

Statement on principal adverse impacts of investment decisions on sustainability factors

Financial market participant: Intera Partners Oy

Tiivistelmä

Intera Partners Oy (“**Intera**” tai “**me**”) ottaa huomioon sijoituspäätöksensä pääasialliset haitalliset vaikutukset kestävyystekijöihin. Tämä ilmoitus on Interan yhdistetty ilmoitus pääasiallisista haitallisista vaikutuksista kestävyystekijöihin.

Tämä ilmoitus pääasiallisista haitallisista vaikutuksista kestävyystekijöihin kattaa viitekauden, joka alkaa 1. päivänä tammikuuta 2025 ja päättyy 31 päivänä joulukuuta 2025.

Tämä ilmoitus on Interan yhdistetty ilmoitus sijoituspäätösten pääasiallisista haitallisista vaikutuksista kestävyystekijöihin. Raportointi ei ole pakollista, koska kaikki Interan tällä hetkellä hallinnoimat rahastot on kerätty ennen kuin EU:n asetusta 2019/2088 kestävyteen liittyvien tietojen antamisesta rahoituspalvelusektorilla (“**SFDR**”) on alettu soveltaa. Olemme kuitenkin päättäneet laatia tämän ilmoituksen vapaaehtoisesti, osana sitoutumistamme kestävään sijoittamiseen. Lausunnon sisältö ja muoto noudattavat SFDR-asetusta täydentävän komission delegoidun asetuksen (EU) 2022/1288 (“**RTS**”) teknisiä sääntelystandardeja.

Tiedot on laadittu kalenterivuodelta 2025. Laskelmien osuus, joka perustuu suoraan salkkuyhtiöiltä saatuihin tietoihin, on ilmoitettu “Selitys” (“*Explanation*”) –sarakkeessa 12. huhtikuuta 2023 julkaistun yhteisen kuulemisasiakirjan (JC 2023 09) suositusten mukaisesti. Näihin tietoihin viitataan “todellisina tietoina”. Muu osa tiedoista on arvioitu. Kaikki laskelmat on tehty edellä mainitun kuulemisasiakirjan ohjeistuksen mukaisesti. Tiettyjen indikaattoreiden kattavuusprosentti muuttui edellisestä raportointikaudesta pääasiassa sijoitussalkun koostumuksen muutoksen seurauksena. Muutosta selittää erityisesti salkun suurimman kohdeyhtiön irtautuminen vuonna 2025, minkä vuoksi vastuullisuustietojen kattavuus näiden indikaattoreiden osalta ei ole täysin vertailukelpoinen vuoteen 2024 nähden.

Intera ottaa huomioon RTS:n liitteen I taulukossa 1 esitetyt merkittävät haitalliset kestävyysvaikutukset sekä yhden ilmaston ja muuhun ympäristöön liittyvän lisäindikaattorin taulukosta 2 (4. Sijoitukset yrityksiin, joilla ei ole hiilipäästöjen vähentämiseen tähtääviä aloitteita) ja yhden yhteiskuntaan ja työntekijöihin liittyviin asioihin, ihmisoikeuksien kunnioittamiseen sekä korruption ja lahjonnan torjuntaan liittyviä asioita koskevan lisäindikaattorin taulukosta 3 (5. Epäkohtien tai valitusten käsittelyjärjestelmien puute työntekijöihin liittyvissä asioissa). Merkittävimmät vaikutukset ilmasto- ja muihin ympäristöasioihin, sosiaalisiin ja työntekijöihin liittyviin asioihin, ihmisoikeuksiin, korruption torjuntaan ja lahjonnan ehkäisyyn vuonna 2025 on koottu alle yhdessä suunniteltujen toimien kanssa vuodelle 2026.

