sectorgamma

Integration of Sustainability Risks (SFDR Article 3)

As of December 2025

In accordance with Article 3 of Regulation (EU) 2019/2088 (the Sustainable Finance Disclosure Regulation, "SFDR"), Sector Gamma AS (the Company) describes below its policies on the integration of sustainability risks into its investment decision-making process.

For the purposes of SFDR, sustainability risk refers to an environmental, social or governance ("ESG") event or condition that, if it were to occur, could cause an actual or potential material negative impact on the value of an investment.

As an institutional investor, the Company has a duty to act in the long-term interests of its beneficiaries. In this fiduciary role, we believe that ESG issues can affect the performance of our investment portfolios.

The Company integrates sustainability risks and other relevant ESG factors into its investment decision-making and portfolio construction processes using a bottom-up approach. Sustainability risks are assessed as part of the Company's overall risk/reward framework for stock selection and portfolio management.

All investment opportunities are evaluated using a structured framework in which sustainability risks are considered alongside financial and other material risks. ESG factors that may affect a company's long-term value creation, risk profile or financial performance are assessed as part of the investment analysis. Examples of such factors include weak governance structures, unsustainable pricing policies and aggressive selling practices, which may negatively affect the assessment of a company's long-term value creation.

Where relevant, sustainability risks arising from historical ESG issues (including litigation, regulatory investigations or other legacy matters) are assessed for their potential financial impact. The Company uses its judgment to estimate potential future liabilities related to such risks, and include those estimates in valuation assumptions.

The identification and assessment of sustainability risks form part of the investment decision-making process and may influence investment approval, position sizing or the decision not to invest. Sustainability risks are monitored on an ongoing basis following investment.

Where material sustainability risks increase or are not adequately managed, the Company may take appropriate actions, which may include enhanced monitoring, reassessment of the investment case, or other risk-mitigation measures, including divestment where appropriate.

Further information on sustainability approach can be found in our ESG Policy. Product level information is provided in the relevant fund documentation, including prospectuses and supplements, where applicable.