

Statement on principal adverse impacts of investment decisions on sustainability factors

Financial market participant: Equip Capital AS

Legal entity identifier: n/a

Summary

Equip Capital AS (**Equip**) considers principal adverse impacts of its investment decisions on sustainability factors. The present statement is the consolidated statement on principal adverse impacts on sustainability factors of Equip.

This statement on principal adverse impacts on sustainability factors covers the reference period from 1 January 2023 to 31 December 2023.

The adverse impacts on sustainability factors of Equip's investment decisions are set out in the table below. Equip managed 16 investee companies in its portfolio by 31 December 2023, and completed three new platform investments during 2023. Equip published its annual sustainability report in June 2024, which contains a more comprehensive reporting on the investee companies' performance on sustainability activities and initiatives than the topics and indicators included in this statement.

Equip considers all 16 investments to perform well on the sustainability indicators, but acknowledges that the share of female board representation in several of the portfolio companies is low which is partly explained by Equip as a majority owner holding at least two board seats in each portfolio board and currently all held by males. There are no female senior managers in Equip except the CFO, who does not hold any board positions in the portfolio due to compliance and risk management responsibilities on the level of the investment manager. Equip's ambition is to improve board gender diversity during its ownership period by having at least one female board representative in each portfolio company. During 2023, Equip onboarded three portfolio companies to the carbon accounting software Normative, which is used for estimating carbon emissions for each company. As of 31 December 2023, GHG emissions were reported across scope 1, 2 and 3 by all portfolio companies.

Translations of this summary are included in Appendix 1.

Description of the principal adverse impacts on sustainability factors

Adverse sustainability indicator	Metric	Impact 2023	Impact 2022	Explanation	Actions taken, and actions planned and targets set for the next reference period	
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS - MANDATORY INDICATORS						
Greenhouse gas emissions	1. GHG emissions	Scope 1 GHG emissions	1,486	597	All portfolio companies report on scope 1 emissions. Pro forma figures for the investment closed during 2022 and 2023 (as if the investment was closed on 1 January).	Cloud Connection, Cautus Geo and Ryde has transitioned completely or partly from fossil driven- to electrical cars, while other portfolio companies have started their journey to transition into electric cars and machinery, where possible.
		Scope 2 GHG emissions	2,465	1,454	All portfolio companies report on scope 2 emissions. Pro forma figures for the investment closed during 2022 and 2023 (as if the investment was closed on 1 January).	Makeup Mekka, Holy Greens, Bastard Burgers, Miles and Cure Media have switched to 100% renewable electricity consumption, reducing scope 2 emissions. Both Rush and Funplays have initiated a process of implementing an energy-optimizing system with the potential of significantly reducing energy consumption. Funplays has installed ventilation sensors and LED lamp sensors to minimize utilization during non-business hours. One of the NDA subsidiaries has invested in a new energy-efficient recycling unit for directional drilling. Both No Dig Alliance and Funplays have installed charging stations for electric vehicles on some of their premises. River Group has started the process of installing air heat pumps on its premises as an alternative to heating from diesel.
		Scope 3 GHG emissions	31,626	23,736	All portfolio companies report on scope 3 emissions. Pro forma figures for the investment closed during 2022 and 2023 (as if the investment was closed on 1 January).	Rush has worked actively to reduce wastage of food in their restaurants as well as improve waste recycling. Holy Greens is in the process of changing all lids from plastic to paper and has also introduced a reusable food box to reduce waste. Holy Greens aims to minimise the CO2 emissions to 1 kg CO2e for all new menu items. Makeup Mekka has implemented options for customers to choose fossil-free last-mile deliveries and has replaced plastic bags with

						<p>cellophane of cellulose or paper bags.</p> <p>Ryde is focusing on their Scope 3 emissions by tracking emissions of their electric scooters and the batteries as well as the emissions from transporting these scooters from their main supplier to Norway. Ryde is also reusing scooter components in new scooters.</p> <p>Several companies focus on less business travel and increased use of digital meetings.</p> <p>Hot spot analysis of the largest suppliers for each of the portfolio companies identified through the Normative carbon accounting software.</p>
		Total GHG emissions	35,577	25,787		Both Ryde and Cure Media became climate neutral during the reference period by offsetting full scope 1, 2 and 3 emissions. NDA and Ryde have joined UN Global Compact to demonstrate their strong commitment to climate action and socially and environmentally sustainable economic growth. No Dig Alliance measures its carbon emissions and is also measuring the positive impact of its no dig technology, thereby being able to document a net climate-positive effect of its business. NDA aims to reduce its CO2e emissions by 50% by 2030.
	2. Carbon footprint	Carbon footprint	85	84		See 1
	3. GHG intensity of investee companies	GHG intensity of investee companies	136	152		See 1
	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	0%	0%	The Fund has no exposure to companies that derive revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels.	Maintain 0%

