Sustainability-related disclosures pursuant to Regulation (EU) 2019/2088 ("SFDR")

Date of publication: April 21, 2026

I. Sustainability risks

Generation Tech Partners GmbH (LEI: 3912000O7ONZ9C1AMC96, the "**Manager**") considers sustainability risks as part of its investment decision-making process. Sustainability risks are environmental, social or governance events or conditions, the occurrence of which could have an actual or potential material adverse effect on the value of the investment. The Manager considers sustainability risks as part of its due diligence process prior to any investment. This also includes an assessment of sustainability risks. Such assessment is being conducted by using a checklist. The results of such assessment are taken into account when the investment decision is being taken. However, the Manager remains free in its decision to refrain from investing or to invest despite sustainability risks, in which case the Manager can also apply measures to reduce or mitigate any sustainability risks. At all times, the Manager will apply the principle of proportionality taking due account of the strategic relevance of an investment as well as its transactional context.

II. Statement on principal adverse impacts of investment decisions on sustainability factors

Financial market participant:	Generation Tech Partners GmbH, LEI: 3912000O7ONZ9C1AMC96 (the "**Manager**")

Summary

The Manager considers principal adverse impacts of its investment decisions on sustainability factors.

The present statement is the first consolidated statement on principal adverse impacts on sustainability factors of the Manager.

As this is the first statement on principal adverse impacts on sustainability factors, the Manager is currently collecting the relevant data from its portfolio companies for the first reference period from 1 March to 31 December 2026.

Sustainability factors include environmental, social and employee concerns, respect for human rights and the fight against corruption and bribery. The Manager will apply a pre-defined set of sustainability indicators at portfolio company level. This contains the mandatory indicators as set forth in no. 1 to 14 of Table 1 of Annex I of the Delegated Regulation (EU) 2022/1288 (as amended from time to time, "**RTS**") as well as the indicators no. 4 of table 2 and no. 5 of table 3 of Annex I. At all times, the Manager will apply the principle of proportionality taking due account of the strategic relevance of an investment as well as its transactional context. As of now, no adverse impacts have been identified by the Manager.

Zusammenfassung

Der Manager berücksichtigt die wichtigsten nachteiligen Auswirkungen seiner Investitionsentscheidungen auf Nachhaltigkeitsfaktoren.

Bei der vorliegenden Erklärung handelt es sich um die erste konsolidierte Erklärung zu den wichtigsten nachteiligen Auswirkungen auf die Nachhaltigkeitsfaktoren von dem Manager.

Da dies die erste Erklärung zu den wichtigsten nachteiligen Auswirkungen auf Nachhaltigkeitsfaktoren ist, sammelt der Manager derzeit die relevanten Daten von seinen Portfoliounternehmen für den ersten Bezugszeitraum vom 1. März bis zum 31. Dezember 2026. Nachhaltigkeitsfaktoren sind Umwelt-, Sozial- und Arbeitnehmerbelange, Achtung der Menschenrechte und die Bekämpfung von Korruption und Bestechung. Der Manager wird eine Reihe von vordefinierten Nachhaltigkeitsindikatoren auf Ebene der Portfoliounternehmen anwenden. Diese beinhalten die verpflichtenden Indikatoren gemäß Nr. 1 bis 14 der Tabelle 1 in Anhang I der Delegierten Verordnung (EU) 2022/1288 (in ihrer jeweils gültigen Fassung, "**RTS**") sowie die Indikatoren Nr. 4 der Tabelle 2 und Nr. 5 der Tabelle 3 in Anhang I. Der Manager wird stets den Grundsatz der Verhältnismäßigkeit anwenden und sowohl die strategische Bedeutung einer Investition als auch ihren Transaktionskontext berücksichtigen. Bisher wurden von dem Manager noch keine nachteiligen Auswirkungen festgestellt.
Description of the principal adverse impacts on sustainability factors The Manager considers the adverse sustainability indicators as set forth in the table below. Currently, the Manager is collecting the relevant data from its portfolio companies for the first reference period, *i.e.*, from the first investment until December 31, 2026. The results will be disclosed by June 30, 2027. Thus, no adverse sustainability impacts have been identified yet. When the Manager identifies principal adverse impacts on sustainability factors at portfolio company level, it will discuss on a case-by-case basis with each portfolio company appropriate actions to mitigate such adverse impacts, in particular in light of the circumstances of the individual case, considering other impacts of the investment, its size, strategic importance and transactional context.

