

## SFDR Article 4 – Entity-Level PAI Statement

As of December 2025

### **Non-consideration of principal adverse impacts (PAI) at entity level**

Sector Gamma AS (Company) does not currently consider principal adverse impacts (PAI) of investment decisions on sustainability factors at the entity level in accordance with Article 4 of the Sustainable Finance Disclosure Regulation (SFDR).

### **Rationale**

The Company has assessed the feasibility of producing a meaningful, reliable, and decision-useful assessment of principal adverse impacts (PAI) at the entity level under Article 4 SFDR. At present, we have determined that an entity-level assessment would not provide sufficiently robust or comparable results due to the following factors:

1. Data gaps: Coverage for certain mandatory PAI indicators — especially social and human rights indicators — is incomplete. Where public disclosure is lacking, third-party ESG data providers and external research sources were consulted. We found that aggregating this data into entity-level PAI indicators, given its high level of uncertainty and limited accuracy, would undermine the credibility of the results and would not serve a meaningful purpose.
2. Over the past years, we have a dialogue with the third party ESG data providers to evaluate the data availability to obtain the required information.

Given these limitations, the Company considers that publishing entity-level PAI metrics at this stage would not meet the necessary standards of accuracy, comparability, and robustness expected for public disclosures.

### **Review of position**

The Company reviews this approach periodically. As regulatory guidance, ESG disclosure practices, reporting standards and data availability continue to evolve, the Company may reconsider its position regarding entity-level PAI in the future.