PUBLIC TRANSPARENCY REPORT

2025

Ameris S.A.

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About this report

PRI reporting is the largest global reporting project on responsible investment.

It was developed with investors, for investors. PRI signatories are required to report publicly on their responsible investment activities each year. In turn, they receive a number of outputs, including a public and private Transparency Report.

The public Transparency Reports, which are produced using signatories' reported information, provide accountability and support signatories to have internal discussions about their practices and to discuss these with their clients, beneficiaries, and other stakeholders. This public Transparency Report is an export of the signatory's responses to the PRI Reporting Framework during the 2025 reporting period. It includes the signatory's responses to core indicators, as well as responses to plus indicators that the signatory has agreed to make public.

In response to signatory feedback, the PRI has not summarised signatories' responses – the information in this document is presented exactly as it was reported.

For each of the indicators in this document, all options selected by the signatory are presented, including links and qualitative responses. In some indicators, all applicable options are included for additional context.

Disclaimers

Legal Context

PRI recognises that the laws and regulations to which signatories are subject differ by jurisdiction. We do not seek or require any signatory to take an action that is not in compliance with applicable laws. All signatory responses should therefore be understood to be subject to and informed by the legal and regulatory context in which the signatory operates.

Responsible investment definitions

Within the PRI Reporting Framework Glossary, we provide definitions for key terms to guide reporting on responsible investment practices in the Reporting Framework. These definitions may differ from those used or proposed by other authorities and regulatory bodies due to evolving industry perspectives and changing legislative landscapes. Users of this report should be aware of these variations, as they may impact interpretations of the information provided.

Data accuracy

This document presents information reported directly by signatories in the 2025 reporting cycle. This information has not been audited by the PRI or any other party acting on its behalf. While this information is believed to be reliable, no representations or warranties are made as to the accuracy of the information presented.

The PRI has taken reasonable action to ensure that data submitted by signatories in the reporting tool is reflected in their official PRI reports accurately. However, it is possible that small data inaccuracies and/or gaps remain, and the PRI shall not be responsible or liable for such inaccuracies and gaps.

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SENIOR LEADERSHIP STATEMENT (SLS)

SENIOR LEADERSHIP STATEMENT

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Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
SLS 1	CORE	N/A	N/A	PUBLIC	Senior Leadership Statement	GENERAL

Section 1. Our commitment

■ Why does your organisation engage in responsible investment?
■ What is your organisation's overall approach to responsible investment, and what major responsible investment commitment(s) have you made?

Why does your organisation engage in responsible investment? At Ameris, our mission is to contribute to economic development through innovative and responsible investment solutions that generate value for our clients and a positive impact on society and the environment. We believe that there is no sustainable economy without a healthy society, and no society without a thriving planet. This conviction drives our commitment to responsible investment as an essential means to achieve our mission in a comprehensive and enduring way. Responsible investment allows us to create value beyond financial returns, incorporating social and environmental dimensions into our decision-making processes.
It enhances our ability to identify long-term risks and opportunities, anticipate regulatory changes, and respond to the growing expectations of investors and stakeholders. We are convinced that profitability and sustainability are not opposing forces, but complementary drivers of resilient performance. By integrating ESG factors into our investment process, we seek to deliver consistent value to our clients while contributing to a more just, inclusive, and sustainable future. What is your organisation's overall approach to responsible investment, and what major responsible investment commitment(s) have you made? Our overall approach is guided by our Sustainability Policy, our ESG Integration Procedure, and our annual Integrated Report, which aligns with international standards such as SASB, the SDGs, and the ISSB’s IFRS S1 and S2. We apply ESG integration as the baseline across our investment process—pre-investment, investment and monitoring—tailoring our analysis by asset class and sector based on materiality maps and risk exposure. Our ESG strategy includes:
* Integration: ESG is integrated in the investment lifecycle through standardized ESG due diligence questionnaires, sector-specific materiality (SASB), and internal ESG scoring models.
For mutual funds and feeder funds, we assess external ESG ratings (MSCI, Sustainalytics) when applicable.
* Impact and Thematic Funds: We manage private and public investment vehicles aligned with the SDGs, including housing access, urban development and SME financing.
* Minimum ESG Standards: Across all evaluations, we apply a set of transversal corporate governance criteria (e.g., ownership, board composition, internal controls) and expect disclosure on ESG policies and climate exposure.
* Climate Risk Management: Following TCFD principles, we identify physical and transition risks using tools like ARCLIM -Chile’s national climate risk atlas- (for real assets), and we present a formal ESG risk matrix annually to the Board, with oversight by the Sustainability Committee.
* Stewardship and Voting: Our stewardship framework promotes active dialogue with investees, and when holding over 4% in a fund or company, we exercise our voting rights guided by our Proxy Voting Policy.
* Transparency and Reporting: Our Integrated Report includes a SASB-aligned index, KPIs, strategic commitments to SDGs, and progress on ESG integration.

