

2023

SUSTAINABILITY
REPORT



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A letter

FROM OUR MANAGING PARTNER, CHRISTOPH D. KAUTER

DEAR STAKEHOLDERS,

I am delighted to present Beyond Capital Partners' first sustainability report. It reflects our effort as a dedicated institutional investor to further develop our successful and well-defined investment strategy of the predecessor funds to be even more streamlined through Beyond Capital Partners Fund III, being classified as Article 8+ Fund under the SFDR regime. Hence, our approach is even more focused on the aspiration to follow best-in-class sustainable, environmental, social and governance (ESG) aspects.

For this reason, Fund III is an SFDR Article 8+ classified fund that promotes environmental, social and governance characteristics as well as investing in sustainable business models. Within the private equity sector – where capital has the potential to catalyze transformative change – the concept of responsible investment has gained significant traction. Today, it is no longer sufficient for private equity funds to focus solely on financial returns. The pursuit of profit must be coupled with a commitment to sustainable and ethical practices that serve the best interests of all stakeholders.

With this in mind, we think, act, and contribute “Beyond Capital” and thus, our name also reflects our mission. We not only apply this mission statement to our own actions, but also above all to our investment portfolio, ensuring that good governance creates resilient companies.

WE CREATE VALUE TOGETHER

Our sustainability report highlights how we successfully embedded a sustainability-oriented approach at both Beyond Capital Partners and the respective portfolio companies advised. We are committed to continuously adopt and implement the United Nations Principles for Responsible Investment (PRI) and promote the United Nations Sustainable Development Goals (SDGs) by actively advising our portfolio companies on sustainable initiatives and actions to further develop their ESG profile and set the basis for a resilient growth journey.



Christoph D. Kauter
Managing Partner
and Founder

“As part of the financial success of the funds we advise we demand sustainable business practices as a prerequisite.”

Christoph D. Kauter
Managing Partner and Founder
of Beyond Capital Partners GmbH

The investment highlights of the past years illustrate our commitment:

- » In portfolio company Wiethe Content GmbH, we have invested in an innovation leader in the field of computer-generated imagery (CGI) and digitization. Wiethe provides B2B services in the premium segment of the e-commerce content business. The company has won numerous awards for design, marketing, and branding and has always focused on waste reduction, recycling and reducing the CO₂ footprint in its day-to-day operations and through ESG-focused projects.
- » Holger Grelck Forstbaumschulen GmbH, one of the leading forest nurseries for premium seedling production in Germany, is the first investment of Fund III and has ESG already anchored in its DNA. The company has been supplying municipalities, states, and private owners with numerous seedlings of various tree species since 1938.
- » Many small-to-medium-sized companies are facing far-reaching technological, demographic, and social challenges that will permanently alter their industry structure and market environment. Beyond Capital Partners' approach as a private equity investor is to support the sustainable growth of companies in coping with these challenging change processes by providing founders and their management with entrepreneurial thinking, pragmatic advice, and, not least, sufficient capital. We see ourselves as creative idea providers, trustworthy and experienced sparring partners and, above all, as entrepreneurs at heart.

LOOKING TOWARDS THE FUTURE DEVELOPMENT, we strive to further expand our positive contribution within the portfolio companies advised. We aim to become a role model in the private equity industry by identifying and developing future portfolio companies that share our vision of becoming national champions while positively impacting relevant environmental and social challenges.

As Beyond Capital Partners, our success has been built on the foundations of bringing like-minded people together to jointly grow on the pillars of trust, stamina, and great collaboration. Insofar, we are confident that by developing and growing with such ambitious, experienced, and determined individuals, we can continue to chart our future course.

Yours sincerely,

Christoph D. Kauter
Managing Partner and Founder,
Beyond Capital Partners GmbH
June 2024



» Further information about initiatives and collaborations can be found on **page 14**

“Good entrepreneurship is the foundation of every successful business and ever since has been a core pillar of Beyond Capital Partners’ investment philosophy.”

Christoph D. Kauter
Managing Partner and Founder
of Beyond Capital Partners GmbH



02

ABOUT BEYOND CAPITAL PARTNERS

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About

BEYOND CAPITAL PARTNERS

Beyond Capital Partners is an owner-managed investment company based in Frankfurt am Main, Germany that – through the funds it advises – acquires majority shareholdings in profitable small-to-medium-sized (“small mid-cap”) companies in the DACH¹ region with a focus on asset-light business models in the areas of B2B services, IT services, software, healthcare & well-being, lifestyle & entertainment.

An important part of our strategy to generate valuable returns is our philosophy to support small-to-medium-sized companies in the DACH region in their sustainable growth and the implementation of good governance structures, principles, and guidelines as well as the implementation of ESG risk mitigation and value levers. In this way, we aim to develop resilient companies that can cope with challenging environmental, economic, and societal developments and grow from regional heroes to national champions.

Since launching as an entrepreneurial General Partner in 2015, we have earned the trust of best-in-class institutional investors, participated in three fund generations – with 22 acquisitions, consisting of 12 platform investments and 10 add-ons, including a fast-growing roll-up strategy, and 2 exits completed.

The most important prerequisite for our past and future sustainable success is to work together with the entrepreneurs, management, and other stakeholders as equals in a spirit of trust and partnership.

¹ D-Germany, A-Austria, CH-Switzerland

“Beyond Capital Partners convinced us with its professional nature and understanding of a continuously growing medium-sized company like us. The confidential and personal exchange at eye level characterizes our cooperation. Together with the BCP team, we want to consolidate our leading position in Germany and further roll out our service portfolio for existing and new customers.”

Markus Wiethe
Founder and Managing Director
of Wiethe Content GmbH

Beyond helps growing small mid-cap DACH companies to the next level

SMALL MID-CAP SPECIALISTS

- **Transitional Capital** for small mid-cap companies, headquartered in DACH
- Focus on **owner-managers** seeking a partner to help accelerate growth and **reach the next level**
- Bring valuable **entrepreneurial mindset** and **pragmatism** to the table

CLEAR VALUE AND GROWTH INVESTMENT STRATEGY

- Buy at **attractive pricing** relative to intrinsic value
- Invest capital and resources in key functions to **scale businesses**
- Work **hand-in-hand** with companies to drive growth plan

TRACK RECORD

- **320 m EUR in AUM** across Beyond Capital Partners Fund I (25m EUR), Fund II (115m EUR) & Fund III (180m EUR)
- A total of **22 acquisitions**, comprising **12 platform investments**, including **one fast growing roll-up strategy** with more than **100 individual acquisitions**, as well as **10 add-ons** and **2 exits** completed since 2015

Facts

& FIGURES

Beyond Capital Partners is the investment company for successful small mid-cap companies.

The core of our entrepreneur-minded investment philosophy is our long-standing strategic and operational experience.

Assets under Management
320m EUR
as of April 2024

SMALL MID-CAP SPECIALIST
SINCE

2015

Employees

3 female

11



Acquisitions

22

12 platform investments
10 add-ons
2 exits

Development

of individual funds

FUND I

Vintage: 2017

SFDR¹: Not classified

Fund size: 25m EUR

PAI: n/a

FUND II

Vintage: 2020

SFDR: Art. 6

Fund size: 115m EUR

PAI: Not committed

FUND III

Vintage: 2023

SFDR: Art. 8+

Fund size: 180m EUR

PAI: Committed

20% environmental & social sustainable investments supporting the following SDGs:



¹ Further information on SFDR (Sustainable Finance Disclosure Regulation) and other technical terms used in this report can be found in the glossary on page 32.

