

*Table 1*

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

**Financial product:**

BEYOND IMPACT S.A. SICAV-RAIF - VEGAN 1

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**Summary**

BEYOND IMPACT S.A. SICAV-RAIF - VEGAN 1 considers principal adverse impacts 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 to 31 December 2022 .

**Description of the principal adverse impacts on sustainability factors**

Within the context of monitoring of investments' adverse impacts on sustainability, attention is generally given to all mandatory PAI indicators as per 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 PAI indicators considered are duly disclosed in the pre-contractual disclosures of the financial product and are eventually reflected in this statement. The financial market participant ensures a comprehensive evaluation of principal adverse impacts associated with the investments.

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

2) one additional PAI indicator related to climate and other environment aspects (Annex I - Table 2, "6. Water usage and recycling")

3) one additional PAI indicator related to social and employee, respect for human rights, anti-corruption and anti-bribery matters (Annex I - Table 3, "8. Excessive CEO pay ratio")

**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	171.06		Calculations based on the €100M AUM approach	Adverse impacts associated with the greenhouse gas emissions are actively monitored as part of the ongoing ESG assessment
		Scope 2 GHG emissions	73.77			
		Scope 3 GHG emissions	2,405.38			
		Total GHG emissions	2,650.20			
	2. Carbon footprint	Carbon footprint	26.50			
3. GHG intensity of investee companies	GHG intensity of investee companies	65.48				
4. Exposure to companies	Share of investments in companies active in the fossil fuel sector	0.0%				

	active in the fossil fuel sector					of the portfolio investments.
	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	65.1%		Share of non-renewable energy consumption	
	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	0.33		Energy consumption in GWh per million EUR of revenue of investee companies - NACE Sector C	
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%			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	351.41			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	0.19			
<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	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	0.0%			Adverse impacts associated with social and employee matters are

	(OECD) Guidelines for Multinational Enterprises					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	100.0%			
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	86.7%			
	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	20.0%			
	14. Exposure to controversial weapons (anti-personnel mines, cluster	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	0.0%			

	munitions, chemical weapons and biological weapons)					

Table 2

**Additional climate and other environment-related indicators**

<b>Adverse sustainability impact</b>	<b>Adverse impact on sustainability factors (qualitative or quantitative)</b>	<b>Metric</b>	<b>Impact</b>
<b>Indicators applicable to investments in investee companies</b>			
<b>CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS</b>			
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	1,633.39

		2. Weighted average percentage of water recycled and reused by investee companies	
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*Table 3*

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

<b>INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS</b>			
<b>Adverse sustainability impact</b>	<b>Adverse impact on sustainability factors (qualitative or quantitative)</b>	<b>Metric</b>	<b>Impact</b>
<b>Indicators applicable to investments in investee companies</b>			
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)	1.49