We have an internal target of at least 60% of AUM that incorporate ESG considerations, and our goal is to increase that figure over time.
* Governance and Internal Capabilities: ESG governance is led by our Sustainable Investments team, reporting to a Board-level Sustainability Committee. We also deliver annual mandatory ESG training to all staff and directors.
* Collaborative Leadership: As members of PRI, ACAFI (Asociación Chilena de Fondos de Inversión), and GSG Chile, and part of the Mesa Público-Privada de Finanzas Verdes led by Chile's Ministry of Finance, we actively contribute to industry alignment on ESG transparency, disclosure, and investor engagement.
In sum, responsible investment at Ameris is a cross-cutting commitment embedded in our corporate strategy, investment decision-making, and risk management. It enables us to deliver lasting value to our clients while contributing meaningfully to the sustainability of the markets and communities in which we operate.

Section 2. Annual overview

■ Discuss your organisation's progress during the reporting year on the responsible investment issue you consider most relevant or material to your organisation or its assets.
■ Reflect on your performance with respect to your organisation's responsible investment objectives and targets during the reporting year. Details might include, for example, outlining your single most important achievement or describing your general progress on topics such as the following (where applicable):
• refinement of ESG analysis and incorporation
• stewardship activities with investees and/or with policymakers
• collaborative engagements
• attainment of responsible investment certifications and/or awards

During the reporting year, our most significant achievement was the increase in the proportion of AUM that incorporate ESG criteria, reaching 79.8% of total AUM by December 2024. This includes 71.4% through ESG integration strategies and 8.4% through thematic or impact funds, representing a notable improvement from the 73% reported in our previous submission. This milestone reflects our ongoing efforts to embed sustainability into our investment philosophy and align with our long-term ESG strategy. Another significant milestone in 2024 was the development of Ameris' first Sustainability Procedure, officially enacted in 2025. This document consolidates and formalizes the ESG practices already implemented across our investment processes. It defines our methodologies, metrics, due diligence standards, and monitoring mechanisms, and directly addresses the observations made by Chile's Financial Market Commission (CMF).
The Procedure was designed in alignment with global standards such as the PRI, SASB, ISSB, and UN SDGs, and demonstrates our commitment to strengthening our responsible investment governance framework. Key areas of progress in 2024 include:
* Refinement of ESG Analysis and Incorporation We improved the consistency and rigor of our ESG evaluations by applying a standardized ESG questionnaire during due diligence, aligning materiality assessments with SASB sector standards, and leveraging a cross-cutting ESG risk matrix. This matrix is updated annually and includes climate-related risks assessed via Chile's ARCLIM climate atlas, particularly in infrastructure and real estate strategies.
* Stewardship Activities During 2024, we continued ESG monitoring and engagement, especially in our thematic and impact strategies, to support sustained performance and alignment with our sustainability objectives.
* Collaborative Engagements Ameris actively participated in collaborative efforts to advance sustainable finance in Chile.
As members of ACAFI's Green Finance Working Group under the Ministry of Finance's Acuerdo Verde, we contributed to policy recommendations and standardization of ESG investor preferences. Also, as signatories of the Partnership for Carbon Accounting Financials (PCAF), we initiated internal assessments on financed emissions methodologies.
* Transparency and Reporting We enhanced our sustainability disclosures through our 2024 Integrated Annual Report, which includes a SASB Index, ESG governance structure, ESG risk matrix, thematic fund KPIs, and contributions to the UN SDGs. Additionally, 44% of our funds now report ESG data periodically to their investors, improving comparability and transparency across vehicles.

