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capiton Omega

ESG Report 2026 — *Reporting Period 2025*

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Agenda

1 Introduction

Driving Positive Change Through Responsible Investment

Leadership Comment

capiton remains convinced that resilience, a sense of responsibility and a long-term perspective are of great importance in the private equity sector. At capiton, we remain firmly committed to aligning financial performance with responsible business conduct.

With our support, the companies in our portfolio made further progress in the area of ESG in 2025. Of particular note is the growing number of portfolio companies that have launched initiatives to reduce their carbon footprint. At the same time, the share of SBTi-validated climate targets has continued to rise.

Our investment focus continues to centre around High-Tech Industrials and Healthcare & Lifesciences — sectors that not only offer strong value creation potential, but also play a vital role in addressing the systemic challenges of our time.

Looking ahead, we believe private equity has a responsibility — and an opportunity — to drive positive outcomes for the economy, the environment, and society at large.

Thank you for your continued trust and support.

Frank-Markus Winkler
Managing Partner
capiton AG

Berlin, July 2026

capiton ESG Overview

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ESG across our portfolio

For all our investments, ESG is assessed in the initial due diligence phase. After a successful acquisition we raise awareness with the management teams for the importance of this topic for capiton and develop a long-term value creation strategy of which ESG is an integral part. The development and performance of each portfolio company is analysed in the annual ESG reviews with an external advisor and reveal a continuous improvement of their performance. We motivate management teams to discover and unlock ESG potential in their businesses.

Social engagement

At capiton, we see social engagement as an essential element of our ESG philosophy. We regularly support charitable initiatives that creates a tangible impact — whether at the community level or internationally. Supporting such organizations reflects our broader commitment to social responsibility and the well-being of vulnerable groups.

Diversity at capiton

At capiton, we recognize the importance of diversity throughout our organization and within our portfolio companies. With 33% women in our workforce, we actively foster a creative and inclusive work environment. In the fall of 2025, we launched an exclusive scholarship program for female applicants to the Master of Finance program in collaboration with the Frankfurt School of Finance & Management GmbH. This scholarship is intended for women who are pursuing a career in private equity and corporate finance.

Climate change

capiton recognizes the pressing need to address climate change.We take concrete actions to reduce our environmental impact. We meticulously measure our carbon footprint and take measures to offset it every year through eco-conscious initiatives. Our dedication to sustainability reflects our responsibility as a PE firm to contribute positively to the environment and create a lasting impact on the planet.

2 This is capiton

capiton at a Glance Today[1]

capiton

>€2.2bn
total capital raised

€1.5bn
assets under management

>40
Realized investments

2020
Start of UNPRI membership

PRI
(Principles for Responsible Investment) Signatory

100%
Carbon neutral since 2021 through carbon offset projects at GP level

33%
Female employees

1
Female partner

86%
of portfolio companies with carbon reduction initiatives in 2025

Notes: (1) as of 31.12.2025 if not stated otherwise.

Carbon Neutrality

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Carbon Neutral Operations

- Capiton has been carbon neutral through a carbon offset project together with ClimatePartner since 2021[1]. ClimatePartner, an internationally presented group, offers climate action solutions and verified carbon offset projects in different regions with different technologies.
- We have quantified our greenhouse gas emissions and are continually working to either reduce these or offset unavoidable emissions through carbon offsetting. With this international carbon offset project we contribute to the UN Sustainable Development Goals (SDGs) illustrated on the right
- This makes capiton carbon neutral and allows us to use the "Business operations with financial climate contribution" label by ClimatePartner. While we'll continue to target a reduction of carbon emissions, we continue to be committed to offset all unavoidable carbon emissions in the future.

Business operations with financial
climate contribution
ClimatePartner.com/18835-2205-1001

3 GOOD HEALTH AND WELL-BEING

Good Health and Well-Being
Forests reduce noise and the amount of pollutants and dust in the air. The positive health effect of staying in the forest has been scientifically evident.

6 CLEAN WATER AND SANITATION

Clean Water and Sanitation
Forest soils filter rainwater, provide clean groundwater and ensure high drinking water quality.

11 SUSTAINABLE CITIES AND COMMUNITIES

Sustainable Cities and Communities
Forests are diverse recreational areas for all population groups. They also protect from erosion, avalanches, flooding and high tide.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Responsible Consumption and Production
Wood is one of the few renewable raw materials.