Interan sijoituskohteena ovat B2B-palvelu- ja teknologiayritykset, joilla ei tyypillisesti ole merkittävää suoraa vaikutusta ilmasto- ja muihin ympäristöasioihin. Interan portfolioyrittäjien koostumuksen vuoksi merkittävimmät pääasialliset haitalliset vaikutukset vuonna 2025 liittyvät hallintotapaan (kyberturvallisuus, korruptio keskeisinä teemoina) sekä yhteiskuntaan ja työntekijöihin liittyviin asioihin (terveys ja turvallisuus sekä palkitseminen keskeisinä teemoina). Mikäli Intera tekee ilmastovaikutuksiltaan merkittäviä sijoituksia, kyseiset ilmasto- ja muut ympäristöön liittyvät

haitalliset vaikutukset tunnistetaan due diligence -prosessin ja perehdytyksen aikana ja niihin puututaan kyseisen kohdeyrityksen vastuullisuusstrategian mukaisesti.

Summary

Intera Partners Oy (“**Intera**” or “**we**”) 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 Intera.

This statement on principal adverse impacts on sustainability factors covers the reference period from 1 January 2025 to 31 December 2025.

This statement is the consolidated principal adverse sustainability impacts statement of Intera. The reporting is not mandatory as all funds currently managed by Intera have been raised before the application of Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (“**SFDR**”) has been required. However, we have chosen to prepare this statement on a voluntary basis, in line with our commitment to sustainable investment, and its content and format follow the regulatory technical standards laid down in Delegated Regulation (EU) 2022/1288 (“**RTS**”) supplementing SFDR.

Disclosures have been prepared for the calendar year 2025. The proportion of the calculations that are based on information obtained directly from investee companies is provided in the “Explanation” column as per the recommendations in the Joint Consultation Paper published 12 April 2023 (JC 2023 09). This is referred to as “actual data”. The remaining data has been estimated. All calculations follow the guidance in the Joint Consultation Paper published 12 April 2023 (JC 2023 09). The coverage percentage for certain indicators changed compared with the previous reporting period primarily due to changes in the composition of the investment portfolio. The principal driver of this change was the exit of the portfolio's largest investee company in 2025. Consequently, the coverage of sustainability data for these indicators is not fully comparable with the data reported for 2024.

Intera considers the principal adverse sustainability impacts outlined in Table 1 of Annex I of the RTS as well as one additional climate and other environment-related indicator selected in Table 2 (4. Investments in companies without carbon emission reduction initiatives) and one additional indicator for social and employee matters, respect for human rights, anti-corruption and anti-bribery matters selected in Table 3 (5. Lack of grievance/complaints handling mechanism related to employee matters). The most significant impacts across climate and other environmental matters, social and employee, human rights, anti-corruption, and anti-bribery matters during 2025 are summarised below together with planned actions for 2026.

Intera’s investment focus is in B2B service and technology companies, which typically do not have a significant direct impact on climate and other environmental matters. As a result, due to the composition of Intera’s portfolio of investee companies, the most significant principal adverse impacts in 2025 related to governance (such as cybersecurity and corruption as leading themes) and social and employee matters (with health and safety and remuneration as leading themes). If Intera makes high impact climate sector investments, the relevant climate and other environment-related principal adverse impacts will be identified during due diligence and onboarding, and addressed by the sustainability strategy of the relevant investee company.