We publish an annual PRI Transparency Report and our proprietary Impact Report, available on our website.
* Expansion of ESG Product Offering We launched two new thematic ESG funds, bringing our total to eight investment vehicles aligned with sustainability criteria, broadening opportunities for impact-oriented investors. In 2024, over USD $120 millions AUM incorporated explicit ESG or impact objectives.
* Recognition and Impact Our fund FIS 2.0 investment recieved the Premio Aporte Urbano 2024 for the Santa Teresa social housing project, which contributes to urban integration and access to dignified living. This recognition underscores our commitment to inclusive development through impact investing.
* Responsible Investment Ecosystem Participation We maintained 13 active partnerships and networks focused on impact investing and sustainable finance, reinforcing our leadership role in the Chilean ESG ecosystem.
Overall, our work in 2024 demonstrates steady and meaningful progress in implementing ESG principles across our operations and investment strategies. These efforts not only support long-term value creation but also align Ameris with the broader environmental and social goals of our stakeholders and the global responsible investment community.

Section 3. Next steps

■ What specific steps has your organisation outlined to advance your commitment to responsible investment in the next two years?

Over the next two years, Ameris will continue to advance its commitment to responsible investment by prioritizing the integration of ESG factors across its entire investment process. We consider ESG integration to be the most relevant issue for our organization, as it directly affects portfolio resilience, stakeholder alignment, and our ability to generate long-term, sustainable value. To strengthen this integration and scale its impact, we have outlined the following strategic actions:
* Institutionalizing ESG Through the New Sustainability Procedure With the formal enactment of our first Sustainability Procedure in 2025, we will focus on embedding this framework into all operational layers. This includes ESG methodology standardization, internal controls, governance oversight, and clearer ESG expectations for investees.
The Procedure also reinforces compliance with both global frameworks (e.g., PRI, SASB, SDGs) and national regulations, ensuring consistent, transparent application.
* Reaching 85% ESG AUM Coverage Building on the 79.8% ESG coverage reached by the end of 2024, we have set a new target of achieving at least 85% of AUM with ESG integration or thematic alignment by the end of 2026. This includes expanding ESG implementation across alternative asset classes and early-stage strategies.
* Advancing ESG Metrics and Data Maturity We will enhance our internal ESG tracking systems to improve data consistency, automate ESG reporting at the fund level, and deepen our alignment with international metrics (SASB, SDGs, PCAF).
This will improve visibility on ESG outcomes and support more data-driven investment decisions.
* Deepening Climate Risk and Financed Emissions Analysis As part of our PCAF membership, we will initiate the design of methodologies to estimate financed emissions, beginning with high-emitting sectors. In parallel, we will continue to assess physical and transition risks using tools such as Chile’s ARCLIM platform, and consider piloting scenario-based risk assessments for climate exposure.
* Amplifying Collaborative Influence Ameris will continue its active role in local and regional sustainable finance coalitions, particularly the Green Finance Working Group of ACAFI and the Acuerdo Verde promoted by Chile’s Ministry of Finance.
We will promote the adoption of ESG preference questions in investor onboarding, and contribute to ESG market development and public policy alignment.
* Expanding ESG Thematic Product Offering We aim to launch new ESG-themed or impact vehicles, building on the eight already available, to offer clients diversified options aligned with sustainability priorities such as climate resilience, inclusive housing, and renewable infrastructure.
These initiatives are designed not only to scale the integration of ESG into our core investment operations, but also to position Ameris as a local leader in responsible investment. Our goal is to continue delivering strong financial performance while maximizing positive outcomes for society and the environment.

Section 4. Endorsement
'The Senior Leadership Statement has been prepared and/or reviewed by the undersigned and reflects our organisation-wide commitment and approach to responsible investment'.

Name

Ignacio Montane

Position

CEO

Organisation’s Name

Ameris S.A.

◉ **A**
'This endorsement applies only to the Senior Leadership Statement and should not be considered an endorsement of the information reported by the above-mentioned organisation in the various modules of the Reporting Framework. The Senior Leadership Statement serves as a general overview of the above-mentioned organisation's responsible investment approach. The Senior Leadership Statement does not constitute advice and should not be relied upon as such. Further, it is not a substitute for the skill, judgement and experience of any third parties, their management, employees, advisors and/or clients when making investment and other business decisions'.
○ B

Additional context to your response(s): (Voluntary)

This report includes information on both public and private investment funds managed by Ameris. Private investment funds are unregulated vehicles and are not supervised by the Chilean Financial Market Commission (CMF). The content presented in this report is for informational purposes only and should not be interpreted as advertising, promotion, a public offering, or a recommendation to invest in these assets.