13 CLIMATE ACTION

Climate Action
Forests store large amounts of CO2. They have positive effects on the global, regional and local climate.

15 LIFE ON LAND

Life on Land
For many animal, plant and fungal species, the forest is the habitat that provides them with food and shelter.

[1] Includes only emission at GP level and not the portfolio companies' emissions.

Capiton AG CO2 Footprint 2025

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capiton's decarbonization goals

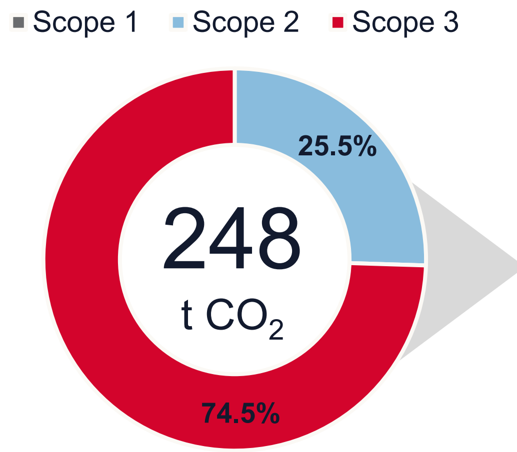
We have committed to being carbon neutral from 2021 onwards. Due to the nature and the relatively low level of our scope 3[(1)] related emissions, we have decided to offset our carbon emissions with selected offset projects.

We will work to reduce our scope 3 impact.

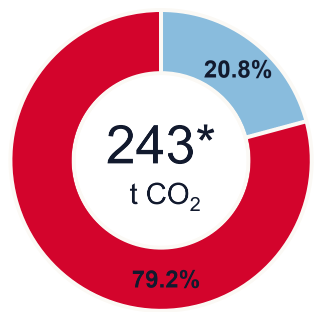
Scope 2
capiton rents its business premises and uses green electricity. Purchased heat is currently the only source of indirect CO2 emissions from the generation of purchased energy.

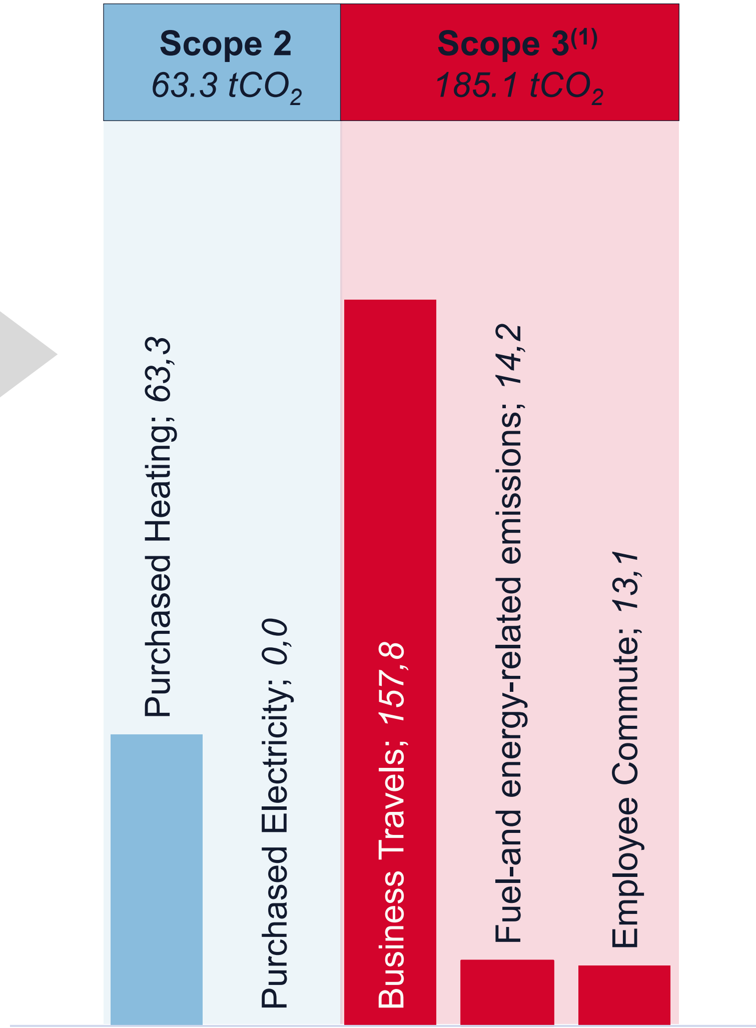
Scope 3[(1)]
Scope 3 emissions, in particular business travel are the main sources of capiton's GHG emissions.

