

# Catella Group Responsible Investment Policy

## 1. Introduction

This Catella Group Responsible Investment Policy (the “**Policy**”) applies to all subsidiaries and affiliated companies of Catella AB (the “**Catella Group**”) that are classified as Investment Managers according to United Nations Principles for Responsible Investment (“**UNPRI**”), i.e. third-party asset management serving the institutional and/or retail market. This Policy is prepared by the group management and approved by the board of directors of Catella AB. Deviations from this Policy may only be made if prescribed by local laws and regulations. Wherever local regulations or applicable regulatory requirements are stricter than the requirements set out in this Policy, the stricter standard shall be applied. Any deviation shall be reported to the CFO & Head of ESG.

## 2. Objective

The purpose of the Policy is to describe the framework governing the approach of Catella Group to responsible investments and ESG and to ensure Catella Group’s commitment to the guiding principles of the UNPRI.

Catella Group strives to be the sustainable link between property and capital. Furthermore, we consider responsibility to be at the core of our business, and an integral part of our strategy, values and culture. We aim to conduct our business as responsibly as possible from an environmental, social and governance perspective. Importantly, we want to conduct ourselves in a transparent and accountable manner both internally and externally.

The ambition of the Catella Group’s sustainability strategy and activities is to minimize its climate impact and carbon footprint as well as driving positive change and impact for our stakeholders, such as our shareholders, employees, investors, owners, clients, partners as well as the society we are part of. We apply the dual materiality perspective which takes into consideration how the Catella Group impacts and is impacted by the society and the environment it acts within.

The Catella Group is guided by its governing documents, including its Code of Conduct, in its daily work and business decisions. We take into consideration the framework as well as relevant environmental, social and governance perspectives when evaluation business risks and opportunities.

A responsible investment to us is: ‘The integration of environmental, social and corporate governance (ESG) considerations into investment management processes, ownership practices and decision-making, in the belief that these factors can have an impact on financial performance.

### 3. Scope

The Policy specifically applies to Catella Group companies that are classified as Investment Managers according to UNPRI, i.e. third-party asset management serving the institutional and/or retail market, such as discretionary portfolio management services, management of alternative investment (AIF) funds and/or UCITS funds.

### 4. Regulatory framework

As a Nasdaq Stockholm listed company, Catella AB is subject to an extensive set of rules and regulations, primarily related to governance and information disclosure. Additionally, we fall under the Non-Financial-Reporting Directive (NFRD) and follow the Sustainable Finance Disclosure Regulation (SFDR), EU Taxonomy and principal Adverse Impacts (PAIs) where applicable. Since 2021, Catella Group is a signatory of the UNPRI, committing to comply with its six principles;

- To incorporate Environmental, Social and Corporate Governance (“ESG”) issues into investment analysis and decision-making processes;
- To be an active owner and to incorporate ESG issues into our ownership policies and practices;
- To seek appropriate disclosure on ESG issues by the entities in which we invest;
- To promote acceptance and implementation of the principles within the investment industry;
- To work with the UNPRI secretariat and other signatories to enhance their effectiveness in implementing the principles;
- To report on our activities and progress towards implementing the principles.

### 5. Responsible investment measures

We are committed to meeting our financial objectives whilst simultaneously delivering on ESG standards at fund and asset level. As such, we consider effective management of ESG impacts and risks as part of our fiduciary duties.

To ensure compliance with the UNPRI, local MD/CEO shall ensure that adequate measures are implemented and complied with. Such measures may include:

- Assessment of fragility and robustness of any transaction and as regular process within asset management;
- Assessment of key environmental risks as part of each transaction and as a regular process in asset management (including fund-specific stranding and stranding risk mitigation measures);
- Development of environmental key performance indicators to measure performance;
- Development of regular consumption data collection processes;
- Development of comprehensive and feasible mid- and long-term targets for data coverage and reduction of environmental impact;
- Integration of measures to improve ESG performance in CAPEX schedules;
- Adopting a procurement policy, ensuring environmental issues are ingrained in the procurement process, encouraging a circular economy;

- Adopting asset management plans incorporating social improvement, such as modern living spaces with a focus on the wellbeing of tenants; and/or
- Supporting the development of industry-wide reporting and sustainability benchmarking protocols, such as participation in suitable schemes such as suitable systems such as GRESB (Global Real Estate Sustainability Benchmark) or INREV (European Association for Investors in Non-Listed Real Estate Vehicles).

## 6. Reporting

The Catella Group shall report its activities and progress towards implementing the principles on an annual basis and in accordance with the PRI reporting framework. The report is submitted by the parent company, Catella AB, based on information provided by relevant Catella Group entities. Thus, Catella AB will request relevant entities to report to Catella AB on its ESG activities supporting the principles. Local management shall cooperate in such requests and provide relevant documentation and resources. Group management shall compile the information and ensure the report is submitted.

Contact person(s):

CFO

Head of ESG

## Revisions

DATE:	VERSION, CHANGES MADE AND NAME OF PERSON WHO MADE THEM
2022-12-07	Version 1.0, Created policy, Michel Fischier, Head of Investor Relations and Group Communications (michel.fischier@catella.se) & Christin Hertzberg, Head of ESG )
2023-05-10	Version 1.1, New policy template, Michel Fischier, Head of Investor Relations and Group Communications (michel.fischier@catella.se) & Christin Hertzberg, Head of ESG
2024-05-22	Version 1.2, Michel Fischier, CFO (michel.fischier@catella.se) & Shauna Mehl, Head of ESG (shauna.mehl@catella-investment.com)
2025-05-20	Version 1.3, Michel Fischier, CFO (michel.fischier@catella.se) & Matilda Garstedt, Head of Group Accounting and ESG reporting (shauna.mehl@catella-investment.com)