

SUSTAINABILITY-RELATED INFORMATION ABOUT A FINANCIAL PRODUCT

In accordance with Article 10 of the SFDR and Article 24 et seq. of the RTS, WOOD & Company, investiční fond s proměnným základním kapitálem, a.s. - WOOD & Company Renewables podfond ("Sub-fund" or "financial product") discloses the following information:

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1 SUMMARY

The following text describes a financial product that focuses on environmental and/or social characteristics while not pursuing explicit sustainable investment objectives. The main area of investment is renewable energy projects, particularly in Europe, including photovoltaic, wind, hydro, geothermal and biogas plants. The text highlights the diversification of the project portfolio to maximise value and returns for investors and to contribute to the overall sustainability and development of renewable energy.

The Sub-fund's investment strategy emphasizes value growth through a concentrated investment strategy in the renewable energy sector. The policy on assessment practices and good corporate governance emphasises high standards of ethics and transparency, including through the policy on active voting rights.

Investment holdings are systematically divided into two categories to reflect the differentiation in approach to sustainable investments.

The text details the methodology for monitoring environmental and/or social performance, including specific sustainability indicators. It mentions the measurement of greenhouse gas emissions, carbon footprint, exposure to the fossil fuel sector and other aspects, in order to quantify the results achieved and monitor progress towards the objectives set.

The methodology for assessing environmental performance is based on the systematic monitoring of sustainability indicators, namely greenhouse gases, biodiversity, water resources and others. Data sources and data processing are described for each indicator monitored.

The text stresses that there are limitations of methodologies and data, and that external data may be incomplete or inaccurate. However, the Sub-fund uses a separate data correction method and a precautionary multi-stage peer review of the data obtained in order to minimise possible data gaps and increase data credibility.

Due diligence on the underlying assets includes selective investment selection, priority for renewable energy, sustainability monitoring, external audit and verification, and regular review of the investment strategy. The aim is to achieve and maintain high standards of environmental responsibility.

The following text details the environmental and/or social attributes that the financial product promotes.



2 NO SUSTAINABLE INVESTMENT OBJECTIVE

„This financial product promotes environmental or social characteristics, but does not have as its objective sustainable investment.“

3 ENVIRONMENTAL OR SOCIAL CHARACTERISTICS OF THE FINANCIAL PRODUCT

The financial product focuses primarily on renewable energy investments, with a key focus on projects in Europe. This investment strategy covers a wide range of potential assets, primarily in the areas of photovoltaic, wind, hydro, geothermal and biogas plants. The financial product may also invest in related services that support and complement these projects. While there is an emphasis on renewable energy, it is possible that other forms of investment may be included if they contribute to overall environmental objectives. In this way, the financial product pursues and promotes its environmental attributes within a diversified portfolio of projects that are consistent with sustainability and environmental impact reduction objectives.

4 INVESTMENT STRATEGY

The Sub-Fund's investment strategy aims to achieve growth in shareholder value through a concentrated investment strategy, with a primary focus on renewable energy, particularly in Europe. The Sub-Fund plans to invest in projects that focus on solar energy, wind energy, hydroelectric, geothermal and biogas plants, as well as in associated assets and services. The central objective of this strategy is to actively promote the construction, operation and use of renewable energy sources in a European context. It seeks to exploit the growth potential of the sector and to respond to the support of regulators and state authorities. The focus is on holding and operating acquired assets to maximise value and returns for investors, contributing to the overall sustainability and development of renewable energy in Europe.

The Sub-fund's investment strategy is underpinned by a policy of assessing practices and good corporate governance.

The policy on the assessment of good corporate governance practices is enshrined in internal regulations, which set high standards of ethics and transparency. This policy includes a thorough due diligence process for investments that carefully assesses both the financial and non-financial aspects of the companies to be invested in, including sustainability aspects. In addition, a policy of active voting rights is implemented, which allows for the ability to influence decisions relating to investee companies in order to further the interests of the investment strategy. The Sub-fund also has a sustainability policy which is publicly available on the Sub-Fund's website. This policy reinforces a commitment to environmental and/or social objectives and serves as a framework for a sustainable and responsible approach to investment.

5 PROPORTION OF INVESTMENTS

The proportion of the Sub-Fund's investments will be systematically divided into two key categories, reflecting the differentiation in approach to sustainable investments. The first category, named "In line with E/S characteristics", includes investments that are deliberately aimed at achieving specific environmental or social objectives that are supported by the financial product. This category reflects the careful selection of investments that have a positive impact on sustainability and support the defined objectives.

