

Sustainability related disclosure including statement of PAI  
Scope: Amplio Private Equity AB (entity)  
Reporting period: Full Year 2023  
Release date: 2024-06-26

## Amplio - Entity-Level PAI Statement 2023

**Scope:** Amplio Private Equity AB (entity)  
**Products:** Amplio I, Segulah IV, Segulah V  
**Reporting period:** Full Year 2023  
**Regulatory reference:** Regulation (EU) 2019/2088 (SFDR)

### Disclosures covered by this document:

Policy on integration of sustainability risks in investment decision making	SFDR Art. 3
Statement on principal adverse impacts of investment decisions on sustainability factors	SFDR Art. 4
Integration of sustainability risks in remuneration policies	SFDR Art. 5
Products with environmental or social characteristic	SFDR Art. 10

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## Integration of sustainability risks in investment decision making

Amplio Private Equity AB (“Amplio”) integrates sustainability risks into its investment decision-making process by implementing comprehensive policies and procedures designed to identify, assess, and prioritize Principal Adverse Impacts (PAIs). Amplio applies the SFDR article 2(22) definition of sustainability risk, viewing it as an environmental, social, or governance event that could negatively impact investment value. Sustainability risks are integral to Amplio's investment process, managed alongside other material risks from early screening to final decision.

### **Assessment Approach:**

- **Initial Screening:** High-level risk factors like geographical presence, sector, company structure, and business model are assessed.
- **Exclusion List:** Investments in companies involved in the war industry, gambling, tobacco, and pornography are automatically declined.
- **High-Risk Investments:** If high sustainability risks and adverse impacts are identified, an extended ESG due diligence is performed. This includes understanding ESG performance, mapping material ESG impacts, risks, and opportunities, and outlining an action plan to mitigate these risks.
- **Low-Risk Investments:** For lower-risk investments, an ESG materiality assessment identifies relevant sustainability impacts, risks, and opportunities, forming the basis for engagement and onboarding.

Further details are available in Amplio's [Policy on Integration of Sustainability Risks](#).

## Statement on principal adverse impacts of investment decisions on sustainability factors

Amplio integrates the principal adverse impacts of investment decisions on sustainability factors from the initial screening phase through to the final investment decision. These impacts are managed similarly to other material impacts on potential investments.

Any identified principal adverse sustainability impact is monitored, and potential mitigative actions are included in the relevant business plan. Adverse impacts and progress on mitigative actions are annually reviewed through a third-party data platform. Further

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actions identified during monitoring are incorporated into the business plan for the following year.

Amplio finances a variety of economic and business activities that have both positive and negative impacts on environmental, social, and governance matters.

## **Engagement Policies**

As active owners, Amplio focuses on improving governance structures within portfolio companies and establishing robust processes to manage sustainability risks, opportunities, and impacts. Upon onboarding a new company, Amplio confirms its sustainability profile with the Board of Directors and management and works with the company to agree on an action plan including relevant follow-up measures. Sustainability risks and adverse impacts are monitored through annual reporting of PAI indicators and additional company-specific sustainability information.

## **Reference to International standards**

Amplio's sustainability approach aligns with the Global Goals for Sustainable Development and the Ten Principles of the UN Global Compact, while also complying with relevant national and international legislation. Since 2013, Amplio has been a signatory to the Principles for Responsible Investment (PRI) and adheres to the Six Principles for Responsible Investment.

Further details are available in Amplio's [Statement on Principal Adverse Impacts](#).

## **Integration of sustainability risks in remuneration policies**

To address adverse impacts, Amplio incorporates sustainability performance into its remuneration policies.

Amplio has a remuneration policy aimed at promoting sound risk management and preventing excessive risk-taking and conflicts of interest. This policy applies to all employees, outlining principles for compensation that incentivize good performance and attract talent. The policy ensures alignment with the long-term interests of Amplio and its managed funds, without compromising financial performance. Remuneration is designed to prevent conflicts with the interests of investors and other stakeholders.

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Further details are available in Amplio's [Remuneration Policy](#).

