
Koinos Capital

DISCLOSURE ON THE SUSTAINABILITY STRATEGY OF FINANCIAL PRODUCTS KOINOS UNO

Disclosure pursuant to Article 10 of
Regulation (EU) 2019/2088 (SFDR)

Update: June 2025

Koinos Capital SGR S.p.A. - Via Fatebenefratelli n. 9, 20121 MILANO Codice fiscale, partita IVA 09900230963, iscritta al Registro delle Imprese di Milano-Monza Brianza-Lodi - capitale sociale € 400.000 i.v. Iscritta al N°164 dell'Albo delle Società di gestione del risparmio - Sezione gestori di FIA. RECAPITI: PEC koinos.cp@legalmail.it MAIL info@koinoscapital.com Codice Univoco: BA6ET11 Società Aderente all'Arbitro per le controversie finanziarie www.acf.consob.it

Introduction

The closed-end investment fund reserved for Professional Investors, Koinos Uno (hereinafter “the Fund”), managed by Koinos Capital SGR S.p.A. (hereinafter “Koinos Capital”), falls within the scope of Article 8 of Regulation (EU) 2019/2088 (Sustainable Finance Disclosure Regulation, also known as “SFDR”), as it is a financial product that promotes, among other things, environmental and social characteristics, provided that the companies in which investments are made follow good governance practices.

These characteristics are integrated into the investment strategy through a structured ESG approach, inspired by the United Nations Sustainable Development Goals (SDGs), promoting: i) climate change mitigation, ii) responsible consumption and production, iii) employee engagement, iv) diversity and inclusion protection, v) health and safety at work, vi) the adoption of ethical practices and ESG governance models.

The Fund applies its ESG strategy to the majority of its investments (at least 60%). During the investment process, the Fund conducts a structured ESG due diligence to assess sustainability risks and the alignment of portfolio companies with the characteristics promoted by the Fund. Specific ESG action plans are also defined and monitored over time through the periodic collection of quantitative indicators (ESG KPIs and PAIs).

The responsibility for ESG data collection, processing, and monitoring lies with Koinos Capital, which has also defined an active engagement strategy with portfolio companies. This strategy aims to strengthen ESG oversight through dialogue with management, the adoption of adequate governance structures, the definition of improvement targets, and, if necessary, the promotion of corrective actions. Finally, continuous verification is ensured to confirm adherence to good governance practices, including the adequacy of management structures, employee relations, remuneration policies, and tax compliance.

No Sustainable Investment Objective



The Fund makes investments that promote environmental or social characteristics, but it does not have a sustainable investment objective.

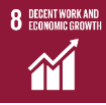





Environmental and Social Characteristics of the Financial Product

The Fund has defined an ESG strategy to integrate the Responsible Investment approach into its investment process.



Within this strategy, and in accordance with Article 8 of the SFDR, the Fund has identified specific environmental and social characteristics that will be promoted and monitored through sustainability indicators. These characteristics are inspired by selected Sustainable Development Goals (SDGs) promoted by the United Nations. The table below shows the environmental and social characteristics and the corresponding indicators used to measure their achievement. The last two promoted characteristics fall under the scope of good governance.

| Topic | Characteristics | Indicators |
|--|--|--|
| Climate change  | <p><i>Support climate change mitigation and raise awareness among portfolio companies by encouraging them to:</i></p> <ul style="list-style-type: none"> • <i>Monitor Scope 1, 2 and relevant Scope 3 emissions;</i> • <i>Set greenhouse gas emissions reduction targets;</i> • <i>Identify climate-related risks and opportunities.</i> | <ul style="list-style-type: none"> • <i>% of portfolio companies monitoring Scope 1 and 2 emissions</i> • <i>% of portfolio companies monitoring Scope 3 emissions</i> • <i>% of portfolio companies with a Scope 1 and 2 emissions reduction plan</i> • <i>Weighted average greenhouse gas intensity of the portfolio</i> |
| Responsible Consumption and Production  | <p><i>Enhance resource efficiency in portfolio companies and across their supply chains by encouraging water-saving and waste minimization solutions, a shift to renewable energy (self-produced or purchased), and the adoption of environmental and social criteria in procurement practices.</i></p> <p><i>Ensure social and safety standards (e.g. labor practices, human rights, etc.) within the supply chains of portfolio companies.</i></p> | <ul style="list-style-type: none"> • <i>% of renewable electricity consumed/produced by portfolio companies</i> • <i>% of non-recycled and recycled waste generated by portfolio companies</i> • <i>% of hazardous and non-hazardous waste generated by portfolio companies</i> • <i>Water consumption</i> • <i># of portfolio companies with environmental policies/management systems</i> • <i># of portfolio companies that incorporate ESG factors into supply chain selection and monitoring</i> • <i>% of portfolio companies adopting ESG risk/opportunity assessments for suppliers (questionnaire, checklist, audit)</i> |