The second category, called 'Other', contains the remaining investments that do not fall within the environmental or social performance framework and cannot be considered explicitly sustainable. This category provides scope for investments that may have economic objectives other than promoting sustainability.

Within this second category, there is a sub-category 1B, identifying investments that, while consistent with E/S characteristics, do not directly qualify as fully sustainable. This allows for flexibility in asset allocation and reflects a desire to include investments that, while they may not be considered fully sustainable, still carry some positive environmental or social impact. This allocation structure helps to achieve a balance between sustainability and the economic objectives of the investment strategy.

Beyond the individual categories of investment share mentioned above, there is a subsequent categorisation of specific investments:

- ▲ The minimum share of socially sustainable investments is 0%.
- ▲ The minimum share of investment in transitional and support activities is 0%.
- ▲ The minimum share of sustainable investments with an environmental objective that do not comply with the EU taxonomy is 0%.

The financial product promotes environmental and/or social features but will not make any sustainable investments.

6 MONITORING OF ENVIRONMENTAL OR SOCIAL CHARACTERISTICS

Specific sustainability indicators are used to measure the achievement of each environmental and/or social performance of this financial product. Greenhouse gases and climate change are monitored:

- a) **Greenhouse gas emissions** (GHG emissions): the total amount of greenhouse gas emissions.
- b) **Carbon footprint**: an indicator of the amount of CO₂ emissions generated by the operation of a product.
- c) **GHG intensity**: the ratio of emissions to other measures such as production volume.
- d) **Exposure to fossil fuel sector**: degree of involvement in the fossil fuel sector.



- e) **Share on non-renewable energy consumption and production:** extent of use of non-renewable energy sources.
- f) **Energy consumption intensity per high impact climate sector:** the ratio of energy consumption in climate relevant sectors.

In the area of biodiversity and water resources, we focus on:

- a) **Activities negatively affecting biodiversity in sensitive areas:** assessment of the impact on biodiversity, especially in sensitive areas.

Water and waste are monitored:

- a) **Pollution of water:** the rate of pollution of water sources.
- b) **Hazardous waste ratio:** the proportion of hazardous waste compared to total waste.

These indicators provide a quantitative measure of the results achieved and allow progress towards the environmental and social objectives of the financial product to be monitored.

7 METHODOLOGIES FOR ENVIRONMENTAL OR SOCIAL CHARACTERISTICS

The methodology for assessing the environmental performance of this financial product is based on the systematic monitoring of specific sustainability indicators. The following indicators are used to measure the achievement of each greenhouse gas and climate change objective:

- a) **Greenhouse gas emissions** (GHG emissions): this indicator quantifies the total amount of greenhouse gases that are directly or indirectly associated with the activity of the financial product.
- b) **Carbon footprint:** measures the specific volume of CO₂ emissions generated by the operation of a product, providing insight into its climate impact.
- c) **GHG intensity:** This indicator quantifies the relationship between GHG emissions and other relevant measures such as production volume or financial indicators.
- d) **Exposure to fossil fuel sector:** measures the exposure of the financial product to the fossil fuel sector, a key factor for assessing sustainability in the context of climate change.
- e) **Share on non-renewable energy consumption and production:** assesses the extent to which non-renewable energy is used in the activities associated with the financial product.
- f) **Energy consumption intensity per high impact climate sector:** this indicator analyses the ratio of energy consumption in climate-relevant sectors, making it possible to identify high-impact areas.

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In the area of biodiversity and water resources, we focus on:

- a) **Activities negatively affecting biodiversity in sensitive areas:** this indicator assesses the impact of the financial product activity on biodiversity, with an emphasis on sensitive areas.

V oblasti vody a odpadů jsou sledovány:

- a) **Pollution of water:** the degree of pollution of water resources due to the operation of the financial product is assessed.
- b) **Hazardous waste ratio:** this indicator provides information on the proportion of hazardous waste in the total volume of waste, which is crucial for assessing environmental responsibility.

These indicators are a key tool to quantify sustainability performance and allow for ongoing monitoring of progress towards the stated environmental and/or social objectives of the financial product.