	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	41%	38%	Only scope 2 included.	The share of renewable energy consumption has decreased from 62% to 59% across the portfolio since last year. Remagruppen, Rush and Ryde had less than 50% renewable electricity consumption in 2023, while the other portfolio companies had 67%-100% renewable electricity. While most of the companies have a high proportion of renewable electricity consumption, there is still potential for improvement related to renewable energy sources for cooling and heating. Equip has agreed with our respective climate strategy advisors at Normative, to encourage the companies to further improve the reporting of renewable % for heating and for scope 1 emissions in the coming period.
	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	Retail: 0.08 Manufacturing: 0.08 Construction: 0.19	Retail: 0.0 Manufacturing: 0.13 Construction: 0.11	The only portfolio companies operating within high-impact sectors are Makeup Mekka, No Dig Alliance, House of Discs, Remagruppen, and Stenbolaget.	<p>The energy consumption intensity in 2023 was 0.07 for Stenbolaget and 0.009 for Makeup Mekka. The increase in the retail sector was thus driven by the acquisition of Stenbolaget in March 2023. Makeup Mekka had 100% renewable energy consumption in 2022 and 2023.</p> <p>The decrease in energy consumption intensity in the manufacturing sector is driven by reduced scope 2 emissions for House of Discs. Due to acquisitions outside Sweden, the company decreased its renewable energy consumption from 100% in 2022 to 79% in 2023.</p> <p>The energy consumption intensity in 2023 was 0.098 for No Dig Alliance and 0.095 for Remagruppen. The increase in the construction sector was thus driven by the acquisition of Remagruppen in March 2023. No Dig Alliance increased its renewable energy consumption from 28% in 2022 to 62% in 2023 (scope 2 only).</p>
Biodiversity	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	0%	0%	None of the portfolio companies have reported activities negatively affecting biodiversity-sensitive areas.	Maintain 0%

		negatively affect those areas				
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	0.0	0.0	None of the portfolio companies have reported any direct emissions of hazardous substances to water.	Maintain 0%
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	0.02	0.16	The hazardous waste relates to chargeable batteries in the rentable e-scooters operated by Ryde, batteries and lubrication oil from No Dig Alliance operations and chemicals used to clean water and wastewater pumps in River Group.	The hazardous waste in Ryde's and No Dig Alliance's operations is always recycled in accordance with both companies' waste policies to prevent harmful environmental impacts and conserve resources. River Group follows strict procedures and complies with regulations regarding handling and disposing of its hazardous waste. Finnish authorities inspect the company annually before the necessary permit can be renewed.
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS - MANDATORY INDICATORS						
Social and employee matters	10. Violations of UN Global Compact principles and Organisation 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%	No violations of UN Global Compact Principles and OECD Guidelines have been identified.	Maintain 0%
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints	0%	0%	None of the portfolio companies lack processes and compliance mechanisms to monitor compliance with these principles and guidelines.	Maintain 0%

	Multinational Enterprises	handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises				
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	7%	8%	The gender pay gap is mainly driven by a higher degree of males in management positions.	The main focus is equal pay for equal work and maintaining a share of women in management positions above 30%.
	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	8%	8%	Equip team members typically hold 2 board positions in each portfolio company, and all Equip partners are currently male.	Aim to have at least one female board member in each portfolio company.
	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%	None of the portfolio companies are involved in the manufacture or selling of controversial weapons.	Maintain 0%
ADDITIONAL CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS						
Emissions	15. Investments in companies without carbon emission reduction initiatives	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	5%	6%	One company was in the progress to resolve its ESG Policy	The aim is that all companies should have a carbon reduction plan in place within 12 months of acquisition
Water, waste and material emissions	16. Investments in companies producing chemicals	Share of investments in companies producing chemicals	0%	0%	None of the portfolio companies produce chemicals.	Maintain 0%
ADDITIONAL INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS						

