

# ESG ANNUAL REPORT



2024

## **DISCLAIMER**

This ESG report presents data on environmental, social and governance aspects relating to 360 Capital Partners SAS (the “Management Company” or “360 Capital”) and the aggregate portfolio companies of its funds under management.

360 Capital has produced this report for its own benefit and as a means of providing transparency on these ESG aspects to its stakeholders.

Please note that the present ESG report does not and is not intended to comply with the draft Regulatory Technical Standards (RTS) relating to the content, methodologies and presentation of disclosures under the EU Regulation on sustainability-related disclosures in the financial services sector (SFDR) that were published by the Joint Committee of the three European Supervisory Authorities (EBA, EIOPA and ESMA – ESAs) on February 4, 2021.

# 1. Introduction

360 Capital is a venture capital firm with a 28-year track record of backing early-stage startups. 360 Capital focuses on Pre-Seed to Series B, around three main investment themes: Deep Tech, Digital First and Climate Tech.

As an early-stage investor, 360 Capital has a crucial role to play in accompanying its early-stage portfolio companies growing in a sustainable manner. The management company endeavors to carry out its investment strategy as an equity investor in a socially responsible manner. Since 2020, through a specific fund, 360 Capital has also been investing more specifically in startups supporting the Ecological Transition.

Within our team, ESG and Sustainability strategy and processes are overseen by a taskforce co-headed by:



**AUDREY BERNIER**  
Financial & ESG Officer



**JEAN-MARIE PERROT**  
CFO & Head of ESG



**ALEXANDRE MORDACQ**  
Partner

As a management company regulated by the French Autorité des Marchés Financiers, 360 Capital has the obligation to maintain and abide by a set of clear procedures and internal policies.

Several of these procedures pertain to principles of good governance and responsibility and ensure the application of the highest governance standards at the management company level.

In particular, they cover:

- Engagement Policy
- Anti-money laundering procedures
- Risk assessment and monitoring processes
- Ethics code (signed by all employees of the management company) Registry of customer complaints
- Prevention of conflicts of interest
- Organization of internal control
- Cybersecurity and data protection

360 Capital established its ESG policy in 2020<sup>[1]</sup>. Our ESG policy details a set of goals at the management level and portfolio level. The processes deployed, in particular in the pre-investment phase, apply to all funds managed by 360 Capital which are in their investment period and are continuously improved.

360 Capital's policies take into account sustainability risks in the investment decision-making process by incorporating additional layers of scrutiny and due diligence.

The management company aims to continuously improve its processes, in particular in the pre-investment phase, to take into account sustainability risks as defined by Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sectors ("SFDR"): "An environmental, social, or governance event, or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of the investment arising from an adverse sustainability impact."

Due to the early stage of its investments and minority shareholding, 360 Capital does not systematically take into account the Principle Adverse Impacts ("PAI") as defined in the SFDR Regulation, especially on historical portfolio companies. However, we have sought to integrate the monitoring of PAIs, as much as possible, in our standard ESG and Sustainability processes.

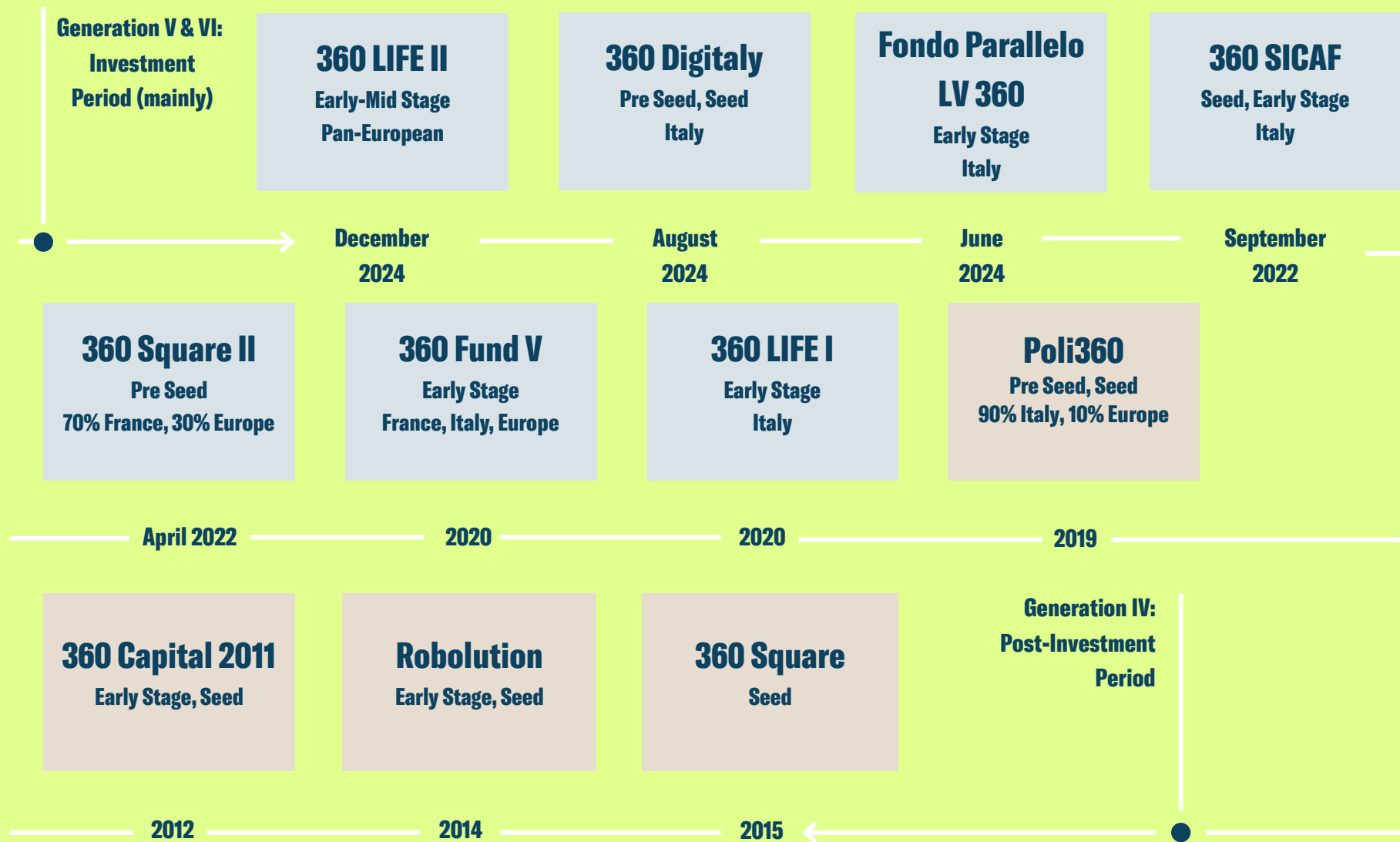
[1] Publicly available on our website: [360 Capital ESG Policy](#)

