Product name: WOOD & Company, investiční fond s proměnným základním kapitálem, a.s. – WOOD & Company AUP podfond (hereinafter „Sub-fund“ or „financial product“)

Legal entity identifier: 05154537

Environmental and/or social characteristics

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Did this financial product have a sustainable investment objective?

☐ **Yes**	☒ **No**
☐ It made **sustainable investments with an environmental objective:** ___%	☐ It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of ___% of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
	☐ with a social objective
☐ It made **sustainable investments with a social objective:** ___%	☒ It promoted E/S characteristics, but **did not make any sustainable investments**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

a) Support of energy efficiency of buildings

We monitor the electricity and total energy consumption per m2 of GBA on the building. We compare these characteristics year-on-year and strive for compliance with the CRREM model curve by 2035. A new photovoltaic installation was made during the reference period with an estimated performance of 100 kWp.

b) Responsible water management

Measurement of water intensity per m2 of building was initiated for each building forming the underlying asset of the Sub-Fund. The quantity is directly proportional to the increase in occupancy of the buildings and the actual movement of people inside them, and also

depends on the attitude of individual tenants. These variable factors can cause the fluctuating nature of the results for individual reference periods.

c) Careful waste management and active recycling

Monitoring of waste intensity was initiated for each building forming the underlying asset of the Sub-Fund and tenants were offered a wide range of waste sorting options, including weighing. The quantity, like water consumption, is directly proportional to the increase in building occupancy and also depends on the attitude of individual tenants. These variable factors may cause the fluctuating nature of the results for individual reference periods.

c) Reducing greenhouse gas emissions

Each building forming the underlying asset of the Sub-Fund is monitored for its emission intensity, or carbon intensity per m2 of building area. This value depends not only on the efficient operation of the building, but also on the energy mix in the country, the share of emission-free energy from energy suppliers in individual countries, tenants' requirements for the purchase of emission-free energy and the price of emission-free energy from suppliers. The latter variable in particular can cause year-on-year fluctuations in the result.

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

- ***How did the sustainability indicators perform?***

Environmental

Individual SPVs within the Office Sub-fund monitor the following sustainability indicators: (calculated per m2 of energy-related area according to PENB)

Energy intensity	245.08 kWh/m^2
Electricity consumption intensity	197.81 kWh/m^2
CO_2 intensity	0.0867 kgCO_2eq/m^2
Water intensity	0.625 m^3/m^2
Waste intensity	11.22 kg/m^2

- ***…and compared to previous periods?***

N/A

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

- ***What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?***

N/A

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

N/A

How were the indicators for adverse impacts on sustainability factors taken into account?

N/A

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

N/A

The EU Taxonomy sets out a "do not significant harm" principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The "do no significant harm" principle applies only to those investments underlying the financial product that take into account the EU criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the EU criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

The financial product did not take into account the main adverse impacts on sustainability factors due to the lack of all relevant data for the reference period.

What were the top investments of this financial product?

The list includes the investments constituting **the greatest proportion of investments** of the financial product during the reference period which is: **1.3.2024 – 31.12.2024**

Largest investments	Sector	% Assets	Country
Purchase of 1% stake in Krakov Holding s.r.o.	*Real estate*	*0.14 %*	*CZ*

What was the proportion of sustainability-related investments?

The share of sustainability-related investments amounted to 0,418 % of the Sub-Fund's total assets in the reference period.

Asset allocation describes the share of investments in specific assets.

What was the asset allocation?

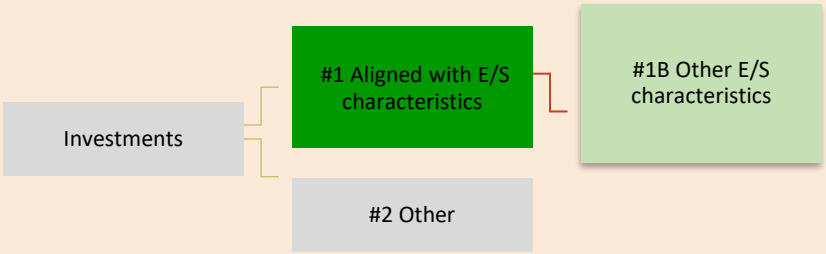
The sub-fund focuses on investments in renewable energy. The following is a percentage overview of asset allocation vs NAV (Net Asset Value) in EUR and as of 31.12. 2024:

10.56% cash
0% bonds
80.67% equity
8.75% loans & credits
0.02% FX

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

The category **#1 Aligned with E/S characteristics** covers:
- The sub-category **#1A Sustainable** covers environmentally and socially sustainable investments.
- The sub-category **#1B Other E/S characteristics** covers investments aligned with the environmental or social characteristics that do not qualify as sustainable investments.