Portfolio

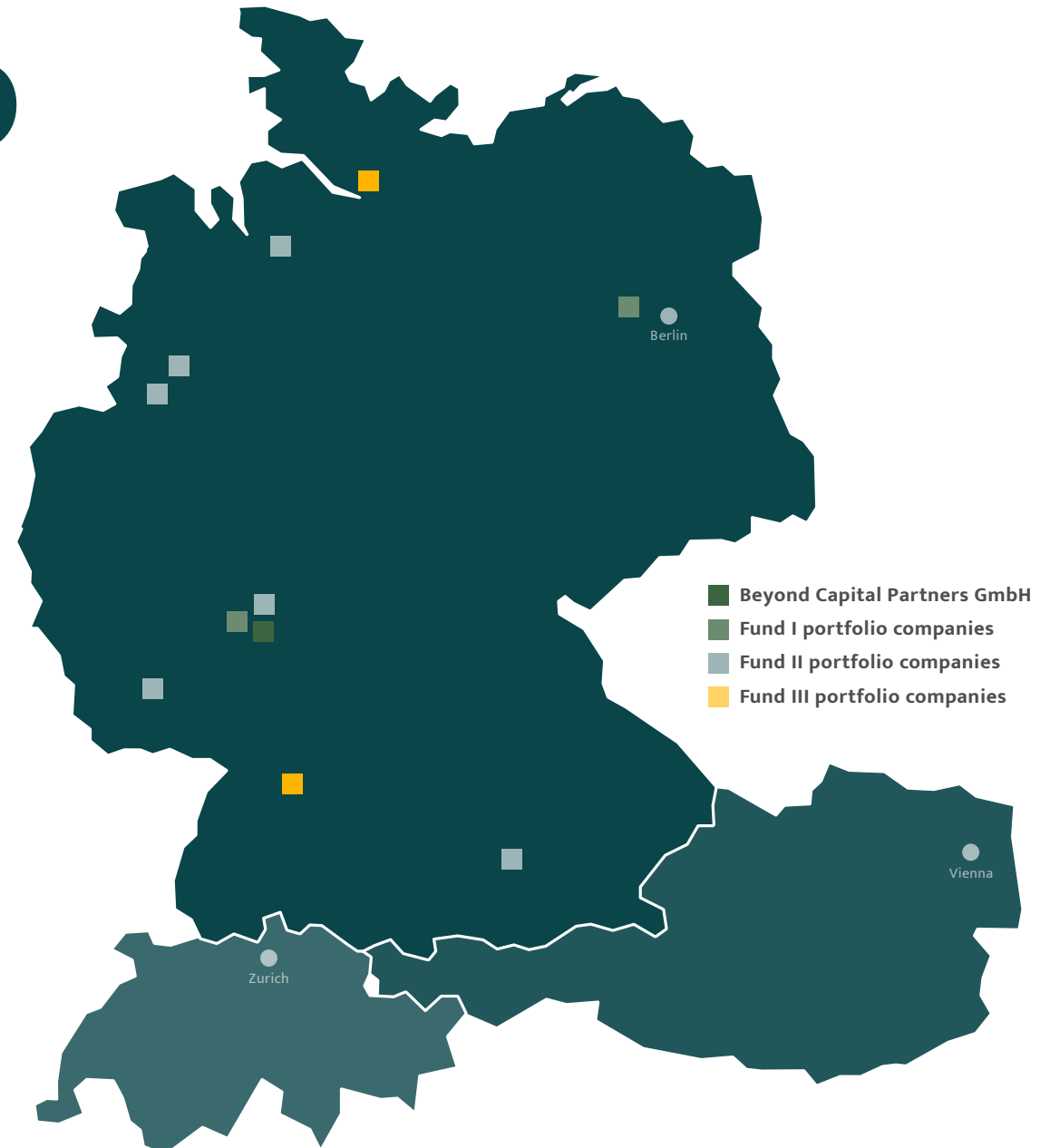
OVERVIEW

We invest in profitable companies headquartered in Germany, Austria and Switzerland. The portfolio companies we support come exclusively from the asset-light sector.

This includes companies with a focus on B2B services, IT services, software, healthcare & well-being, lifestyle & entertainment. We are anxious to accompany companies that participate in long-term trends and whose growth can be particularly stimulated by this.

“We pay particular attention to ensure that the growth of our portfolio companies is in line with the sustainable development of the environment, society and the economy.”

Christoph D. Kauter
Managing Partner and Founder
of Beyond Capital Partners GmbH



PORTFOLIO OVERVIEW

B2B services



Company	Dr. Hoffmann Facility Services Group GmbH
Website	drhoffmann.eu
Headquarters	Munich, Germany
Employees at day of acquisition	821
Industry	Industrial cleaning
Purchase	December 2021
Fund Generation	Beyond Capital Partners Fund II
Transaction	Buy-out, succession solution
Supported SDGs	 

Dr. Hoffmann Facility Services Group, based in Munich, is an established and owner-managed company for over 30 years and a nationwide facility cleaning service provider.

The group currently employs over 3,000 people in 140 cities and municipalities in Germany in the areas of maintenance cleaning, facility services, service personnel provision, event and catering as well as janitorial services.

“With Beyond Capital Partners, we are happy to have a medium-sized focused and financially strong partner who accompanies us on our growth path.”

Marlene Sternbaum
Managing Director
of Dr. Hoffmann Facility Services Group GmbH



Company	ECD International Holding GmbH
Website	ecd-international.com
Headquarters	Stuttgart, Germany
Employees at day of acquisition	23
Industry	Agency
Purchase	August 2023
Fund Generation	Beyond Capital Partners Fund III
Transaction	Buy-out
Supported SDGs	 

ECD International was founded by Alexander Osterwald and Jörn Pfothenhauer in Stuttgart in 2004 and is a multidisciplinary and international full-service agency with proven expertise in the premium and luxury segment.

ECD International has been established for 20 years and offers a wide range of international first-class services such as brand management, live marketing, communication, creative work, guest relations and CRM programs aiming at a demanding client base. The company offers groundbreaking “money can’t buy formats” for the world’s top brands based on their methodology called Emotional Relationship Marketing (ERM).

“For us, Beyond Capital Partners is the ideal partner, as we are pursuing the same vision – to become one of Europe’s leading experiential marketing agencies.”

Jörn Pfothenhauer
Managing Director and Co-Founder
of ECD International Holding GmbH

PORTFOLIO OVERVIEW

B2B services



Company	LDBS Lichtdienst GmbH
Website	ldbs.de
Headquarters	Falkensee/Berlin, Germany
Employees at day of acquisition	52
Industry	Lighting Technology
Purchase	September 2015
Fund Generation	Beyond Capital Partners Fund I
Transaction	Buy-out
Supported SDGs	

LDBS Lichtdienst is a leading lighting specialist in German-speaking countries and offers B2B customers a unique complete service for all aspects of lighting. The current number of employees is around 200 in line with the project business. LDBS offers its B2B customers with a focus on retail and industry a complete portfolio of services in the field of lighting.

This includes lighting design, international procurement of goods, installation service with own assembly teams in Europe, after-sales service and support with profitability calculations and financing issues.

“With Beyond Capital Partners, LDBS Lichtdienst GmbH has a reliable investor with whom we work on an equal footing. This partnership is based on trust in each other’s abilities in order to move the business forward together.”

Robert Bechtle
Managing Director
of LDBS Lichtdienst GmbH

Holger Grelck Forstbaumschulen

ESG
HIGHLIGHT
2023

Company	Holger Grelck Forstbaumschulen GmbH
Website	grelckforstbaumschulen.com
Headquarters	Halstenbek, Germany
Employees at day of acquisition	39
Industry	Forestry
Purchase	September 2023
Fund Generation	Beyond Capital Partners Fund III
Transaction	Buy-out, succession solution
Supported SDGs	

Holger Grelck Forstbaumschulen is one of the leading German forest nurseries for the cultivation of premium forest seedlings and grows many millions of seedlings annually on more than 100 hectares, on which a wide range of tree species, including sweet chestnut, oak, spruce, service tree and Douglas fir, are nursed.

» Further information about this portfolio company can be found on page 27

“Together with our strong partner Beyond Capital Partners, we will continue to grow, steadily expand our areas and act as a key player in reforestation.”

Holger Grelck
Managing Director
of Holger Grelck Forstbaumschulen GmbH

PORTFOLIO OVERVIEW

B2B services



Content

ESG
HIGHLIGHT
2023

Company	Wiethe Content GmbH
Website	wiethe.com
Headquarters	Bremen and Georgsmarienhütte, Germany
Employees at day of acquisition	117
Industry	E-commerce photo studios
Purchase	September 2021
Fund Generation	Beyond Capital Partners Fund II
Transaction	Buy-out
Supported SDGs	  

Wiethe Content specializes in e-commerce, content creation and production. The focus is on the production of content in the fields of film, photo and computer-generated imagery (CGI) for the fashion and lifestyle industry.

The owner-managed agency was founded in 2005 and is today one of the largest and most modern content and e-commerce photo studios in Europe and a full-service provider. Wiethe produces more than two million images and over 10,000 videos per year at two locations with currently 178 employees in 30 different disciplines on 6,500 square meters. The customer portfolio includes over 50 global brands such as adidas, Reebok, G-Star, Deichmann, Esprit, Stylebob, About You, and many more.

» Further information about this portfolio company can be found on page 26

PORTFOLIO OVERVIEW

Lifestyle & entertainment



Company	BigCityBeats GmbH
Website	bigcitybeats.de worldclubdome.com
Headquarters	Frankfurt am Main, Germany
Employees at day of acquisition	7
Industry	Lifestyle & Entertainment
Purchase	October 2018
Fund Generation	Beyond Capital Partners Fund I
Transaction	Buy-out
Supported SDGs	

Since its foundation in 2005, BigCityBeats has established itself among the leading producers and organizers of stadium events for club music and created a global brand core with its brand “World Club Dome.”

