

ART 9: PURE CAPITAL ESG TOOLKIT FOR FUNDS AND TARGETED INVESTMENT

Pure Capital together with PwC Luxembourg played a pivotal role in providing support and expertise to the Swiss listed company Leclanché for compliance with the necessary ESG Key Performance Indicators and policies. They also assessed Leclanché's alignment with the European Taxonomy for sustainable activities.

MILESTONES.

- ✓ Leclanché has been declared eligible for investment by funds with objectives linked to Environmental, Social, and Governance (ESG) goals;
- ✓ Leclanché's eligibility is driven by the company's core E-mobility activity, aimed at reducing CO₂ emissions;
- ✓ Leclanché's compliance validation with the necessary ESG requirements and assessed that 82% of Leclanché's 2022 turnover corresponds to sustainable activities as defined by the European Taxonomy under article 9 funds.

This Taxonomy alignment is a great achievement for Leclanché's value chain (from suppliers to clients and partners) as the Taxonomy encompasses in its analysis the ESG impact of both suppliers and clients of a Company.

SFDR.

The SFDR framework is a critical initiative by the European Union (EU) to direct investments towards more sustainable entities. It categorizes funds into three distinct groups based on their sustainability characteristics:

- ✓ Article 6 Funds: Financial products with no integration of sustainable approach;
- ✓ Article 8 Funds: Financial products promoting environmental and/or social characteristics;
- ✓ Article 9 Funds: Financial products with a sustainable investment objective, recognized as the most sustainable options.

Leclanché's eligibility for Article 9 is driven by the company's core E-mobility activity, aimed at reducing CO₂ emissions in heavy transportation sectors, including railways and marine, as well as in the broader energy sector. Leclanché is therefore, by assimilation, also eligible for funds aiming to be compliant with article 8 and 6

TESTIMONY.

- ✓ Frédéric Vonner (Partner RCAS - Sustainable finance and sustainability leader), PwC Luxembourg, commented on the process: *"PwC Luxembourg supported Leclanché in evaluating its ESG*

frameworks. This is a significant acknowledgment of the ESG system implemented in recent years. Leclanché's approach to sustainability as a fundamental pillar of its development and anticipation of future regulations is truly impressive."

- ✓ Pierre Blanc, CEO of Leclanché, remarked on the company's eligibility: *"Leclanché's eligibility to ESG funds such as the article 9 fund under the European SFDR is a testament to Leclanché's sustainable DNA and organizational focus on making a positive impact. Joining an exclusive selection of publicly listed companies that are eligible for investment will not only aid in securing our financing but also support our customers in the heavy mobility and energy sectors in reducing their CO₂ emissions."*
- ✓ Isabelle Voneche, Head of Risk Management and Sustainability and Climate Risk (SCR®) Certified, Pure Capital: *"Leclanché SA, one of the world's leading energy storage companies, is eligible for investment by funds with objectives linked to Environmental, Social, and Governance (ESG) goals in accordance with the European Sustainable Finance Disclosure Regulation (SFDR). This classification is a key indicator of Leclanché's alignment with stringent environmental and sustainability standards and, with only a limited number of stocks that are currently Article 9 compliant, Leclanché makes up one of the few companies worldwide that are eligible for these funds."*

SERVICES.

- ✓ PwC can support the implementation by publicly listed companies of ESG Key Performance Indicators and policies necessary to comply with Environmental, Social, and Governance Investment Funds in accordance with Article 8 and 9 Fund Requirements;
- ✓ **Pure Capital enables fund managers and General Partners to implement SFDR** policies and procedures for Environmental, Social, and Governance of UCITS and AIF Investment Funds in accordance with Article 8 and 9 Fund Requirements.

Supplementary information

For more information, please do not hesitate to consult our website <http://www.purecapital.eu>. You are also welcome to contact us by e-mail at info@purecapital.eu or by phone at +352 26 39 86.

DISCLAIMER

The information disseminated above is provided on a purely indicative basis. No guarantee is given as to whether the information published is complete, accurate or current. The information does not constitute in any manner whatsoever a solicitation to buy or sell. It has no value as legal, accounting or fiscal advice and is only valid at the time when it is given. It is not intended as a substitute for the knowledge and competence of the user and should be used in conjunction with advice from a qualified professional. The information and its publication are subject to Luxembourg Law. Users access information from other jurisdictions at their own risk.

Past performance is in no way a guarantee of future performance. The information may be supplied by outside providers. Except in the case of willful misrepresentation or serious misconduct, Pure Capital S.A. cannot be held responsible to users of the information, or for direct or indirect consequences of its use.

Pure Capital S.A., Management Company supervised by the CSSF

R.C.S. Luxembourg : B152 461 – TVA : LU23888004

Banque de Luxembourg : IBAN LU74 0080 1971 1950 2001 (Swift/BIC : BLUXLULL)

ING Luxembourg : IBAN LU94 0141 7413 0270 0000 (Swift/BIC : CELLLULL)

2, rue d'Arlon, L-8399 Windhof (Luxembourg)

T : +352 26 39 86 | F : +352 26 39 86 57 | info@purecapital.eu

www.purecapital.eu