Statement on principal adverse impacts of investment decisions on sustainability factors

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Financial market participant: ABG Alternative Investments AS

Legal entity identifier: N/A

Summary

ABG Alternative Investments ("ABG Alternative Investments" or the Manager") is an alternative investment fund manager subject to requirements in the European Union's Sustainable Finance Disclosure Regulation (SFDR) ((EU) 2019/ 2088). This statement is ABG Alternative Investments' annual entity level disclosure statement on principal adverse impacts of investment decisions on sustainability factors prepared in accordance with the requirements set out in SFDR Article 4. This statement covers the reference period from 1 January to 31 December 2025.

The Manager had not made any investments to date and, therefore, has no data to report. Annual statements will be disclosed on the website by 30 June each year, at the latest.

ABG Alternative Investments considers principal adverse impacts of its investment decisions on sustainability factors. The Manager will assess and prioritise the principal adverse impacts based on their severity and likelihood of occurrence. When assessing the severity, ABG Alternative Investments shall take into account the scale, scope and duration of the impact. The likelihood of occurrence will be assessed by the frequency and persistence of the impact.

ABG Alternative Investments has developed internal procedures to identify, prioritise and assess principal adverse impacts on sustainability factors during the due diligence process before all investments. The results of the assessment are used in the investment phase to evaluate the investment and decide on any necessary mitigating actions. Reasonable assumptions or estimates may be used if actual data is unavailable. Action plans are created for each asset upon investment and updated during the funds' ownership. The Manager will thereafter monitor each asset post investment, which may lead to engagement to reduce any negative impacts that are not in line with the Manager's expectations.

ABG Alternative Investments does not currently adhere to any responsible business codes or other internationally recognised standards for due diligence and reporting.

This summary is provided in English language only.

Description of the principal adverse impacts on sustainability factors							
Adverse sustainability indicator		**Metric**	**Impact 2025**	**Impact 2024**	**Impact 2023**	**Explanation**	**Actions taken, and actions planned and targets set for the next reference period**
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS							
Greenhouse gas emissions	GHG emissions	Scope 1 GHG emissions	N/A	N/A	N/A	Not applicable - ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
		Scope 2 GHG emissions	N/A	N/A	N/A		
		Scope 3 GHG emissions	N/A	N/A	N/A		
		Total GHG emissions	N/A	N/A	N/A		
	Carbon footprint	Carbon footprint	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
	GHG intensity of investee companies	GHG intensity of investee companies	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A

	Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
	Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
	Energy consumption intensity per high impact climate sector	Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
Biodiversity	Activities negatively affecting biodiversity-sensitive areas	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
Water	Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
Waste	Hazardous waste and	Tonnes of hazardous waste and radioactive waste generated by investee companies per million	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not	N/A

	radioactive waste ratio	EUR invested, expressed as a weighted average				in investee companies, sovereigns or supranationals.	
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS							
Social and employee matters	Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
	Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
	Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A

	Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
	Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
Indicators applicable to investments in sovereigns and supranationals							
Environmental	GHG intensity	GHG intensity of investee countries	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A
Social	Investee countries subject to social violations	Number of investee countries subject to social violations (absolute number and relative number divided by all investee countries), as referred to in international treaties and conventions, United Nations principles and, where applicable, national law	N/A	N/A	N/A	Not applicable – ABG Alternative Investments solely makes direct investments in real estate assets, not in investee companies, sovereigns or supranationals.	N/A

Indicators applicable to investments in real estate assets							
Fossil fuels	Exposure to fossil fuels through real estate assets	Share of investments in real estate assets involved in the extraction, storage, transport or manufacture of fossil fuels	0	0	0	No investments to date. Once investments have been made, relevant data on the environmental and social impacts of the portfolio will be collected and disclosed.	No actions applicable as the Manager had not yet made any investments.
Energy efficiency	Exposure to energy-inefficient real estate assets	Share of investments in energy-inefficient real estate assets	0	0	0	No investments to date. Once investments have been made, relevant data on the environmental and social impacts of the portfolio will be collected and disclosed.	No actions applicable as the Manager had not yet made any investments.
Other indicators for principal adverse impacts on sustainability factors							
Resource consumption	Raw materials consumption for new construction and major renovations	Share of raw building materials (excluding recovered, recycled and biosourced) compared to the total weight of building materials used in new construction and major renovations	0	0	0	No investments to date. Once investments have been made, relevant data on the environmental and social impacts of the portfolio will be collected and disclosed.	No actions applicable as the Manager had not yet made any investments.

Description of policies to identify and prioritise principal adverse impacts on sustainability factors

ABG Alternative Investments is an alternative investment fund manager subject to requirements in the European Union's Sustainable Finance Disclosure Regulation (SFDR) ((EU) 2019/ 2088). The board of directors has the overall responsibility for implementing all policies and procedures for ABG Alternative Investments' operations. The investment team is responsible for the daily operationalisation of the policies and procedures. To enhance ESG performance within its portfolio investments, the Manager will also seek to partner with leading developers who integrate ESG considerations in their operations.

The principal adverse impacts will be assessed and prioritised based on their severity and likelihood of occurrence. When assessing the severity, ABG Alternative Investments shall take into account the scale, scope and duration of the impact. The likelihood of occurrence will be assessed by the frequency and persistence of the impact.

ABG Alternative Investments has developed internal procedures to identify, prioritise and assess principal adverse impacts on sustainability factors during the due diligence process before all investments. The results of the assessment are used in the investment phase to evaluate the investment and decide on any necessary mitigating actions. Reasonable assumptions or estimates may be used if actual data is unavailable. Action plans are created for each asset upon investment and updated during the funds' ownership. The Manager will thereafter monitor each asset post investment, which may lead to engagement to reduce any negative impacts that are not in line with the Manager's expectations.

ABG Alternative Investments will monitor and report on all mandatory principal adverse sustainability indicators applicable to investments in real estate assets. The Manager has furthermore selected 'Share of raw building materials (excluding recovered, recycled and biosourced) compared to the total weight of building materials used in new construction and major renovations', as the additional indicators applicable to investments in real estate assets. No other additional indicators are used to identify and assess principal adverse impacts on sustainability factors.

ABG Alternative Investment will collect information directly from the underlying investment and the development partners in connection with its real estate projects, and may supplement it with publicly available or third-party ESG data sources or estimates, as appropriate, to ensure completeness and consistency of reported indicators. The data will be processed by ABG Alternative Investments' investment team.

The Manager had not made any investments to date and, therefore, no data is reported and no estimates have been used. Once investment activities commence, the Manager will assess the need for estimates and only use them where direct data is unavailable.

Annual statements will be disclosed on the website by 30 June each year, at the latest.

Engagement policies

ABG Alternative Investments' investment strategy solely comprises direct investments in real estate assets and does not include investments in listed companies.The Manager will however monitor the real estate assets' performance on selected indicators and against action plans, and further engage with the assets 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.

References to international standards

ABG Alternative Investments does not currently adhere to any responsible business codes or internationally recognised standards for due diligence and reporting.

ABG Alternative Investments will, however, strive to achieve BREEAM In-USE certification for relevant real estate assets. For the avoidance of doubt, applying the BREEAM In-USE in investment activities does not in itself entail that ABG Alternative Investment's investment strategy is aligned with the Paris Agreement.

Historical comparison

The Manager has not made any investments to date; therefore, no data and no comparisons are available for any of the indicators.