Description of the principal adverse impacts on sustainability factors

Indicators applicable to investments in investee companies							
Adverse sustainability indicator	Metric	Impact 2025	Impact 2024	Impact 2023	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	391	1,737	1,966	Data covers 82% of investments (v. 92% in 2024 and 46% in 2023). 100% of reporting is based on data obtained directly from investee companies.	<p>Our 2025 ESG goals remained same as in 2024.</p> <p>Environment goals seek to increase the climate awareness and promote reduction of greenhouse gas emissions.</p> <p>Governance and Social sector goals seek to enhance ethical leadership, resilient operations, and robust governance, and to foster safe, fair and inclusive workplaces.</p> <p>As part of our workshops and trainings for investee companies, environment related topics included sustainable business practices, ESG roadmap, CSRD and Omnibus development.</p> <p>The share of companies that calculated emissions</p>
		Scope 2 GHG emissions	972	2,449	827	Data covers 82% of investments (v. 92% in 2024 and 41% in 2023). 100% of reporting is based on data obtained directly from investee companies.	
		Scope 3 GHG emissions	19,149	20,435	4,730	Data covers 68% of investments (v. 86% in 2024 and 41% in 2023). 100% of reporting is based on data obtained directly from investee companies.	
		Total GHG emissions	20,511	24,621	7,523		
	2. Carbon footprint	Carbon footprint	93	70	54	Data covers 68% of investments (v. 86% in 2024 and 41% in 2023). 100% of reporting is	

Indicators applicable to investments in investee companies						
Adverse sustainability indicator	Metric	Impact 2025	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period
					based on data obtained directly from investee companies.	in one or more scopes (1-3) was 83% in 2025, compared to 92% in 2024.
3. GHG intensity of investee companies	GHG intensity of investee companies	102	106	99	Data covers 68% of investments (v. 86% in 2024 and 41% in 2023). 100% of reporting is based on data obtained directly from investee companies.	In 2026, onboarding and sparring investee company key stakeholders will continue, and we will keep supporting the investee companies in being aware and aiming to reduce their greenhouse gas emissions.
4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	0%	0%	0%	Data covers 100% of investments (v. 100% in 2024 and 100% in 2023). 100% of reporting is based on data obtained directly from investee companies. There have been no material developments of this metric.	Intera's currently investing funds will not invest in companies where a substantial part of the business relates to coal extraction, coal power generation, electricity via a coal powered plant, coal mining activities, or recovering of oil from tar sand, or the exploitation of oil or gas. Therefore, Intera does not foresee any increase in this indicator.
5. Share of non-renewable energy	Share of non-renewable energy consumption and non-renewable energy production of investee	Consumption: 33%	Consumption: 79%	Consumption: 83%	Data covers 57% of investments (v. 66% in 2024 and 41% in 2023). 100% of reporting is	Non-renewable energy consumption data was collected in 2025 and compared with the 2024

Indicators applicable to investments in investee companies							
Adverse sustainability indicator	Metric	Impact 2025	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period	
	consumption and production	companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	Production: 0%	Production: 0%	Production: 0%	based on data obtained directly from investee companies.	baseline. The results are reviewed and, where relevant, discussed with investee companies as part of ongoing ESG dialogue and operational development. With respect to energy production, no action was required, as none of the investee companies produce non-renewable energy.
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	NACE C: 0.11 NACE F: 0.01 NACE G: 0.02 NACE L: Unknown	NACE C: 0.12 NACE F: 0.01 NACE G: 0.03 NACE L: Unknown	NACE C: 0.13 NACE F: 0.00 NACE G: 0.03 NACE L: Unknown	Data covers 72% of investments (v. 85% in 2024 and 52% in 2023). 100% of reporting is based on data obtained directly from investee companies. Companies included in the calculation based on the sectors listed in Sections A to H and Section L of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council. Coverage is calculated based on AUM of investee companies	Intera's investment focus is in B2B service and technology companies, which typically do not have a significant direct impact on climate and other environmental matters. If Intera makes high impact climate sector investments, the relevant climate and other environment-related principal adverse impacts will be identified during due diligence and onboarding, and addressed by the sustainability strategy of