# 2. 360 Capital: 2024 Review

## 2.1 Funds under management

In 2024, 360 Capital actively managed **11 funds**, eight of which are in their investment period, representing **c.500 M€ AUM** at the end of the reporting year.

### OVERVIEW OF FUNDS UNDER MANAGEMENT



Five of the active funds, 360 Square II, 360 Fund V, 360 SICAF, Fondo Parallelo LV 360 and 360 Digitaly are classified as Article 8 Products under EU Regulation 2019/2088 of the European Parliament and Council dated 27 November 2019 (“SFDR”), strengthening our aim to promote ESG best practices amongst our portfolio companies and reinforcing our commitments [2]. The funds do not have sustainable investments as an investment target but will actively promote ESG. One of the active funds, 360 LIFE II launched end of 2024 but only did its first official investment in 2025.

[2] The Pre-contractual disclosures to be disclosed pursuant to Article 8&9, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852, for all funds mentioned can be provided upon request.

The fund is classified as Article 9 under Regulation (EU) 2019/2088 of the European Parliament and Council dated 27 November 2019 (“SFDR”) and only has sustainable investment objectives. The fund is a successor fund of LIFE I and 360 Capital’s largest raise so far. 360 LIFE I and Poli360 are two active funds classified as Article 6 under Regulation (EU) 2019/2088 of the European Parliament and Council dated 27 November 2019 (“SFDR”).



## 2.2 Team Evolutions

In 2024, the team has welcomed new team members in both the investment, financial and fundraising team.

### PEOPLE DRIVING SUCCESS

#### A Growing Team



**Financial Controller**  
Matthieu Duriez



**Investor**  
Joséphine Roy

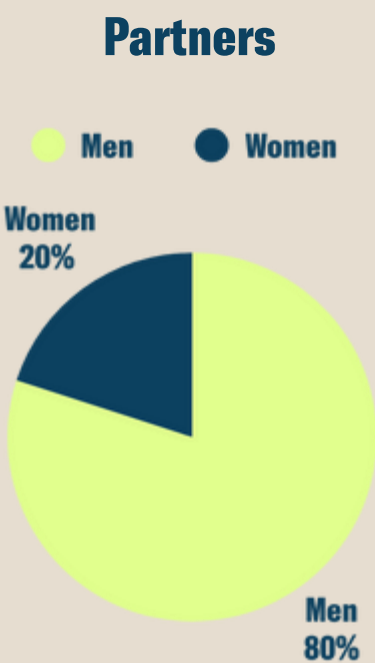
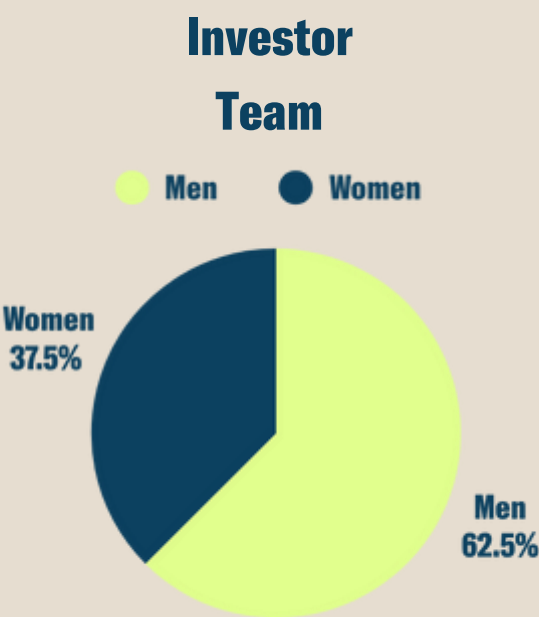
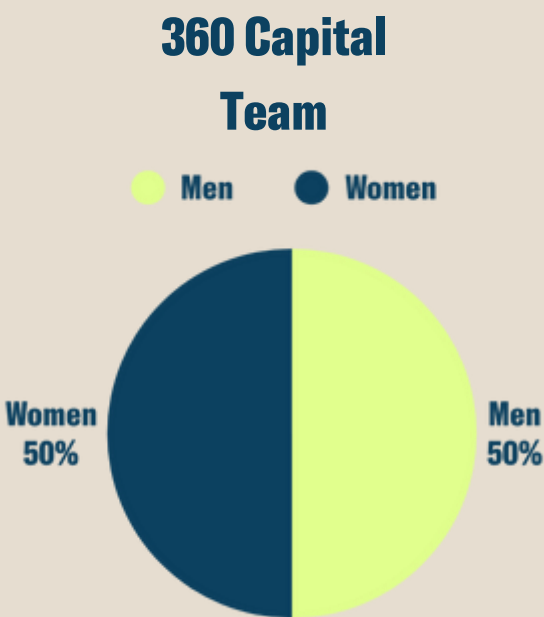


**Investor**  
Beatrice Nava



**Investor Relations**  
Vera Cunha Filipe

### Gender Diversity within the team



2024  
in numbers

Investments

NEW  
INVESTMENTS

CLIMATE TECH



DEEP TECH



VOIDLESS



DIGITAL-FIRST



EXITS



\* Partial exit

KEY NUMBERS

500M€

NAV aggregated value at  
31/12/2024

3.4X



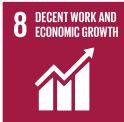




MOIC IN 2024  
(4th Generation)



## 2.4 ESG Commitments and Roadmap

### 2.4.1 ESG Goals and Initiatives at Company Management Level

The table below highlights some of our key goals for 2024 and their current status of achievement. Considerable progress was made in particular on team diversity and team training on sustainable finance methodology.

