicators for 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 Organization 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%	0%	The figure covers 100% of investees and is based on investee data and Finance in Motion's incident monitoring using external databases.	Should violations occur and as feasible, engagement may take place to encourage and support the implementation of remedial measures. Continued investee compliance is being monitored.
	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	1%	0%	The figure covers 98% of investees and is based on reporting by investees.	Investee compliance will continue being monitored.
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	18%	17%	The figure covers 98% of investees. 65% of values are self-reported and 35% estimated based on proxies using country-level data.	Investee performance will continue being monitored.

	13. Board gender diversity	Average ratio of female to male board members in investee companies expressed as a percentage of all board members	27%	1833%	The figure covers 88% of investees and is based on self-reported data. The YoY increase of value is mainly driven by changes in portfolio composition, including an expansion from of coverage from 3 to 9 AIFs under management.	Investee performance will continue being monitored.
	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%	0%	The figure covers 100% of the investees. Given the sectoral focus of the managed AIFs, investees cannot be active in the manufacturing or selling of controversial weapons.	Investee compliance will continue being monitored.
Indicators applicable to investments in sovereigns and supranationals						
Environmental	15. GHG intensity	GHG intensity of investee countries			Not applicable to the managed AIFs as they did not make any investments in sovereigns and supranationals.	
Social	16. Investee countries subject to social violations	Number of investee countries subject to social violations (absolute number and relative number divided by all investee countries), as referred to in international treaties and conventions, United Nations principles, and, where applicable, national law			Not applicable to the managed AIFs as they did not make any investments in sovereigns and supranationals.	

Indicators applicable to investments in real estate assets						
Fossil fuels	17. Exposure to fossil fuels through real estate assets	Share of investments in real estate assets involved in the extraction, storage, transport, or manufacture of fossil fuels			Not applicable to the managed AIFs as they did not make any investments in real estate assets.	
Energy efficiency	18. Exposure to energy-inefficient real estate assets	Share of investments in energy-inefficient real estate assets			Not applicable to the managed AIFs as they did not make any investments in real estate assets.	
Other indicators for principal adverse impacts on sustainability factors						
Table 2 **Additional climate and other environment-related indicators**						
Indicators applicable to investments in investee companies						
Adverse sustainability indicator		**Metric**	**Impact 2025**	**Impact 2024**	**Explanation**	**Actions taken, and actions planned and targets set for the next reference period**
Emissions	4. Investments in companies without carbon reduction initiatives aimed at aligning with the Paris Agreement	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	36%	5%	The figure covers 93% of investees. 100% of values are based on self-reported data.	Results inform engagement strategies as applicable.
Emissions	11. Investments in companies without sustainable land/agriculture practices	Share of investments in investee companies without sustainable	0%	0%	The figure covers 2% of investees of two AIFs and reflects strategy-specific requirements of these.	Investee compliance will continue being monitored.

		land/agriculture practices or policies				
Table 3 **Additional indicators for social and employee, respect for human rights, anti-corruption, and anti-bribery matters**						
Indicators applicable to investments in investee companies						
Social and employee matters	1. Investments in companies without workplace accident prevention policies	Share of investments in investee companies without a workplace accident prevention policy	0%	0%	The figure covers 2% of investees of two AIFs and reflects the strategy-specific requirements of these.	Investee compliance will continue being monitored.
Social and employee matters	5. Lack of grievance/complaints handling mechanism related to employee matters	Share of investments in investee companies without any grievance/complaints handling mechanism related to employee matters	1%	0%	The figure covers 95% of investees. 100% of values are based on self-reported data.	Investee compliance will continue being monitored.

Description of policies to identify and prioritize principal adverse impacts on sustainability factors

Overall, the approach to identifying and prioritizing adverse impacts on sustainability factors is guided by the Sustainability Policy of FiM AM, approved by the FiM Sustainability Committee and last updated in June 2026. The Sustainability Policy is complemented by the respective AIFs' ESG policies and frameworks. All AIFs maintain an Environmental and Social Management System (ESMS) and a risk-based AML/CTF framework (approved by the respective AIFs' Board of Directors).

