

NIAM

May 7, 2025

Sustainability statement in accordance with the Disclosure Regulation (EC 2019/2088)

Sustainability Policies

Niam AB includes evaluation of sustainability risk in its investment decision-making process in accordance with its policies on management of sustainability risks. The risk categories considered in the due diligence process would include but not be limited to the following categories Energy Management, Water and wastewater management, Waste & Hazardous Materials Management, Ecological Impacts, Physical Impacts of Climate Change, Human rights & Community Relations, Customer welfare, Employee Health & Safety, Labor Practices, Anti-corruption and Anti-bribery.

Niam AB's first priority is always to monitor and observe any categories with a minimum standard required by local law, internal policies or international standards. For other categories, or for categories where the required minimum standard is already met, Niam AB will focus on indicators and factors relevant for the specific type of investment and the geography of the investment.

The business of Niam AB is to, through its managed funds operate, develop and manage real estate, infrastructure and credit assets and given the company's expertise within these areas, the emphasis and focus will generally be on indicators, actions and development clearly linked to the assets themselves, unless the specific investments will require other categories to be prioritized.

Consideration of principal adverse impacts

Niam AB, acting as AIFM, acknowledges the importance of considering principal adverse impacts (PAI) of investment decisions on sustainability factors. For the calendar year 2024, the company has started to do this, and the required reporting on PAI can be found on Niam.com under Sustainability/Disclosures/SFDR.

Transparency of remuneration policies

Niam AB includes sustainability risk in its general remuneration policy framework applicable to all employees of the firm. The policies reflect Niam AB's objectives for good corporate governance as well as sustained and long-term value creation for both its shareholders and its investors and aims to ensure a sound and effective risk management through i.e. setting goals and communicating these goals to employees, including both financial and non-financial goals in performance and result assessments, have a sound balance between fixed and non-fixed salaries and preventing undue risk-taking. Sustainability risk is incorporated in the investment policies and processes of Niam AB and will be considered when evaluating any quantitative or qualitative criteria set for remuneration of individual employees.