Topic	Initiatives	Goals	Current Status	SDGs
Parity, DE&I	Promotion of gender parity at 360 Capital	Before the end of 2023, at least 33% of the investment team member will be women.	Achieved in 2023 (33%), grew to 38% in 2024.	
		Before the end of 2025, at least 15% of the top management team members will be women.	Achieved: 20% of partners are women, room for improvement in the following years.	
	Promotion of diversity & inclusion	Implement actions to actively support DE&I in the ecosystems Train 360 Capital team DE&I	Team partially trained, margin for improvement	
Training	Creation of a professional training plan at 360 Capital	Before the end of 2022, any employee at 360 Capital will benefit from at least one training every 24 months.	100% of employees (non partners) benefited from a training in 2024.	
	Sustainable Finance	Sustainable Finance training and information session.	Full team training on Sustainable Finance in 2023.	
	Climate Fresk	Climate Change information session and training.	Full team (Paris) training on Climate Change in 2024.	
ESG Commitments 2024	EU Disclosure Regulation (Article 8, 9).	Classify new Article 8 funds under SFDR and one Article 9. Reclassify old funds to Article 8.	Achieved	
	Pre-investment: ESG screening and pre-investment checklist.	Deploy new Pre-Investment Checklist and exclusion list for New deals (Article 9).	Achieved for 100% of new investments in 2024.	
	ESG clause added shareholders agreements for new investments.	Formalize ESG Clause in new Shareholder Agreement and Voting Policy by end of 2024.	Achieved	
	Engagement report and Voting rights.	First engagement report pertaining to shareholder engagement activities and exercise of voting rights.	Achieved	
Daily sustainable initiatives	Selection and implementation of daily sustainable initiatives	Continue implementing daily sustainable initiatives for the team	Achieved	
		Carbon footprint reporting	Achieved	

## Commitment to Responsible Investment: UNPRI

360 Capital became a signatory of the UN Principles for Responsible Investment in September 2021.

The first non-official and voluntary reporting was completed in 2023, and the first official reporting and subsequent ratings were available in 2024. Ratings for 2024 are available in July 2025.

Signatory of:



## Value Sharing

360 Capital recognizes the importance of value sharing.

Employees of the Management Company benefit from value sharing schemes (“intéressement”).

Since December 2021, 360 Capital modified its carried interest policy so that all non-partner investment team members, and all senior-level employees of the management can access carried interest on at least one fund.



### France Invest Engagement Charter on Value Sharing

Since 2024, we are also signatories of the France Invest charter on value sharing, further formalizing our commitment to promoting the implementation of value sharing mechanisms amongst our investee companies and measuring the progress throughout the years.

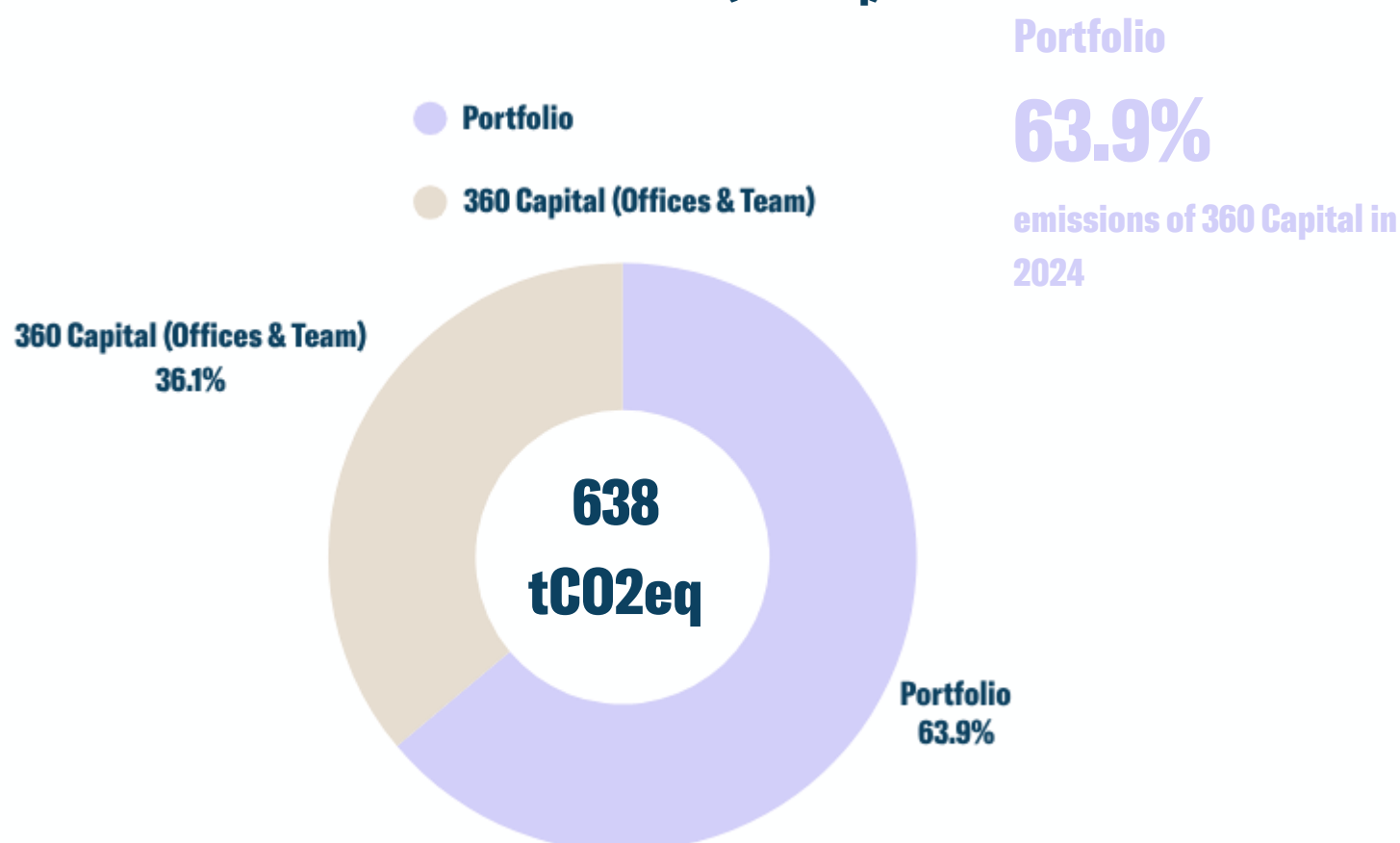
## Climate Action and Carbon Footprint Measurement

Since 2021, 360 Capital is a signatory of the [Climate Act](#), a French startup-led initiative aiming to raise climate consciousness amongst tech startups and investment firms.

