

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

### Financial Product

Beyond Impact S.A., SICAV-RAIF - Vegan 1 , LEI: 3912006Z8X5ICW4L7Z31

### Summary

Beyond Impact S.A., SICAV-RAIF - Vegan 1 , LEI: 3912006Z8X5ICW4L7Z31 considers principal adverse impacts of its investment decisions on sustainability factors. The present statement is the consolidated statement on principal adverse impacts on sustainability factors of Vegan 1.

This statement on principal adverse impacts on sustainability factors covers the reference period from 1 January 2023 to 31 December 2023.

Within the context of monitoring of investments' adverse impacts on sustainability, attention is generally given to all mandatory and relevant Principal Adverse Impacts ("PAI") indicators (limited to data availability) as per Commission Delegated Regulation (EU) 2022/1288 ("SFDR RTS") Annex I - Table 1, as well as to at least two additional PAI indicators from SFDR RTS Annex I - Tables 2 and 3 for corporate assets. The consideration of PAI indicators is disclosed in the pre-contractual disclosures of the financial product. A comprehensive evaluation of PAI associated with the investments is ensured during the ongoing monitoring of the financial product's ESG performance.

The following PAIs are considered:

- Indicators applicable to investments in investee companies :

1) 14 mandatory PAI indicators from the SFDR RTS Annex I - Table 1 (limited to data availability). Please refer to the table titled «Main Indicators»

2) at least one additional PAI indicator related to climate and other environment aspects (SFDR RTS Annex I - Table 2). Please refer to the table titled «Additional climate and other environment-related indicators»

3) at least one additional PAI indicator related to social and employee, respect for human rights, anti-corruption and anti-bribery matters (SFDR RTS Annex I - Table 3). Please refer to the table titled «Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters»

### Description of the principal adverse impacts on sustainability factors:

Main Indicators						
Indicators applicable to investments in investee companies						
Adverse sustainability indicator	Metric	Impact 2023	Impact 2022	Explanation	Actions taken, and actions planned and targets set for the next reference period	
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS						
Greenhouse gas emissions	1. GHG emissions	Scope 1 GHG emissions	2,340.0	171.1	Tonnes GHG emissions	Adverse impacts associated with the greenhouse gas emissions are actively monitored as part of the ongoing ESG assessment of the portfolio investments.
		Scope 2 GHG emissions	3,250.0	73.8	Tonnes GHG emissions	
		Scope 3 GHG emissions	14,660.0	2,405.4	Tonnes GHG emissions	
		Total GHG emissions	20,240.0	2,650.2	Tonnes GHG emissions	
	2. Carbon footprint	Carbon footprint	202.4	26.5	Tonnes GHG emissions / €M enterprise value including cash	
	3. GHG intensity of investee companies	GHG intensity of investee companies	592	65	Tonnes GHG emissions / €M revenue	
	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	0%	0%	% of investments in investee companies active in fossil fuel sector	
	5. Share of non-renewable energy consumption and production	Share of non-renewable energy consumption of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	70%	65%	% of non-renewable energy consumption of investee companies from non-renewable energy sources compared to renewable energy sources	
		Share of non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	N/A	N/A	% of non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources	
	6. Energy consumption intensity per high impact climate sector	Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector	0.32	0.33	GWh / €M revenue	
		Energy Consumption Intensity: Agriculture, Forestry and Fishing (A)	N/A	N/A	GWh / €M revenue	
		Energy Consumption Intensity: Construction (F)	N/A	N/A	GWh / €M revenue	
		Energy Consumption Intensity: Electricity, Gas, Steam and Air Conditioning Supply (D)	N/A	N/A	GWh / €M revenue	
		Energy Consumption Intensity: Manufacturing (C)	0.32	0.33	GWh / €M revenue	
		Energy Consumption Intensity: Mining and Quarrying (B)	N/A	N/A	GWh / €M revenue	
		Energy Consumption Intensity: Real Estate Activities (L)	N/A	N/A	GWh / €M revenue	
		Energy Consumption Intensity: Transportation and Storage (H)	N/A	N/A	GWh / €M revenue	
		Energy Consumption Intensity: Water Supply, Sewerage, Waste Management and Remediation Activities (E)	N/A	N/A	GWh / €M revenue	
		Energy Consumption Intensity: Wholesale and Retail Trade (G)	N/A	N/A	GWh / €M revenue	