The creative head is Bernd Breiter, who made a big name for himself as music producer in the 90s and organizes spectacular events worldwide. The World Club Dome was chosen as the best festival in Germany by DJMag in 2023. In the ranking of the top 100 festivals worldwide, the World Club Dome ranks 11th, joining internationally renowned festivals.


“Over the past 20 years, we have built a globally established brand. I am very proud to have teamed-up with Beyond Capital Partners, a strong, professional and enthusiastic partner with whom I can realize my plans while maintaining the spirit of a family-run company.”

Bernd Breiter
Managing Director and Founder
of BigCityBeats GmbH

PORTFOLIO OVERVIEW

IT services



Company	Xortec GmbH
Website	xortec.de
Headquarters	Frankfurt am Main, Germany
Employees at day of acquisition	10
Industry	Security and Data Communication Solutions
Purchase	January 2021
Fund Generation	Beyond Capital Partners Fund II
Transaction	Buy-out, succession solution
Supported SDGs	 

Xortec is a leading value-added distributor for integrated video surveillance and data communication solutions. The company's focus is on the distribution of professional video surveillance solutions and a comprehensive range of accompanying services.

As an established and professional B2B service provider, Xortec is one of the fastest growing providers in Germany and has stood for dynamism and quality for years.


“Beyond Capital Partners does not live up to the image of a financial investor that you might have in mind. Instead, at Xortec GmbH we experience appreciative and personal communication at eye level, coupled with a very good industry and market knowledge of the investor. This makes Beyond a valuable sparring partner, especially in strategic decisions, which provides important impetus for the sustainable development of the company.”

Michael Schaller
Managing Director
of Xortec GmbH

PORTFOLIO OVERVIEW

Software



Company	Soft & Cloud GmbH
Website	softandcloud.com
Headquarters	Greven, Germany
Employees at day of acquisition	15
Industry	IT / Software
Purchase	November 2022
Fund Generation	Beyond Capital Partners Fund II
Transaction	Buy-out, succession solution
Supported SDGs	

Soft & Cloud is one of the leading providers of used standard software in Germany and partner for digital solutions as well as consultant for IT issues for business-to-business customers.

Since its foundation in 2014, the company has positioned itself as an innovation and technology leader along its sales strategy and today employs 23 people. As the world's first company, Soft & Cloud has used the integration of blockchain technology for the license transfer of used software and distributes the software in a secure, legally compliant and TÜV-certified process.

“For us, Beyond Capital Partners is an excellent partner because we work with a competent team that has understood our business model in depth and can thus optimally support us.”

Florian Ewald
Managing Director
of Soft & Cloud GmbH

PORTFOLIO OVERVIEW

Healthcare and well-being






Company	Ank Sanitätshaus + Orthopädietechnik GmbH
Website	ank-sanitaetshaus.de kaiser-sanitaetshaus.de
Headquarters	Kaiserslautern, Germany
Employees at day of acquisition	170
Industry	Healthcare
Purchase	October 2022
Fund Generation	Beyond Capital Partners Fund II
Transaction	Buy-out, succession solution
Supported SDGs	   

The ANK Group consists of the companies Ank Sanitätshaus + Orthopädietechnik GmbH, Kaiser, Sanitätshaus + Rehatechnik GmbH and Ank Orthopädienschuhtechnik GmbH. ANK has expanded over the last decades and today comprises 13 locations in eight cities with a total of 181 employees.

The ANK Group has established itself as the leading medical supply store group in Rhineland-Palatinate and, as a full-range provider, offers comprehensive medical care for patients.



Company	OUNDA GmbH – „klein, aber fein“
Website	klein-aber-fein.info
Headquarters	Münster, Germany
Employees at day of acquisition	24
Industry	Optometry and Acoustics
Purchase	May 2020
Fund Generation	Beyond Capital Partners Fund II
Transaction	Roll-up strategy
Supported SDGs	  

With its umbrella brand “klein, aber fein,” OUNDA is a leader in traditional optometry and acoustics. The community includes 110 independent specialist shops throughout Germany (as of December 2023), which have been well established locally for years or even decades, as well as 670 employees.

However, all associated companies are explicitly not “klein, aber fein” branches, but part of a traditionally managed group in which the identities and peculiarities of the individual locations are preserved.

“I had a positive feeling with Beyond Capital Partners since the first meeting and I look forward to the joint development of the group in the coming years. At the same time, the new partner offers attractive perspectives for our employees and Kaiserslautern as the headquarters of the ANK Group.”

Christiane Ank-Kunze
Managing Director
of the ANK Sanitätshaus + Orthopädietechnik GmbH

“We are pulling in the same direction with Beyond Capital Partners. We appreciate the competence and professionalism of the team. Together, we want to continue to grow and gain new locations in Germany for our premium optician community.”

Timo Beyer
Managing Director
of OUNDA GmbH

Initiatives

AND COLLABORATIONS

Beyond Capital Partners supports leading sustainability initiatives and organizations. As part of the commitment of being a responsible investor, Beyond Capital Partners is a signatory of PRI (Principles for Responsible Investment), a participant of the UNGC (United Nations Global Compact), an active supporter of Level 20 and a member of BVK (German Private Equity and Venture Capital Association).

The ideal of promoting social and environmental initiatives among Beyond Capital Partners' portfolio companies, and hence, creating trust, impact, and long-term success, is fundamental to its value-creation strategy.

PRINCIPLES FOR RESPONSIBLE INVESTMENT



Beyond Capital Partners supports the **Principles for Responsible Investment (PRI)** that contribute to developing a more sustainable global financial system. The six UN Principles for Responsible Investment offer a menu of possible actions for incorporating ESG issues into investment practices. Developed by an international group of institutional investors, the PRI reflect the increasing relevance of environmental, social, and corporate governance issues to investment practices and provide a global standard for responsible investing. The process was convened by the Secretary-General of the United Nations.

PRIVATE EQUITY AND VENTURE CAPITAL ASSOCIATION



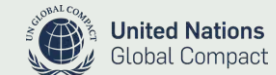
Beyond Capital Partners supports the **German Private Equity and Venture Capital Association (BVK)** as a member in its policy issues to underline the importance of private equity for the German economy as a growth engine for innovation, start-ups, and SMEs. BVK is the voice and face of the private equity sector in Germany. It constantly monitors and analyzes the market and responds to changes. BVK encourages its members to share their experiences with each other to help the private equity sector in Germany grow closer together.

LEVEL 20



The three Beyond Capital Partners team members **Helena Hausen**, **Bianca Bertsch** and **Lena Bürger** are part of the non profit initiative **Level 20**. Level 20's mission is to encourage greater female representation across the private equity industry with the goal of having 20% of senior positions in the industry held by women and to increase the number of women in investment roles. Furthermore, Beyond Capital Partners is a sponsor of Level 20 and Christoph D. Kauter, Managing Partner and founder, acts as a mentor. The 12-months mentoring program by Level 20 supports women currently working in private equity to succeed and progress within their firms. Mentees learn from the experience of their mentors and mentors gain insights into the challenges faced by women in the industry. Level 20 was founded in the UK in 2015 and currently has more than 4,000 members worldwide. In 2018, the initiative was also launched in Germany and has already gained more than 100 members.

UNITED NATIONS GLOBAL COMPACT



Beyond Capital Partners has also joined the **United Nations Global Compact** initiative, a voluntary leadership platform for the development, implementation, and disclosure of responsible business practices. Launched in 2000, the UN Global Compact is the world's largest corporate sustainability initiative. Its ambition is to accelerate and scale the global collective impact of business by aligning companies' strategies and operations with its Ten Principles on human rights, labor, the environment, and anti-corruption, and to take action in support of the United Nations global goals embodied in the 17 UN Sustainable Development Goals (SDGs) with an emphasis on collaboration and innovation.

An aerial photograph of a vibrant yellow field, likely rapeseed, with a grey asphalt road running diagonally through it. The road has white dashed lane markings. The background is a solid dark teal color. A white rectangular frame is positioned over the road and field, with its top-right corner extending into the teal area.

03

OUR APPROACH TOWARDS
SUSTAINABLY GROWING TOGETHER

Our approach

TOWARDS SUSTAINABLY GROWING TOGETHER

Since our launch, Beyond Capital Partners has been eager to invest in companies we can positively influence and add value to based on our knowledge and professional experience. One major value that has always accompanied our actions is good entrepreneurship.