CO_2 Footprint 2025



CO_2 Footprint 2024





** Adjusted*

[1] Includes only relatively low emission at GP level and not the portfolio companies' emissions.

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3 Our ESG Approach

Our Current ESG Approach

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ESG assessment and analysis across the investment process – from screening to exit

capiton's ESG Approach + Responsible Investment Policy

Screening

- ESG assessment based on capiton's ESG strategy and established responsible investment principles and values
- Alignment with exclusion list within capiton's ESG policy

Due Diligence

- Conduct ESG-materiality analysis focusing on potential risks
- Dedicated climate risk assessment
- Incorporate ESG findings into the overall investment decision-making process
- Draft ESG action plan for ownership phase
- Assess initial status of data availability and quality of ESG KPIs and PAI indicators

Ownership

- Annual updates on ESG performance rating and climate risk management supported by external advisors
- Implementation of ESG value creation projects
- Frequent ESG discussions during board meetings
- Annual ESG-reporting to investors
- Annual collection and reporting of ESG KPIs and PAI indicators

Exit

- Independent assessment to capture ESG-related progress achieved during our ownership period

ESG Performance-Rating & Reporting

4 Our Portfolio – Review Period 2025

ESG KPI Collection

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Overview

In 2022 capiton has successfully introduced the collection of ESG Key Performance Indicators (KPIs) across our portfolio companies. This initiative, highlights our dedication to long-term sustainability, responsible investment practices, and transparent communication with our stakeholders.

Adopting ESG Reporting Standards

We have selected two acclaimed frameworks and combined them into one questionnaire for this initiative:

1. **Invest Europe ESG Reporting Standards.**
2. **ESG Data Convergence Initiative (ECDI)**: an industry-wide effort to streamline the collection and reporting of environmental, social, and governance (ESG) data.

As a result of our strengthening reporting efforts, we present the updated PAIs (Principal Adverse Impact Indicators) of our portfolio companies for the second time.

Portfolio Companies: A Developing ESG Landscape

Since the ESG KPI collection was launched in 2022, our portfolio companies have made significant progress in terms of data coverage and data quality.

A growing number of portfolio companies have launched initiatives to reduce their carbon footprint (2025: 86 per cent). At the same time, the share of SBTi-validated climate targets has continued to rise.

These improvements enable our portfolio companies to better respond to pressure from external stakeholders regarding decarbonisation and reporting.

Future Outlook

Efforts to date aim not only to maximize financial performance but also to foster a more sustainable and socially responsible investment landscape.

We will continue to support our portfolio companies in enhancing their ESG practices and will periodically report on our progress.

KPI Overview 2025 – ESG PAI Assessment [1]

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		Revenue (in m€)	Employees (FTEs)	% Female FTEs	# Female Board members	Code of Conduct	Anti-discrimination policy	Diversity & inclusion policy	Whistleblower policy	Health & safety policy	PAI 1 Total GHG emissions	PAI 2 Carbon footprint	PAI 3 GHG intensity	PAI 4 Active in fossil fuel sector	PAI 5 % of non-renewable energy consumption
KD Pharma Group Creating Health Solutions	KD Pharma	270	702	36%	1	✓	✓	✓	✓	✓	26,360.15	124.64	129.52	x	45%

		PAI 6 Energy consumption intensity per high impact climate sector	PAI 7 Activities neg. affecting biodiversity-sensitive areas	PAI 8 Emissions to water (t)	PAI 9 Hazardous waste ratio	PAI 10 Violations of UNGC principles or OECD guidelines for MNEs	PAI 11 Lack of processes and grievance mechanisms for UNGC principles and OECD guidelines	PAI 12 Unadjusted gender pay gap	PAI 13 Board gender diversity	PAI 14 Exposure to controversial weapons	PAI 15 No initiatives to achieve carbon neutrality	PAI 16 No supplier code of conduct
KD Pharma Group Creating Health Solutions	KD Pharma	273.1140	x	13.10	0.05	x	✓	4%	25%	x	x	✓

Notes: (1) Definitions and calculations as defined by SFDR Principal Adverse Impact indicators.