Indicators applicable to investments in investee companies							
Adverse sustainability indicator	Metric	Impact 2025	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period	
					active in the particular sector.	the relevant investee company.	
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 negatively affect those areas	0%	0%	0%	Data covers 100% of investments (v. 100% in 2024 and 100% in 2023). 100% of reporting is based on data obtained directly from investee companies.	Intera does not foresee any increase in the share of investments with sites/operations located in or near to biodiversity sensitive areas. If an investee company has material biodiversity impacts, they will be identified during due diligence and onboarding, and addressed by the sustainability strategy of the relevant investee company.
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	0.00	0.00	0.00	Data covers 89% of investments (v. 54% in 2024 and 69% in 2023). 100% of reporting is based on data obtained directly from investee companies.	Intera seeks to ensure that all investee companies measure and report on emissions to water where relevant. During the reference periods, there were no such investments. If an investee company has material water impacts, they will be identified during due diligence and onboarding, and addressed by the sustainability strategy of

Indicators applicable to investments in investee companies								
Adverse sustainability indicator		Metric	Impact 2025	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period	
							the relevant investee company.	
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	0.03	0.00	0.03	Data covers 100% of investments (v. 100% in 2024 and 100% in 2023). 100% of reporting is based on data obtained directly from investee companies. Weighted by amount invested in investee company of total amount invested in all investee companies.	Intera seeks to ensure that all investee companies measure and report on hazardous waste and radioactive waste generated by such investee companies where relevant. If an investee company has material waste impacts, they will be identified during due diligence and onboarding, and addressed by the sustainability strategy of the relevant investee company.
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 Organisation for Economic Cooperation and Development (OECD) Guidelines for	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	0%	0%	0%	Data covers 90% of investments (v. 85% in 2024 and 100% in 2023). 100% of reporting is based on data obtained directly from investee companies.	Our 2025 ESG goals remained same as in 2024. Environment goals seek to increase the climate awareness and promote reduction of greenhouse gas emissions.

Indicators applicable to investments in investee companies

Adverse sustainability indicator		Metric	Impact 2025	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period
	Multinational Enterprises						<p>Governance and Social sector goals seek to enhance ethical leadership, resilient operations, and robust governance, and to foster safe, fair and inclusive workplaces.</p> <p>During the reference periods, no violations of the UNGC principles or OECD Guidelines for Multinational Enterprises were identified.</p> <p>In 2025, investee companies' quarterly reporting, which was enhanced in 2024, was implemented across all investee companies. This includes follow-up on the implementation of mandatory policies.</p> <p>In 2025, several ESG training sessions were conducted in relation to professional management, covering topics such as building a resilient culture and sustainable business, crisis communication, leading high performance</p>

Indicators applicable to investments in investee companies

Adverse sustainability indicator	Metric	Impact 2025	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period	
						and talent management. In 2026, we will continue implementing the quarterly reporting and enhanced onboarding process for investee companies.	
	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	75%	75%	73%	Data covers 100% of investments (v. 100% in 2024 and 94% in 2023). 100% of reporting is based on data obtained directly from investee companies. Although the compliance policies in place do not specifically refer to the UNGC principles or OECD Guidelines for Multinational Enterprises, the relevant topics are covered by the applicable legislation and other policies in place.	Intera’s requirements on investee companies include setting up mandatory policies covering these topics. In 2025, onboarding activities and monitoring of policy implementation continued with the aim of ensuring that the investee companies effectively complied with the UNGC principles and the OECD Guidelines for Multinational Enterprises.
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	6%	8%	10%	Data covers 74% of investments (v. 86% in 2024 and 70% in 2023). 100% of reporting is based on data obtained directly from investee companies. Unadjusted	In 2025, we continued to arrange training sessions for HR directors of investee companies covering topics such as