In 2023, we realized our third carbon footprint assessment, with Aktio including an estimation of the impact of our portfolio companies. The 2024 assessment is being finalized with the publishing date of this report [3].

## Overview of 2024 Results - Portfolio and Offices

### Breakdown of total Emissions (tCO<sub>2</sub> eq)



The approach is mainly based on projections generated using our Aktio tool, a software solution dedicated to carbon footprint assessment. Given the decrease in our ownership stakes in Exotec and Heroes: (i) total emissions decrease significantly over the period, and (ii) mechanically, the share attributed to the management company increases, even though its own emissions remain stable (230 tCO<sub>2</sub> in 2024 vs 240 tCO<sub>2</sub> in 2023).

For a venture capital firm, like other investment firms, the majority of emissions stem from the portfolio.

[3] The detailed results of the complete Carbon Footprint Assessment for 360 Capital and its funds can be shared upon request.

# Additional Commitments

## Supporting the Epic Foundation: Epic Pledge

We support the [Epic Foundation](#) through the Epic Pledge.

We have pledged **1% of carried interest** of our 360 Square (2015), 360 Fund V (2020) and 360 Square II (2022) to support Epic and other philanthropic initiatives. The Epic Foundation supports NGOs fighting against inequalities and poverty. Through the performance of our 360 Square fund, we have supported in particular the following non-profit initiatives and associations:



**HOPE** is a French charitable association focused on improving the lives of disadvantaged children and young people. Its work spans across education, healthcare, and psychosocial support, offering services such as tutoring, access to medical care, and mentorship. The association also promotes awareness and mobilization to create a more inclusive and supportive environment for these children.



**Institut Gustave Roussy** is one of Europe’s leading cancer centers, located in France, dedicated to cancer research, patient care, and education. It integrates innovative treatments, cutting-edge technology, and multidisciplinary approaches to tackle all forms of cancer. The institute also emphasizes prevention, early detection, and quality of life for patients, and contributes to international research collaborations in oncology.



**Fondation pour la recherche sur la Biodiversité** is a French foundation that supports and promotes biodiversity research. It aims to bridge the gap between science, policy, and society by fostering collaborations and partnerships. The foundation encourages projects that assess the impact of human activities on ecosystems and promote sustainable practices, aligning with environmental, social, and governance (ESG) principles.



The **Italian Climate Network** is a non-governmental organization (NGO) based in Italy that works to raise awareness about climate change, advocate for sustainable policies, and promote action at both national and international levels. The network focuses on public engagement, education, and partnerships with institutions and civil society to encourage a transition toward a low-carbon, sustainable future.



**PALM** is a non-profit organization based in Paris, committed to advancing economic and professional gender equality. Through workshops, coaching, and a collaborative network, it empowers inclusive leadership and accelerates workplace diversity.



**Associazione Amici di Cometa Onlus** is an Italian non-profit that supports children and families in vulnerable situations through social, educational, and therapeutic programs. Its holistic approach includes after-school tutoring, psychological support, and family assistance. Cometa fosters community ties and provides opportunities for young people to grow in a caring and supportive environment.



**Association Theodora** is an Italian non-profit organization that brings joy and comfort to hospitalized children through professional clowns, known as "Doctor Dreams." These specially trained performers use humor, play, and creativity to alleviate stress and anxiety in young patients, enhancing their emotional well-being during hospital stays.



La **Maison des Femmes** is a unique care center for women who have experienced violence and their children. It's attached to the Saint-Denis hospital, in one of France's most deprived and under resourced cities. Open to all, it brings together a multidisciplinary team of professionals who accompany women towards recovery and autonomy. Beyond individual healing journeys, the ambition is to fight violence against women through training and advocacy.



**France Parkinson** is a national French non-profit organization that supports individuals affected by Parkinson's disease. It funds scientific research to find better treatments and a cure, provides resources and information to patients and their families, raises public awareness about Parkinson's, and advocates for improved care and support within the healthcare system.

## Gender Parity, Diversity & Inclusion



### Sista & France Invest Charter on Gender Parity & Diversity

We are signatories of the [Sista](#) and France Invest [charters](#) since inception in 2018 formalizing our commitment to promoting gender diversity in entrepreneurship and equal access to investment opportunities.

## 2.4.2 ESG Engagement

360 Capital is an engaged investor. The team is actively participating in the governance of investee companies through membership or board observer positions (in c. 95% of investee companies).

The management company's commitments are translated in the monitoring of portfolio companies by encouraging the systematic consideration of ESG-related issues at the board level, and the gathering of KPIs on a selection of ESG criteria through an annual ESG questionnaire sent out to all investee companies. The result of the questionnaire is consolidated in this annual ESG report.

In early 2024, we formalized a Shareholder Engagement and Voting Policy and realized a first engagement report pertaining to shareholder engagement activities and exercise of voting rights.

## 2.4.3 SFDR Deployment & Roadmap

The progressive coming into effect of the SFDR Regulation and related transparency disclosures require specific effort and continue to impact our processes.

### **a. Sustainability risk analysis**

360 Capital's policies take sustainability risks into account in the investment decision-making process by incorporating additional layers of scrutiny and due diligence.

The management company aims to continuously improve its processes, in particular in the pre-investment phase, to better consider sustainability risks as defined SFDR: "An environmental, social, or governance event, or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of the investment arising from an adverse sustainability impact."

### **Negative screening**

The investment policy of all funds includes strict exclusion policies, concerning controversial or high-sustainability risk. The exclusions are detailed in the by-laws of each fund and described in the management company's ESG policy and may vary from fund to fund. A general exclusion list can be found on our website.