8 DATA SOURCES AND PROCESSING

- a) **Greenhouse gas emissions (GHG emissions):**
 - ▲ Data Sources: information on the total amount of GHG emissions can be obtained from continuous monitoring of emissions during the operation of the facility as well as from regular audit checks.
 - ▲ Data quality assurance measures: implementation of regular monitoring of GHG emissions using automated sensors and monitoring systems. Third party certification and review of monitoring procedures to ensure data accuracy.
- b) **Carbon footprint:**
 - ▲ Data Sources: The amount of CO₂ emissions caused by product activities can be obtained from a comprehensive analysis of the production process, transport, and end use of the equipment. Data may come from supplier surveys, energy analyses, or specific emissions measurements.
 - ▲ Data quality assurance measures: conduct a comprehensive product life cycle analysis with regular updates of emissions data. Working with suppliers to obtain accurate information on production processes.
- c) **Greenhouse gas intensity (GHG intensity):**
 - ▲ Data sources: the ratio of emissions to other measures such as production volume can be obtained from internal data of production processes and energy systems. Regular evaluation and updating of this data is essential for the correct calculation of emission intensity.
 - ▲ Data quality assurance measures: systematic collection of emissions data in relation to production volumes, with regular identification of changes in production processes.

d) **Exposure to fossil fuel sector:**

- ▲ Data sources: information on exposure to the fossil fuel sector can be obtained by analysing the investment portfolio, identifying investments in companies in this sector and tracking changes in the proportion of these investments.
- ▲ Data quality assurance measures: regular review and update of the investment portfolio with emphasis on identifying and monitoring investments in the fossil fuel sector.

e) **Share on non-renewable energy consumption and production:**

- ▲ Data sources: data on non-renewable energy consumption and production can come from production records, energy bills, and energy system analysis. Comparison with the overall energy portfolio allows the share of non-renewable energy to be determined.
- ▲ Data quality assurance measures: monitoring energy efficiency and the share of renewable energy using smart energy metering devices and working with energy providers to obtain relevant information.

f) **Energy consumption intensity per high impact climate sector:**

- ▲ Data sources: data on energy intensity in key climate-relevant sectors may come from internal records of energy consumption at different stages of the production process and product distribution. Analysis of the environmental impacts in these sectors is key to determining intensity.
- ▲ Data quality: regular analysis of energy intensity in key sectors to identify high impact areas and implementation of energy saving measures in these areas.

The above information is regularly recorded and compiled into reports that reflect the data obtained in relation to the financial product and companies invested in. This report enables the monitoring and evaluation of the environmental performance of the financial product.

9 LIMITATIONS TO METHODOLOGIES AND DATA

External data may be incomplete, inaccurate or temporarily unavailable, leading sustainability assessment providers to consider different factors and weights. This can lead to different sustainability assessments for investee companies, and thus risks misjudging the situation. To mitigate this risk, the Sub-Fund uses a separate data correction method which includes a preventive multi-stage peer review of the data collected. This process reduces potential gaps in the reported data while increasing the credibility of the data. As part of the investment process and the measures taken to ensure data quality, the Sub-Fund assumes that these limitations do not have a significant negative impact on the environmental characteristics of the financial product.

10 DUE DILIGENCE

Due diligence on the underlying assets of a financial product involves a comprehensive process for obtaining the specified environmental attributes that the financial product promotes. The investment strategy emphasizes selective asset selection in the solar sector, reflecting a commitment to promoting sustainability and reducing environmental impact. The following measures illustrate due diligence on the underlying assets:

- a) **Selective selection of investments:** the financial product carefully selects investments in the field of solar power plants with an emphasis on renewable energy. This selection is the basis for achieving environmental objectives.
- b) **Priority for renewable energy:** the Investment Strategy defines priority areas, in particular renewable energy sources, including solar power plants. This ensures that the underlying assets are aligned with environmental objectives.
- c) **Sustainability monitoring:** the environmental impact of investments is monitored through internal control mechanisms. This includes a regular analysis of the performance of solar power plants in the context of sustainability.
- d) **External audit and verification:** as part of due diligence, external audits and verification of solar power plant operations are conducted to ensure compliance with environmental standards and investment quality.
- e) **Revising the investment strategy:** the care of the underlying assets includes regular revisions of the investment strategy to take into account current trends in renewable energy and to achieve optimal environmental impact.

Due diligence on the underlying assets combines internal and external controls to achieve and maintain high standards of environmental responsibility. This ensures that the investment strategy actively contributes to the environmental objectives of the financial product.

11 ENGAGEMENT POLICIES

N/A

12 DESIGNATED REFERENCE BENCHMARK

No index has been identified as a benchmark for achieving environmental targets.