Indicators applicable to investments in portfolio companies* *Where the term "investee companies" is used herein it shall have the meaning "portfolio companies"							
Adverse sustainability indicator		**Metric**	**Impact [year n]**	**Impact [year n-1]**	**Explanation**	**Actions taken, and actions planned and targets set for the next reference period**
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS						
Greenhouse gas emissions	1. GHG emissions	Scope 1 GHG emissions				
		Scope 2 GHG emissions				
		Scope 3 GHG emissions				
		Total GHG emissions				
	2. Carbon footprint	Carbon footprint				
	3. GHG intensity of portfolio companies	GHG intensity of portfolio companies				

	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector				
	5. 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				
	6. 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				
Biodiversity	7. 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				
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average				
Waste	9. Hazardous waste and radioactive waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average				
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS						
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises				

	Multinational Enterprises					
	11. 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				
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies				
	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members				
	14. 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				
Other indicators for principal adverse impacts on sustainability factors						
Emissions	Investments in companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement				
Social matters	Lack of grievance/complaints handling mechanisms related to employee matters	Share of investments in investee companies without any grievance/complaints handling mechanism related to employee matters				
Description of policies to identify and prioritise principal adverse impacts on sustainability factors						

The Manager has implemented certain policies to identify and prioritise principal adverse impacts on sustainability factors. These policies have been approved by the governing body of the Manager on April 21, 2026. The responsibility for their implementation and application has been allocated to Dr. Sebastian Herfurth.

The indicators as set forth above in no. 1 to 14. are mandatory according to the RTS. All other indicators were chosen due to the fact that they are considered relevant to the Fund's investment strategy, which focuses on technology-enabled, service-oriented SMEs, taking into account data availability, materiality, and the nature of the sectors targeted.

The Manager assesses adverse impacts on sustainability factors in regular intervals. The relevant data is collected from the portfolio companies quarterly (*i.e.*, on 31 March, 30 June, 30 September and 31 December) by using the table above. At the end of each reference period, the Manager aggregates the relevant data. When assessing principal adverse impacts, the Manager prioritises the adverse impacts by taking into account the probability of occurrence and the severity of those impacts.

Information relating to any of the indicators used is primarily obtained from the portfolio companies. However, if information is not readily available, the Manager will use its best efforts to obtain the information by carrying out additional research, cooperating with third party data providers or external experts or making reasonable assumptions. Thus, errors cannot be excluded completely. Yet, the Manager will always endeavour to identify such errors or inaccuracies and to intervene as appropriate.

The so described policies will be re-evaluated on a regular basis, *i.e.*, annually, in particular to reflect any legal or regulatory changes as well as data availability and further developments in the market. Hence, in the future, the Manager may also use other indicators to identify and assess additional principal adverse impacts.

Engagement policies

The Manager established an engagement policy to reduce the (principal) adverse impacts assessed through the indicators set forth in the table above in accordance with its set targets: the Manager will engage with its portfolio companies and apply an active ownership approach, including board-level ESG oversight, ongoing dialogue with portfolio company management, structured ESG action plans with defined targets and timelines, and targeted ESG guidance and training for the respective portfolio companies to support them in avoiding or mitigating such adverse impacts. Where there is no reduction of principal adverse impacts over more than one period, the Manager will escalate the matter internally, review and adjust the relevant ESG action plan, intensify engagement with portfolio company management, and, where necessary, consider further measures including adjustments to the investment or exit strategy.

References to international standards

The Manager is, as of today, not a member of any international bodies, organizations or required by any national or international convention or standard to comply with any further requirements. The Manager has, as of today, not committed to comply with the objectives of the Paris Agreement. The Manager does not use a forward-looking climate scenario.

III. Remuneration disclosure

As a registered alternative investment fund manager within the meaning of section 2 (4) of the German Investment Code (*Kapitalanlagegesetzbuch*, "**KAGB**"), the Manager does not have and does not need to have a remuneration guideline or policy in accordance with the requirements of the KAGB .

IV. Sustainability-related disclosures

Financial product: Generation Tech Partners 26 GmbH & Co. KG (the "**Fund**" / der "**Fonds**")

LEI: 260482609422

<u>Summary</u>

The Fund considers certain environmental and/or social characteristics as part of its investment decisions and monitoring processes but does not seek to make sustainable investments as defined in the SFDR. The consideration of environmental and/or social characteristics is carried out both before and after an investment. For this purpose, information is initially and regularly obtained from the portfolio companies by means of qualitative queries. The Fund incorporates inclusion (positive screening) as well as exclusion (negative screening) aspects during the decision-making process and considers principal adverse impacts of its investment decisions. Thereby the Fund considers several ESG themes to be the key to responsible investing. The actions and decisions described in the following section are each made by the Manager for and on behalf of the Fund.