That is, supporting decisive owners with a growth mindset and a strong value framework, leading to thoughtful and humble economic and social ownership. Even when ESG and sustainability were not at the forefront of public attention, as they have been in recent years, we have focused on companies and entrepreneurs that shared our mindset and had a common vision on growing their companies. Therefore, Beyond Capital Partners' approach has been and always will be owner-first, meaning that the commitment of the entrepreneur, the relationship with them and the shared vision of future growth is an important soft factor, alongside the prospective sector, the business model and the number of the investments, influencing the closing of the deal.

Beyond Capital Partners stands for active ownership and stewardship, accompanying management in their sustainable growth journey and focusing on value-enhancing improvements such as:

- » professionalization of governance structures and practices
- » mitigation of key-person risks by building up 2nd line management and/or co-managing directors
- » acceleration of top-line growth through organic growth (i.e. increasing sales force, adding additional service products) or inorganic growth through add-on acquisitions for buy-and-build platforms
- » implementation of ESG-related initiatives and measures to ensure positive impact of our portfolio companies in these areas and to build organizational resilience in relation to environmental or societal challenges that are increasingly impacting the success of companies

Our active ownership approach, acting as a sparring partner and advising portfolio companies on their growth journey, enables us to exit scaled champions with sound business, finances and controlling, and governance structures for an even larger universe of buyers ready for their next successful step.



TRANSFORMING: PROACTIVE, HAND-IN-HAND DEVELOPMENT

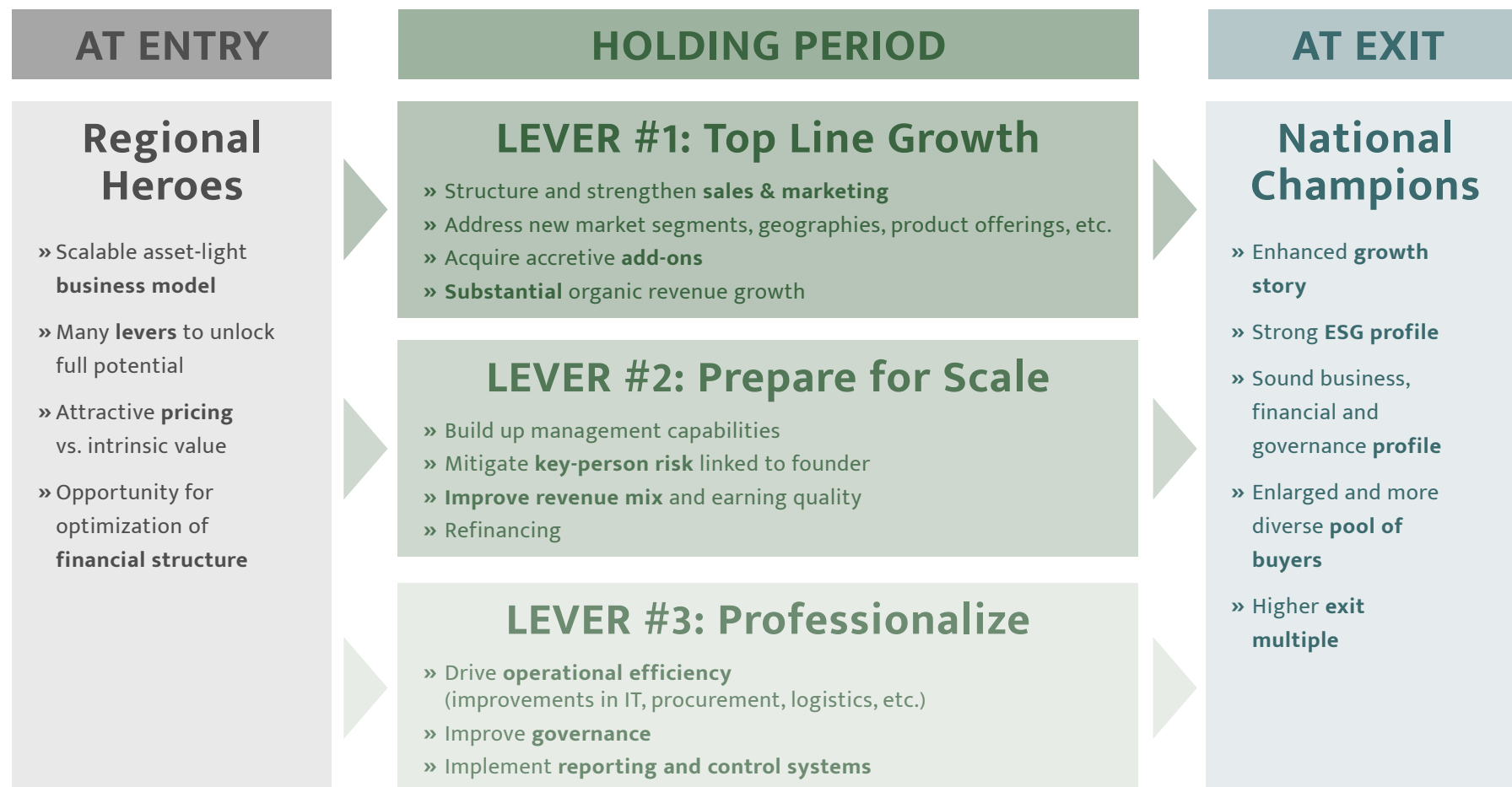
- » **Value-adding improvements:** professionalize companies, ESG implementation
- » **Accelerate top-line growth:** organic and add-on strategies
- » **Reduce key-person risk:** build up team capacities & capabilities



SELLING: SCALED CHAMPIONS

- » Professional **structures and management**, stronger financials and reporting
- » Demonstrated growth attracting more **diverse pool of buyers**
- » Opportunity to **benefit from multiple expansion** at exit

Transforming regional heroes into national champions



An aerial photograph of a dense green forest. A light-colored, winding path or stream bed cuts through the foliage. In the upper right, a dark, calm body of water is visible. A white rectangular frame is superimposed on the left side of the image, partially enclosing the forest and the path.

04

GOOD ENTREPRENEURSHIP

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Good

ENTREPRENEURSHIP

For us, good entrepreneurship is the essence of innovation, sustainable growth, a willingness to take risks, and consistent implementation based on values such as a profound ethical understanding, social responsibility towards society and strong governance to build resilient companies.

We as Beyond Capital Partners see our purpose in supporting successful entrepreneurs on their growth journey, as a sparring partner to share ideas, discuss innovations, reflect challenges, provide financial resources and use our knowledge and network to navigate the path to success together.

We commit ourselves to ethical behavior, sustainability, and a positive impact on the environment and society. We take actions that contribute positively to the world and that focus on long-term sustainability.

OUR PHILOSOPHY

At Beyond Capital Partners, we firmly believe that sustainable economic success beyond the capital invested depends first and foremost on the trust, passion, and integrity of the actors involved.

» We THINK beyond Capital

We stand for sustainable investing, anticipating trends and developments and supporting small mid-cap companies in their sustainable growth.

» We ACT beyond Capital

We successfully implement entrepreneurial and innovative solutions as well as market-oriented strategies and design operational value creation processes together with our investments.

» We CONTRIBUTE beyond Capital

We accompany entrepreneurs through far-reaching change processes, jointly assume our social responsibility and dedicate our actions to sustainable success.

OUR VALUES

An integral part of our personal and professional understanding and values of doing good business and generating valuable returns is participating in the sustainable development of our environment, our society, and our economy. We endeavor to establish sustainable practices on Beyond Capital Partners' growth path and actively support our portfolio companies to embed and develop sustainable practices from an early stage on in our joint journey, to become leaders and pioneers in sustainability in their sector, region, or area of expertise.

In order to set a valuable focus, we have committed to good governance practices and achieving positive development in the following five areas and thereby contributing to the achievement of the relevant **Sustainable Development Goals (SDGs)**.

“Good entrepreneurship is the foundation of every successful business and ever since has been the core pillar of Beyond Capital Partners’ investment philosophy.”

Christoph D. Kauter
Managing Partner and Founder
of Beyond Capital Partners GmbH

1. Decent work and economic growth (SDG 8) – For us, **strong governance** structures are an integral part of good entrepreneurship and the basis for the sustainable growth of the companies in which we invest. We therefore attach great importance to the continuous development and implementation of principles, guidelines, and risk frameworks for best practices to strengthen the resilience of our portfolio companies and help to overcome future challenges and ensure sustainable growth.