## Products with environmental or social characteristic

Amplio has one fund (Amplio I) which promotes environmental and social characteristics but does not have as its objective sustainable investment. The fund promotes environmental and social characteristics through the following measures,

- Through the annual monitoring and review process of principal adverse impacts (PAI) indicators the following environmental and social characteristics are promoted by the fund,
  - Consumption of energy
  - Greenhouse gas emissions
  - Carbon reduction initiatives
  - Emissions to water
  - Biological diversity
  - Hazardous waste
  - Adherence to the UNGC principles and/or OECD guidelines
  - Gender pay-gap
  - Board gender diversity
  - Supplier code of conduct
- The fund has a special focus on improved governance structures in portfolio companies, including the promotion of good governance.
- The fund applies a list of exclusions to further promote sustainable characteristics. The fund will not make any investments in the following industries,
  - War industry
  - Gambling
  - Tobacco
  - Pornography

The funds Segulah IV, Segulah V are classified as Article 6 funds under the Regulation (EU) 2019/2088 (SFDR) and thereby do not promote environmental and social characteristics.

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## Data and Methodologies

Data is collected annually from portfolio companies using an ESG software solution. Prior to the annual data collection, training sessions are held with representatives from these companies to ensure they have a sufficient understanding of the data points being collected.

All data is collected directly from the portfolio companies, making its quality highly dependent on their ability to report accurately. To ensure high data quality, training sessions are conducted with company representatives. The collected data is then processed, compiled, and reviewed within the ESG software solution. Additionally, internal reviews are performed to confirm the data's reasonableness and quality. Portfolio companies are encouraged to use real data in their reporting, with minimal reliance on estimates, except for scope 3 greenhouse gas emissions where estimates are more common.

The methodology requires all portfolio companies to report on all indicators without any designed limitations. Potential limitations in data quality are primarily linked to the data collection and reporting processes of individual companies. This risk is mitigated through training sessions and internal reviews to ensure the data collected is reasonable and of sufficient quality.

## PAI Statement

The table below presents the principal adverse impact indicators (PAII) for Amplio, the manager. This disclosure is exclusively based on data reported by portfolio companies during the reporting period and aggregated at the fund level, adhering to SFDR methodologies. No third-party ESG data was utilized for this reporting.

The column "Impact [year n-1]" from the RTS template is not included, due to the lack of comparable data.

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## PRINCIPAL ADVERSE IMPACTS 2023 - Amplio

**Table 1 - Principal adverse impacts statement**

Adverse sustainability indicator		Metric	Impact 2023	Unit
Greenhouse gas emissions	1. GHG emissions	Scope 1 GHG emissions	1,230	Tonnes CO2e/year
		Scope 2 GHG emissions	3,152	Tonnes CO2e/year
		Scope 3 GHG emissions	120,059	Tonnes CO2e/year
		Total GHG emissions	124,441	Tonnes CO2e/year
	2. Carbon footprint	Carbon footprint	46	Tonnes CO2e/EURm invested/year
	3. GHG intensity of investee companies	GHG intensity of investee companies	42	Tonnes CO2e/EURm revenue/year
	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	8	%
	5. Share of nonrenewable energy consumption and production	Share of non-renewable energy consumption	35	%
		Share of non-renewable energy production	0 <sup>1</sup>	%
	6. Energy consumption intensity per high	Energy consumption in GWh per EURm of revenue of investee companies, per high impact climate sector	0	GWh/EURm revenue/year

<sup>1</sup> PAI not relevant for the activities of any investee company of Amplio. The PAI has been set to 0%.

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	impact climate sector			
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	%
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per EURm invested, expressed as a weighted average	0	Tonnes/EURm invested/year
Waste	9. Hazardous waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per EURm invested, expressed as a weighted average	0	Tonnes/EURm invested/year
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	%

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	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	0	%
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	13	%
	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	96	%
	14. Exposure to controversial weapons (antipersonnel mines, cluster munitions, chemical weapons and biological weapons)	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	0	%



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**Table 2 - Additional climate and other environment-related indicators**

Adverse sustainability indicator		Metric	Impact 2023	Unit
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	74	%

**Table 3 - Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters**

Adverse sustainability indicator		Metric	Impact 2023	Unit
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)	78	%

## Actions taken and planned

During the reference period, Amplio has undertaken several actions to meet the environmental and social characteristics of the fund:

- SFDR Reporting Initiation:** Amplio began reporting in line with the Sustainable Finance Disclosure Regulation (SFDR), ensuring transparency and adherence to regulatory standards.
- Education and Training:** Conducted educational sessions with portfolio companies to enhance their understanding of SFDR requirements and the importance of ESG data collection and reporting.
- Implementation of ESG Tracking Software:** Amplio implemented a software solution compliant with SFDR to systematically track ESG data and Principal Adverse Impacts (PAI), facilitating structured and efficient data management.
- Scope 3 Emissions Estimates:** Conducted estimates for Scope 3 greenhouse gas emissions across portfolio companies, broadening the scope of environmental impact assessments.

## Historical comparison

N/A until second year of publication.