

# IDEKAPITAL

## **SUSTAINABILITY GUIDELINES**

- We believe digitization will enable the transition to a more sustainable world.
- We aim to identify long-term investment opportunities and reduce our exposure to unacceptable sustainability related risks.
- We aim to promote long-term real value creation at the companies in our portfolio.
- We recognise a set of international principles and standards from the UN, the OECD, EU SFDR and NBIM which provide a framework for our work with companies and other stakeholders. Within this framework we set our priorities as an investor on the basis of our mandate. These principles and our expectations ensure predictability for the companies we invest in.
- We see sound ethics principles and good corporate governance as a premise for responsible business practices. We expect boards in our portfolio companies to understand the broader environmental and social consequences of their companies' activities, take them into account when setting strategy, analyse risks and report on outcomes.

There are companies we choose not to invest in for ethical or sustainability reasons. We will not invest into companies involved in:

- Production of coal or coal-based energy,
- Production of nuclear weapons or cluster munitions,
- Serious violations of individuals' rights in situations of war or conflict,
- Production of tobacco,
- Severe environmental damage,
- Other particularly serious violations of fundamental ethical norms,
- Serious violations of human rights,
- Gross corruption.