OTHER RESPONSIBLE INVESTMENT REPORTING OBLIGATIONS (ORO)

OTHER RESPONSIBLE INVESTMENT REPORTING OBLIGATIONS

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Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
ORO 1	CORE	N/A	N/A	PUBLIC	Other Responsible Investment Reporting Obligations	6

During the reporting year, to which international or regional ESG-related legislation(s) and/or regulation(s) did your organisation report?

☐ (A) Corporate Sustainability Reporting Directive (CSRD) [European Union]
☐ (B) Directive on AIFM (2011/61/EU) [European Union]
☐ (C) Enhancing climate-related disclosures by asset managers, life insurers and FCA-regulated pension providers (PS21/24) [United Kingdom]
☐ (D) EU Taxonomy Regulation [European Union]
☐ (E) Improving shareholder engagement and increasing transparency around stewardship (PS19/13) [United Kingdom]
☐ (F) IORP II (Directive 2016/2341) [European Union]
☐ (G) Law on Energy and Climate (Article 29) [France]
☐ (H) MiFID II (2017/565) [European Union]
☐ (I) Modern Slavery Act [United Kingdom]
☐ (J) PEPP Regulation (2019/1238) [European Union]
☐ (K) PRIIPS Regulation (2016/2340 and 2014/286) [European Union]
☐ (L) Regulation on the Integration of Sustainability Risks in the Governance of Insurance and Reinsurance Undertakings (2021/1256) [European Union]
☐ (M) SFDR Regulation (2019/2088) [European Union]
☐ (N) SRD II (Directive 2017/828) [European Union]
☐ (O) The Occupational Pension Schemes Regulation on Climate Change Governance and Reporting [United Kingdom]
☐ (P) Climate Risk Management (Guideline B-15) [Canada]
☐ (Q) Continuous Disclosure Obligations (National Instrument 51-102) [Canada]
☐ (R) Disposiciones de Carácter General Aplicables a los Fondos de Inversión y a las Personas que les Prestan Servicios (SIEFORE) [Mexico]
☐ (S) Instrucciones para la Integración de Dactores ASG en Los Mecanismos de Revelación de Información para FIC (External Circular 005, updated) [Colombia]
☐ (T) Provides for the creation, operation, and disclosure of information of investment funds, as well as the provision of services for the funds, and revokes the regulations that specifies (CVM Resolution No. 175) [Brazil]
☐ (U) SEC Expansion of the Names Rule [United States of America]
☐ (V) SEC Pay Ratio Disclosure Rule [United States of America]
☐ (W) ASIC RG65 Section 1013DA Disclosure Guidelines [Australia]
☐ (X) Circular to Licensed Corporations: Management and Disclosure of Climate-related Risks by Fund Managers [Hong Kong SAR]
☐ (Y) Financial Investment Services and Capital Markets Act (FSCMA) [Republic of Korea]
☐ (Z) Financial Instruments and Exchange Act (FIEA) [Japan]
☐ (AA) Financial Markets Conduct Act [New Zealand]
☐ (AB) Guiding Opinions on Regulating the Asset Management Business of Financial Institutions [China]
☐ (AC) Guidelines on Environmental Risk Management for Asset Managers [Singapore]
☐ (AD) Guidelines on Sustainable and Responsible Investment Funds [Malaysia]
☐ (AE) Modern Slavery Act (2018) [Australia]

☐ (AF) Stewardship Code for all Mutual Funds and All Categories of AIFs [India]
☐ (AG) ADGM Sustainable Finance Regulatory Framework [United Arab Emirates]
☐ (AH) JSE Limited Listings Requirements [South Africa]
☑ **(AI) Other**
Specify:

Local regulations issued by Chile’s Financial Market Commission (CMF), including General Rule No. 461 on corporate governance and ESG disclosure, and General Rule No. 507,

☐ (AJ) Other
☐ (AK) Other
☐ (AL) Other
☐ (AM) Other
○ (AN) Not applicable; our organisation did not report to any ESG-related legislation and/or regulation during the reporting year.

