

Statement on principal adverse impacts of investment decisions on sustainability factors

Financial market participant Austrian Growth Capital Fund SCSp						
Summary						
<p>Austrian Growth Capital Fund 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 Austrian Growth Capital Fund.</p> <p>This statement on principal adverse impacts on sustainability factors covers the reference period from 1 January 2023 to 31 December 2023.</p>						
Description of the principal adverse impacts on sustainability factors						
<p>All investee companies are subject to ESG due diligence before an investment decision is taken. During that ESG due diligence, principle adverse impacts on sustainability factors are being gathered to the extent available. As the investee companies are typically small or smaller medium sized companies, such data is usually not readily available. After the initial due diligence and during the investment phase, such data availability on such indicators should be improved and the advisor aims, in cooperation with the investee companies, to achieve improvements on the indicators over the investment period.</p> <p>The first investment in an investee company was concluded on 13 December 2022, i.e. shortly before the end of the year preceding the reference period. The second investment was concluded in Q1 of the reference period. Therefore values for [year n-1] are not comparable to the values reported for the reference period.</p>						
Indicators applicable to investments in investee companies						
Adverse sustainability indicator	Metric		Impact [year n]	Impact [year n-1]	Explanation	Actions taken, and actions planned and targets set for the next reference period
<b>CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS</b>						
Greenhouse gas emissions	1. GHG emissions	Scope 1 GHG emissions	Not known	Not known		Improve data availability
		Scope 2 GHG emissions	Not known	Not known		

		Scope 3 GHG emissions	Not known	Not known		
		Total GHG emissions	Not known	Not known		
	2. Carbon footprint	Carbon footprint	Not known	Not known		
	3. GHG intensity of investee companies	GHG intensity of investee companies	Not known	Not known		
	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	0	0		
	5. Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and 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	0%	Not known		
	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	0		
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	β	0		
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	0	0		
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	0		
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS						

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		Improvement of board gender diversity across the portfolio
	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	1	1		
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	14%	n.a.		
	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	24%	25%		
	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		
Other indicators for principal adverse impacts on sustainability factors						
Emissions	4. Investments in companies without carbon emission reduction initiatives	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	1	1		

Anti-corruption and anti-bribery	15. Lack of anti-corruption and anti-bribery policie	Share of investments in entities without policies on anti-corruption and anti-bribery consistent with the United Nations Convention against Corruption	1	1		
Description of policies to identify and prioritise principal adverse impacts on sustainability factors						
[Information referred to in Article 7]						
Engagement policies						
<p>During the investment in an investee company, mandatory ESG due diligence has to be performed. As part of that due diligence, a roadmap is provided, making suggestions on how to progress on ESG topics during the investment phase, including principal adverse impacts on sustainability factors.</p> <p>As the first investment was concluded on 13 December 2022 and the values for the reference period include two investee companies, there is limited comparability to the previous year's values.</p>						
References to international standards						
<ul style="list-style-type: none"> <li>(a) Reputable external advisors are being engaged for ESG due diligence of potential new investments;</li> <li>(b) Data used is primarily derived from information provided by the investee company during due diligence phase; during the investment phase, external benchmarks and data sources may be used to complement internal data where helpful;</li> <li>(c) no;</li> <li>(d) is not considered irrelevant and may be used during the investment phase where appropriate.</li> </ul>						
Historical comparison						
<p>As the financial market participant has just started its investing activities with its first investment in December 2022 and had by the end of the reference period concluded only its first two investments, historical comparisons are not meaningful.</p>						