

Helix Kapital 3
SFDR disclosures
Sustainability risks

Article 3 - Sustainability risk policy

EU Sustainable Finance Disclosure Regulation

The Sustainable Finance Disclosure Regulation ("SFDR" or the "Regulation") applied from 10 March 2021 (the "Application Date"). The Regulation requires financial market participants such as Helix Kapital 3 (Helix Kapital 3 AB, Swedish Reg. No. 559393-0877, Helix Kapital 3.1 AB Swedish Reg. No. 559382-8774 and Helix Kapital 3.2 AB, Swedish Reg. No. 559382-8782, collectively referred to as the "firm") to provide information to investors with regards to the integration of sustainability risks, the consideration of adverse sustainability impacts, the promotion of environmental or social characteristics, and sustainable investment.

This Sustainability Risk Policy specifically addresses the obligation in Article 3(1) of the Regulation:

"Financial market participants shall publish on their websites information about their policies on the integration of sustainability risks in their investment decision-making process."

More information related to the firm's responsibilities under the SFDR, and the firm's approach to ESG (Environmental, Social, and Governance factors) and responsible investment in general, can be found on the firm's website.

Sustainability risks

"Sustainability Risks" as defined in Article 2 (22) of the Regulation: "an environmental, social or governance event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of an investment".

Sustainability Risks include (but are not limited to) the following:

- environmental risks such as the impact of environmental events such as increased flooding risks on operations of portfolio companies;
- social risks such as impact of non-compliance with anti-slavery or working conditions laws and regulations by portfolio companies; and
- governance risks such as inadequate management oversight of portfolio companies.

Integration of sustainability risks in investment processes

The firm has since inception made a commitment to corporate responsibility. In recognition of the importance of responsible investment, the firm is a signatory to the United Nations-supported Principles for Responsible Investment ("PRI") since 2026 and applies the PRI, the United Nations Sustainable Development Goals ("SDGs") and ESG factors throughout the investment appraisal, due diligence, decision making and post investment monitoring process.

Helix incorporates the PRI, the SDGs and other ESG factors in investment appraisal, due diligence and decision making. The firm is likely to reject an investment on responsible investment grounds if certain essential ESG criteria are not met at the point of initial investment appraisal.

However, the firm may consider an investment if it does not meet all ESG criteria on initial appraisal and from time to time, the firm may invest in situations that do not meet all ESG criteria at completion provided that the investment team can demonstrate a clear action plan to achieve the

required standards within a reasonable period of time post-investment (e.g., by implementing remedial action plans developed in the light of due diligence findings).

Material sustainability risks are identified through the ESG due diligence, which uses the Invest Europe ESG due diligence questionnaire as a basis and covers, among other things, climate-related physical and transition risks, nature and biodiversity, human rights and labour practices (including health and safety), anti-bribery and corruption, and sanctions and AML/CFT. The assessment is guided by Helix's Responsible Investment Policy, Climate Policy, Human Rights Policy, Biodiversity Policy and DEI Policy, all reviewed in June 2026, and, for portfolio company counterparties, commercial agents and co-investors, by the asset-level AML/CFT due diligence policy adopted in May 2026.

Investment monitoring

After an investment has been made, Helix actively monitors its underlying investment portfolio holdings with respect to ESG issues and opportunities and sustainability risks. The firm also monitors its investments to evaluate best practices relating to a diverse range of topics including anti-bribery and corruption, sustainable sourcing and worker safety. In addition, Helix performs an annual ESG risk assessment of each portfolio company against the UN Global Compact principles (human rights, labour, environment and anti-corruption), collects annual ESG and principal adverse impact data from all portfolio companies, and each portfolio company board conducts an annual ESG review.

Investor reporting

Helix reports ESG matters to investors regularly. Helix produces an annual ESG Update Report and, for Helix Kapital 3, an annual statement on principal adverse impacts and a periodic SFDR disclosure appended to the annual reports, to provide stakeholders with information about the ESG performance of its products.

The firm has established processes to report ESG-related incidents in a timely manner. Portfolio companies notify the company board of directors (where Helix is always represented). Depending on the severity of the incident, the Helix board member will escalate the matter to the board of Helix. If needed, the matter will be discussed within the Helix partner group to get advice on appropriate action.

Impacts of sustainability risks

Throughout the processes outlined above the firm takes a pro-active approach to integrate sustainability Risks into its investment decisions. These are not limited to initial screening or due diligence; the firm monitors and reports on investments throughout the investment cycle and commits to reporting on such risks to investors as outlined above.

Through the integration of the processes outlined above, the firm believes that likely impacts of sustainability risks on the returns of any given product are low. However, the relevant pre-contractual disclosure of each product will provide a more bespoke risk rating as is suitable for that product and its activities.

Review of the policy

This Sustainability Risk Policy was adopted on 4 April 2024, was last reviewed on 25 September 2026 and will be reviewed at least once a year.