ROOTBRIDGE S.C.A., SICAV RAIF – SUB-FUND A
ROOTBRIDGE- DIVERSIFIED INDIA GROWTH

Article 10 SFDR Sustainability-related website disclosures.[1]
For a financial product promoting environmental and/or social characteristics according to Article 8 of SFDR
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1.0	04/11/2026	First Version	IQ EQ Fund Management (Luxembourg) S.A

A. Summary

The Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (the "**SFDR**") and the Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment and amending EU Regulation 2019/2088 (the "**Taxonomy Regulation**") (together the "**Disclosure Regulations**") aim at providing more transparency to investors on sustainability risks integration, on the consideration of adverse sustainability impacts in the investment processes and on the promotion of environmental, social and/or governance ("**ESG**") factors. In particular, it requires fund managers and advisers to disclose specific ESG-related information to investors on their websites. The Disclosure Regulations have been complemented by the EU implementing measures (so-called regulatory and technical standards or "**RTS**"), as applicable from time to time.

The financial product that is the subject of this disclosure is **ROOTBRIDGE - DIVERSIFIED INDIA GROWTH** (the "**Sub-Fund**") managed by IQ EQ Fund Management (Luxembourg) S.A. in its capacity as alternative investment fund manager (the "**AIFM**").

The Sub-Fund promotes environmental and social characteristics by integrating ESG considerations throughout its investment strategy and by applying a structured ESG assessment framework across public and private investments, on a proportionate and materiality-based basis.
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Environmental characteristics include responsible resource management, consideration of environmental and climate-related risks where material, monitoring of environmental indicators such as energy use, greenhouse gas emissions, water use and waste management where relevant and available, and exclusion screening in respect of activities or circumstances considered incompatible with the Sub-Fund's ESG framework
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Social characteristics include promoting diversity, non-discrimination, consumer protection, and respect for human rights in line with OECD, ILO, and UN principles.

Investments assessed as aligned with the environmental and/or social characteristics promoted by the Sub-Fund must pass the exclusion screening, achieve a satisfactory outcome under the Governance and Environmental and Social Risk Assessment pillars and demonstrate alignment with one or more of the environmental and/or social characteristics promoted by the Sub-Fund, taking into account any ESG Action Plan agreed as part of the investment process. Investments are not required to meet all environmental and/or social characteristics simultaneously. The Sub-Fund applies an internal ESG assessment and classification framework as a binding element of the investment decision-making process.

No reference benchmark has been designated for the purpose of attaining the environmental or social characteristics promoted by the Sub-Fund.

This disclosure has been prepared in accordance with the requirements of article 10 of SFDR as supplemented by the Commission Delegated Regulation (EU) 2022/1288 of 6 April 2022 (the "**SFDR RTS**").

[1] Defined terms used in this disclosure (unless defined herein) are as set out in the offering document of the Sub-Fund (the "**OD**"). Terms used in the summary have the same meaning as in the rest of this website disclosure.

B. No sustainable investment objective

This financial product promotes environmental or social characteristics, but does not commit to sustainable investments, including Taxonomy-aligned environmentally sustainable investments.

C. Environmental or social characteristics of the financial product

The Sub-Fund invests across public and private markets and promotes selected environmental and/or social ("E/S") characteristics in accordance with Article 8 SFDR.
These characteristics include:

- strong corporate governance practices,
- responsible environmental and social risk management, and
- exposure to sustainability-related development themes such as digital inclusion, financial access, urbanisation and essential services.

ESG considerations are integrated throughout the investment lifecycle in a manner tailored to the Sub-Fund's emerging-market strategy, with a focus on India. The Sub-Fund applies both qualitative and quantitative ESG criteria, recognising that data availability may vary across listed and private companies.
In light of the Sub-Fund's focus on India, the assessment may also consider governance risks associated with promoter-led or family-controlled businesses, supply-chain risks, labour and human rights considerations, regulatory licensing requirements, cybersecurity and data protection risks and climate or resource-related risks where material to the relevant company.

D. Investment strategy

The Sub-Fund pursues a diversified growth-oriented strategy with a dual investment focus on Public Equity and Private Equity in India. Its objective is to deliver capital appreciation over the medium to long term while integrating ESG (Environmental, Social, and Governance) considerations across its investments.