Exclusions include, for example: coal extraction and production, tobacco, weapons, gambling, companies that seriously violate one of the principles of the UN Global Compact [4].

[4] Ref. United Nations Global Compact website: [Ten Principle of the UN Global Compact](#)



## ESG Risk Analysis and Due Diligence

In 2024, the internal Pre-investment ESG checklist, the main tool deployed by the team in the pre-investment phase, was used for 100% of the new investments realized by our SFDR Article 8 funds. The Article 9 fund investments were only made in early 2025. Nevertheless, the internal Pre-investment ESG checklist, was also used for 100% of the investments.

### **b. Classification of 360 Capital's funds**

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Most of the funds closed before the taking into effect of SFDR are considered as Article 6 under SFDR. All Limited Partners have been notified, and the by-laws of the concerned funds have been amended to reflect this classification or will be in upcoming ad hoc fund modifications.

In 2024, 360 Capital manages two SFDR Article 6, five Article 8 funds and one Article 9 fund.

360 LIFE I is an Article 6 fund with a 100% investment focus on early-stage and Italy based enterprises. Poli360 is another active Article 6 fund, distributing its investments 90% to Italy and 10% to the rest of Europe. Both funds do not explicitly integrate ESG criteria into their investment strategy and focus.

360 Square II, a seed dedicated fund, was launched as Article 8, promoting ESG but not dedicated to sustainable investment, in April 2022. 360 Fund V (2020 vintage), a Series A focused fund, was reclassified in January 2023 from Article 6 to Article 8 under SFDR, following a similar approach to 360 Square II. 360 Digitaly is a Seed-dedicated, Article 8, Italy centric fund with its initial closing in August 2024. Fondo Parallelo LV 360 is an Early Stage, Article 8, Italy-centric fund with an initial closing in June 2024. In early 2024, 360 Capital Italia SICAF got reclassified from Article 6 to Article 8 under SFDR. The choice to classify new funds as Article 8 strengthens our commitment to promoting ESG and has led to a significant review of our methodologies and internal tools in 2022 and 2023.

360 LIFE II is an Early-Mid Stage, Article 9, European-centric fund with an initial closing in December 2024.

Specific product level information on the products classified as Article 8 and 9 under SFDR can be found on 360 Capital's website.



# 3. ESG in Portfolio: 2024 Review

## 3.1 Portfolio ESG Questionnaire and Key Metrics

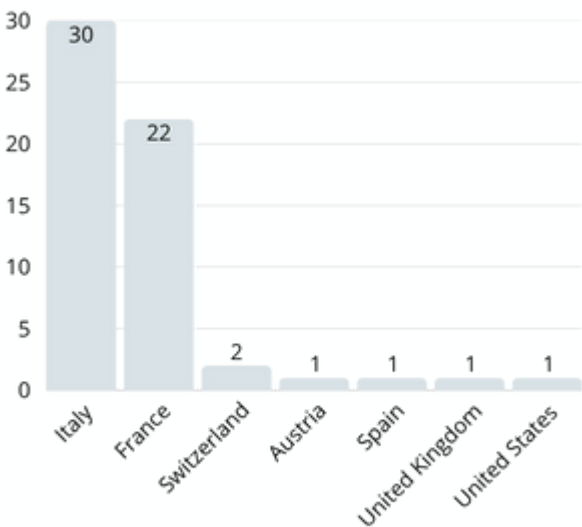
### SCOPE OF ANALYSIS / PORTFOLIO SCOPE 2024



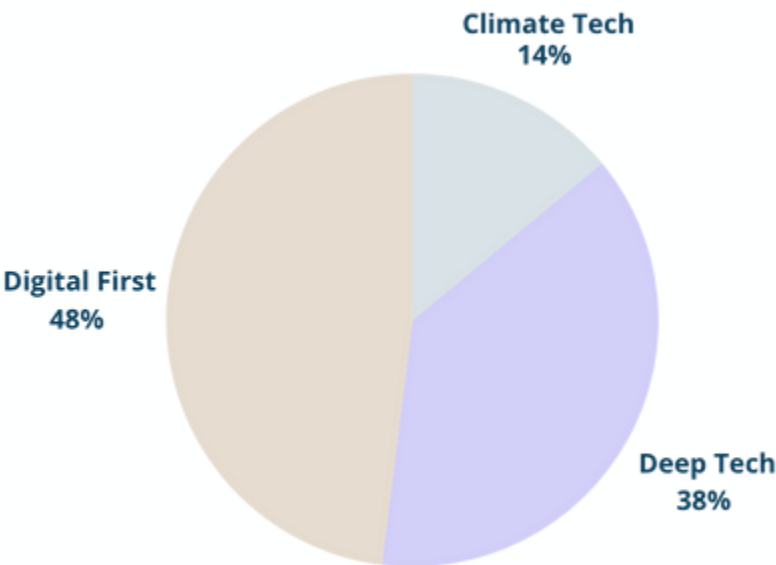
### Representing



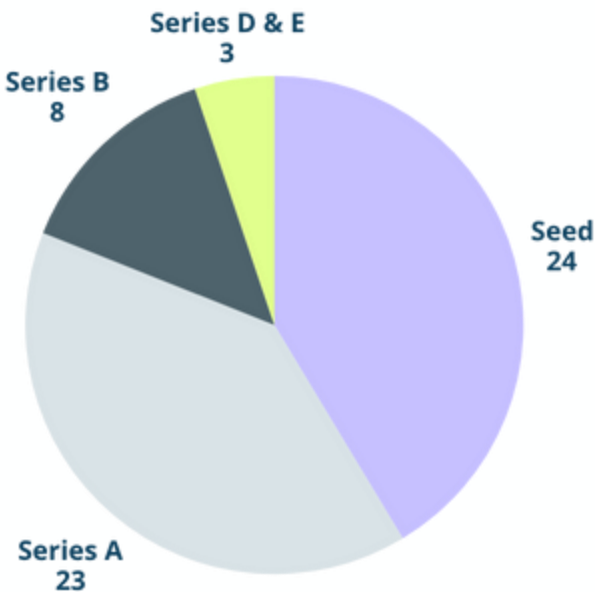
### Geographical Diversity (HQ)



### Sectors



### Portfolio Maturity



**c. 500 M€**  
NAV at Q4 2024

In 2024, we surveyed 65 portfolio companies across our 11 active funds, excluding the recently publicly listed companies, recently exited companies and companies in liquidation.

