

# Samfond IS

## Product Level Website Disclosure

*(In accordance with Article 10(1) of Regulation (EU) 2019/2088)*

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### **Summary**

Samfond IS (the **Fund**) is an alternative investment fund that promotes environmental and social characteristics but does not commit to make any sustainable investments.

The Fund is a real estate fund that shall seek to invest in social infrastructure in Norway, where the services offered at or through the properties constitute significant and often critical public services for the local community. In particular, the Fund will actively seek to invest in buildings that are energy efficient at the time of investment or have the potential to become energy efficient during the holding period, including with regard to the property's energy certification. ABG Alternative Investments AS (the **Manager**) will seek to identify material ESG issues during screening, due diligence, and when planning new investment opportunities. The investments performance will be measured and monitored by using the sustainability indicators, and further through active engagement with the tenants throughout the lease term. The tenants will be public counterparts or other solid and responsible actors.

See Appendix 1 for translations of this summary.

### **No sustainable investment objective**

The Fund promotes environmental and social characteristics but does not have as its objective sustainable investment.

### **Environmental or social characteristics of the financial product**

The Fund promotes environmental and social characteristics and shall in particular actively seek to invest in buildings that are energy efficient at the time of investment or have the potential to become energy efficient during the holding period, including with regard to the property's energy certification. Further, the Fund will also prioritize properties with robust design focusing on reuse and recyclable materials. Through its investments, the Fund will focus on accessible and inclusive living environments by entering into long-term contracts with tenants who contribute to a sustainable and inclusive society.

### **Investment strategy**

The Fund is a private equity real estate fund that shall seek to invest in social infrastructure in Norway, where the services offered at or through the properties constitute significant and often critical public services for the local community. Social infrastructure includes, among other things, assisted living facilities, day centers, healthcare centers, nursing homes, educational buildings, student housing, as well as other essential public function buildings linked to welfare services, healthcare services, and emergency services. The Fund will focus on entering into long-term contracts with tenants who contribute to a sustainable and inclusive society. The tenants will be public counterparts or other solid and responsible actors.

See the Fund's investor presentation for further details on the Fund's investment strategy.

### **Proportion of investments**

All investments made by the Fund will be used to meet the environmental and social characteristics promoted by the Fund. All exposure is expected to be direct.

### **Monitoring of environmental and social characteristics**

The property investments of the Fund and/or the tenants of such properties will be required to report periodically on certain sustainability indicators presented by the Manager that are used to measure the attainment of the environmental and social characteristics promoted by the Fund. After the investment, the Manager will maintain an active dialogue and follow-up with the tenant throughout the lease period. The Fund will seek to enter into 'barehouse' contracts where the tenant is responsible for the operation and maintenance of the interior and exterior building structures. If the Manager becomes aware of any controversies regarding tenants, the Manager will ensure that appropriate measures are taken.

### **Methodologies**

The sustainability indicators will be used to measure the attainment of the environmental and social characteristics promoted by the Fund. The sustainability indicators are quantitative in nature and will provide the Manager with a detailed and objective view of how the portfolio investments perform on relevant sustainability indicators for real estate investments. All methodologies used shall focus on the sustainability indicators set out above.

### **Data sources and processing**

Data will mainly be collected directly from portfolio investments and/or tenants at least annually to assess the performance on the sustainability indicators set out to measure the attainment of the environmental and social characteristics of the Fund. Data will mainly be processed internally but, if necessary to ensure data quality, third parties will be involved. It is expected that only a minor proportion of the data collected by the Fund will be estimated.

### **Limitation to methodologies and data**

No material limitations to the methodologies used are expected, and the Manager does not expect that the attainment of the environmental and social characteristics promoted by the Fund will be affected by any such limitations.

### **Due diligence**

The Manager will seek to identify material ESG issues during screening, due diligence, and when planning new investment opportunities. Initially, new potential investments and tenants will be evaluated by the Manager through proactive dialogue and preliminary analysis involving screening for material ESG issues. The

Manager's internal compliance committee for the Fund will verify that the potential investment is within the scope of the Fund's mandate.

Before an investment decision is made, a due diligence process will be carried out to identify risks. Where deemed appropriate, the due diligence process may involve engaging external advisers and ESG experts to ensure a comprehensive and impartial review of the potential investment. This due diligence will include an assessment of the Fund's ESG objectives and may encompass environmental factors such as energy consumption/technology, greenhouse gas emissions, and waste management, alongside social and governance focus areas connected to the potential tenant, including health and safety, human rights, labor standards and working conditions, anti-corruption measures and anti-money laundering, governance structures, and employee remuneration.

An investment opportunity may be rejected if sustainability risks are identified that the Manager deems material, with no possibility of achieving sufficient improvement.

The Manager will also conduct a careful evaluation of prospective tenants, among other things, to ensure alignment with the Fund's ESG objectives. Lease agreements will primarily be made with public counterparts or other solid and responsible actors as tenants.

### **Engagement policies**

The Manager will monitor the portfolio investments' performance on the sustainability indicators, and further engage with the portfolio companies on an ongoing basis, mainly by maintaining an active dialogue and follow-up with the tenants throughout the lease term. The Fund will seek to establish "barehouse" contracts, where the tenant is responsible for the operation and maintenance of both the interior and exterior of the building. If the Manager becomes aware of any controversies concerning tenants, it will ensure that appropriate measures are taken. The Manager's team experience spans numerous partnerships in the past and acknowledge the value of fostering a positive and productive culture within the project team, in the steering committees and at board representation, emphasizing efficient communication and collaboration.

### **Designated reference benchmark**

The Fund does not use a reference benchmark to attain the environmental and social characteristics.

<b>Date</b>	<b>Version</b>	<b>Amendment</b>
14.04.2025	1	Publication of disclosure

## Appendix 1

Language	Summary
Norwegian	<p>Samfond IS (<b>Fondet</b>) er et alternativt investeringsfond som fremmer miljømessige og sosiale egenskaper, men som ikke forplikter seg til å foreta bærekraftige investeringer. Fondet er et eiendomsfond som skal søke å investere i sosial infrastruktur i Norge, der tjenestene som tilbys i eller gjennom eiendommene utgjør betydelige og ofte kritiske offentlige tjenester for lokalsamfunnet. Fondet vil aktivt søke å investere i bygg som er energieffektive på investeringstidspunktet eller har potensial til å bli energieffektive i løpet av eierperioden, inkludert med hensyn til eiendommens energisertifisering. ABG Alternative Investments AS (<b>Forvalter</b>) vil søke å identifisere vesentlige ESG-forhold under screening, due diligence og ved planlegging av nye investeringsmuligheter. Investeringenenes utvikling vil måles og overvåkes ved bruk av de fastsatte bærekraftsindikatorene, og videre gjennom aktivt samarbeid med leietakeren gjennom hele leieperioden. Leietakerne vil være offentlige motparter eller andre solide og ansvarlige aktører.</p>