Social and employee matters	17. Insufficient whistleblower protection	Share of investments in entities without policies on the protection of whistleblowers	5%	6%	One company was in the progress to resolve its whistleblower policy	The aim is that all companies should have implemented the Equip onboarding pack with best practise policies and procedures within 12 months of acquisition
Social and employee matters	18. Number of days lost to injuries, accidents, fatalities or illness	Number of workdays lost to injuries, accidents, fatalities or illness of investee companies expressed as a weighted average	15.9	2.1	None of the portfolio companies have reported any major injuries, accidents or fatalities. Days lost in 2022 and 2023 relate to minor injuries.	The overall ambition across the portfolio is to have zero major occupational injuries, accidents and fatalities.
Anti-corruption and anti-bribery	19. Lack of anti-corruption and anti-bribery policies	Share of investments in entities without policies on anti-corruption and anti-bribery consistent with the United Nations Convention against Corruption	5%	6%	One company was in the progress to resolve its anti-corruption and anti-bribery policies	The aim is that all companies should have implemented the Equip onboarding pack with best practise policies and procedures within 12 months of acquisition
Anti-corruption and anti-bribery	20. Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws	Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws by investee companies	0	0	None of the portfolio companies have been convicted or received fines for violations of anti-corruption and anti-bribery laws.	Maintain 0
Human Rights	21. Lack of due diligence	Share of investments in entities without a due diligence process to identify, prevent, mitigate and address adverse human rights impacts	0%	0%	None of the portfolio companies have been acquired without a sufficient due diligence process to identify, prevent, mitigate and address adverse human rights impacts	Maintain 0%

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

Sustainability is a core part of Equip's investment policy, which is consistently applied across all our investment and ownership activities. Equip has an ESG Policy and a Sustainability Risk Policy that provide guidance on how we work to promote environmental and social characteristics across our portfolio and demonstrate sound principles for good governance. The current version of the policies was adopted by the Board of Directors of Equip on 16 February 2023. The responsibility for the implementation of Equip's policies within organisational strategies and procedures formally lies with the Managing Partner, however all team members are responsible for embedding the policies in Equip's investment activities.

Equip has selected the following optional indicators:

- Investments in companies without carbon emission reduction initiatives
- Investments in companies producing chemicals
- Insufficient whistleblower protection
- Number of days lost to injuries, accidents, fatalities or illness
- Lack of anti-corruption and anti-bribery policies
- Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws
- Lack of due diligence

The additional indicators are selected due to their relevance across the entire portfolio, regardless of sector and industry. Credible carbon emission reduction initiatives are fundamental in reaching the objectives on the Paris Agreement, and while Equip generally does not invest in high-emitting sectors, reducing carbon emissions contributes to ensure a resilient and futureproof portfolio. With respect to whistleblower protection, Equip portfolio companies shall be well-reputed employers that are inclusive and promote equal opportunities at all levels of the workforce. Sufficient whistleblower protection as well as sufficient anti-corruption and anti-bribery policies are considered fundamental in ensuring decent working conditions are maintained. Equip thus has a zero vision for number of convictions and amount or fines for violation of anti-corruption and anti-bribery laws.

Identifying adverse sustainability impacts related to potential investments is a key part of our pre-investment process. Principal adverse impacts are identified during the pre-investment and due diligence process by applying our proprietary risk framework and ESG tools, including the ESG Assessment Tool covering principal adverse impacts on environmental, social and governance related indicators.

The outputs from the ESG assessment and risk assessments are reviewed and discussed together with the results from the due diligence by both the Investment Committee and the Compliance Committee before any investment proposal is made to the General Partner, who is responsible for all investment decisions. Through the results from the due diligence and a comprehensive risk mapping, both the impact and the probability are assessed for significant adverse impacts.