Indicators applicable to investments in investee companies							
Adverse sustainability indicator	Metric	Impact 2025	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period	
					pay gap means the difference between average gross hourly earnings of male and of female as a percentage of average gross hourly earnings of male. Pay gap calculation at investee company level may exclude certain subsidiaries and/or geographies. Reported pay gap assumed to represent pay gap of entire company.	EU directive related to equal pay. In 2026, we seek to further reduce the gender pay gap by monitoring the situation, developing HR functions and arranging further training, as needed.	
	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	19%	21%	20%	Data covers 100% of investments (v. 100% in 2024 and 100% in 2023). 100% of reporting is based on data obtained directly from investee companies.	In 2025, Intera's recruiting sourcing partners were required to adhere to ethical working practices and, where possible, ensure gender balance in recruitment processes. This requirement will remain in place in 2026. Intera aims to have both genders represented at the boards of each of its investee companies.
	14. Exposure to controversial weapons (anti-personnel mines, cluster	Share of investments in investee companies involved in the	0%	0%	0%	Data covers 100% of investments (v. 100% in 2024 and 100% in 2023). 100% of reporting is based on data obtained	Compliance with Intera's ESG policy prohibiting investments with exposure to controversial weapons was monitored.

Indicators applicable to investments in investee companies						
Adverse sustainability indicator	Metric	Impact 2025	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period
	munitions, chemical weapons and biological weapons)	manufacture or selling of controversial weapons				directly from investee companies. No other action was required.

Additional Indicators applicable to investments in investee companies						
Adverse sustainability indicator	Metric	Impact 2025	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period
ADDITIONAL CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS						
Emissions	4. 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	75%	58%	64%	Data covers 100% of investments (v. 100% in 2024 and 100% in 2023). 100% of reporting is based on data obtained directly from investee companies. Intera aims to support investee companies in developing practical climate actions that reflect their business model, maturity and material environmental topics. In addition to tracking GHG emissions across Scopes 1, 2 and 3, Intera encourages investee companies to establish appropriate

Additional Indicators applicable to investments in investee companies						
Adverse sustainability indicator	Metric	Impact 2025	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period
						GHG reduction targets. We support investee companies in improving their emissions measurement and management practices and in developing climate targets and actions that reflect evolving market expectations and international frameworks, including the goals of the Paris Agreement.
ADDITIONAL INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS						
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	0%	0%	0%	Data covers 100% of investments (v. 100% in 2024 and 100% in 2023). 100% of reporting is based on data obtained directly from investee companies. Intera's requirements on investee companies include adopting mandatory policies covering employee-related matters and establishing grievance and complaints handling mechanisms. In 2025, Intera continued its onboarding practices for new investments, and the maturity of policy implementation was monitored.

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

Intera's approach and operating principles to identify and prioritise principal adverse impacts on sustainability factors are included in Intera's ESG Policy. The policy is available on Intera's website at <https://interapartners.com/sustainability/>. The ESG Policy describes Intera's approach and commitment towards the integration of sustainability within Intera's investments. Intera considers a number of environmental, social and governance topics in its investee companies where the topics are material in relation to the investment.

The board of Intera has last approved the updated ESG Policy on 14 November 2023. The policy will be reviewed regularly and updated if necessary.

Responsibility for the implementation of the ESG Policy

ESG management and its overall development at Intera is led by an ESG officer who maintains this role in addition to COO role. The ESG officer oversees the implementation and development of our ESG Policy and projects in all investee companies. ESG officer is supported by an investment team member. At the individual investee company level, the specific deal teams are responsible for ensuring that applicable policies are implemented through investee company board work. Intera's ESG reporting is overseen by Intera's CFO. Current organizational responsibilities are published on Intera's website at <https://interapartners.com/sustainability/>.

Our investment committee reviews ESG risks and opportunities in connection to each new investment. In addition, ESG risks and opportunities analysis is incorporated in the annual review of each investment at Intera's investment committee.

All our investment professionals are responsible for identifying potential ESG issues and assessing these during due diligence and throughout ownership. Developing our whole team's ESG management awareness and competence is an integral part of our organizational development efforts.

Methodologies to identify and assess the principal adverse impacts and select the additional adverse sustainability indicators

The aim of our sustainability screening and due diligence work is to firstly determine the substantial risks related to the investment, and secondly, to understand if there are opportunities that could positively impact the company's business operations and value. The frameworks we use to identify such material topics include ISO 26000, another framework if more appropriate for the relevant industry, UN Sustainable Development Goals (SDGs), EU Taxonomy etc.