Additional context to your response(s): (Voluntary)

In 2024, Ameris reported ESG-related information in alignment with local regulations issued by Chile’s Financial Market Commission (CMF), including General Rule No. 461 on corporate governance and ESG disclosure, and General Rule No. 507, which establishes requirements for risk management and sustainability reporting by fund managers. While these are not listed among the PRI options, they represent Chile’s primary regulatory frameworks for responsible investment, and are aligned with international standards such as TCFD and SASB.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
ORO 2	CORE	N/A	N/A	PUBLIC	Other Responsible Investment Reporting Obligations	6

During the reporting year, to which voluntary responsible investment/ESG frameworks did your organisation report?

☐ (A) Asset Owners Stewardship Code [Australia]
☐ (B) Código Brasileiro de Stewardship [Brazil]
☐ (C) New Zealand Stewardship Code
☐ (D) Principles for Responsible Institutional Investors (Stewardship Code) [Japan]
☐ (E) Stewardship Code [United Kingdom]
☐ (F) Stewardship Framework for Institutional Investors [United States of America]
☐ (G) CFA Institute ESG Disclosure Standards for Investment Products [Global]
☐ (H) Guidelines on Funds’ Names using ESG or Sustainability-related Terms [European Union]
☐ (I) Luxflag ESG Label [Luxembourg]
☐ (J) RIAA Responsible Investment Certification Program [Australia]
☐ (K) SRI Label [France]
☐ (L) ANBIMA Code of Regulation and Best Practices of Investment Funds [Brazil]
☐ (M) Code for Institutional Investors 2022 [Malaysia]
☐ (N) Code for Responsible Investing in South Africa (CRISA 2) [South Africa]
☐ (O) Corporate Governance Guidelines [Canada]
☐ (P) Defined Contribution Code of Practice [United Kingdom]
☐ (Q) European Association for Investors in Non-Listed Real Estate Vehicles (INREV) Guidelines [Global]
☐ (R) Global ESG Benchmark for Real Assets (GRESB) [Global]
☑ **(S) Global Impact Investing Network (GIIN) Impact Reporting and Investment Standards (IRIS+) [Global]**
☐ (T) OECD Guidelines for MNES - Responsible Business Conduct for Institutional Investors [Global]
☐ (U) UN Guiding Principles (UNGP) on Business and Human Rights [Global]
☐ (V) Net Zero Asset Managers (NZAM) Initiative [Global]
☐ (W) Net-Zero Asset Owner Alliance (NZAOA) [Global]
☑ **(X) Recommendations of the Taskforce for Climate-related Financial Disclosure (TCFD) [Global]**
☐ (Y) The Net Zero Investment Framework (NZIF) 2.0 [Global]
☐ (Z) Recommendations of the Taskforce for Nature-related Financial Disclosure (TNFD) [Global]
☑ **(AA) Global Reporting Initiative (GRI) Standards [Global]**

☐ (AB) IFC Performance Standard [Global]
☑ **(AC) International Sustainability Standards Board (ISSB) Standards [Global]**
☑ **(AD) Sustainability Accounting Standards Board (SASB) Standards [Global]**
☑ **(AE) Other**
Specify:

Local regulations issued by Chile's Financial Market Commission (CMF), including General Rule No. 461 on corporate governance and ESG disclosure, and General Rule No. 507

☑ **(AF) Other**
Specify:

UN Sustainable Development Goals targets

☐ (AG) Other
☐ (AH) Other
☐ (AI) Other
○ (AJ) Not applicable; our organisation did not report to any voluntary responsible investment/ESG frameworks during the reporting year.

Additional context to your response(s): (Voluntary)

During the reporting year, Ameris aligned with several global voluntary frameworks. Our ESG risk management and climate-related disclosures follow the Task Force on Climate-related Financial Disclosures (TCFD). For sector-specific materiality and ESG metrics, we use the SASB Standards. For thematic and impact funds, we align with IRIS+ metrics as promoted by the Global Impact Investing Network (GIIN). Additionally, we report sustainability performance and commitments in our Integrated Annual Report, which includes references to GRI principles and contributions to the UN Sustainable Development Goals (SDGs). We also report in accordance with Chilean financial regulations that incorporate ESG considerations, such as General rule No. 461 and No. 507 issued by the Financial Market Commission (CMF).

