

Helix Kapital 3
SFDR disclosures
Remuneration Policy

Regulation article 5 – Remuneration Policy – Sustainability risks

EU Sustainable Finance Disclosure Regulation

The Sustainable Finance Disclosure Regulation (“SFDR” or the “Regulation”) applied from 10 March 2021. The Regulation requires financial market participants such as Helix Kapital 3 (Helix Kapital 3 AB with Swedish Reg. No. 559393-0877, Helix Kapital 3.0 AB with Swedish Reg. No. 559393-0729 with Helix Kapital 3.1 AB Swedish Reg. No. 559382-8774 and Helix Kapital 3.2 AB with 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.

Therefore, this Remuneration Policy (Sustainability Risks) specifically addresses the obligation in Article 5 of the Regulation:

“Financial market participants and financial advisers shall include in their remuneration policies information on how those policies are consistent with the integration of sustainability risks, and shall publish that information on their websites.”

Sustainability risks

A “Sustainability Risk” as defined in Article 2 (22) of the Regulation is: “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 impacts 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.

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.

Remuneration and sustainability risks

Sustainability Risks, by their nature, may materialise only over long time periods, and the firm’s remuneration policy is designed to reflect that infrequent, high magnitude risks are not always best captured by short term indicators. The remuneration policy aims to promote adherence to the responsible long-term value creation strategies that the firm believes provide the best returns on business activities.

The firm recognises that incentive structures can lead to harmful outcomes if improperly structured, and that incentive structures need to be adjusted to ensure continued alignment with the full range of desired outcomes. Therefore, the firm applies a remuneration policy, last reviewed on 25 September 2026, which it believes is consistent with the integration of Sustainability Risks over near and far time horizons.

Variable compensation

Among other forms of remuneration that are provided on a fixed basis, the firm awards some employees variable discretionary bonuses on an annual basis. This includes a comprehensive review of the employees' contributions across various criteria and as the firm believes that long-term ESG factors should be properly integrated across the firm, part of the appraisal criteria relates to an employee's contribution to sustainability initiatives of the firm.

Review of the policy

This sustainability risks disclosure reflects the Remuneration Policy as last reviewed on 25 September 2026 and will be reviewed at least once a year.