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%	0%	% 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	Adverse impacts associated with biodiversity are actively monitored as part of the ongoing ESG assessment of the portfolio investments.
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	190.57	351.41	Tonnes of emissions to water generated by investee companies per €M invested, weighted average	Adverse impacts associated with water and waste management are actively monitored as part of the ongoing ESG assessment of the portfolio investments.
Waste	9. Hazardous waste and radioactive waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average	0.20	0.19	Tonnes of hazardous waste generated by investee companies per €M invested, weighted average	
<b>INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS</b>						
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%	0%	% of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	Adverse impacts associated with social and employee matters are actively monitored as part of the ongoing ESG assessment of the portfolio investments.
	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	100%	100%	% 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	
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	11%	87%	Average unadjusted gender pay gap of investee companies (difference between average male and female earnings as a % of average male earnings)	
	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	26%	20%	Average ratio of female to male board members in investee companies	
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	0%	0%	% of investments in investee companies involved in the manufacture or selling of controversial weapons	

Indicators applicable to investments in sovereigns and supranationals						
Adverse sustainability indicator		Metric	Impact 2023	Impact 2022	Explanation	Actions taken, and actions planned and targets set for the next reference period
Environmental	15. GHG intensity	GHG intensity of investee countries	N/A		Tonnes GHG emissions / €M GDP	
Social	16. Investee countries subject to social violations	Number of investee countries subject to social violations (absolute number and relative number divided by all investee countries), as referred to in international treaties and conventions, United Nations principles and, where applicable, national law	N/A		Absolute number of investee countries subject to social violations, as referred to in international treaties and conventions, UN principles and, where applicable, national law	
Indicators applicable to investments in real estate assets						
Adverse sustainability indicator		Metric	Impact 2023	Impact 2022	Explanation	Actions taken, and actions planned and targets set for the next reference period
Fossil fuels	17. Exposure to fossil fuels through real estate assets	Share of investments in real estate assets involved in the extraction, storage, transport or manufacture of fossil fuels	N/A		% of investments in real estate assets involved in the extraction, storage, transport or manufacture of fossil fuels	
Energy efficiency	18. Exposure to energy-inefficient real estate assets	Share of investments in energy-inefficient real estate assets	N/A		% of investments in energy inefficient real estate assets	
Other indicators for principal adverse impacts on sustainability factors						
Please refer to the tables titled «Additional climate and other environment-related indicators» and «Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters»						
<b>Description of policies to identify and prioritise principal adverse impacts on sustainability factors</b> Please refer to the precontractual disclosures of the financial product, available upon request.						
<b>Engagement policies</b> Please refer to the precontractual disclosures of the financial product, available upon request.						
<b>References to international standards</b> N/A						
<b>Historical comparison</b> The performance of sustainability indicators and adverse impacts compared to the previous period in review is outlined in the periodic disclosures of the financial product, available upon request.						

Additional climate and other environment-related indicators				
Adverse sustainability impact	Adverse impact on sustainability factors (qualitative or quantitative)	Metric	Impact 2023	Impact 2022
Indicators applicable to investments in investee companies				
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS				
Water, waste and material emissions	6. Water usage and recycling	1. Average amount of water consumed by the investee companies (in cubic meters) per million EUR of revenue of investee companies	9,149.41	1,633.39

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

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS

Adverse sustainability impact	Adverse impact on sustainability factors (qualitative or quantitative)	Metric	Impact 2023	Impact 2022
Indicators applicable to investments in investee companies				
Social and employee matters	8. Excessive CEO pay ratio	Average ratio within investee companies of the annual total compensation for the highest compensated individual to the median annual total compensation for all employees (excluding the highest-compensated individual)	1.64	1.49