58 portfolio companies responded to the questionnaire, representing 89% of the surveyed portfolio (vs. 50 respondents representing 88% of surveyed companies in 2023).

The **portfolio maturity**, and in particular the increased proportion of Seed vs. Series B reflects both the recent exits in Generation IV funds (360 Square, Robolution, 360 Capital 2011) and active deployment of the Generation V and VI funds (360 Fund V, Poli360, LIFE I, 360 Square II, 360 SICAF, Fondo Parallelo LV 360, 360 Digitaly).

This has an impact on the maturity of the policies and initiatives in place amongst portfolio companies.

## 3.2 UN Sustainable Development Goals

We have selected the UN Sustainable Development Goals (UNSDGs) as the main framework of analysis. At the portfolio level, we have mapped the positive impact of our portfolio companies on the SDGs. 14 Goals are positively impacted by our portfolio companies. The most represented are represented below.



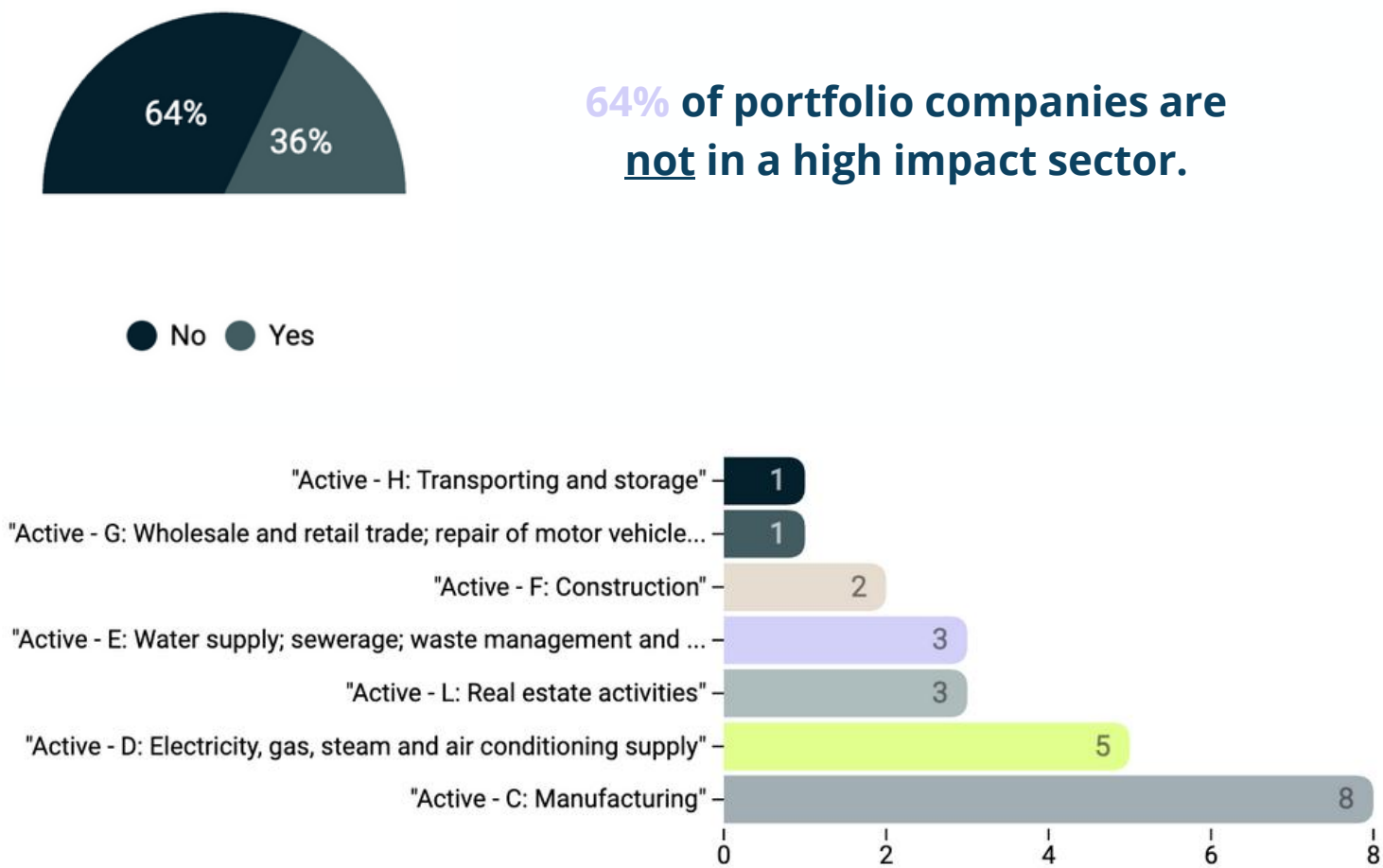
**5 Goals** as common ground for all our portfolio companies