ORGANISATIONAL OVERVIEW (OO)

ORGANISATIONAL INFORMATION

REPORTING YEAR

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 1	CORE	N/A	N/A	PUBLIC	Reporting year	GENERAL

What is the year-end date of the 12-month period you have chosen to report for PRI reporting purposes?

	Date	Month	Year
Year-end date of the 12-month period for PRI reporting purposes:	31	12	2024

Additional context to your response(s): (Voluntary)

Ameris' reporting period for PRI is aligned with its fiscal year and Integrated Annual Report cycle, which closes on December 31st each year. This ensures consistency across financial, ESG, and impact disclosures, and reflects the organization's full-year performance and strategic progress in responsible investment.

SUBSIDIARY INFORMATION

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 2	CORE	N/A	OO 2.1	PUBLIC	Subsidiary information	GENERAL

Does your organisation have subsidiaries?

◉ **(A) Yes**
○ (B) No

Additional context to your response(s): (Voluntary)

Ameris has a subsidiary in Mexico, established in 2022, focused on private debt and institutional distribution. In addition, we have team members based in the United States and Spain, which strengthens our international network and capabilities in private debt and real estate. However, these latter operations are not formal subsidiaries.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 2.1	CORE	OO 2	OO 2.2	PUBLIC	Subsidiary information	GENERAL

Are any of your organisation's subsidiaries PRI signatories in their own right?

○ (A) Yes
◉ **(B) No**

ASSETS UNDER MANAGEMENT

ALL ASSET CLASSES

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 4	CORE	OO 3	N/A	PUBLIC	All asset classes	GENERAL

What are your total assets under management (AUM) at the end of the reporting year, as indicated in [OO 1]?

	USD
(A) AUM of your organisation, including subsidiaries not part of row (B), and excluding the AUM subject to execution, advisory, custody, or research advisory only	US$ 1,449,654,274.00
(B) AUM of subsidiaries that are PRI signatories in their own right and excluded from this submission, as indicated in [OO 2.2]	US$ 0.00
(C) AUM subject to execution, advisory, custody, or research advisory only	US$ 0.00

ASSET BREAKDOWN

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 5	CORE	OO 3	Multiple indicators	PUBLIC	Asset breakdown	GENERAL

Provide a percentage breakdown of your total AUM at the end of the reporting year as indicated in [OO 1].

	(1) Percentage of Internally managed AUM	(2) Percentage of Externally managed AUM
(A) Listed equity	0%	0%
(B) Fixed income	>10-50%	0%
(C) Private equity	>10-50%	0%
(D) Real estate	>10-50%	0%
(E) Infrastructure	>0-10%	0%
(F) Hedge funds	0%	0%
(G) Forestry	0%	0%
(H) Farmland	0%	0%
(I) Other	>0-10%	>10-50%
(J) Off-balance sheet	0%	0%

(I) Other - (1) Percentage of Internally managed AUM - Specify:

Ameris classifies its two secondary private equity strategies—Ameris Alternativos I and II—as internally managed AUM, given our direct oversight, analysis, and control over investment decisions.

(I) Other - (2) Percentage of Externally managed AUM - Specify:

Externally managed AUM includes 11 feeder funds that give clients access to leading global managers across diverse strategies. This approach enhances diversification and complements our internal investment capabilities.

Additional context to your response(s): (Voluntary)

Our externally managed feeder funds follow Ameris' ESG guidelines in manager selection, while internally managed strategies apply our in-house ESG due diligence and monitoring processes. Both structures reflect our commitment to responsible investment.

ASSET BREAKDOWN: INTERNALLY MANAGED FIXED INCOME

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 5.3 FI	CORE	OO 5	Multiple	PUBLIC	Asset breakdown: Internally managed fixed income	GENERAL

Provide a further breakdown of your internally managed fixed income AUM.

