

**Saari Partners Oy**

**Date: 1.1.2026**

# **Entity Level SFDR Disclosure**

**Purpose and Scope:**

This section sets out Saari Partners' entity-level disclosures under the EU Sustainable Finance Disclosure Regulation (SFDR), specifically regarding the integration of sustainability risks (Article 3), our approach to principal adverse impacts (Article 4), and remuneration policy alignment (Article 5). The disclosures apply to Saari Partners Oy as an investment manager and are maintained as part of our ongoing governance, with updates made when material changes occur.

**Sustainability Risk Integration (SFDR Article 3)**

In line with SFDR Article 3, Saari Partners integrates sustainability risks into investment decisions. Sustainability risks are assessed during due diligence and monitored throughout ownership. Further details regarding sustainability risk integration can be found in our **ESG & Responsible Investment Policy**.

**Principal Adverse Impacts (PAIs) (SFDR Article 4)**

In accordance with SFDR Article 4(1)(b), Saari Partners does not currently consider principal adverse impacts (PAIs) of investment decisions on sustainability factors at the entity level. This reflects limited availability and comparability of ESG data, particularly for private small and medium-sized companies. Saari Partners may reassess this position as data quality and market practices evolve.

**Remuneration (SFDR Article 5)**

In accordance with SFDR Article 5, Saari Partners confirms that variable remuneration is not currently linked to the integration of sustainability risks. This position may be reviewed as expectations and market practices evolve.