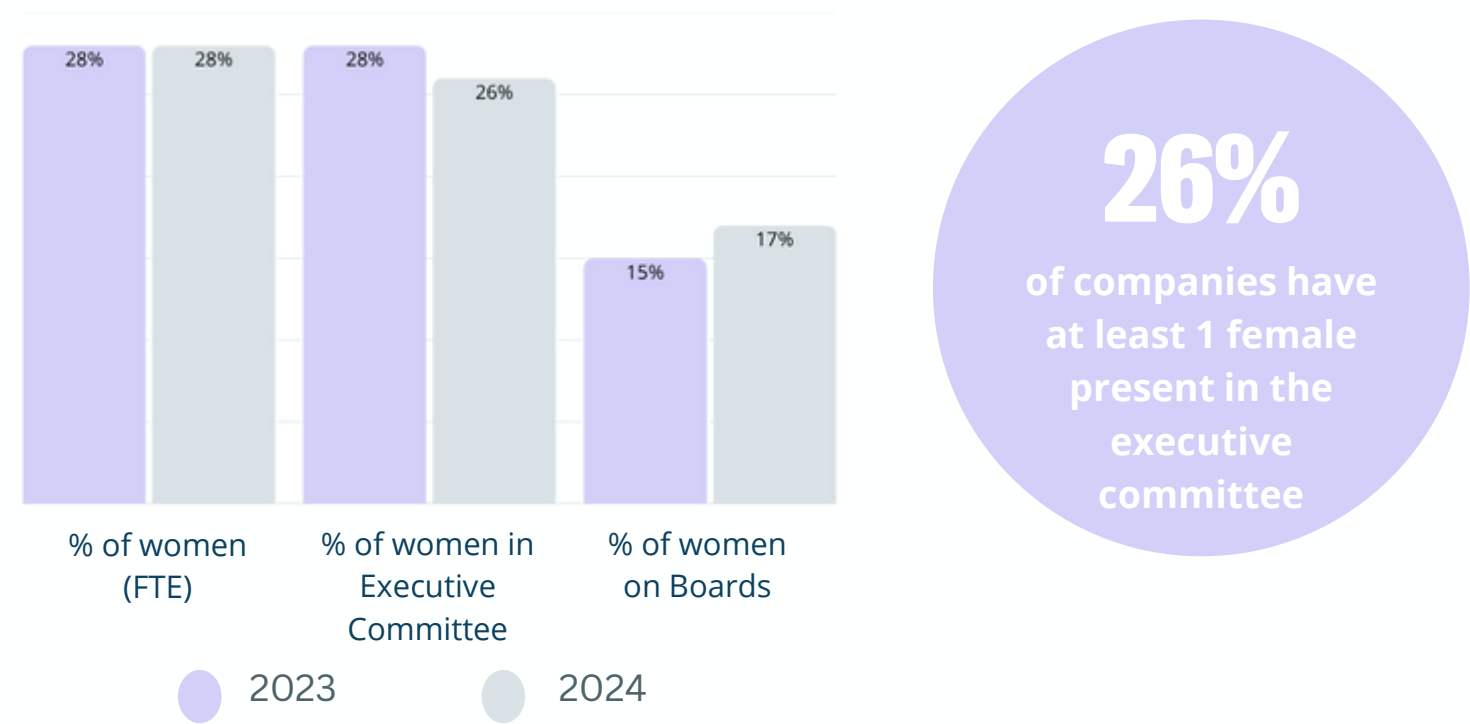
### 3.3 Key Statistics from our Portfolio companies

#### SOCIAL & ENVIRONMENTAL CRITERIA

##### Companies in high impact sectors



##### Parity, Inclusion, Diversity



**91%**

Have a policy specifically addressing anti-discrimination and equal opportunity and treatment of employment

**55%**

Of companies measure the unadjusted gender pay gap

**37%**

Of companies have an anti-corruption and anti-bribery policy

**85%**

Of companies have a policy protecting the privacy of their employees and customers

**81%**

Of portfolio companies have processes and policies in place to manage and support employee relations

## Training, Safety & Well-Being

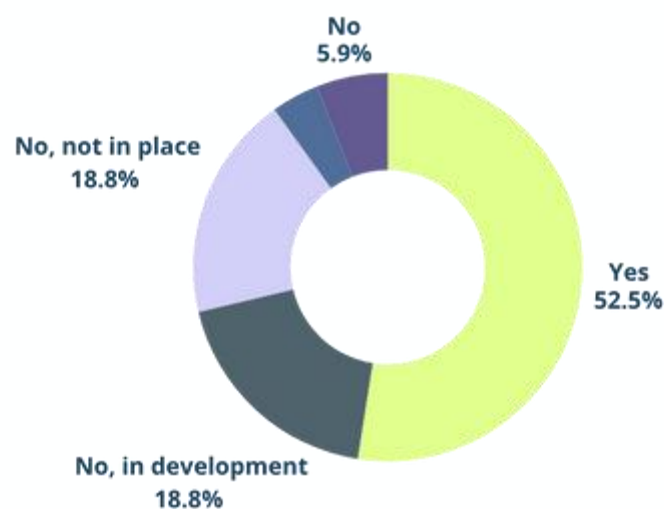
**86%**

Of portfolio companies have trained at least a part of their workforce this year

**53%**

of portfolio companies conduct or issue an annual employee satisfaction survey

Monitoring employee satisfaction& well-being



## Profit and Value Sharing

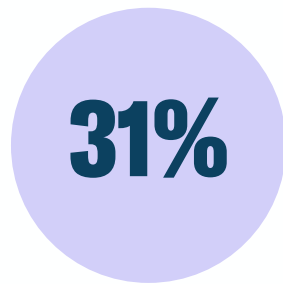
**79%**

79% of companies with a value sharing mechanism in place.

The vast majority of the portfolio companies put in place ESOP schemes (BSPCE, Stock Option plans).

## GOVERNANCE & SUSTAINABILITY CRITERIA

### Board Composition



Companies with at least 1 independent board member

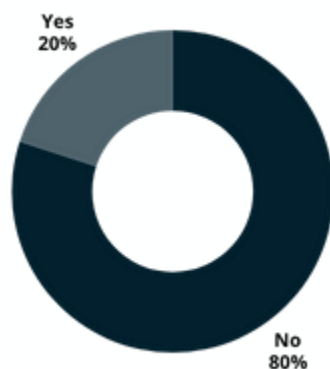


Avg. number of board members

### CSR & Sustainability Ownership

30%

Of portfolio companies have one or more dedicated persons responsible for ESG matters



20% of portfolio companies have a global sustainability policy which addresses CSR areas such as **Diversity & Inclusion** and **Anti-discrimination and Equal Opportunity**

### Code of Conduct



### Cybersecurity policy



### Complaints & Grievances

34%

Of portfolio companies have a whistleblowing policy in place (with 28% of them aligned with the EU whistleblower directive)

0

Portfolio companies have committed any violations of UNGC principles or OECD Guidelines for Multinational Enterprises

# Key Takeaways

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- ✓ Increased presence of **Code of Conduct**
- ✓ Increased investments with **female founders**
- ✓ Increased presence of **independent board members**
- ✓ **ESG management** becomes more present at portfolio companies
- ✓ **Sustainability** remains a core across industries, with the need to implement initiatives since earlier stages
- ✓ **Governance** and **value sharing** are structured at every stage
- ✓ **360 Capital** has a role to play in helping portfolio companies structure their policies and approach




# 4. Case Studies

## 4.1 Aerleum - Climate Tech



Producing clean fuels and chemicals at price parity with fossil fuels. Decarbonizing hard-to-abate industries by developing clean, scalable, and price competitive alternatives to fossil-based products.