Based on the pre-investment assessments, KPIs are established to monitor the development throughout the ownership period of each portfolio company. After acquiring a portfolio company, Equip typically takes the Chairperson position and appoint other board members with extensive industry expertise, which can support the management team in the implementation of a value creation plan developed in close cooperation between Equip and the portfolio company. The boards of the Equip portfolio companies challenge the management teams to set ambitious targets and

measure the progress towards the set goals through comprehensive reporting on both financial and non-financial parameters. The current management reports include reporting on several adverse impact indicators including, inter alia, greenhouse gas emissions, share of renewable energy, gender diversity, number of days lost to injuries, accidents or fatalities, violations of anti-bribery or anti-corruption laws as well as additional company specific KPIs related to their respective SDG commitment.

All portfolio companies are required to conduct a materiality assessment to prioritise KPIs and targets and identify potential mitigating actions, if needed, related to ESG based on their respective business model. The materiality assessment is based on the industry standards prepared by the Sustainability Accounting Standard Board (SASB), which are designed to better identify, manage and communicate sustainability information that is financially material to a company within a certain sector or industry, regardless of location.

Board meetings are held regularly, typically every second month, with open discussions and a direct line of communication between the board and the management team. The Equip investment team also frequently interacts with the management team as a sparring partner outside the board room. The independence between the operational management team and the board alongside clear roles and responsibilities defined in the set of policies that Equip requires to be operationalised by each portfolio company, are seen as effective preventive measures to minimise the risk of fraud, corruption, bribery and manage potential conflicts of interests.

Adverse impacts are monitored through regular reporting and active engagement with the portfolio companies, and reporting on progress both to the Investment Committee and the General Partner. Equip also provides regular reporting to investors and other stakeholders on the portfolio's sustainability impacts as part of our quarterly investor report and/or the annual ESG report, which is publicly available at www.equip.no/responsibility.

Engagement policies

Equip generally does not invest in publicly traded securities, and has not adopted engagement policies as referred to in Directive 2007/36/EC.

Equip actively engages with portfolio companies on sustainability matters through the ownership period. As an active owner within private equity, we ensure that policies and best practice standards are implemented either as part of our 100-day plan post the investment or as soon as practically possible during the initial phase of our ownership.

Equip supports the portfolio companies with the implementation of ESG Policies, conducting materiality assessments and defining portfolio-wide and company specific ESG goals and relevant indicators to measure progress on ESG and sustainability matters, as well as digital solutions to streamline data collection. Equip holds board position in each of our portfolio companies and requires portfolio companies to implement procedures for regular reporting to the Board and to Equip to allow Equip to monitor and measure the implementation of policies and the performance on the defined ESG and sustainability goals.

Being an active owner, Equip also actively engage with the management team and other board members when analysing sustainability risks and any adverse impacts of the portfolio's operations and supports the portfolio companies on implementing measures to improve the performance on relevant KPIs in order to mitigate adverse impacts.

References to international standards

Equip is a signatory of Principles for Responsible Investment as instituted by the United Nations (“UN PRI”). Being a UN PRI signatory, we report on Equip’s climate strategy, governance around climate-related risks and opportunities, risk management and sustainability metrics and targets, all anchored around TCFD recommendations. Equip aligns our responsible ownership approach with standards and guidelines such as, inter alia, the UN’s Sustainable Development Goals, the 10 Principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises. Equip measures and monitors the carbon emissions of the portfolio as defined by the GHG Protocol and seeks to minimise environmental impact and encourages environmental consciousness. Equip assesses climate impacts based on the location of the operation and the value chain of an investment in two different forward-looking climate scenarios; 1) a scenario with an increase in emissions leading to a +3-4°C rise in average global temperature and 2) transition risks and opportunities based on the sector and the business model in a +1.5-2°C global warming scenario.

While Equip aims to align the operations of our portfolio with the objective of the Paris Agreement, applying the above international standards does not entail that Equip’s investments are aligned with the objectives of the Paris Agreement.

Historical comparison

Total GHG emissions increased by 38% from last year, mainly driven by the increased number of investments from 13 to 16 portfolio companies and the change in holding share during the reference period. The carbon footprint of investee companies increased by 2%, while the carbon intensity decreased by 10% compared to last year. Scope 3 emissions represent approximately 90% of total emissions in both 2023 and 2022. When comparing only the companies also held in 2022, 8/13 companies reduced their scope 3 emissions despite increased revenues. All portfolio companies have set ambitions to reduce their carbon emissions and actively work on actions to drive economic growth in an environmentally sustainable way.

