

Adverse sustainability indicator		Metric	Impact 2024	Impact 2023	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	2377 tCO <sub>2</sub> e	1 162 tCO <sub>2</sub> e	In 2024, the data collection process was further developed to enhance data quality, and Procuritas provided all portfolio companies with an updated version of the GHG calculation tool. As a result of two new and add-on acquisitions in 2024, greenhouse gas emissions have significantly increased. CO <sub>2</sub> e data has been reported by the portfolio companies directly.	Our analysis suggests that the rise in emissions reflects two new companies and business growth in the portfolio. One company has committed to setting Science Based Targets and the targets are expected to be approved by the SBTi in 2025. Our overall goal is that all portfolio companies should have approved Science Based Targets by 2033.
		Scope 2 GHG emissions	1035 tCO <sub>2</sub> e	179 tCO <sub>2</sub> e		
		Scope 3 GHG emissions	18958 tCO <sub>2</sub> e	7 628 tCO <sub>2</sub> e		
		Total GHG emissions	22371 tCO <sub>2</sub> e	8 970 tCO <sub>2</sub> e		
	2. Carbon footprint	Carbon footprint	99 tCO <sub>2</sub> e/MEUR	69 tCO <sub>2</sub> e/MEUR		
	3. GHG intensity of investee companies	GHG intensity of investee companies	115 tCO <sub>2</sub> e/MEUR	59 tCO <sub>2</sub> e/MEUR		
	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	0%	0%	We do not invest in companies related to the fossil fuel sector.	We do not plan to invest in such companies going forward.
	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	58%	27%	Covers energy consumption only, i.e. electricity and heating. Production is not relevant.	The share of renewable energy used — including both electricity and heating — has decreased. This decline is primarily due to the acquisition of two new companies that rely more heavily on non-renewable energy sources. However, the proportion of renewable energy is expected to increase as more companies set and have their Science-Based Targets (SBTs) approved
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	0.06	0.06	Four companies are covered by this KPI.	No actions taken in 2024. Will keep monitoring going forward.	
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%	No operations close to such areas.	Biodiversity is part of Procuritas’ sustainability strategy. The portfolio companies will get education on the topic. Will keep monitoring going forward.
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	No company has such emissions	No actions taken in 2024. Will keep monitoring going forward.
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	0.3	0.3	Hazardous waste is treated according to local legislation.	No actions taken in 2024. Will keep monitoring going forward.
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%	Companies operating in the Nordic countries and Canada with low risk of such violations. Those with international suppliers have supplier code of conducts etc.	No actions taken in 2024. Will keep monitoring going forward.
	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	19%	31%	Three companies do not have processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises. The largest investment has this in place.	All companies have an internal Code of Conduct and a whistleblower function in place. Supply chain risks are actively addressed, and the majority of companies have implemented a Supplier Code of Conduct.
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	8.3%	8.2%	2023 figures were recalculated following a change in the calculation method in 2024	No actions taken in 2024. Will keep monitoring going forward.
	13. Board gender diversity	Average ratio of female to male board members in investee companies expressed as a percentage of all board members	16% / 84%	10% / 90%	The 2023 figures were recalculated following a change in the calculation method introduced in 2024.  The figures vary between portfolio companies. Only one company — one of the recent acquisitions — currently has a gender-balanced board.	The sustainability strategy addresses gender equality in boards and management as a critical topic and one focus is to increase gender diversity. Training in DE&I has been conducted for Procuritas who recruit board members 2024, and for all portfolio companies. Will keep monitoring going forward.
	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%	We do not invest in companies related to arms (part of our exclusion list)	We do not plan to invest in such companies going forward.
Additional climate and other environment-related indicators						
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS						
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 (%)	0%	NA	We define this as companies having approved SBTs	One company has officially committed to setting Science-Based Targets (SBTs), and approval is expected in 2025.
Water, waste and material emissions	14. Natural species and protected areas	1. Share of investments in investee companies whose operations affect threatened species	0%	0%	None of the portfolio companies has yet developed a biodiversity protection policy. This is not relevant either as no company direct operations affect threatened species.	Biodiversity is part of Procuritas’ sustainability strategy, and we expect our companies to take initiatives to increase circularity and decrease biodiversity loss. However, no activities to further address the topic have been performed in 2024. KPI 2 will not be monitored going forward due to lack of relevance.
		2. Share of investments in investee companies without a biodiversity protection policy covering operational sites owned, leased, managed in, or adjacent to, a protected area or an area of high biodiversity value out- side protected areas	NA	100%		
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						
Anti-corruption and anti-bribery	17. Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws	Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws by investee companies	0	0	All companies operate in the Nordics and North America. All companies have anti-corruption policies and/or Code of Conducts. All portfolio companies have a whistle-blower function in place.	Procuritas sustainability strategy requires all companies to have a Code of Conduct and a whistle-blower function in place. Will keep monitoring this KPI going forward.