The AM and Company maintain a Sustainability Committee with representatives from relevant functions, which serves as the central body for sustainability governance and decision-making across the group and supports FiM AM in fulfilling its responsibilities. Primary responsibility for day-to-day implementation of impact-related frameworks rests with dedicated expert teams supporting the AIFM and the AIFs.

Through the AIFs' ESMS, adverse impacts are assessed and managed at each stage of the investment cycle, including the investment decision. As part of this overall approach, since January 2023, FiM AM also considers information on the PAI indicators outlined in Table 1/Annex I of the SFDR RTS. Investee performance is screened against all sustainability factors covered by the PAI indicators. PAI indicators are prioritized using a combination of criteria reflecting on materiality:

- the AIF's investment approach and financial instrument as well as the respective probability of occurrence and the severity of principal adverse impacts based on the specifics of the investment strategy;
- the AIF's environmental objective and commitment to climate action;
- activities excluded as per the applicable exclusion lists;
- the overall balance between Environmental, Social, and Governance factors in investment decisions.

As part of the due diligence, PAI data is collected and assessed by an expert team. The magnitude of the potential impact is assessed either as minor, moderate adverse, or significant adverse. Where an investment is expected to have a moderate adverse impact on any priority PAI, the potential impact to the AIF's overall performance against the PAI indicators is considered as part of investment decision. Should a significant adverse impact on any priority PAI be identified, the investment will not proceed.

Data on the PAI indicators was collected from different sources, depending on the investment strategy and financial instrument, including as part of the AIFs' annual environmental and social reporting process or from public sources (e.g., sustainability reports). For the reference period of 1 January to 31 December 2025, where gaps existed in the self-reported data, proxy data was used to address these gaps. Taking into account that 1) self-reported data is considered reliable and additionally reviewed by the internal sustainability experts, 2) the financial data is audited and 3) recognized industry sources are used for proxies-based estimated data the margins of error are overall expected to be low but cannot be entirely eliminated.

Engagement policies FiM AM applies an active ownership approach considering the respective investment instrument. Principles of engagement are summarized in the Sustainability Policy. Given the focus on private debt and private equity, FiM AM does not undertake investor engagement within the strict meaning and context provided by Article 3(g) of Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies. Nevertheless, engagement is an integral component of the investment process and a key driver of the investments' long-term value and contribution to sustainable development through the provision of non-financial support. The engagement activities are supported by the Company in its role as investment adviser. Engagement leverages the expertise of the investment management teams on the ground, experts from the sustainability division, and dedicated technical assistance teams. The presence of these teams in the investment markets plays a key role in facilitating effective and continuous engagement. Engagement mechanisms include direct engagement with investees on issues relating to ESG risks, governance, progress made towards the achievement of AIFs' sustainable investment objectives and other material topics; technical assistance and capacity-building support on a broad range of areas such as ESG and climate risk management, sustainability strategy, and framework development; and engagement in equity investments as an active stakeholder including through board seats and engagement in various committees.
References to international standards In considering the adverse impacts of its investments throughout the investment cycle, FiM AM applies international standards such as the UN Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises, IFC Performance Standards, and ILO Fundamental Conventions. The AIFs align with the targets of the Paris Agreement based on the MDB Joint Assessment Framework for Paris Alignment. The Company is a signatory of the Principles for Responsible Investment (PRI) and the Operating Principles for Impact Management and files relevant disclosures.
Historical comparison A historical comparison of the reference period of this statement and the previous period reported on is provided in the section 'Description of the principal adverse impacts on sustainability factors' above.

Version history	
Version date	**Description of the publication**
9 March 2021	First publication in accordance with Article 4 (5) of SFDR
31 December 2022	Update of the statement integrating disclosures for FiM Asset Management S.à r.l. in accordance with Article 4 (1) and Article 4 (2) of SFDR
1 July 2023	Statement for the reference period 1 January – 31 December 2022 in line with Annex I of the SFDR RTS
30 June 2024	Statement for the reference period 1 January - 31 December 2023 in line with Annex I of the SFDR RTS
30 June 2025	Statement for the reference period 1 January - 31 December 2024 in line with Annex I of the SFDR RTS
30 June 2026	Statement for the reference period 1 January - 31 December 2025 in line with Annex I of the SFDR RTS