<u>Zusammenfassung</u>

Der Fonds berücksichtigt bestimmte ökologische und/oder soziale Merkmale im Rahmen seiner Investitionsentscheidungen und Monitoring-Prozesse, strebt aber keine nachhaltigen Investitionen im Sinne der SFDR an. Die Berücksichtigung von Umwelt- und/oder Sozialmerkmalen erfolgt sowohl vor als auch nach einer Investition. Zu diesem Zweck werden zunächst und regelmäßig Informationen von den Portfoliounternehmen durch qualitative Abfragen eingeholt. Der Fonds bezieht sowohl Inklusions- (positives Screening) als auch Exklusionsaspekte (negatives Screening) in seinen Entscheidungsprozess ein und berücksichtigt die wichtigsten nachteiligen Auswirkungen seiner Investitionsentscheidungen auf Nachhaltigkeitsfaktoren. Dabei betrachtet der Fonds mehrere ESG-Themen als Schlüssel für verantwortungsvolles Investieren. Die in diesem Abschnitt beschriebenen Handlungen und Entscheidungen erfolgen jeweils durch den Manager für den Fonds.

<u>No sustainable investment objective</u>

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

<u>Environmental or social characteristics of the financial product</u>

The Fund promotes environmental and/or social characteristics by implementing certain investment exclusions and by considering certain ESG criteria during the investment decision-making process (see section 'Investment strategy') as well as by considering principal adverse impacts of its investment decisions on sustainability factors (see section 'Statement on principal adverse impacts of investment decisions on sustainability factors').

Investment strategy

The purpose of the Fund is to build, hold and manage (including to divest) a portfolio of equity and equity-related investments in portfolio companies. The Fund will primarily focus on direct growth and buy-out investments in small and medium-sized service enterprises which at the time of the Fund's initial investment (i) are headquartered or have the majority of their business in Europe, and (ii) can demonstrate positive EBITDA with annual revenues exceeding EUR 1 million.

The Fund does not invest, guarantee or otherwise provide financial or other support, directly or indirectly, to companies, including portfolio companies, or other entities:

(1) Gambling;

(2) The production of or trade in firearms or ammunition;

(3) Direct coal production;

(4) Tobacco or tobacco-related products;

(5) Testing on animals or living beings;

(6) Endangered or protected wildlife or wildlife products;

(7) Pornography and prostitution;

(8) Alcohol marketing and distribution.

Moreover, the Fund does only invest in portfolio companies that meet the minimum requirements set forth by the Fund with respect to its ESG criteria. When identifying suitable investment opportunities, the Fund takes into consideration the following ESG criteria:

- Digital and AI-enabled efficiency gains reducing waste, energy consumption, and manual processes;
- Sustainable employment: supporting retiring founders, securing jobs, up-skilling staff;
- Robust governance: transparency, data protection, and compliance integrity.

The Fund's investment strategy is continuously implemented as part of the investment process: Each investment opportunity will be reviewed as part of the due diligence process in light of the Fund's investment strategy, in particular with regard to the investment exclusions as well as the ESG criteria. After an investment, *i.e.*, during the holding period, the Fund will regularly monitor its portfolio companies and support them when and where deemed relevant.

Good governance practices are assessed through a checklist as part of every due diligence process prior to any investment made by the Fund. Such practices include, in particular, sound management structures, employee relations, remuneration of staff, anti-bribery and anti-corruption policies, adequate whistleblowing and complaint mechanisms, and tax compliance within the portfolio companies. Moreover, the Fund will conduct regular monitoring of the good governance practices in its portfolio companies during the holding period. If the Fund becomes aware of severe governance issues, it will investigate them and work with all parties involved to find an appropriate solution.

Further, the consideration of principal adverse impacts of investment decisions on sustainability factors (see section 'Statement on principal adverse impacts of investment decisions on sustainability factors') forms part of the investment strategy of the Fund.

Proportion of investments

The Fund will invest fully in line with its investment strategy and investment restrictions, *i.e.*, will only make investments which are aligned with its environmental and/or social characteristics. The Fund does not make and does not intend to make sustainable investments within the meaning of Art. 2 no. 17 SFDR or environmentally sustainable investments within the meaning of Art. 3 of Regulation (EU) 2020/852 ("**EU Taxonomy**"); hence, no portion of its investments will be aligned with the EU Taxonomy.

Monitoring of environmental or social characteristics

The Fund has an increased awareness on the impact of environmental or social characteristics on risk management and thus on the value potential of investments. Accordingly, the Fund undertakes to monitor (compliance with) its environmental and/or social characteristics on an ongoing basis. Prior to making an investment, the Fund assesses the attainment of its environmental and/or social characteristics with respect to every (potential) portfolio company. During the holding period, the Fund uses the sustainability indicator 'No investments in the area of investment exclusions' as well as the PAI indicators and collects respective data at portfolio company level in order to monitor the ongoing compliance with its environmental and/or social characteristics. The Fund obtains the relevant information in quarterly reports from its portfolio companies. Moreover, the Fund consults with the portfolio companies in regular intervals and will carry out further checks if there are indications of potential issues with the Fund's ESG approach. External monitoring mechanisms are not in place.