E. Proportion of investments

The Sub-Fund plans to allocate at least 50% of its investments to assets that are assessed as aligned with the environmental and social characteristics promoted by the Sub-Fund, in accordance with its internal ESG assessment framework. For these purposes, an investment may be considered ESG-aligned where it passes the exclusion screening, achieves a satisfactory outcome under the Governance and Environmental and Social Risk Assessment pillars and demonstrates alignment with one or more of the environmental and/or social characteristics promoted by the Sub-Fund, taking into account any ESG Action Plan agreed as part of the investment process. The remaining portion of the Sub-Fund's assets (i.e., up to 50%) may be invested in cash and cash equivalents for operational liquidity or in other assets that are not assessed as ESG-aligned due to limited data or transitional considerations.

F. Monitoring of environmental or social characteristics

The Sub-Fund uses both quantitative and qualitative ESG indicators to monitor the environmental and/or social characteristics promoted by the Sub-Fund, including the following:

Environmental Indicators: GHG emissions, energy use, waste and resource management, where relevant and available; monitoring of listed investee companies' adherence to the SEBI BRSR Core framework and/or other recognised ESG standards; assessment of environmental risks and opportunities in private companies through the applicable ESG questionnaire or equivalent assessment tool; and screening against the Sub-Fund's exclusion list, including fossil fuel extraction, tobacco, gambling, sanctions, child labour, forced labour, severe human rights violations and severe environmental misconduct.

Social Indicators: Inclusion and diversity: Assessment of workforce diversity policies, non-discrimination, and social impact (especially in private equity); Consumer safety and product responsibility: Monitoring policies and practices related to client safety, fair marketing, and user protections; Human rights and ethical standards: Alignment with international norms such as the OECD Guidelines, UN Guiding Principles, and ILO Conventions.

Governance Indicators: Board structure and independence: Evaluation of board composition, independence of directors, and frequency of meetings; Anti-corruption and shareholder rights: Review of internal controls, transparency measures, and governance frameworks; Promoter-led governance risks: Special assessment criteria for promoter- or family-led companies (common in India), including related party oversight.

ESG Integration and Monitoring Indicators: ESG assessment and classification under the Sub-Fund's internal ESG assessment framework as part of the investment decision-making process; completion and analysis of ESG questionnaires or equivalent assessment tools during due diligence; periodic ESG data collection, including agreed ESG KPIs where relevant; follow-up on ESG Action Plans; and monitoring of ESG-related commitments. For private equity and venture investments, the Sub-Fund may include ESG-related commitments in investment or shareholder agreements, such as implementing basic ESG policies, providing periodic ESG data or adopting agreed governance improvements. Compliance with such commitments is monitored throughout the holding period where applicable.

For private investments, monitoring may include periodic ESG questionnaires, review of agreed ESG KPIs, follow-up on ESG Action Plans, management engagement and reassessment of the ESG classification during the holding period.

G. Methodologies

The Sub-Fund uses a structured ESG assessment framework to select and monitor investments in line with the environmental and/or social characteristics promoted by the Sub-Fund. The framework includes exclusion screening, governance assessment, environmental and social risk assessment, sustainability alignment assessment, ESG classification, ESG Action Plans and ongoing monitoring. The scope and depth of the assessment may vary depending on the nature, stage of development, sector, size and information availability of the relevant investment, including whether the investment is a venture capital, growth-stage, private equity, PIPE or listed equity investment.

1. Exclusion Criteria (Negative Screening) – Binding
Investments involving material exposure to excluded activities or circumstances, including fossil fuel extraction, tobacco, gambling, adult entertainment, predatory lending, sanctions, child labour, forced labour, severe human rights violations or severe environmental misconduct, will generally not be considered eligible for investment, subject to the detailed exclusion framework set out in the Sub-Fund's ESG policy and internal assessment framework.

2. ESG Screening and Due Diligence – Binding
All potential investments undergo ESG screening and sustainability risk assessment as a binding part of the investment approval process.

- The scope and depth of the ESG assessment may vary depending on the availability of ESG information (e.g., in the case of listed companies or early-stage private companies with limited reporting), but screening itself remains mandatory in all cases.

3. ESG Questionnaire Requirement (Private Investments) – Binding
For private equity, venture capital and other private investments where the Sub-Fund has direct access to management, an ESG questionnaire is generally completed as part of the due diligence process. The questionnaire may be adapted depending on the stage of development, size, sector and information availability of the relevant company.

Different ESG questionnaires or equivalent assessment tools may be used depending on the nature of the investment, including a short-form questionnaire for venture capital and early-stage companies and a more detailed questionnaire for mature private equity, PIPE or listed investments. In all cases, the ESG assessment remains mandatory and is carried out on a proportionate and materiality-based basis.