(A) Passive – SSA	0%
(B) Passive – corporate	0%
(C) Active – SSA	0%
(D) Active – corporate	>0-10%
(E) Securitised	0%
(F) Private debt	>75%

Additional context to your response(s): (Voluntary)

2.7% of our internally managed AUM corresponds to actively managed corporate debt, including 0.4% in securities traded primarily on the Santiago Stock Exchange and 2.2% in short-term liquid instruments such as money market assets.
Ameris also implements a diverse set of structured fixed-income strategies, designed with strong collateral structures and clear risk controls, including:
* Multi-strategy financing: Backed by diverse asset classes.
* Collateralized portfolios: Credit portfolios with excess collateral and strict origination covenants.
* Government-backed mortgage loans: Low-risk mortgages backed by government guarantees and aligned with sustainability goals.
* Invoice financing: Factoring strategies with originator responsibility and collateral.
* Mortgage-backed loans: Structured credit backed by real estate guarantees.
* Diversified LatAm financing: Structured bonds in Latin America with ESG goals, including middle-market companies in Mexico.
* Electromobility leasing: Leaseback financing of electric vehicles aligned with sustainability metrics.
* Fogape-guaranteed SME loans: SME financing backed by the Fogape public guarantee program, with portfolio over-collateralization and cash reserves.

ASSET BREAKDOWN: INTERNALLY MANAGED PRIVATE EQUITY

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 5.3 PE	CORE	OO 5	N/A	PUBLIC	Asset breakdown: Internally managed private equity	GENERAL

Provide a further breakdown of your internally managed private equity AUM.

(A) Venture capital	0%
(B) Growth capital	>10-50%
(C) (Leveraged) buy-out	0%
(D) Distressed, turnaround or special situations	0%
(E) Secondaries	0%
(F) Other	>75%

(F) Other - Specify:

This category includes two impact-first private equity funds (2.9%), one fund in liquidation, and three structured vehicles (97.1%) created by Ameris to support international private equity managers. These strategies focus on infrastructure, real estate, and impact, and fall outside the standard PRI categories.

Additional context to your response(s): (Voluntary)

The growth capital allocation corresponds to minority equity stakes in the industrial and health technology sectors. The remaining private equity AUM is classified under “Other” and includes two impact-first funds, three structured vehicles designed to support international private equity managers in the energy sector, and one fund currently in liquidation.

ASSET BREAKDOWN: INTERNALLY MANAGED REAL ESTATE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 5.3 RE	CORE	OO 5	N/A	PUBLIC	Asset breakdown: Internally managed real estate	GENERAL

Provide a further breakdown of your internally managed real estate AUM.

(A) Retail	>10-50%
(B) Office	>0-10%
(C) Industrial	>10-50%
(D) Residential	>10-50%
(E) Hotel	0%
(F) Lodging, leisure and recreation	0%
(G) Education	0%
(H) Technology or science	0%
(I) Healthcare	0%
(J) Mixed use	0%
(K) Other	>10-50%

(K) Other - Specify:

Includes residential development projects (4.6%), real estate financing through secured loans (55+ projects) (10%), and co-investments (1.8%) in second homes, primary residences, and a hotel in Spain that fall outside standard real estate categories.

Additional context to your response(s): (Voluntary)

Ameris manages a diversified real estate portfolio focused on long-term income, capital appreciation, and sustainable urban development. As of December 2024, 34.4% of AUM is invested in retail through co-investments with Parque Arauco and Mall Barrio Independencia. Industrial assets (32.4%) are development-for-rent projects in Lampa and Quilicura. Residential income strategies (16.2%) include five multifamily buildings in Santiago. Our 0.7% office allocation is a Class A building in Seattle.
The remaining 16.3% is classified as "Other" and includes three core strategies:
* Real estate financing: Over 55 secured loans for residential and mixed-use projects.
* Residential development: Equity participation in housing projects across Santiago.
* Leisure and hospitality: Co-investments in second-home developments and a hotel in Spain.

ASSET BREAKDOWN: INTERNALLY MANAGED INFRASTRUCTURE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 5.3 INF	CORE	OO 5	N/A	PUBLIC	Asset breakdown: Internally managed infrastructure	GENERAL

Provide a further breakdown of your internally managed infrastructure AUM.