The share of renewable energy consumption decreased from 62% to 59% across the portfolio since last year due to some of the new investments and add-on investments closed in 2023 being less mature on ESG reporting and especially having had less focus on whether their energy consumption in relation to heating came from renewable sources. The hazardous waste ratio decreased by 88% from last year, primarily explained by a high activity level in one of the portfolio companies in 2022.

Equip has no exposure to companies active in the fossil fuel sector, to controversial weapons, nor has investments in companies producing chemicals, which is in line with last year and aligned with Equip’s investment strategy. The portfolio companies have not reported any activities negatively affecting biodiversity-sensitive areas nor any emissions to water, also in line with last year.

Gender diversity at board level was 8% both in 2023 and 2022. Equip acknowledges that the share of female board representation in several of the portfolio companies continued to be low, which is partly explained by Equip as a majority owner holding at least two board seats in each portfolio board and currently all held by males. There are no female senior managers in Equip except the CFO, who does not hold any board positions in the portfolio due to compliance and risk management responsibilities on the level of the investment manager. The gender pay gap improved from 8% in 2022 to 7% in 2023.

Date	#	Description
3 June 2021	1	Publication of disclosure
23 December 2021	2	Updated to include Equip Capital Fund II SCSp, and to reflect Equip Capital AS as an AIFM licensed by the Norwegian Financial Supervisory Authority
12 January 2023	3	Split of Article 3, 4 and 5 disclosures into separate documents. Updated main heading and heading for Article 4 disclosures
30 June 2023	4	Update with PAI indicators for 2022
30 June 2024	5	Update with PAI indicators for 2023. Added AI translations of Summary in Appendix (Danish, German, Spanish, French, Norwegian, Dutch and Swedish)

Appendix 1

Sammendrag

Equip Capital AS (Equip) tager hensyn til væsentlige negative indvirkninger af sine investeringsbeslutninger på bæredygtighedsfaktorer. Denne erklæring er den konsoliderede erklæring om væsentlige negative indvirkninger på bæredygtighedsfaktorer fra Equip.

Denne erklæring om væsentlige negative indvirkninger på bæredygtighedsfaktorer dækker referenceperioden fra 1. januar 2023 til 31. december 2023.

De negative indvirkninger på bæredygtighedsfaktorer af Equip's investeringsbeslutninger er beskrevet i tabellen nedenfor. Equip administrerede 16 porteføljeselskaber i sin portefølje pr. 31. december 2023 og gennemførte tre nye platforminvesteringer i løbet af 2023. Equip offentliggjorde sin årlige bæredygtighedsrapport i juni 2024, som indeholder en mere omfattende rapportering om porteføljeselskabernes præstationer inden for bæredygtighedsaktiviteter og initiativer end de emner og indikatorer, der er inkluderet i denne erklæring.

Equip vurderer, at alle 16 investeringer klarer sig godt på bæredygtighedsindikatorerne, men erkender, at andelen af kvindelige bestyrelsesrepræsentanter i flere af porteføljeselskaberne er lav, hvilket delvist forklares af, at Equip som majoritetsejer har mindst to bestyrelsespladser i hver porteføljebestyrelse, og de besættes i øjeblikket alle af mænd. Der er ingen kvindelige ledere i Equip bortset fra CFO'en, som ikke har nogen bestyrelsesposter i porteføljen på grund af overholdelse og risikostyringsansvar på investeringslederens niveau. Equip's ambition er at forbedre kønsdiversiteten i bestyrelsen i løbet af ejerskabsperioden ved at have mindst én kvindelig bestyrelsesrepræsentant i hvert porteføljeselskab. I løbet af 2023 onboardede Equip tre porteføljeselskaber til kulstofregnskabssoftwaren Normative, som bruges til at estimere kulstofemissioner for hvert selskab. Pr. 31. december 2023 blev drivhusgasemissioner rapporteret på tværs af scope 1, 2 og 3 af alle porteføljeselskaber.

Zusammenfassung

Equip Capital AS (Equip) berücksichtigt die wesentlichen negativen Auswirkungen seiner Anlageentscheidungen auf Nachhaltigkeitsfaktoren. Diese Erklärung ist die konsolidierte Erklärung über wesentliche negative Auswirkungen auf Nachhaltigkeitsfaktoren von Equip.