Overview ESG Rating and Climate Risk Assessment

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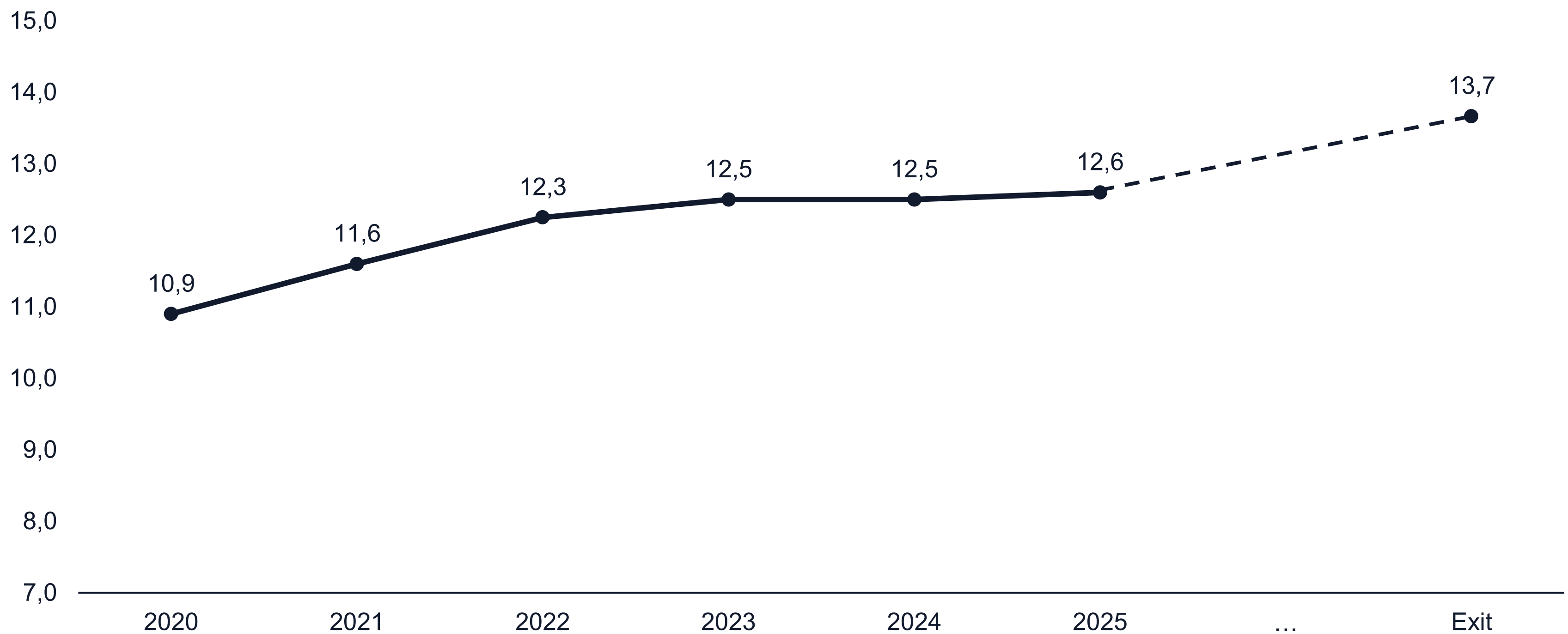
Results of the 2025 ESG ratings and the climate risk assessment of our portfolio company are presented in the graphs below (weighted avg. ESG rating according to capiton ESG concept)

KD Pharma Group



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5 ESG Review Summaries 2025

KD Pharma Group – ESG Review Summary (1/2)

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At a glance

Executive summary

The purpose of this ESG Update report is to document the recent ESG developments of KD Pharma. The latest update was conducted by PwC. The update included two interviews with KD Pharma's management.

The ESG rating for 2025 shows an improvement in environmental management compared with the previous assessment.

Overview

Company: KD Pharma Group
Sites: Bexbach, DE (HQ)
Industry: Pharmaceutical and nutraceutical industry
Market: International
Employees: About 720 (as of 2025)

Material ESG Categories

- Environmental Compliance
- Health & Safety, esp. product integrity and safety
- Governance Organization
- Supply Chain and Engagement