2. Climate action (SDG 13) – “Every drop in the ocean counts” (Yoko Ono) – although we invest in asset-light business models with no production sites, and relatively low carbon footprints, we believe that every drop counts. In addition to our commitment to invest 10% of the committed capital in portfolio companies with an environmental business objective that supports **climate change mitigation and adaptation, protection and restoration of biodiversity and ecosystems or the circular economy**, we measure the carbon footprint of all of our portfolio companies of Beyond Capital Partners Fund III and actively support them in finding ways to reduce emissions, by i.e. using renewable energy and improving resource efficiency and waste management, wherever possible.

3. Quality education (SDG 4) – German companies have always been known for their engineering skills, highly qualified employees, and high educational standards. Many of today's social and economic challenges, such as skills shortages, economic growth, social prosperity, child, and youth poverty, are linked to education. By ensuring that our portfolio companies prioritize and actively support the education, training, and development of their employees, we help to address and mitigate these challenges to positively impact the society in which they operate, thereby contributing to an **overall increase in valuable education and support.**

4. Reduced inequalities (SDG 10) – At Beyond Capital Partners, we know from our own experience what diversity and equality look like in teams and the benefits they bring. Beyond the boundaries of Beyond Capital Partners, we want to support Diversity, Equality & Inclusion in and with the companies we invest in, wherever possible. For this reason, we advise and follow-up on various **Diversity, Equality and Inclusion (DEI)** measures in our portfolio companies. Furthermore, we exchange ideas with the portfolio companies on how they can leverage the benefits of increasing equality in all aspects, for employees and/or customers, with the help of relevant DEI initiatives.

5. Good health and well-being (SDG 3) – “Mens sana in corpore sano” – A healthy mind in a healthy body (Juvenal, Satire 10, verse 356). Many studies prove, as well as practical observation of daily business shows that successful growth can only be achieved with healthy and well-off employees. Furthermore, a society that enhances well-being and mental health positively influences economic wealth and social satisfaction in numerous ways. Therefore, Beyond Capital Partners is

committed to positively influence **corporate well-being and mental health** within its portfolio companies and to positively contribute to the well-being and mental health of society by sourcing, investing in, and developing companies that provide services or products which serve this Sustainable Development Goal.

RESPONSIBLE CORPORATE STRATEGY

We strongly believe that integrity and a responsible approach towards employees, partners, relevant stakeholders, and resources are the key to long-term success.

» Environment

Our employees are encouraged to travel and work in an environmentally conscious manner as part of their work for Beyond Capital Partners. This means that only relevant meetings within the scope of our business relationships take place in person, all other meetings should be held virtually where possible. If a virtual meeting is not feasible, an ecologically sensible way of travelling to and from the meeting, e.g. by train, is preferred. If this is not possible due to long distances or availability, travel emissions (e.g. CO₂ emissions from flights) are offset directly. In August 2023, we moved into new offices that have been awarded the Leadership in Energy and Environmental Design (LEED) certificate, the WiredScore Platinum certificate and the first SmartScore Platinum certificate for intelligent buildings in Germany by the U.S. Green Building Council (USGBC). The U.S. Green Building Council, founded in 1993, is a global leader in green building. The private membership-based non-profit organization promotes sustainability in building design, construction, and operation. USGBC is best known for its development of the LEED green building rating system. We thus support the positive development of our environmental footprint.

» Social

Beyond Capital Partners is characterized by a high degree of team diversity in terms of gender, education, and professional experience. Mutual support and the exchange of knowledge and ideas are fundamental values that everyone in our team actively lives by. With the support of our partners, we have flexible working and employment arrangements that make it possible to combine work and family life while ensuring fair wages. In addition, a weekly exchange and an annual team outing with a mixture of updates, training, business development and team building ensure a trusting and productive working environment.

Beyond Capital Partners takes its social responsibility seriously. We support various initiatives on a case-by-case basis, such as the Home Children's Competition as part of the Frankfurt International Festival Hall Riding Tournament (IFRF), which recognizes children from social institutions in the region for their creative design of obstacles, or as the official sponsor of the “Frankfurt Polo Club Team,” which supports the athletes financially and as the team's namesake.

Furthermore, we supported the international exchange and networking between entrepreneurs, investors and start-ups by being sponsor of the “Unternehmertag 2024.”

Our plan is to further enhance our social responsibility and keep on supporting initiatives and organizations in 2024, like the “White Tower Classic 2024” Beyond Capital Partners' sponsorship, that is organized by the Weißer Turm Klassik foundation and supports child and youth welfare projects in collaboration with the Rotary Club Bad Homburg, the Zonta Club of Bad Homburg and the Lions Club Bad Homburg Weißer Turm.

» Governance

Good corporate governance and entrepreneurial practices and principles are not only an important value that we expect of our portfolio companies, but that we also live by ourselves.

Responsibilities are well aligned at all levels, starting with our Managing Partners and Chief Financial Officer (CFO), followed by our Deal Team (Investment Director, Managers, and Associates) and Director Corporate Communications & Brand Strategy. Each level has its own responsibilities according to its level of experience and knowledge. These are constantly being developed and expanded to take account of the increasing experience and knowledge of the individual employees. In addition, our Managing Partner Karsten Eibes as Head of Compliance, together with our CFO Philipp Ruppert and our Head of ESG Helena Hausen, ensures compliance with all relevant regulations.

The funds advised by Beyond Capital Partners are registered as German GmbH & Co. KGs and are therefore subject to a transparent German tax structure.

Each member of the investment team has also contributed capital to the funds, which emphasizes the shared interest in the further development of Beyond Capital Partners, the funds, and the investment companies.

“I am a strong supporter of ESG as a value driver for the companies.”

Christoph D. Kauter
Managing Partner and Founder
of Beyond Capital Partners GmbH

OUR TEAM OF LEADING SPECIALISTS AND ENTREPRENEURS

Investment committee



Christoph D. Kauter – Managing Partner

>25 years in Private Equity and M&A

Christoph D. Kauter is the founder and Managing Partner of Beyond Capital Partners and a long-standing private equity investor with in-depth expertise in finding attractive investment opportunities, winning the hearts of entrepreneurs, executing state-of-the-art M&A transactions, implementing value-enhancing growth strategies and business development measures for the investments and is a strong supporter of ESG as a value driver for the companies.



Karsten B. Eibes – Managing Partner

>25 years in Consulting, Private Equity and M&A

Karsten Eibes started the investment activities of Beyond Capital Partners in 2015, together with Christoph D. Kauter and Volker Oschkinat. With more than 25 years of professional experience, Karsten combines significant strategic, operational and entrepreneurial experience in German family businesses. His focus at Beyond Capital Partners is the identification of attractive investment opportunities.



Volker Oschkinat – Partner

30 years in Operations and Corporate M&A

In 2015, Volker Oschkinat, together with Christoph D. Kauter and Karsten Eibes, started the investment activities of Beyond Capital Partners in 2015. His focus at Beyond Capital Partners is on the operational and strategic operational and strategic support for the portfolio companies, and in addition to his focus on marketing/sales, Volker has knowledge in all operational functional areas such as controlling, production, international purchasing and IT.

OUR TEAM OF LEADING SPECIALISTS AND ENTREPRENEURS

Deal execution team



Nico Strott
Investment Director

11 years in Private Equity, M&A, Strategy and Transformation



David D. Kyratsas
Investment Manager

10 years in Private Equity, M&A Consulting and Audit



Dominik Spinler
Investment Manager

8 years in Private Equity, Investment Banking and M&A



Dr Alexander C. Wenz
Investment Manager

8 years in Private Equity & Strategy Consulting



Helena Hausen
Investment Manager & Head of ESG

16 years in Private Equity and Transaction Advisory Services



Lena Bürger
Sr. Investment Associate

6 years in Private Equity, Investment Banking and M&A

Corporate team



Philipp Ruppert
Chief Financial Officer

>25 years in Treasury, Banking and Capital Management



Bianca Bertsch
Director of Corporate Communications & Brand Strategy

15 years in Corporate Communication

ADVISORY BOARD – Fostering best practices in private equity from high caliber advisory board members



Stefan Zuschke
Former Global Co-Chairman at BC Partners

> 25 years in Private Equity



Florian Hirschmann
Partner Private Equity Group at Goodwin Procter LLP

> 15 years M&A and PE law



Wolfgang Krappe
Founder and former CEO of Capitell AG

> 25 years in Wealth Management



Eduard Kostadinov
Senior Managing Director at Evercore

> 20 years in M&A



Uwe Kolb
Former Chairman & Managing Partner at Bridgepoint

> 35 years in Private Equity and M&A

STEWARDSHIP

Next to Beyond Capital Partners' commitment to contribute positively to ESG matters ourselves, as outlined in previous chapters, we act as a responsible owner by actively engaging with portfolio companies to promote better ESG practices and advocate for positive change.