Methodologies for environmental or social characteristics

The Fund applies qualitative assessments with respect to its environmental and/or social characteristics. The Fund conducts an initial assessment of such characteristics in the course of its due diligence process prior to any investment by providing its (potential) portfolio companies with a checklist. Through this questionnaire, the investment exclusions and good governance practices as well as the ESG criteria are identified and evaluated, and the results of such analysis are recorded in the Manager's ESG rating. Based on the results of this assessment, the Fund identifies whether the environmental and/or social characteristics promoted by the Fund are met before making an investment.

During the holding period, the so conducted assessment forms the basis to measure and monitor if the characteristics are continuously being met. By using the sustainability indicator 'No investments in the area of exclusions', the Fund assesses and ensures the portfolio companies' ongoing compliance with its investment exclusions. Further, the Fund uses the PAI indicators in order to consider principal adverse impacts of its investment decisions on sustainability factors and collects the relevant data from its portfolio companies on a regular basis (see section 'Statement on principal adverse impacts of investment decisions on sustainability factors'). Hence, the Fund measures and evaluates the attainment of its environmental and/or social characteristics on an ongoing basis.

Data sources and processing

In order to attain each of the environmental and/or social characteristics promoted by the Fund, checklis is completed by the (potential) portfolio companies in the course of the due diligence process conducted prior to each investment. Moreover, during the holding period, the portfolio companies provide the Fund with quarterly reports regarding the sustainability indicator and the PAI indicator. Should data on the PAI indicators not be readily available, the Fund may carry out additional research, cooperate with third party data providers or external experts, or make reasonable assumptions. Hence, data is obtained exclusively from the (potential) portfolio companies. Further, purely qualitative statements of an environmental or social nature or relating to corporate governance are requested from the (potential) portfolio companies and then taken into account in the investment decision-making and monitoring processes. The data obtained is collected and consolidated internally by the ESG-responsible Partner, reviewed in the context of the investment monitoring process, and taken into account in investment decision-making and reporting at Investment Committee level. An internal or external review or verification of the data obtained will be carried out if misrepresentations are suspected.

Limitations to methodologies and data

The data collected exclusively from the (potential) portfolio companies as well as the data supplemented by third party service providers or external experts is internally or externally verified only if and to the extent misrepresentations are suspected. Thus, it cannot be ruled out completely that false information may remain undetected in certain cases. Further, the data estimated might – by the very nature of estimations – not reflect the actual data situation at portfolio company level. Further limitations, in particular with regard to the accuracy of the data and reliability of the data sources used, are currently not foreseeable. As the Fund's investments are made for several years, the Fund considers it a priority to establish and maintain a trustful working relationship with its portfolio companies in order to ensure data quality and compliance with the environmental and/or social characteristics promoted by the Fund.

Due diligence

In order to attain the aforementioned environmental and/or social characteristics, the Fund carefully selects its portfolio companies during the investment decision-making process. The Fund conducts a due diligence on every (potential) portfolio company. As part of this due diligence, the Fund carefully reviews how a (potential) investment relates to the environmental and/or social characteristics promoted by the Fund. The Fund incorporates inclusion (positive screening with respect to its ESG criteria) and exclusion (negative screening with respect to its investment exclusions) as well as good governance aspects during the decision-making process. This assessment is conducted by using a checklist and, where required based on the inherent ESG risk of the portfolio company, through an enhanced analysis. An internal or external review or verification of the information obtained will only be carried out if misrepresentations are suspected.

Engagement policies

Engagement forms part of the environmental or social investment strategy of the Fund. The Fund intends to engage in managing ESG across its portfolio companies, *e.g.*, by providing an ESG onboarding session which includes assessing the company's maturity against the Manager's ESG framework and developing an appropriate action plan, and by implementing governance structures that provide an appropriate level of oversight with regard to ESG factors. Further, the Fund will engage with its portfolio companies should principal adverse impacts become apparent (see section 'Statement on principal adverse impacts of investment decisions on sustainability factors').

The Fund will, as part of its environmental and social investment strategy, use the following measures to engage with its portfolio companies – while taking into account the individual circumstances of each company – in order to attain its environmental and/or social characteristics:

- Contractual target agreements with its portfolio companies (the portfolio companies will be required to advance ESG-related topics within the term sheets or the investment agreements).

- ESG workshops within the first six months after an investment was made by the Fund together with an external provider specialized in sustainability consulting, unless such workshop has already been held at the portfolio company;

- Development of a transparent ESG strategy/roadmap and definition of suitable ESG key performance indicators; as well as

- Exercise of (minority) shareholder rights in portfolio companies.

The Fund will regularly review and, as necessary, adjust its engagement policy. Further, the Fund will respond with individual measures when becoming aware of ESG-related incidents or controversies at portfolio company level.

Designated reference benchmark

No index has been designated as a reference benchmark to meet the environmental or social characteristics promoted by the Fund.