

Report article 29 of the Energy and Climate Law (2021)

1. Regulatory context

Article 29 of the Energy and Climate Law 2019-1147 of November 8, 2019, known as the "Energy Climate" ("Article 29") amends the provisions of Article L. 533-22-1 of the French Monetary and Financial Code ("CMF") Code ("CMF") relating to non-financial reporting.

Published on May 27, 2021, the decree implementing Article 29, which amends Article D. 533-16-1 of the CMF, details the information to be published in this report, concerning

- The inclusion in the investment policy of environmental, social and governance criteria
- Environmental, social and governance criteria ("ESG criteria") in the investment policy;
- The means put in place to contribute to the energy and ecological transition.

2. Article D. 533-16-1, III, 1° - Information relating to the general approach of the of the management company

A. Article D. 533-16-1, III, 1°, a - Summary presentation of the entity's general approach of the entity on the consideration of ESG criteria in the investment policy and investment policy and strategy

Ekkio Capital's commitment is intended to be an example for the companies in its companies. Thus, Ekkio Capital has been applying for several years the Principles for Responsible Investment. The management company also tries to ensure that the companies in its portfolio companies implement an ESG policy in turn. Through the signature of the PRI, the France Invest charter and the FSI France Investissement charter, Ekkio has set itself

realistic goals for SMEs while remaining ambitious. As a management company, Ekkio management company limits its environmental impact by encouraging the adoption of behavior and by raising awareness of climate issues among its employees and partners. climate issues. For example, we recycle our waste, favor videoconferencing to limit travel (recently installed 3 devices in our meeting rooms), have adopted a meeting rooms), have adopted a policy of responsible selection of our suppliers (energy, coffee, fruit (energy, coffee, fruit, etc.) and are attentive to energy savings in our offices. in our offices. Thanks to our partnership with Les Joyeux Recycleurs, we have recycled 182kg of waste in 2021! This represents 2 trees saved, 50 fleeces, 6 ink cartridges and 241 cans manufactured.

Ekkio promotes transparency on a daily basis, in fact, the ESG policy of Ekkio Capital is accessible to all on the website. Ekkio communicates its ESG information to its investors via a specific ESG report. Each year the management company conducts a quantitative and qualitative survey about ESG criteria in force in the current the current financial environment. Therefore, in collaboration with Sirsa, a panel of 182 questions concerning environmental criteria (energy consumption, water consumption production of waste, etc.), social (well-being at work, accidents, turnover, salary gap) and governance criteria (gender parity in governance bodies, etc.) to better understand the challenges and progress of companies in terms of ESG. Thus, each year the reporting campaign is carried out conscientiously and an ESG committee is held with each stakeholder concerned, in the presence of an Ekkio representative, one or more partners in charge of ESG and the Sirsa team. The study carried out in each holding is in parallel conducted within Ekkio (as a management company) and allows us to provide investors with accurate and



accurate and up-to-date data on Ekkio and its portfolio holdings.

At this stage, Ekkio Capital does not take into account the ESG performance of its holdings in the valuation of the portfolio, but assesses their level through the ESG Reporting ESG reporting conducted by Sirsa. Since this implementation in 2013, the analysis of the data at annual intervals has enabled the development of ambitious and clear guidelines for each participation in terms of :

- governance
- environmental footprint
- social footprint
- the supply chain

Each year the ESG maturity of the portfolio improves and continues to do so this year (with some exceptions).

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B. Article D. 533-16-1, III, 1°, c - Percentage of assets under management categorized as Article 8 and 9 under the SFDR regulation
Not applicable at this stage (Article 6 funds)

C. Article D. 533-16-1, III, 1°, e - Adherence of the entity or certain financial products to a products to a charter, a code, an initiative or to obtain a label on the ESG criteria, and summary description of these criteria

Ekkio Capital has been committed for years to respecting the Principles of Responsible Investment

Ekkio Capital has been committed to the Principles of Responsible Investment for many years, and this year it was awarded an "A" rating by the UNPRI.
Ekkio is also a signatory of the France Invest Initiative charter since 2019 and has implemented a partnership with the Great Place label a partnership with the Great Place to Work® label for its portfolio, which focuses on the on the QWL (quality of life at work) criteria.