Sustainability Risk Integration Statement

Signature Agri Investments B.V.

Disclosure under Article 3 of Regulation (EU) 2019/2088 (SFDR)

Last updated: 14 September 2026

Purpose

Article 3 of the Sustainable Finance Disclosure Regulation requires financial market participants to publish information about how sustainability risks are integrated into their investment decision-making process. A sustainability risk is an environmental, social or governance event or condition that, if it occurs, could cause an actual or potential material negative impact on the value of an investment.

This statement sets out how Signature Agri Investments B.V. ("Signature") integrates sustainability risks across the investments it manages, including The Regenerative Capital Fund (ReCa).

Our approach

Signature is an Africa-focused investment manager deploying institutional capital into climate-vulnerable agricultural and land-based systems. Because our investments are concentrated in geographies where physical climate change, water stress, and ecosystem degradation are the dominant drivers of long-term asset performance, the assessment of sustainability risk is not an overlay on our process — it is integral to how assets are selected, structured, and managed.

Sustainability risk is treated as financially material. An environmental or social event — a drought that reduces yields, a water-allocation constraint, a labour or community grievance, or a governance failure at an investee — can directly impair the value, cash flow, or exit prospects of an investment. We therefore assess these risks alongside, and with the same rigour as, conventional financial and commercial risks.

How sustainability risks are integrated

Signature maintains an Environmental and Social Management System (ESMS), documented in the ESMS Procedures Manual, through which sustainability risks are identified, assessed, and managed at each stage of the investment lifecycle.

- Screening and categorisation. Every prospective investment is screened against an exclusion list and categorised for environmental and social risk using a methodology aligned to the IFC Performance Standards. Transactions that cannot meet our standards are declined at a hard-stop stage before significant resources are committed.
- Due diligence. Investments proceed through structured due diligence in which sustainability risks are assessed by asset type and risk category. This includes a Climate Risk Assessment Protocol — a screening-level methodology, escalating to a quantified assessment where defined triggers are met — that evaluates each asset's exposure and resilience to physical climate hazards over relevant time horizons. Where an intervention could shift environmental burdens elsewhere, a maladaptation screen is applied.
- Decision-making. The findings of this assessment are presented to the Investment Committee as an integral part of the investment memorandum. Sustainability and ESG risks carry genuine weight in the decision: material ESG red flags carry veto authority over commercial considerations, and the Committee may condition approval on specific ESG risk-mitigation milestones.
- Post-investment management. Identified risks are managed through an Environmental and Social Action Plan (ESAP) with time-bound conditions, monitored over the life of the investment. Portfolio-level monitoring, a grievance mechanism accessible to affected communities and workers, and incident-reporting protocols allow emerging sustainability risks to be detected and addressed. The ESMS is reviewed annually.

Governance

Responsibility for sustainability risk integration is held at senior level. The ESG & Impact Officer leads sustainability risk assessment, action-plan management, and portfolio monitoring, and is represented in all Investment Committee deliberations. The Investment Committee holds final approval authority and reviews Signature's ESG & Impact Policy annually.

Relationship to other disclosures

This statement addresses the integration of sustainability risks into investment decisions (Article 3). It should be read together with our statement on the principal adverse impacts of our investment decisions on sustainability factors (Article 4), our Remuneration Policy disclosure (Article 5), and, for ReCa specifically, the product-level sustainability-related disclosures made under Articles 9 and 10 SFDR.