

SUSTAINABLE INVESTING POLICY

Document History

Version	Effective Date	Author	Reviewer	Description
1	28 July 2025	Clara Lim Associate Director, Operations	Board of Directors	Initial issue
2	4 September 2026	Clara Lim Associate Director, Operations	Board of Directors	Annual Review

Executive Summary

SC Oscar Group is committed to responsible investment that delivers resilient value for our stakeholders while driving measurable environmental and social outcomes. As a UN PRI Signatory, we align our approach with global best practices, integrating Principal Adverse Impact (PAI) indicators and ensuring all investments Do No Significant Harm (DNSH) guided by best practices under Sustainable Finance Disclosure Regulation (SFDR), to the extent practicable.

This policy does not imply formal classification as an SFDR Article 9 fund. We apply Article 9 principles voluntarily and maintain transparency through regular reporting.

Our sustainability strategy is practical, transparent, and tailored to our role as a fund focused on renewable energy and other assets that reduce carbon emissions. We actively monitor, report, and engage with partners to deliver impact and accountability.

1. Scope

This Policy applies to all SC Oscar Group operations, funds and assets under management. It sets out our approach to sustainable investing, ensuring we integrate Environmental, Social & Governance (“ESG”) principles throughout our investment process, from due diligence to active ownership.

This Policy will be reviewed at least annually by the ESG Committee and approved by the Board.

2. Mission & Commitment

We are dedicated to generating long-term value through responsible stewardship, transparent governance, and clear sustainability outcomes. Our mission is to contribute to the transition towards a low-carbon economy, while safeguarding the interests of our clients, communities, and environment.

3. ESG Governance

Our ESG Committee oversees implementation, monitoring, and reporting of all sustainability matters. Chaired by the Managing Partner, the Committee ensures our sustainability strategy remains relevant and effective, with reviews conducted at least every six (6) months and clear accountability. The Committee's decisions, including any matters reserved for Board approval, are recorded in written minutes retained as the audit trail for ESG governance.

Matters relating to staff conduct, anti-bribery and corruption, conflicts of interest, and data protection are governed by our Compliance Manual & Code of Conduct.

Staff responsibility: Escalate any suspected breach of this Policy, and any material ESG risk identified in an asset, to the ESG Committee without waiting for the next scheduled review.

4. Sustainable Investment Process

We integrate ESG due diligence into every investment decision. All assets are assessed for environmental, social, and governance risks and opportunities. Post-investment, we monitor progress through KPIs and report regularly to stakeholders.

5. Stewardship & Engagement

We maintain an active ownership approach, working closely with portfolio companies to implement sustainable practices. This includes setting clear targets, ongoing risk monitoring, and transparent reporting.

6. Avoidance Criteria

We do not invest in sectors or activities that violate human rights, exploit forced labour, or significantly harm environmental or social objectives. Our exclusion list aligns with global conventions and our commitment to SFDR Article 9 alignment.

7. Reporting & Transparency

We commit to clear quarterly reporting to our stakeholders, including annual UN PRI submissions and make selected information publicly available as required under UN PRI and SFDR best practice.

Tip: Reporting deadlines are fixed. Quarterly stakeholder reporting and the annual UN PRI submission both depend on portfolio KPI data being submitted on time.