For listed investments, where the issuer does not respond to investor questionnaires and no direct access to management exists, the ESG questionnaire is not required. In these cases, the Sub-Fund relies instead on public ESG disclosures, regulatory reporting (including SEBI BRSR Core where applicable), and recognised third-party ESG data providers.

For early-stage companies or situations where management is unable to provide a complete questionnaire, the Sub-Fund applies a proportional approach, using available documentation, management interviews, and sector-specific ESG indicators. In such cases, the questionnaire may be partially completed or supplemented with alternative data sources, but ESG assessment remains mandatory.

4. ESG Assessment and Classification – Binding
Where external ESG ratings are unavailable or insufficient, the Sub-Fund applies its internal ESG assessment and classification framework, which considers governance, environmental and social risk management and sustainability alignment. The resulting ESG classification informs the ESG investment conclusion, including whether the investment may be treated as ESG-aligned, approved subject to an ESG Action Plan from an ESG perspective, escalated for further review or classified as non-eligible under the Sub-Fund's ESG framework

For listed investments with sufficiently robust external ESG ratings or public ESG disclosures, the internal assessment may be complemented by external ESG assessments and public information.

5. Governance Checks – Binding
Governance structures are assessed as a binding criterion. This includes board composition and independence, anti-corruption policies, shareholder protections, and ownership transparency. In cases of material governance weaknesses, the Sub-Fund may reject the investment or impose binding remediation conditions. The depth of the review may vary depending on issuer type (e.g., listed companies with full governance disclosures vs. early-stage companies with limited documentation), but governance screening remains mandatory in all cases.

6. ESG Engagement Commitments and Action Plans – Where Influence Exists
In private equity and venture transactions, ESG-related commitments may be included in investment or shareholder agreements (e.g., adoption of ESG policies, reporting obligations, or governance improvements).

Such commitments apply where the Sub-Fund has sufficient influence, for example through a significant minority position, governance rights or board representation. Where contractual commitments cannot be negotiated, including in smaller minority positions or listed investments, the Sub-Fund may instead rely on monitoring, engagement and review of publicly available ESG information.

H. Data sources and processing

Data is sourced from ESG questionnaires, investee company reports, policies and filings, direct engagement and management interviews, public databases and regulatory disclosures, third-party ESG research where available, and internal ESG assessment and classification tools.

In emerging markets, including India, ESG data may be incomplete, unavailable or not yet formally documented. Where gaps exist, the Sub-Fund may rely on management representations, publicly available information, due diligence findings, third-party sources where available and qualitative assessment.

I. Limitations to methodologies and data

In some cases, the relevant ESG related information might not be available or reported by the portfolio company.
Limitations include inconsistent ESG disclosure in emerging markets, lack of standardised reporting frameworks for private and early-stage companies, limited third-party ESG coverage and reliance on qualitative judgement where quantitative metrics are absent.

Mitigants include engagement with investee companies, reasonable reliance on available information, internal ESG assessment and classification, periodic reassessment of ESG classifications, ESG Action Plans where appropriate and monitoring of agreed ESG KPIs. The absence of formal ESG policies, ESG reporting systems or ESG data does not, in itself, result in a negative ESG assessment where such absence is consistent with the company's stage of development and appropriate remediation measures may reasonably be implemented following investment.
Accordingly, such limitations are not expected to materially affect the attainment of the environmental and/or social characteristics promoted by the Sub-Fund, provided that the Sub-Fund is able to assess the relevant investment on the basis of available information, apply appropriate mitigation or engagement measures where necessary and monitor the investment in accordance with its ESG assessment framework.

J. Due diligence

ESG due diligence includes:

- ESG assessment and classification under the Sub-Fund's internal ESG assessment framework,
- review of governance, environmental and social practices,
- assessment of regulatory compliance,
- evaluation of sustainability risks and opportunities,
- interviews with management and key stakeholders,
- integration of ESG findings into investment committee materials.

ESG-related covenants or action plans may be included for private investments.