As due diligence work encompasses multiple workstreams, for example, the target company's commercial, legal and financial aspects, the evaluation of material risks and opportunities is methodically embedded into each stream to provide a full picture. Key due diligence components include the company's culture, capabilities, level of professionalism, management competence, and overall sustainability risk profile. Potential findings of the review are considered according to both relevance and severity, and they directly impact our investment decision. Once an investment is initiated, the due diligence process continues to serve as an important facilitator of our commencing work together with the company's key personnel.

The first steps of an investee company's sustainability roadmap typically include:

- understanding the risks and opportunities related to ESG topics
- developing and implementing short- and long-term ESG roadmaps

- ensuring the needed skills and capabilities are in place in the management team and board of directors
- developing and implementing group-wide policies for governance and decision-making
- supporting the investee company with the creation of structured frameworks, reporting, and communication practices
- continuous analysis of material sustainability opportunities and risks, including defining metrics, benchmarks, goals, and an action plan
- defining, tracking, and analyzing a relevant set of KPIs to assess performance on selected focus areas
- regular reporting to Intera on the chosen improvement areas and KPIs

We practice negative screening in the deal sourcing process. We do not invest in companies with major and irreparable ESG issues. In companies with minor negative ESG track records or with larger exposure to ESG risks, we see an opportunity to create value by applying our ESG best practices. Any potential platform investment is also screened for controversies and breaches of minimum standards of business practices based on international norms and frameworks, e.g., UN treaties, UN Global Compact, UN Human Rights Declaration, OECD guidelines, and dealings with countries under applicable economic sanctions, as each has been implemented under local legislation.

Our currently investing funds will not invest in companies where a substantial part of the business relates to:

- the manufacture, distribution, sale or supply of offensive armaments and weapons
- the manufacture of tobacco and/or recreational (non-medical) cannabis products;
- the business of pornography;
- the operation of gambling facilities;
- the operation of nuclear power plants;
- coal extraction and/or coal power generation and/or electricity via a coal powered plant and/or coal mining activities and/or recovering of oil from tar sand; or
- the exploitation of oil and/or gas.

We engage external advisors throughout our due diligence process as needed to complement our in-house capabilities. External advisors are typically engaged in studying environmental, governance and labor related issues. ESG DD does not replace the need for carrying out other vital streams in the due diligence process (e.g., legal due diligence), but rather complements these with more focus on environmental, social and governance factors.

Following an acquisition, investee companies report on all the mandatory and additional principal adverse impact indicators on a regular basis. Some indicators are reported annually when quarterly reporting is not feasible.

Intera has selected the additional principal adverse impact indicators to align the indicators with Intera's investment focus in B2B service and technology companies.

Methodology limitations

The availability of ESG related data and information varies between potential and existing investments. At acquisition, many of Intera's investee companies are entrepreneur-driven, and may lack comprehensive ESG related data. As such, the ESG due diligence will at times rely on assumptions and generalizations. These are qualified to the extent possible through management interviews, desktop research, benchmarks and estimates provided by external specialists, and document review. In order to confirm or enhance the quality of ESG related data, Intera may also conduct site visits.

During ownership, investee companies report data collected directly to Intera. If data is not available, Intera will seek to develop estimates using desktop research and existing company data.

Engagement policies

As an active owner, Intera takes responsibility for integrating sustainability considerations in investment decisions, engaging with its investee companies to address sustainability issues, as well as ensuring investors in Intera funds are well informed with regards to progress on sustainability matters.

As further discussed in Intera's ESG Policy, addressing sustainability impacts, risks and opportunities is integrated in Intera's active and responsible ownership approach. We focus on ESG areas where we see a social, environmental, or commercial benefit. Our ESG work with investee companies is transparent, pragmatic, and adaptable to the respective company.