In which economic sectors were the investments made?

The investments were made in the real estate sector, or rather, they intersect between the quaternary sector (investment management and consulting) and the secondary sector (construction and energy).

To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

The product is not intended to make sustainable investments.

Taxonomy-aligned activities are expressed as a share of:
- **turnover** reflecting the share of revenue from green activities of investee companies.
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

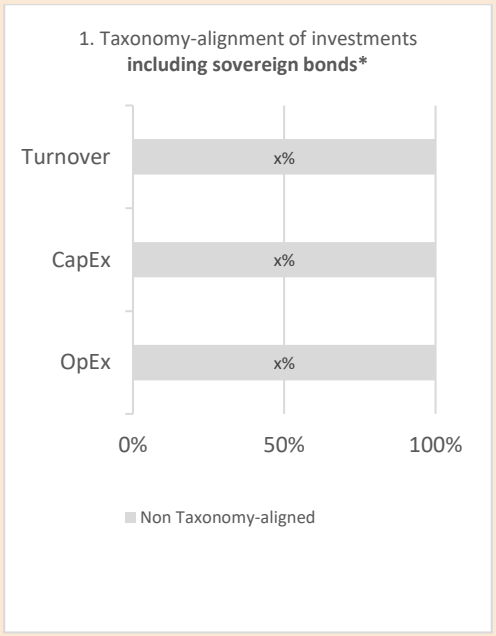
○ **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy[1]?**

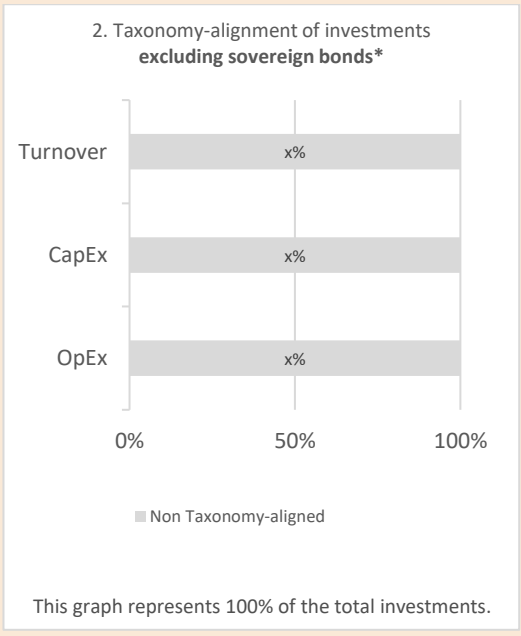
☐ Yes:

☐ In fossil gas ☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.





* *For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.*

[1] Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

- ***What was the share of investments made in transitional and enabling activities?***

Due to the lack of information and resources for the reference period, the share of investments in transitional and support activities cannot be determined.

- ***How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?***

N/A

What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

The financial product does not comply with EU taxonomy, therefore the percentage of compliance is 0%.

What was the share of socially sustainable investments?

The financial product does not follow the compliance of socially sustainable investments, therefore the percentage of the share is 0%.

What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

Investments corresponding to the category "other" were mainly linked to investments in money market instruments according to the current asset allocation. Within these investments for the reference period, due to the nature of the investments and the lack of information, the status of environmental or social guarantees cannot be determined for the reference period.

What actions have been taken to meet the environmental and/or social characteristics during the reference period?

In terms of environmental properties at the level of individual SPVs, emphasis is placed on the energy efficiency of building operations and monitoring compliance with the CRREM curve. Basic Sustainability Standards have been implemented into the operating rules of buildings.

How did this financial product perform compared to the reference benchmark?

N/A

- ***How does the reference benchmark differ from a broad market index?***

N/A

- ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

N/A

- ***How did this financial product perform compared with the reference benchmark?***

N/A

- ***How did this financial product perform compared with the broad market index?***

N/A