To set a profound basis for our active stewardship with our portfolio companies, the Partner of Beyond Capital Partners decided in recent years to strengthen our sustainability approach and proactively invest in knowledge, hiring a Head of ESG, who was formerly employed by and actively contributed to the development of ESG products and trainings for private equity customers at a Big-Four company. In the course of 2023, Beyond Capital Partners further developed a Responsible Investment Strategy and Policy, set-up a digitalized annual ESG reporting and ESG Due Diligence Questionnaire as well as the 'ESG along the investment cycle' program to ensure full coverage and compliance of the ESG-related topics at company and fund level, starting from Beyond Capital Partners Fund III and all subsequent funds.

Based on this framework, our active ownership in terms of ESG, but not exclusively in relation to ESG, includes continuous dialogue with management, proxy voting and engagement with other investors to address sustainability topics. Following acquisition, the fund's ESG team provides ESG training to the portfolio company's management and appoints an ESG manager. A dedicated ESG roadmap, providing an overview on the short-, medium-, and long-term ESG initiatives of the portfolio company, is created in collaboration with the appointed ESG manager and the portfolio management team, as described above.

Furthermore, the companies in which Beyond Capital Partners invests are invited to the annual 'Portfolio Days' (PDs). The PDs serve to inform and educate the management of the companies in which Beyond Capital Partners invests on relevant topics, promote dialogue between the companies and highlight exceptional performance. ESG is an integral part of the thematic blocks and the exchange between the companies supports their further development on these topics. The annual PDs are supplemented by quarterly ESG roundtables, which are organized as 1- to 2-hour discussions with all ESG managers of the portfolio companies on relevant ESG topics.

Beyond Capital Partners aims to ensure from day one that ESG considerations are embedded in the DNA of portfolio companies and that overall business performance always reflects our ESG value proposition of good corporate citizenship and our commitment to supporting sustainable environmental and social development. Additionally, we jointly consult on potential socially relevant engagement opportunities of our portfolio companies to support their engagement in their local communities (i.e. blood donation, support of the local fire department or sports club) but also positively influencing larger societal challenges like prosthesis counselling for women suffering from breast cancer and the collection of financial and material aid for children's hospitals or the Ukraine.

"In addition to their in-depth expertise and empathy for us as entrepreneurs, we were enthusiastic about the opportunity to remain involved with the company in the future as co-partner and operational management, thus enabling Dr. Hoffmann to continuously develop."

Marlène Sternbaum
Managing Director of Dr. Hoffmann



05

RESPONSIBLE AND SUSTAINABLE FUND & PORTFOLIO MANAGEMENT

- 26 ESG highlights 2023 – case studies
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Responsible

AND SUSTAINABLE FUND & PORTFOLIO MANAGEMENT

At Beyond Capital Partners, ESG is an integral part of the investment process, decision, and beyond.

“As part of the investment team and as Head of ESG, I am particularly passionate about our portfolio of sustainable companies and those we support on their journey. The development of Beyond Capital Partners and the support and joint development of our portfolio companies in sustainability and ESG is particularly close to my heart,” states Helena Hausen, Head of ESG and Investment Manager at Beyond Capital Partners. Helena’s focus is to strengthen and develop ESG along the investment cycle at fund and portfolio level to further advance the goals of sustainable investing and good entrepreneurship.

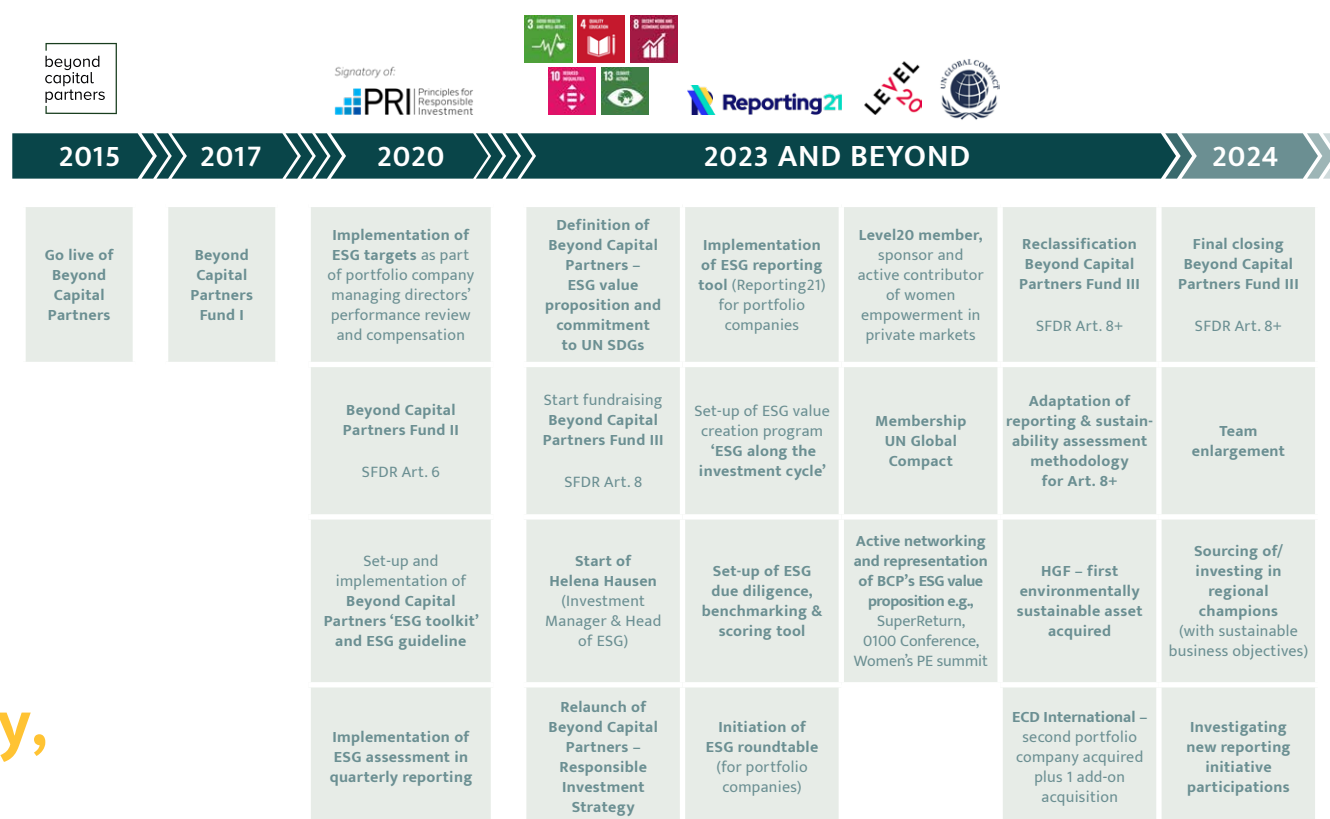
Beyond Capital Partners’ continuous commitment towards growth, sustainability, and ESG can be seen best on the historical development of our existing companies until today in Fund II but also light the future of our first portfolio companies of Fund III and future portfolio companies.

“ESG is a journey, not a project.”

Helena Hausen

Head of ESG and Investment Manager
at Beyond Capital Partners GmbH

ESG evolution Beyond Capital Partners



ESG HIGHLIGHTS 2023

Case studies



Wiethe Content is one of Beyond Capital Partners investments in Fund II and has shown great development. The company aims to be in the best possible position in terms of ESG in all areas and has implemented a large number of initiatives.



The **Wiethe Content Group (Wiethe)** is a leading digitalization agency developing e-commerce content and campaigns for the fashion & lifestyle industry and has global leading multi-brand fashion retailers in its customer portfolio. The owner-managed full-service agency was founded in 2005 and is now one of the largest and most modern content and e-commerce studios in Europe. Wiethe produces more than two million images and over 10,000 videos per year.

As an innovation leader in the field of computer-generated imagery (CGI) and digitalization, the Wiethe Group will anticipate the needs of its customers even more at an early stage and accompany them on their customer journey as a “Partner of Trust.” To date, Wiethe has won over 140 awards for design, marketing, brand, usability, top service, and employer of the future.

ESG is deeply rooted in Wiethe’s DNA: They actively reduce their CO₂ footprint, they rely on renewable energy consumption and the recycling of resources, they take environmental concerns into account in project planning,

and they are socially committed. They also put great effort into promoting quality education, gender equality, and employee benefits. Through their initiatives and consistent development, they actively support the SDGs 3, 10 and 15.

The strategic goal of Wiethe is to further consolidate its leading position as the largest e-commerce photo studio in the premium segment in Europe by continuously expanding its customer base, further rolling out the service portfolio and expanding into new target markets.