Diese Erklärung über wesentliche negative Auswirkungen auf Nachhaltigkeitsfaktoren umfasst den Bezugszeitraum vom 1. Januar 2023 bis zum 31. Dezember 2023.

Die negativen Auswirkungen auf Nachhaltigkeitsfaktoren von Equip's Anlageentscheidungen sind in der untenstehenden Tabelle dargestellt. Equip verwaltete bis zum 31. Dezember 2023 16 Portfoliounternehmen und führte im Jahr 2023 drei neue Plattforminvestitionen durch. Equip veröffentlichte im Juni 2024 seinen jährlichen Nachhaltigkeitsbericht, der eine umfassendere Berichterstattung über die Leistung der Portfoliounternehmen in Bezug auf Nachhaltigkeitsaktivitäten und -initiativen enthält als die in dieser Erklärung enthaltenen Themen und Indikatoren.

Equip betrachtet alle 16 Investitionen als gut in Bezug auf die Nachhaltigkeitsindikatoren, erkennt jedoch an, dass der Anteil weiblicher Vorstandsmitglieder in mehreren der Portfoliounternehmen niedrig ist, was teilweise dadurch erklärt wird, dass Equip als Mehrheitsaktionär mindestens zwei Vorstandssitze in jedem Portfoliovorsitz innehat, die derzeit alle von Männern besetzt sind. Es gibt keine weiblichen leitenden Manager bei Equip, außer der CFO, die aufgrund der Compliance- und Risikomanagementverantwortlichkeiten auf der Ebene des Investmentmanagers keine Vorstandspositionen im Portfolio innehat. Equip's Ziel ist es, die Geschlechtervielfalt im Vorstand während der Eigentumsperiode zu verbessern, indem mindestens eine weibliche Vorstandsvertreterin in jedem Portfoliounternehmen benannt wird. Im Jahr 2023 hat Equip drei Portfoliounternehmen in die Kohlenstoffbilanzierungssoftware Normative aufgenommen, die zur Schätzung der Kohlenstoffemissionen für jedes Unternehmen verwendet wird. Zum 31. Dezember 2023 wurden Treibhausgasemissionen von allen Portfoliounternehmen in den Bereichen Scope 1, 2 und 3 berichtet.

Resumen

Equip Capital AS (Equip) considera los principales impactos adversos de sus decisiones de inversión en los factores de sostenibilidad. La presente declaración es la declaración consolidada sobre los principales impactos adversos en los factores de sostenibilidad de Equip.

Esta declaración sobre los principales impactos adversos en los factores de sostenibilidad cubre el período de referencia del 1 de enero de 2023 al 31 de diciembre de 2023.

Los impactos adversos en los factores de sostenibilidad de las decisiones de inversión de Equip se detallan en la tabla a continuación. Equip gestionó 16 empresas participadas en su cartera al 31 de diciembre de 2023 y completó tres nuevas inversiones en plataformas durante 2023. Equip publicó su informe anual de sostenibilidad en junio de 2024, que contiene un informe más completo sobre el desempeño de las empresas participadas en actividades e iniciativas de sostenibilidad que los temas e indicadores incluidos en esta declaración.

Equip considera que las 16 inversiones tienen un buen desempeño en los indicadores de sostenibilidad, pero reconoce que la representación femenina en los consejos de administración de varias de las empresas de la cartera es baja, lo cual se explica en parte porque Equip, como propietario mayoritario, tiene al menos dos asientos en cada consejo de administración de la cartera, y actualmente todos están ocupados por hombres. No hay gerentes senior femeninas en Equip, excepto la directora financiera (CFO), quien no ocupa ninguna posición en los consejos de la cartera debido a sus responsabilidades de cumplimiento y gestión de riesgos a nivel del gestor de inversiones. La ambición de Equip es mejorar la diversidad de género en los consejos de administración durante su período de propiedad, teniendo al menos una representante femenina en cada empresa de la cartera. Durante 2023, Equip incorporó tres empresas de la cartera al software de contabilidad de carbono Normative, que se utiliza para estimar las emisiones de carbono de cada empresa. Al 31 de diciembre de 2023, las emisiones de GEI fueron reportadas en los alcances 1, 2 y 3 por todas las empresas de la cartera.