K. Engagement policies

As required under Directive (EU) 2017/828 (SRD II), the AIFM has implemented an engagement policy, which forms part of its voting rights framework and applies to investments where the Sub-Fund exercises shareholder rights.
Sustainability-related controversies are identified and monitored through a combination of publicly available information, regulatory disclosures, media and market information, direct engagement with investee companies and, where available, third-party ESG data providers or research. Material controversies are assessed as part of the Sub-Fund's ongoing ESG monitoring process, taking into account the nature and severity of the controversy, the relevance of the issue to the environmental and/or social characteristics promoted by the Sub-Fund, the investee company's response and the Sub-Fund's level of influence over the investee company.
Depending on the circumstances, identified controversies may result in engagement with management, enhanced monitoring, requests for additional information, remediation measures, the implementation or update of an ESG Action Plan, escalation to the relevant governance or investment decision-making body, reassessment of the ESG classification of the investment or, in exceptional cases, consideration of divestment where the controversy is material and cannot be appropriately addressed.

L. Designated reference benchmark

The Sub-Fund does not use a specific index designated as a reference benchmark. Therefore, this question is not applicable, and no information is included in this section.

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Résumé — Traduction française

Le règlement (UE) 2019/2088 du Parlement européen et du Conseil du 27 novembre 2019 sur la publication d'informations en matière de durabilité dans le secteur des services financiers (le « **SFDR** ») et le règlement (UE) 2020/852 sur l'établissement d'un cadre visant à favoriser les investissements durables et modifiant le règlement (UE) 2019/2088 (le « **Règlement Taxonomie** ») (ensemble, les « **Règlements relatifs à la publication d'informations** ») visent à offrir aux investisseurs une plus grande transparence sur l'intégration des risques en matière de durabilité, la prise en compte des incidences négatives en matière de durabilité dans les processus d'investissement et la promotion de facteurs environnementaux, sociaux et/ou de gouvernance (« **ESG** »). En particulier, ils imposent aux gestionnaires de fonds et aux conseillers de publier sur leurs sites internet des informations spécifiques relatives aux facteurs ESG à l'intention des investisseurs. Les Règlements relatifs à la publication d'informations ont été complétés par des mesures d'exécution de l'Union européenne (dites normes techniques de réglementation ou « **RTS** »), dans leur version applicable.

Le produit financier faisant l'objet de la présente publication est **ROOTBRIDGE - DIVERSIFIED INDIA GROWTH** (le « **Compartiment** »), géré par IQ EQ Fund Management (Luxembourg) S.A. en sa qualité de gestionnaire de fonds d'investissement alternatifs (le « **GFIA** »).

Le Compartiment promeut des caractéristiques environnementales et sociales en intégrant des considérations ESG dans l'ensemble de sa stratégie d'investissement et en appliquant un cadre structuré d'évaluation ESG aux investissements sur les marchés publics et privés, selon une approche proportionnée et fondée sur la matérialité des enjeux ESG.

Les caractéristiques environnementales comprennent la gestion responsable des ressources, la prise en compte des risques environnementaux et climatiques lorsqu'ils sont significatifs, le suivi d'indicateurs environnementaux tels que la consommation d'énergie, les émissions de gaz à effet de serre, la consommation d'eau et la gestion des déchets lorsque ces indicateurs sont pertinents et disponibles, ainsi qu'un filtrage d'exclusion visant les activités ou circonstances considérées comme incompatibles avec le cadre ESG du Compartiment.

Les caractéristiques sociales comprennent la promotion de la diversité, de la non-discrimination, de la protection des consommateurs et du respect des droits de l'homme, conformément aux principes de l'OCDE, de l'OIT et des Nations unies.

Les investissements évalués comme étant alignés sur les caractéristiques environnementales et/ou sociales promues par le Compartiment doivent satisfaire au filtrage d'exclusion, obtenir un résultat satisfaisant au titre des piliers relatifs à la gouvernance et à l'évaluation des risques environnementaux et sociaux, et démontrer leur alignement sur une ou plusieurs des caractéristiques environnementales et/ou sociales promues par le Compartiment, en tenant compte de tout plan d'action ESG convenu dans le cadre du processus d'investissement. Les investissements ne sont pas tenus de satisfaire simultanément à l'ensemble des caractéristiques environnementales et/ou sociales. Le Compartiment applique un cadre interne d'évaluation et de classification ESG en tant qu'élément contraignant du processus de prise de décision d'investissement.

Aucun indice de référence n'a été désigné aux fins de la réalisation des caractéristiques environnementales ou sociales promues par le Compartiment.

La présente publication a été préparée conformément aux exigences de l'article 10 du SFDR, tel que complété par le règlement délégué (UE) 2022/1288 de la Commission du 6 avril 2022 (les « **RTS SFDR** »).