AWARDS AND WINS



yearly
SAVING
of 54,000 bottles
20,000 plastic bags

30.4 %
EBITDA CAGR
2020A – 2023A

ESG HIGHLIGHTS 2023

Case studies

Holger Grelck Forstbaumschulen

Holger Grelck Forstbaumschulen is the first investment in Beyond Capital Partners Fund III, an SFDR Art. 8+ compliant fund. It has many development opportunities in the environmental sector substantially contributing to climate change mitigation and biodiversity.

Holger Grelck Forstbaumschulen (HGF) is one of the leading forest nurseries for premium seedling production in Germany and has over 100 hectares of cultivable land in the Halstenbek area near Hamburg, the largest forest tree nursery region in Germany. The location in Halstenbek is considered the “cradle of the forest” due to the fertile soil and optimal microclimatic conditions. The complete product offering includes tree species from all areas of origin in Germany and will be complemented by adjacent services, products, and planned initiatives such as forestry services or CO₂ certificates. HGF has been supplying municipalities, states as well as other nurseries and private forest owners since 1938 and has grown continuously in recent years.

Forest tree nurseries are an important subgroup of tree nurseries, accounting for around 12% of Germany’s total tree nursery area. Overall, forest nurseries play a central role in the fight against climate change, as they are an integral part of the reforestation of German forests. At the same time, they enable companies to become more sustainable and achieve climate targets. Demand for seedlings for forestry plants has risen accordingly.

The German forest relieves the atmosphere of 62 million tons of CO₂ every year. Around 500,000 hectares of German forests currently need to be reforested, mainly due to biotic causes and a general increase in tree mortality. This means that 1.6 billion trees are needed to rebuild and diversify the German forest in order to mitigate the damage and increase resilience to climate change. Current demand significantly exceeds supply and the gap is expected to widen further in the future.

The aim of HGF is to establish itself as the leading forest tree nursery in Germany, mainly by leasing additional cultivable area. Currently, there is a strong focus on German B2B clients, but the future strategy entails a potential expansion to other European markets.

In the coming months and years, Holger Grelck Forstbaumschulen will also be exploring and pursuing various opportunities for collaboration and cooperation in the context of the expansion of organic soil cultivation, CO₂ certificates and the preservation of biodiversity.



Solar Weeder

supporting field work



- » INCREASE WORK QUALITY
- » PROTECT EMPLOYEE HEALTH
- » EASIER AND MORE EFFICIENT WORK

Responsible

INVESTMENT STRATEGY

Beyond Capital Partners has further developed its Responsible Investment Strategy reflecting the dedication to integrate ESG considerations into the investment processes aiming to create long-term value and ensure the compliance of our investments with the requirements of SFDR Art. 8+.

Thus, in comparison to an SFDR Art. 8 fund, we are committed to invest a certain percentage of assets under management of Beyond Capital Partners Fund III into companies which pursue a sustainable business objective, either environmentally or socially characterized. To ensure their compliance with the four EU taxonomy conditions (1. Substantial contribution; 2. Do no significant harm; 3. Minimum safeguards; 4. Compliance with Technical Screening Criteria), we thoroughly assess these potential portfolio companies pre-acquisition. Part of this is the evaluation of the taxonomy alignment, the PAI assessment and the assessment of the impact of the investment on the objective pre-acquisition as well as defining certain key performance indicators that monitor the annual 100-Day plan contribution post-acquisition.

Beyond Capital Partners considers ESG risks and value creation potential, for all of its portfolio companies, at every step of the investment process, from the selection of potential companies, due diligence, and investment decision-making to all activities within the holding period and potential divestiture of our portfolio companies.

ENVIRONMENT

Beyond Capital Partners is committed to positively contribute, through its portfolio companies, to the following environmental objectives:

- » Climate change mitigation & adaptation
- » Protection and restoration of biodiversity & ecosystems
- » Circular economy

In relation to the classification of Beyond Capital Partners Fund III as an SFDR Art. 8+ Fund, we commit to invest 10% of the fund's assets under management in portfolio companies with an environmentally sustainable business objective. Additionally, we will ensure that all our portfolio companies promote environmental characteristics as part of their business practices. Independently from the individual development needs of our portfolio companies, we actively promote the usage of renewable energies, lower the carbon footprint as well as improving resource efficiency and waste management.

To ensure a quantitative and qualitative assessment of these areas and be able to proactively advise on improvement initiatives, part of the annual ESG reporting is focused on data collection related to these areas. Furthermore, based on the results of the pre-acquisition ESG due diligence and the ESG reporting, we advise the portfolio companies on defining initiatives to improve the related indicators and define initiatives to positively influence them as part of the annual ESG roadmap.

SOCIAL

In addition to the 10% investments in environmentally sustainable business objectives, Beyond Capital Partners Fund III commits to invest 10% of its assets under management into portfolio companies with a socially sustainable business objective related to

- » Quality & comprehensive education
- » Reduced inequalities
- » Health & well-being

Additionally, we will ensure that all our portfolio companies promote social characteristics as part of their business practices. Irrespective of the individual development needs of our portfolio companies and whether they contribute to a sustainable social objective, we actively promote training and further development programs for all employees, equal pay and health- and well-being initiatives to increase retention and reduce absenteeism rates. As with the environmental objectives and characteristics, we ensure quantitative and qualitative assessment, monitoring and further development of social objectives and characteristics as part of our pre-acquisition ESG due diligence and the annual ESG reporting and our continuous exchange with all of our portfolio companies.

GOVERNANCE

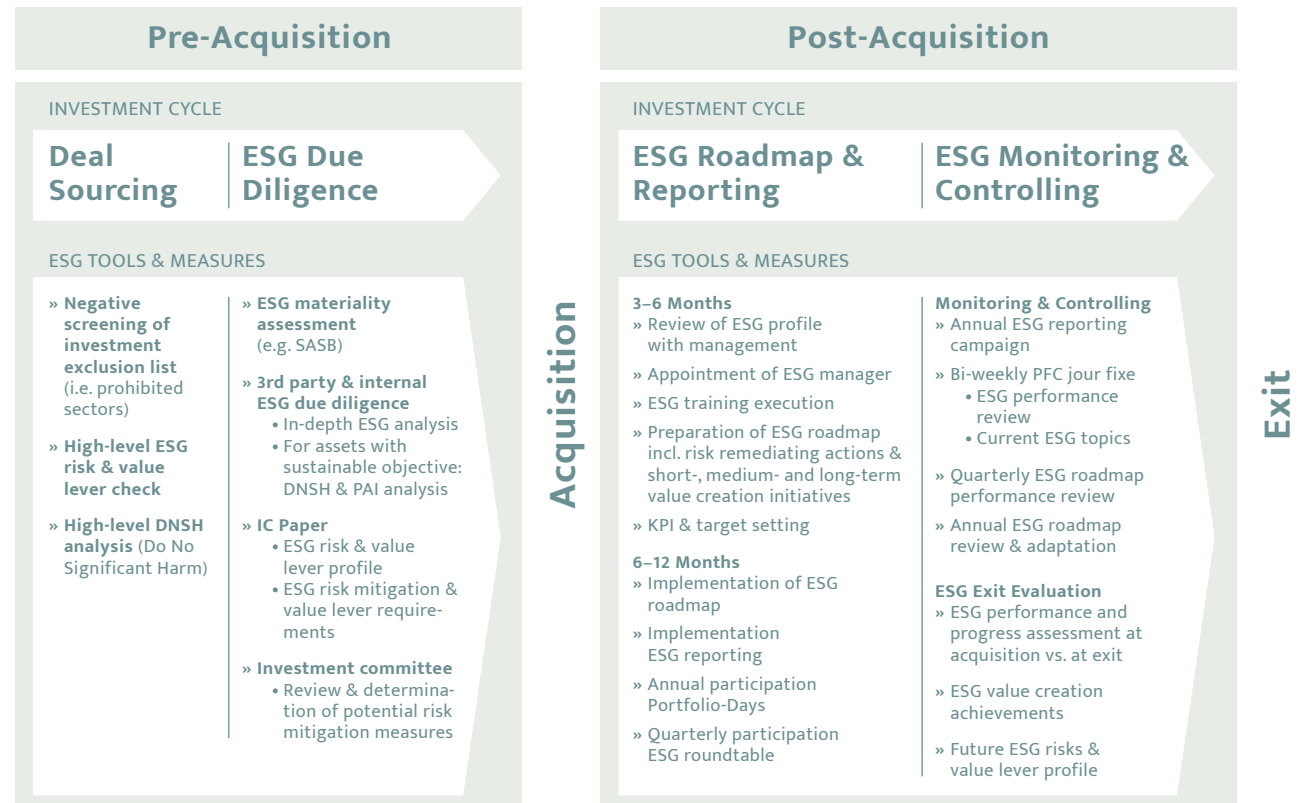
One of the key values of our founding partners since the inception of Beyond Capital Partners is – among others – good entrepreneurship driven by good governance practices and processes.