Résumé

Equip Capital AS (Equip) considère les principaux impacts négatifs de ses décisions d'investissement sur les facteurs de durabilité. La présente déclaration est la déclaration consolidée sur les principaux impacts négatifs sur les facteurs de durabilité d'Equip.

Cette déclaration sur les principaux impacts négatifs sur les facteurs de durabilité couvre la période de référence du 1er janvier 2023 au 31 décembre 2023.

Les impacts négatifs des décisions d'investissement d'Equip sur les facteurs de durabilité sont présentés dans le tableau ci-dessous. Equip gère 16 entreprises investies dans son portefeuille au 31 décembre 2023 et a réalisé trois nouveaux investissements de plateforme en 2023. Equip a publié son rapport annuel sur la durabilité en juin 2024, qui contient un rapport plus complet sur la performance des entreprises investies en matière d'activités et d'initiatives de durabilité que les sujets et indicateurs inclus dans cette déclaration.

Equip considère que les 16 investissements se portent bien en termes d'indicateurs de durabilité, mais reconnaît que la part de représentation féminine au sein des conseils d'administration de plusieurs des entreprises du portefeuille est faible, ce qui s'explique en partie par le fait qu'Equip, en tant que propriétaire majoritaire, détient au moins deux sièges au conseil d'administration de chaque portefeuille, tous actuellement occupés par des hommes. Il n'y a pas de femmes cadres supérieures chez Equip, à l'exception de la directrice financière (CFO), qui n'occupe aucune position au sein des conseils d'administration du portefeuille en raison de ses responsabilités en matière de conformité et de gestion des risques au niveau du gestionnaire d'investissement. L'ambition d'Equip est d'améliorer la diversité des genres au sein des conseils d'administration pendant sa période de détention en ayant au moins une représentante féminine dans chaque entreprise du portefeuille. En 2023, Equip a intégré trois entreprises du portefeuille au logiciel de comptabilité carbone Normative, utilisé pour estimer les émissions de carbone de chaque entreprise. Au 31 décembre 2023, les émissions de GES ont été rapportées pour les scopes 1, 2 et 3 par toutes les entreprises du portefeuille.

Sammendrag

Equip Capital AS (Equip) vurderer vesentlige negative virkninger av sine investeringsbeslutninger på bærekraftsfaktorer. Denne erklæringen er den konsoliderte erklæringen om vesentlige negative virkninger på bærekraftsfaktorer fra Equip.

Denne erklæringen om vesentlige negative virkninger på bærekraftsfaktorer dekker referanseperioden fra 1. januar 2023 til 31. desember 2023.

De negative virkningene på bærekraftsfaktorer av Equip's investeringsbeslutninger er beskrevet i tabellen nedenfor. Equip administrerte 16 porteføljeselskaper i sin portefølje per 31. desember 2023 og gjennomførte tre nye plattforminvesteringer i løpet av 2023. Equip offentliggjorde sin årlige bærekraftsrapport i juni 2024, som inneholder en mer omfattende rapportering om porteføljeselskapenes prestasjoner innen bærekraftsaktiviteter og -initiativer enn de temaene og indikatorene som er inkludert i denne erklæringen.

Equip vurderer at alle 16 investeringer presterer godt på bærekraftsindikatorene, men erkjenner at andelen av kvinnelige styremedlemmer i flere av porteføljeselskapene er lav, noe som delvis forklares av at Equip som majoritetseier har minst to styreplasser i hvert porteføljestyre, og de er for øyeblikket alle besatt av menn. Det er ingen kvinnelige ledere i Equip bortsett fra finansdirektøren (CFO), som ikke har noen styreverv i porteføljen på grunn av ansvar for overholdelse og risikostyring på investeringsforvalternivå. Equip's ambisjon er å forbedre kjønnsdiversiteten i styrene i løpet av eierperioden ved å ha minst én kvinnelig styremedlem i hvert porteføljeselskap. I løpet av 2023 tok Equip inn tre porteføljeselskaper i karbonregnskapsprogramvaren Normative, som brukes til å estimere karbonutslipp for hvert selskap. Per 31. desember 2023 ble klimagassutslipp rapportert for scope 1, 2 og 3 av alle porteføljeselskapene.

