

Sustainability risk policy

Active Capital Company (“ACC”) defines sustainability risks as financial risks of environmental, social or governance (ESG) events or conditions that, if they occur, could cause an actual or potential negative impact on the value of the investment (in accordance with Article 2(22) of the SFDR, Regulation (EU) 2019/2088).

Before any investment decisions are made on behalf of a fund that ACC manages, an investment decision process is followed. Part of the investment decisions process is that ACC aims to assess the risks attached to a potential investment opportunity, which includes sustainability risks. Identified sustainability risks are taken into account by ACC when making investment decisions where needed.

Principle Adverse Impact statement

ACC currently does not take into account the principle adverse impact of investment decisions on sustainability factors. Given the small size of the organisation of ACC, such disclosure and the administrative burden in connection therewith would not be proportional. The funds currently managed by ACC do not fall within the scope of articles 8 and 9 SFDR and consequently, no associated disclosures are published. ACC intends to formalise the non-financial reporting of its portfolio companies in line with the principle adverse impact indicators, in order to prepare internal procedures for future funds, anticipate on potential changes in regulations and in case the investment policy of a specific fund is adjusted.

Remuneration policy in relation to the integration of sustainability risks

ACC has a remuneration policy that ensures sound and appropriate remuneration, being a combination of fixed and variable pay. The variable remuneration takes into account compliance with all policies and procedures. The purpose of ACC’s remuneration policy is to align the interests of its employees with the interests of the investors in the funds and to avoid incentives (also with respect to sustainability risk) that could result in excessive risk-taking.