### Investment Overview

Location: 

Year of Investment: 2024

Amount of investment: 1.5M€

SDGs:



### Team

**Sébastien Fiedorow** (Co-founder & CEO)

- SKEMA - Finance

**Steven Bardey** (PhD) (Co-founder & CTO)

- University of Strasbourg - Chemistry, Physics & Materials

The company developed a patented technology that integrates CO2 capture and conversion into a single reactor, enabling efficient and cost-competitive production of e-methanol. By streamlining the CO2-to-methanol value chain, Aerleum’s process achieves cost parity with fossil-based methanol. The elimination of energy-intensive steps, coupled with advancements in hydrogen production and precision heating, drives down production costs to levels competitive with conventional fuels. With this innovative solution Aerleum is helping hard-to-abate industries like maritime and aviation decarbonize quickly and affordably.




Aerleum recently (2025) won the Deep Tech Momentum 100 Award in the Clean Energy & Circular Economy Category.

4.2 Oxyle - Climate Tech



Oxyle is a Switzerland-based startup addressing one of the most pressing environmental challenges: the complete destruction of PFAS, also known as "forever chemicals." Oxyle offers a solution that not only removes but fully destroys PFAS compounds in industrial wastewater and environmental remediation contexts, at a fraction of the cost of competing technologies.

Investment Overview

Location: 

Year of Investment: 2025

Amount of investment: 6.9M€

SDGs:    

Team

**Fajer Mushtaq** (CEO & Co-Founder):

- PhD in Micro- and Nanotechnology for Environmental Remediation at ETH Zurich

**Silvan Staufert** (CTO & Co-Founder):

- PhD in Micro- and Nanotechnology from ETH Zurich


Oxyle, a Swiss water-tech innovator founded at ETH Zurich, has developed the world’s first economical, permanent, and energy-efficient solution to destroy PFAS “forever chemicals.” In January 2025, the company raised \$16 million (bringing total funding to c. \$26 million), led by 360 Capital, to scale its proprietary three-stage system combining foam-fractionation, catalytic destruction, and real-time monitoring via machine learning. The technology can destroy over 99% PFAS in industrial wastewater, consuming at least 15× less energy than legacy methods, and avoids secondary contamination by eliminating toxic residues rather than transferring them. Oxyle deployed its first commercial installation, treating 10 m³/hour in Switzerland, and has completed 20+ pilot projects. It has earned awards including the Swiss Technology Award, WEF Uplink Top Innovator, top-100 Swiss Startup recognition, and won the PFAS Innovation Pitch at Aquatech Amsterdam. By offering scalable, modular, high-performance PFAS destruction for industrial wastewater or groundwater remediation, Oxyle contributes directly to SDG 6 – Clean Water & Sanitation, SDG 12 – Responsible Consumption & Production, and SDG 13 – Climate Action.

### 4.3 Resilco - Clean Tech and Energy



Resilco developed new treatment processes for the recovery of industrial waste, having designed an innovative and cost-efficient reactor for accelerated carbonation, which they use to combine CO<sub>2</sub> with treated industrial waste to form stable and insoluble carbonate compounds that can be used in the construction industry as a Supplementary Cementitious Material (i.e., SCM).

#### Investment Overview

Location: 

Year of Investment: 2024

Amount of investment: 4.5M€

SDGs:    

#### Team

**David Callejo Munoz** (CEO and Founder):

- PhD in Material Science and Optics from Universidad Autonoma de Madrid.

Resilco, a Bergamo-based Cleantech startup founded in 2019, transforms alkaline industrial residues (fly ash, steel slag, dust) into valuable secondary materials while permanently storing CO<sub>2</sub>. In March 2025, Resilco closed a €5 million Series A led by 360 Capital. Its patented ambient-temperature carbonation process converts waste into construction-ready resources (e.g., mortar, plasters, bitumen) in under an hour, with permanent CO<sub>2</sub> mineralization. The process not only diverts landfill-bound waste and locks away CO<sub>2</sub> but also delivers economic value through reduced disposal costs and marketable recycled outputs, saving utilities tens of millions annually. Resilco plans to deploy its first mobile plant in 2026, followed by an industrial facility in Italy in 2027. This model directly supports SDG 12 – Responsible Consumption & Production, SDG 13 – Climate Action, SDG 9 – Industry, Innovation & Infrastructure, and contributes to SDG 11 – Sustainable Cities & Communities by offering circular materials for urban development.

## 5. Roadmap for 2025

We have identified four main areas for 2025:

### Sustainable Finance

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- Continue training all 360 Capital employees on sustainable finance and responsible investing.
- Implement reviewed pre-investment process, and checklist (including exclusion criteria) to strengthen compliance with new standards relating to SFDR.
- Continue deploying frameworks in anticipation of 2025 reporting campaign.
- Following investments of new venture fund 360 LIFE II under SFDR article 9, a venture fund dedicated to the Ecological Transition, with sustainable objectives, mostly related to infrastructure, energy, and waste.
- Increasing 360 LIFE II commitment until its final closing.
- Update and integration of 360 Capital's ESG & Sustainability Policies.

### Current and new portfolio companies

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- Continue sharing key findings best practices and initiatives.
- Internally, renew commitment to the adoption of the ESG Clause in shareholders' agreements for all new portfolio companies.
- Through board participation, reinforce the CSR best practices of our participations.

### Sustainability & Environment

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- As sustainability and climate action are ever more urgent, organize thematic workshops for subset of portfolio companies.
- Continue efforts on carbon footprint measurement and consider compensation, refine consideration of the footprint of investments.
- Onboard portfolio companies on carbon footprint measurement.

### Diversity & Inclusion

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- Continue implementation of the DE&I clause in new shareholder's agreements.



**360 Capital Partners SAS**

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Management Company authorized by the French *Autorité des Marchés Financiers*  
n°GP-11000040