Report on the Shareholder Engagement Policy

June 2026

The present report aims to provide a synthesis of the implementation of 360 CAPITAL's shareholder engagement policy with the companies financed on behalf of its investors.

I – Exercise of Voting Rights and Other Rights Attached to Shares

The voting rights policy established by 360 CAPITAL is exercised in the exclusive interest of the investors, in compliance with the Fund's by-laws and applicable conflict of interest management rules.

360 CAPITAL has diligently exercised its voting rights in the companies held through the managed funds, in which it also holds board seats. To this end, the investment team members responsible for each portfolio company were in charge of reviewing and analyzing the resolutions presented at the General Meetings (AGMs). They decided on the votes to be cast by attending the general meetings, voting by proxy, or by correspondence.

The resolutions submitted to the general meetings were reviewed individually, particularly those concerning:

- Decisions leading to amendments of the statutes (extraordinary general meetings),
- Capital issuance and buyback programs,
- Approval of accounts and allocation of results,
- Appointment and dismissal of corporate officers,
- Regulated agreements,
- Appointment of statutory auditors.

II – Communication with Portfolio Companies

Investment team members regularly met with the executives and key managers of the portfolio companies. Communication and data exchange with the portfolio companies were carried out through various channels, including:

- Participation in the companies' control bodies (shareholders' general meetings, board of directors, supervisory board, etc.);
- Submission of periodic requests (quarterly and annual) to the executives of the portfolio companies regarding financial, social, environmental data, or capital structure.

Moreover, 360 CAPITAL has worked to initiate and maintain an ESG approach with the management of the held companies, aiming to add value and improve their extra-financial performance. Depending on the situation and the fund's investment policy, ESG objectives were defined at the time of contract signing with the companies.

III – Cooperation with Other Shareholders

360 CAPITAL maintained dialogue with other shareholders. Typically, since the number of shareholders in unlisted companies is limited, the statutes were complemented by a shareholders' agreement. These agreements supplement the statutes and help define, among other things, conflict resolution methods, protection of minority shareholders, and prevention of share sales leading to loss of control or liquidation of the company.

IV – Cooperation with Other Relevant Stakeholders

360 CAPITAL interacted with various stakeholders (shareholders, especially co-investors, executives and key managers, bankers, legal advisors, consultants, and sometimes even certain clients/suppliers). Co-investors, along with the executives and key managers, form the primary circle of relevant stakeholders in our activity, providing added value through both the managers and each financial investor. These interactions can be part of a broader initiative addressing systemic issues such as climate change, or more specific concerns related to a particular company, collectively shared by a group of investors.

V – Prevention and Management of Conflicts of Interest

360 CAPITAL has implemented a conflict-of-interest management policy and procedure, which are regularly reviewed, including this year. Each employee is made aware of conflict-of-interest issues upon joining and throughout their tenure. 360 CAPITAL also maintains a map of potential conflicts of interest, updated regularly, and keeps a register listing the actual cases encountered and their resolutions.