Based on our investment strategy of investing in small mid-cap companies in the DACH market, extensive governance structures are in place for the most part in day-to-day operations, but not professionalized and well positioned for growth. Prior to an acquisition, the assessment of the governance practices and processes is therefore a focus area within the due diligence phase and a major value lever in the further development of our investee companies post-acquisition.

Good governance practices are the basis for a successful and sustainable growth journey, enhancing the resilience of our portfolio companies in a competitive and ever-changing market environment. Therefore, we emphasize the implementation of best practices, policies, and structures right from the beginning as part of the 100-Day plan and throughout the holding period in the monitoring process as part of the regular reporting and exchange with deal & execution teams.

Advising and engaging with our portfolio companies on environmental, social, and governance factors is not limited to the listed areas, but is seen as a holistic approach with focused nuances to mitigate the most material risks and promote value levers on their growth journey.

ESG along the Investment Cycle



We invest in and work with our portfolio companies in accordance with the Principles for Responsible Investment (PRI) and the UN Global Compact.

DEAL SOURCING

When screening investment opportunities, we are fully committed to our investment strategy of owner-managed small- and medium-sized enterprises (“SMEs”) and growth businesses, seeking to generate attractive returns primarily through equity and value-adding improvements. A major development in our investment strategy over the last years has been to seek investments that also generate a positive social and environmental impact alongside financial returns, enabling us to ensure sustainable value creation while positively influencing the environment or the society overall.

This may involve focusing on themes such as business services positively influencing climate change mitigation, a shift towards circular economy or positively influencing biodiversity or ecosystems or investments with a social objective, aiming to address societal challenges like quality education or healthcare services.

In line with the fund’s responsible investment strategy, the fund will not invest, guarantee, or otherwise provide financial or other support, directly or indirectly, to companies or other entities:

- » whose business activity consists of an illegal economic activity (i.e. any production, trade or other activity, which is illegal under the laws or regulations applicable to the partnership or the relevant portfolio company).
- » which are engaged in human cloning or genetically modified organisms.
- » which substantially focus on the production of and trade in tobacco products and distilled alcoholic beverages and related products.
- » whose business activity is directly linked to gambling or pornography.
- » which substantially focus on the financing of the production of and trade in weapons and ammunition of any kind; it being understood that this restriction does not apply to the extent such activities are part of or an accessory to explicit European Union policies.
- » which substantially focus on casinos and equivalent enterprises.
- » which substantially focus on or are intended to enable illegality by entrance into electronic data networks or the illegal downloading of electronic data.
- » which substantially focus on the research, development or technical applications relating to electronic data programs or solutions, which are aimed specifically at internet gambling and online casinos or pornography.
- » which substantially focus on the production or distribution of fossil fuels or nuclear energy.
- » that we consider unethical or not to be following good ESG practices.

A major development in our investment strategy over the last years has been to seek investments that also generate a positive social and environmental impact.

ESG DUE DILIGENCE

To ensure full transparency on ESG risks and opportunities before investing in a potential target company, due diligence must be carried out by a qualified external advisor in consultation with Beyond Capital Partners' Head of ESG. This is a mandatory part of the Investment Committee's (IC) documentation and an integral part of the IC's investment decision.

The assessment includes a company's ESG performance, governance practices and exposure to ESG-related risks and opportunities. Furthermore, an assessment of the Principle Adverse Impact (PAI) indicators as well as an assessment of the Do No Significant Harm (DNSH) principle for the companies in scope of sustainable investing, is being conducted. This ensures the identification of all relevant risks and controversies. If any are being identified, they are outlined in the IC paper and are part of the investment decision. Additionally, mitigating actions are being determined, implemented, and monitored pre- and/or post-acquisition.

ESG ROADMAP AND REPORTING

Active ownership and engagement – we act as a responsible owner by actively engaging with companies to encourage better ESG practices and advocate for positive change. This can involve dialogue with management, proxy voting, and collaboration with other investors to address sustainability issues.

Following the acquisition, the ESG team of the fund ensures ESG training of the portfolio company management and the designation of an ESG manager within the portfolio management team.

In collaboration with the designated ESG manager and the portfolio management, a dedicated ESG roadmap including individualized measures, initiatives, actions as well as KPIs and goals is being set-up and jointly adopted.

We want to ensure from day one that ESG considerations are transferred into the DNA of our portfolio companies and that the overall business development always reflects our ESG value proposition and our commitment to support an environmentally and socially sustainable development.

ESG MONITORING AND CONTROLLING

To ensure the incorporation of relevant ESG initiatives and targets and ensure performance improvement validation, the portfolio company management and its ESG manager will be supported in setting up an annual ESG reporting based on Beyond Capital Partners' ESG Reporting Platform.

The ESG Reporting Platform, that has been set-up as part of Beyond Capital Partners' integrated ESG approach, measures, and reports on the social and environmental impact of our portfolio companies over the holding period. Furthermore, it ensures compliance with the SFDR Art. 8+ requirements of Beyond Capital Partners Fund III GmbH & Co. KG and the requirements that all portfolio companies are facing in the future by disclosure regulations (i.e. CSRD) and stakeholders including employees, customers, suppliers, and current as well as future investors.

The ESG KPI framework that has been set-up in conjunction with our external ESG advisor and platform provider ensures that each KPI serves a specific purpose and that the organization of our small mid-cap portfolio companies is not hampered by unnecessary KPIs but paves the way for innovation and value creation and focuses on sustainable growth.

We have therefore designed the ESG reporting to comply with the SFDR Art. 8+ disclosure requirements, as well as the relevant PAI indicators, and the requirements of investors and portfolio management to measure and report on the social and environmental development and impact of our portfolio companies.

We act as a responsible owner by actively engaging with companies to encourage better ESG practices and advocate for positive change.

Glossary

ARTICLE 6 OF SFDR

Article 6 of SFDR mandates financial market participants to disclose how they consider adverse impacts on sustainability factors in their investment decision-making processes. This includes information on the procedures, policies, and methodologies used to assess and manage such impacts.

ARTICLE 8 OF SFDR

Article 8 of SFDR sets out the criteria for financial products to be classified as promoting environmental or social characteristics. Products falling under this category must meet specific sustainability objectives and disclose how they contribute to these objectives, providing transparency to investors interested in sustainable investments. Article 8+ refers to financial products that not only meet the criteria of Article 8 but also pursue additional sustainable investment objectives or have more rigorous sustainability targets. These products may offer a higher level of sustainability compared to those meeting the basic requirements of Article 8.

PAI

PAI is the term for the Principle Adverse Impacts that financial market participants must take into account under the SFDR. This includes negative effects on the environmental, social and governance impacts resulting from investment decisions. The disclosure of PAIs aims to increase transparency and accountability.

SDGs

The SDGs, or Sustainable Development Goals, are a set of 17 global goals established by the United Nations in 2015 as part of the 2030 Agenda for Sustainable Development. These goals cover a wide range of social, economic and environmental issues, including poverty alleviation, gender equality, climate action and sustainable consumption. The SDGs provide a universally accepted framework for addressing pressing global challenges and serve as a guide for businesses and investors to align their activities sustainably.

SFDR

SFDR stands for Sustainable Finance Disclosure Regulation, a regulatory framework implemented by the European Union to promote sustainability in the financial sector. It requires financial market participants, including asset managers, investment firms, and financial advisors, to integrate environmental, social and governance (ESG) factors into investment decisions and to disclose relevant information to investors.

Imprint

& DISCLAIMER

DISCLAIMER

Important note: This document is for information purposes only. It does not constitute investment brokerage or investment advice. It does not constitute an offer or an invitation to submit an offer to buy or sell specific products. The contents of the document also do not constitute any other recommendation for action. The validity of the information and statements is limited to the date of preparation of the document and may change with regard to the objectives or for other reasons, in particular due to market developments, changes in the legal, political and/or economic environment. The information and opinions contained in this document have been obtained from sources believed to be reliable and accurate.

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Beyond Capital Partners GmbH as well as the funds it advises, Beyond Feeder II GmbH & Co. KG, Beyond Feeder III GmbH & Co. KG, Beyond Capital Partners Fund I GmbH & Co. KG, Beyond Capital Partners Fund II GmbH & Co. KG and Beyond Capital Partners Fund III GmbH & Co. KG are summarized.

IMPRINT

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