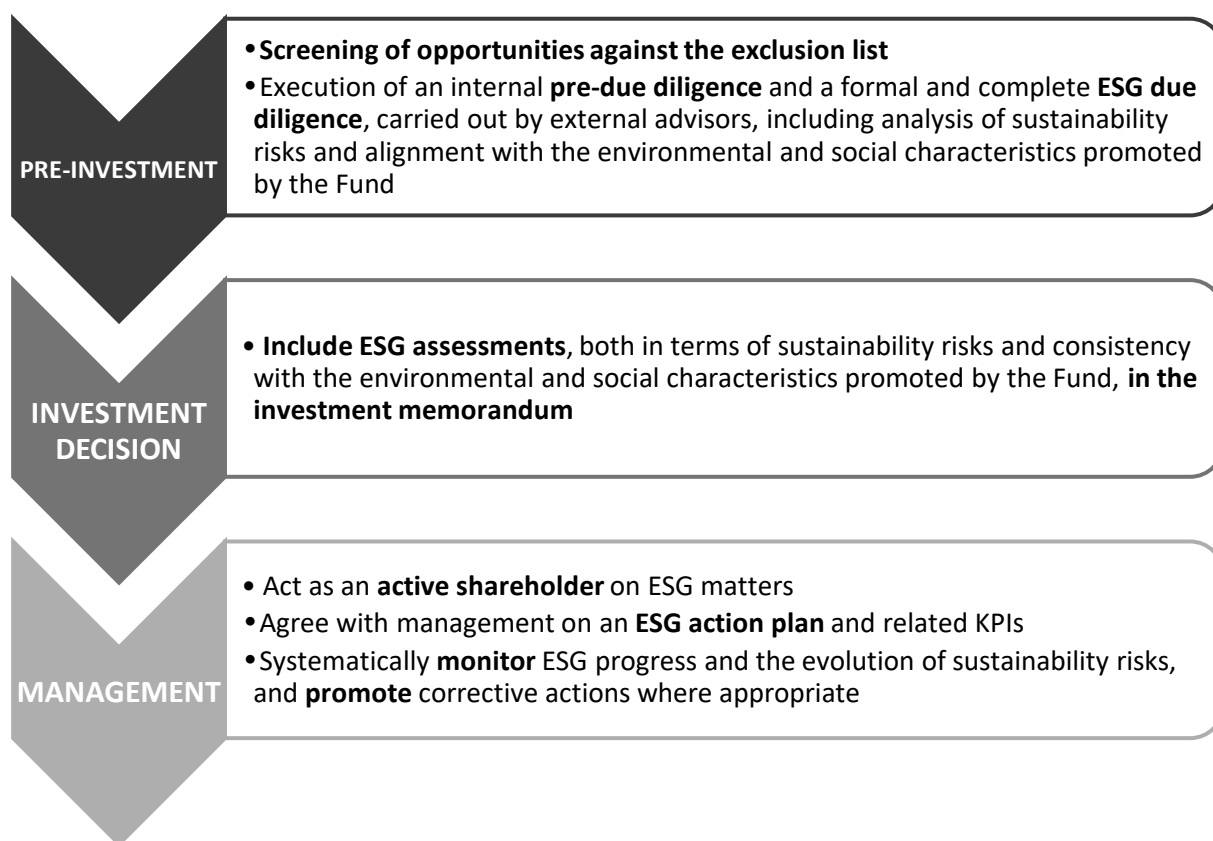
| | | |
|--|--|---|
| Employee Engagement  | <i>Support employee development, engagement, and retention in portfolio companies by promoting voluntary training (excluding H&S or other mandatory training) and welfare initiatives.</i> | <ul style="list-style-type: none"> • # of voluntary training hours per employee • # of portfolio companies conducting employee engagement surveys • Budget spent on welfare initiatives per employee (beyond meal vouchers, health insurance, or other mandatory benefits) |
| Diversity and Inclusion  | <i>Promote diversity and inclusion and support the reduction of the Unadjusted Gender Pay Gap.</i> | <ul style="list-style-type: none"> • Unadjusted Gender Pay Gap in portfolio companies • Average ratio of female to male board members in portfolio companies |
| Health Safety and   | <i>Ensure safe working conditions for all workers and safeguard labor rights.</i> | <ul style="list-style-type: none"> • Incidence rate: [# of injuries / # of employees * 1,000] • # of working days lost due to accidents or illnesses • # of complaints received regarding labor rights violations and safety incidents • # of portfolio companies with workplace injury prevention policies |
| Sustainability Management  | <i>Promote the structuring of an ESG governance framework</i> | <ul style="list-style-type: none"> • % of portfolio companies with ESG governance/task force (at least one ESG officer in governance structure) • % of portfolio companies with an ESG action plan |
| Business Ethics  | <i>Promote the adoption of the MOG 231 compliance model in all portfolio companies</i> | <ul style="list-style-type: none"> • % of portfolio companies that adopt a Code of Ethics and have implemented the Organizational Model 231 (MOG 231 under Legislative Decree 231/2001) |