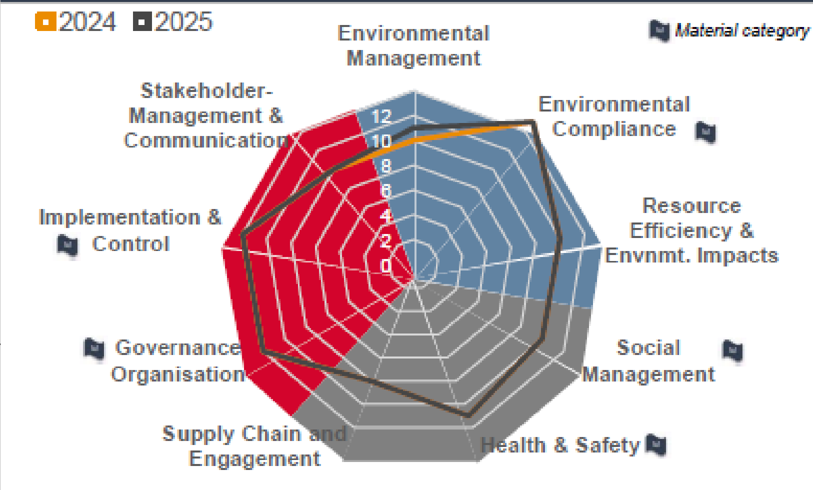
ESG Highlights

- The German entity maintains an extensive EHS system including both an environmental and energy management system
- KD Pharma supplies its raw materials solely from FOS certified, sustainable fisheries.
- A detailed group-wide guideline on anti-bribery/anti-corruption has been implemented.

ESG Risks and Improvement Potential

Environment	No group-wide environmental guideline
Social	No standardized staff development approach on group level
Governance	No systematic process for preparing information for external reporting in accordance with the CSRD

ESG Rating 2025



ESG Recommendations (High & Medium Priority only)		Priority
E	Inclusion of environmental commitment into the CoC	High
	Evaluation whether an environmental and energy management systems should be implemented at major entities	Medium
S	Consideration of a H&S function on group level to ensure adequate organization and processes in all entities	Medium
G	Establish systematic a ESG communication, taking into account CSRD applicability in light of the planned Nordic bond	High
	Establish a formalized local stakeholder management approach for individual locations/entities	High

	Recommended Rating Objectives for Exit	Rating 2024	Rating 2025	Plan for Exit
E	Environmental Management	10	11	14
	Environmental-Compliance	15	15	15
	Resource-Efficiency / Environmental Impacts	12	12	13
	Weighted Average	13	13,25	14
S	Social Management	12	12	13
	Health & Safety	13	13	15
	Supply Chain and Engagement	10	10	10
	Weighted Average	11,6	11,6	13,2
G	Governance-Organisation	14	14	14
	Implementation and Control	14	14	14
	Stakeholder-Management and Communication	10	10	13
	Weighted Average	13	13	13,8

KD Pharma Group – ESG Review Summary (2/2)

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Climate Risk Assessment							Recommended Action
Climate Management	➢ The global supply chain manager regularly monitors relevant regulatory requirements as well as developments, discussions and expectations from climate-relevant initiatives. ➢ The Company is currently researching alternative sources of Omega-3 such as genetically modified organisms or plants. As of 2021, the Seal Sands plant produces algae oil as an alternative for fish oil. Furthermore, the production of cannabis oil is being evaluated. Update 2022: KD Pharma's global supply chain manager pays attention to climate-related impacts, with a particular focus on oceans and fish stocks, when making purchasing decisions. Update 2023: Algae oil is currently pursued within a niche, as it was not embraced in the market as anticipated. Cannabidiol (CBD) is being used for initial products but is currently considered also a niche product due to unclear legal regulations in the US and the EU. Update 2024: Due to rising fish oil prices, algae oil is becoming an increasingly viable financial option. Additionally, the company is currently expanding its cannabidiol (CBD) product line. ➢ **Update 2025:** The company is continuing to explore Omega-3 alternatives. Algae oil remains a niche product as market adoption was lower than anticipated. CBD operations are being wound down due to unclear legal regulations.					Low risk	**Update 2025:** ➢ Continue conducting research and product development on Omega-3 alternatives ➢ Continue actively monitoring of technology changes ➢ Continue evaluating and fostering the use of renewable energy and energy-efficient technology for individual sites.
Climate Related Risks & Opportunities	**Physical**		**Transitional**				
	Acute	Low risk	Politics and Law	Low risk	Market	Moderate risk	
	Chronic	Moderate risk	Technology	Low risk	Reputation	Low risk	

Status: Very low risk · Low risk · Moderate risk · Moderate to high risk · Very high risk

Thank You

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