

Due Diligence Policy

At Coeli we follow a due diligence policy that considers the principal adverse impacts of investment decisions on sustainability factors. We consider any negative impact that our target companies may have on sustainable development, such as identified shortcomings linked to responsible business in the areas of human rights, labor law, the environment and anti-corruption.

We consider negative consequences for sustainable development in our investment processes by integrating analysis of sustainability data in the investment and decisionmaking processes. We analyse companies to find out if they have a negative impact on environmental, social or governance issues, or if they do not promote human rights and the fight against corruption and bribery. Based on information obtained and ESG data from thirdparty data suppliers we also analyse target companies' ESG rating among their peer groups. For more information, please see ESG information for respective product on our webpage coeli.com.