

Principal of Adverse Impact Statement

Product name: AENU Fund SCA SICAV-RAIF Legal entity identifier: 5299002IY4SZBTPGRZ98

Indicators applicable to investments in investee companies

Adverse sustainability indicator	Metric	Unit	Impact Year 2022	Impact [year n-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	tCO2e	23,85		
		Scope 2 GHG emissions	tCO2e	31,53		
		From 1 January 2023, Scope 3 GHG emissions	tCO2e	124,32		
		Total GHG emissions	tCO2e	179,69		
	2. Carbon footprint	Carbon footprint	tCO2e / €M	3,78		
	3. GHG intensity of investee companies	GHG intensity of investee companies	tCO2e / €M	978,26		
	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	%	0,00		

	5. Share of nonrenewable 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	%	N/A		Currently, due to their early stage, most of our portfolio companies are not able to track their sources of energy since they work in coworking spaces or do not have the right measurements in place. For the next reporting cycle we are actively working with our portfolio companies to help them set up the right reporting and measurement processes as they mature and as part of our ongoing commitment to advancing ESG practices.	
	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	GWh / €M	0,03			
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	%	0,00			
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	t/€M	0,00			
Waste	9. Hazardous waste ratio	Tonnes of hazardous waste generated by investee companies per million EUR invested, expressed as a weighted average	t/€M	0,08			

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 Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	%	0,00			
	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	%	93,33		Our portfolio companies are mostly early-stage. Some have not yet commercialized their products, while others do not operate multinationally. Therefore, having a policy to comply with the OECD guidelines is not a material issue for them yet. We are actively working with portfolio companies to establish policies aligned with the OECD guidelines as they mature and as part of our ongoing commitment to advancing ESG practices.	
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	%	8,57			
	13. Board gender diversity	Average ratio of female to male board members in investee companies	%	21,67			
	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	%	0,00			

<p style="text-align: center;">Table 2 Additional climate and other environment-related indicators</p>							
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	%	8,33			
Energy performance	5. Breakdown of energy consumption by type of non-renewable sources of energy	Share of energy from nonrenewable sources used by investee companies broken down by each non-renewable energy source	%	N/A		Currently, due to their early stage, most of our portfolio companies are not able to track their sources of energy since they work in coworking spaces or do not have the right measurements in place. For the next reporting cycle we are actively working with our portfolio companies to help them set up the right reporting and measurement processes as they mature and as part of our ongoing commitment to advancing ESG practices.	
<p style="text-align: center;">Table 3 Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters</p>							
Social and employee matters	4. Lack of a supplier code of conduct	Share of investments in investee companies without any supplier code of conduct (against unsafe working conditions, precarious work, child labour and forced labour)	%	87,50		Our portfolio companies are mostly early-stage. Some have not yet commercialized their products, while others do not operate multinationally. Therefore, having a supplier code of conduct is not a material issue for them yet. We are actively working with portfolio companies to establish supplier code of conducts as they mature and as part of our ongoing commitment to advancing ESG practices.	