As such, Intera's investee companies measure their impact on the sustainability indicators presented in Table 1 of Annex I of the RTS as well as one indicator from Table 2 and Table 3 respectively. The sustainability strategies of investee companies seek to reduce adverse impacts and increase positive impacts when relevant on these sustainability indicators.

Intera's focus areas are shaped by a materiality assessment, engagement with key stakeholders, and an analysis of critical topics relevant to the B2B service sectors of our investee companies. Our sustainability goals are:

- Enhancing ethical leadership, resilient operations, and robust governance.
- Fostering safe, fair and inclusive workplaces.
- Increasing climate awareness and promoting GHG emissions reduction.

Intera team oversees and facilitates ESG efforts with investee companies and provides hands-on support to investee companies to continuously improve their ESG performance. Intera arranges regular workshops with ESG topics for the investee companies to facilitate sharing of best practices. Intera also leverages selected ESG consultants to support the investee companies in their ESG development work.

To facilitate compliance with the requirements, Intera provides its investee companies with Intera's ESG handbook and templates during the onboarding process, giving investee companies guidance and tools for the requirements of Intera ESG standards.

Where Intera has limited influence (as a minority or non-controlling holder), it will seek, to the extent possible, to escalate sustainability risks to the management and/or majority owners to promote actions to resolve or mitigate applicable sustainability risks, with the goal of applying the same level of ESG standards throughout the Intera portfolio.

At Intera level, we monitor the ESG development work in all our investee companies through quarterly internal reviews. If progress is not satisfactory, the Intera team member leading the investment is responsible for taking further action.

References to international standards

Intera has been a signatory to the [United Nations' Principles for Responsible Investment Initiative \(UNPRI\)](#) since 2020. As a signatory,

- We will incorporate ESG issues into investment analysis and decision-making processes.
- We will be active owners and incorporate ESG issues into our ownership policies and practices.
- We will seek appropriate disclosure on ESG issues by the entities in which we invest.
- We will promote acceptance and implementation of the Principles within the investment industry.
- We will work together to enhance our effectiveness in implementing the Principles.
- We will report on our activities and progress towards implementing the Principles.

We incorporate selected frameworks in our analysis of material topics and Principle Adverse Impacts (PAI), including the ISO 26000 standard, the UN Sustainable Development Goals (SDGs), and the EU taxonomy for sustainable activities.

Any potential platform investment is also evaluated for 'controversial' features and/or breaches of minimum standards of business practices based on widely recognized international norms and frameworks, including the UN Global Compact, the UN Human Rights Declaration, OECD guidelines, and evaluated for risks related to dealings with countries under Security Council sanctions.

Intera's investment focus is in B2B service and technology companies, which typically do not have a significant direct impact on climate and other environmental matters. As a result, due to the composition of Intera's portfolio of investee companies, Intera does not use forward-looking climate scenarios in its investment activity. If Intera makes high impact climate sector investments, the relevant climate and other environment-related principal adverse impacts will be identified during due diligence and onboarding, and addressed by the sustainability strategy of the relevant investee company. In such cases, Intera may consider also using forward-looking climate scenarios.

Historical comparison

In 2024, Intera published its first statement on principal adverse impacts on sustainability factors as part of Intera's Sustainability Report 2023, which is available on Intera's website at <https://interapartners.com/wp-content/uploads/2024/05/Intera-Sustainability-Report-2023.pdf>. On 20 May 2025, Intera published a separate statement on principal adverse impacts of investment decisions on sustainability factors with respect to 2024, which is available on Intera's website at [Intera - Statement on principal adverse impacts of investment decisions on sustainability factors](#)

A historical comparison of the period reported on this Statement on principal adverse impacts of investment decisions on sustainability factors with the previous period reported is included in the table "Description of the principal adverse impacts on sustainability factors" above. The data with respect to the periods prior to 2023 is not available.