Investment strategy

The Fund aims to consolidate and professionalize multiple SMEs into mid-sized companies through buy-and-build strategies, providing them with the necessary resources to grow globally and establishing an institutional framework to attract interest from buyers at exit.

In line with the SFDR framework, the Fund has defined an ESG strategy to integrate the Responsible Investment approach throughout the investment process, assess sustainability risks, and promote and monitor the environmental and social impact of its investments.

In selecting its investments, the Fund assesses whether the beneficiary companies adhere to good governance practices, such as the existence of adequate management structures, employee relations, remuneration policies, and compliance with tax obligations. The Fund also monitors the continued application of such good practices over time.



Share of Investments

The Fund's Responsible Investment strategy applies to the majority of its investments (at least 60%), with the goal of aligning them with the environmental and social characteristics it promotes. However, in specific cases where the Responsible Investment strategy cannot be



properly applied, the Fund reserves the right to temporarily suspend its application until such conditions are resolved.

Indicators to Monitor Environmental and Social Characteristics

To monitor and assess the performance of each investment with respect to the promoted environmental and social characteristics, the Fund conducts periodic data collection and may use globally recognized external frameworks based on quantitative indicators.

Methodology for Assessing, Measuring and Monitoring Environmental and Social Characteristics

The Fund's methodology for measuring and monitoring the contribution of portfolio companies to the promoted environmental and social characteristics relies on globally recognized external frameworks based on quantitative indicators. During the holding period, the Fund calculates, based on information provided by portfolio companies, a set of ESG KPIs and PAIs selected for their relevance and applicability to the company. Where appropriate, the Fund also supports the development of tailored ESG Action Plans to enhance companies' positioning and maximize their contribution to the Fund's promoted characteristics. Implementation of these Action Plans is monitored through the ESG data collection and monitoring tool.

Data Sources and Processing

Data sources primarily consist of the Portfolio Companies in which the Fund invests.

Additional sources may include qualified third-party data providers. Where exact data is unavailable, estimates will be used based on rigorous and appropriate methodologies.

Koinos Capital is responsible for the processing and management of all used data.

Limitations to Methodologies and Data

No current limitations have been identified with regard to methodologies or data. Should any arise, they will be communicated in a timely manner.



Due Diligence

During the pre-investment phase, the Fund conducts both pre-due diligence and full ESG due diligence for all opportunities under analysis.

Pre-due diligence is carried out internally and involves the exclusion of sectors or activities incompatible with Koinos Capital's ethical and sustainability principles, as well as identification of the main environmental and social risk profiles of the investment opportunity.

The ESG Due Diligence is carried out by experienced consultants to assess in greater detail the sustainability risks and adverse impacts associated with the potential investment, its maturity level and risk management capacity, and its alignment with the Fund's promoted environmental and social characteristics. If significant issues are identified during due diligence, the Fund may decide not to proceed with the investment.

Engagement Policies

Koinos Capital has defined engagement and monitoring strategies to support portfolio companies in improving their ESG performance. These include:

- Acting as an active shareholder on ESG issues;
- Ensuring companies establish dedicated sustainability governance;
- Agreeing with management on ESG Action Plans and KPIs;
- Using, when needed, support from globally recognized consultants and external frameworks to monitor ESG KPI progress;
- Promoting corrective actions when ESG performance significantly diverges from the ESG Action Plan.