Samenvatting

Equip Capital AS (Equip) houdt rekening met de belangrijkste nadelige effecten van zijn investeringsbeslissingen op duurzaamheidsfactoren. Deze verklaring is de geconsolideerde verklaring over de belangrijkste nadelige effecten op duurzaamheidsfactoren van Equip.

Deze verklaring over de belangrijkste nadelige effecten op duurzaamheidsfactoren heeft betrekking op de referentieperiode van 1 januari 2023 tot 31 december 2023.

De nadelige effecten op duurzaamheidsfactoren van de investeringsbeslissingen van Equip worden weergegeven in de onderstaande tabel. Equip beheerde 16 deelnemingen in zijn portefeuille op 31 december 2023 en voltooide drie nieuwe platforminvesteringen in 2023. Equip publiceerde zijn jaarlijkse duurzaamheidsverslag in juni 2024, dat een meer uitgebreide rapportage bevat over de prestaties van de deelnemingen op het gebied van duurzaamheidsactiviteiten en -initiatieven dan de onderwerpen en indicatoren die in deze verklaring zijn opgenomen.

Equip beschouwt alle 16 investeringen als goed presterend op de duurzaamheidsindicatoren, maar erkent dat het aandeel vrouwelijke bestuursleden in verschillende van de portfoliobedrijven laag is, wat gedeeltelijk wordt verklaard doordat Equip als meerderheidsaandeelhouder ten minste twee bestuurszetels in elk portfoliobestuur heeft, die momenteel allemaal door mannen worden bezet. Er zijn geen vrouwelijke senior managers bij Equip, behalve de CFO, die geen bestuursposities in de portefeuille bekleedt vanwege haar verantwoordelijkheden voor compliance en risicobeheer op het niveau van de investeringsmanager. Equip's ambitie is om de genderdiversiteit in de raden van bestuur tijdens de eigendomsperiode te verbeteren door ten minste één vrouwelijke bestuursvertegenwoordiger in elk portfoliobedrijf te hebben. In 2023 heeft Equip drie portfoliobedrijven geïntroduceerd in de koolstofboekhoudsoftware Normative, die wordt gebruikt om de koolstofemissies van elk bedrijf te schatten. Op 31 december 2023 werden de broeikasgasemissies gerapporteerd voor scope 1, 2 en 3 door alle portfoliobedrijven.

Sammanfattning

Equip Capital AS (Equip) tar hänsyn till de huvudsakliga negativa effekterna av sina investeringsbeslut på hållbarhetsfaktorer. Denna rapport är den konsoliderade rapporten om de huvudsakliga negativa effekterna på hållbarhetsfaktorer från Equip.

Denna rapport om de huvudsakliga negativa effekterna på hållbarhetsfaktorer omfattar referensperioden från 1 januari 2023 till 31 december 2023.

De negativa effekterna på hållbarhetsfaktorer av Equips investeringsbeslut presenteras i tabellen nedan. Equip förvaltade 16 portföljbolag i sin portfölj per den 31 december 2023 och genomförde tre nya plattformsinvesteringar under 2023. Equip publicerade sin årliga hållbarhetsrapport i juni 2024, vilken innehåller en mer omfattande rapportering om portföljbolagens prestationer inom hållbarhetsaktiviteter och initiativ än de ämnen och indikatorer som ingår i denna rapport.

Equip anser att alla 16 investeringar presterar väl på hållbarhetsindikatorerna, men erkänner att andelen kvinnor i styrelserna i flera av portföljbolagen är låg, vilket delvis förklaras av att Equip som majoritetsägare innehar minst två styrelseplatser i varje portföljbolag och för närvarande är alla dessa platser upptagna av män. Det finns inga kvinnliga chefer i Equip förutom CFO, som inte har några styrelseuppdrag i portföljen på grund av ansvarsområden inom regelefterlevnad och riskhantering på investeringsförvaltningsnivå. Equips ambition är att förbättra könsdiversiteten i styrelserna under sin ägarperiod genom att ha minst en kvinnlig styrelserepresentant i varje portföljbolag. Under 2023 introducerade Equip tre portföljbolag till koldioxidredovisningsmjukvaran Normative, som används för att uppskatta koldioxidutsläpp för varje företag. Per den 31 december 2023 rapporterades växthusgasutsläpp enligt scope 1, 2 och 3 av alla portföljbolagen.