(A) Data infrastructure	0%
(B) Diversified	0%
(C) Energy and water resources	>75%
(D) Environmental services	0%
(E) Network utilities	0%
(F) Power generation (excl. renewables)	0%
(G) Renewable power	0%
(H) Social infrastructure	0%
(I) Transport	0%
(J) Other	0%

Additional context to your response(s): (Voluntary)

Ameris fund holds a 37% equity stake in GNL Mejillones, one of Chile's two liquefied natural gas (LNG) regasification terminals. This strategic asset is considered midstream energy infrastructure, as it enables the import, storage, and conversion of LNG into natural gas for energy distribution. We are partners with Engie, a global leader in LNG operations, which ensures operational excellence. Our investment thesis is based on the critical role of LNG in the energy transition. While LNG is not a renewable energy source, it plays a key part in reducing reliance on more polluting fuels such as coal, particularly in emerging markets. We therefore classify this investment under "Energy and water resources", in line with global infrastructure standards and PRI guidance.

MANAGEMENT BY PRI SIGNATORIES

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 6	CORE	OO 5	N/A	PUBLIC	Management by PRI signatories	GENERAL

What percentage of your organisation's externally managed assets are managed by PRI signatories?

>75%

Additional context to your response(s): (Voluntary)

100% of our externally managed AUM is allocated through feeder funds to global managers that are PRI signatories. These include LGT Capital Partners, New Mountain Capital, Crescent Capital, Nordic Capital, and HarbourVest Partners.

GEOGRAPHICAL BREAKDOWN

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 7	CORE	Multiple, see guidance	N/A	PUBLIC	Geographical breakdown	GENERAL

How much of your AUM in each asset class is invested in emerging markets and developing economies?

	AUM in Emerging Markets and Developing Economies
(C) Fixed income – corporate	(12) 100%
(E) Fixed income – private debt	(12) 100%
(F) Private equity	(12) 100%
(G) Real estate	(11) >90 to <100%
(H) Infrastructure	(12) 100%

Additional context to your response(s): (Voluntary)

Our investments in Chile and Mexico are classified as being in Emerging Markets and Developing Economies according to the IMF World Economic Outlook. These markets represent the majority of our exposure across asset classes, including corporate and private debt, private equity, and infrastructure. In the case of real estate, over 90% of our AUM is allocated to projects in Chile, while the remainder corresponds to assets in advanced economies such as the United States and Spain, including a co-investment in an office building in Seattle and residential projects in Spain.

STEWARDSHIP

STEWARDSHIP

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 8	CORE	Multiple, see guidance	Multiple indicators	PUBLIC	Stewardship	GENERAL

Does your organisation conduct stewardship activities, excluding (proxy) voting, for any of your assets?

	(3) Fixed income - active	(5) Private equity	(6) Real estate	(7) Infrastructure	(11) Other
(A) Yes, through internal staff	☐	☑	☑	☑	☐
(B) Yes, through service providers	☐	☐	☐	☐	☐
(C) Yes, through external managers	☐	☐	☐	☐	☐
(D) We do not conduct stewardship	◉	○	○	○	◉

STEWARDSHIP NOT CONDUCTED

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 10	CORE	OO 8, OO 9	N/A	PUBLIC	Stewardship not conducted	2

Describe why your organisation does not currently conduct stewardship and/or (proxy) voting.

Stewardship, excluding (proxy) voting
(C) Fixed income – active

As debt investors often have little to no direct influence over the strategic direction of a company or project, our stewardship efforts are concentrated in the pre-investment phase. Rigorous ESG evaluations and due diligence are essential to assessing risk and aligning with our responsible investment criteria, rather than engaging in post-investment stewardship activities.

(K) Other

Our secondary private equity strategies do not currently involve direct stewardship activities, as Ameris is not the lead investor nor actively engaged with underlying portfolio companies. These investments are made through established secondary fund managers, where influence over governance or ESG-related matters is limited.

ESG INCORPORATION

INTERNALLY MANAGED ASSETS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 11	CORE	Multiple, see guidance	Multiple indicators	PUBLIC	Internally managed assets	1

For each internally managed asset class, does your organisation incorporate ESG factors, to some extent, into your investment decisions?

	(1) Yes, we incorporate ESG factors into our investment decisions	(2) No, we do not incorporate ESG factors into our investment decisions
(F) Fixed income - corporate	○	◉
(H) Fixed income - private debt	◉	○
(I) Private equity	◉	○
(J) Real estate	◉	○
(K) Infrastructure	◉	○
(V) Other: Ameris classifies its two secondary private equity strategies —Ameris Alternativos I and II—as internally managed AUM, given our direct oversight, analysis, and control over investment decisions.	○	◉

Additional context to your response(s): (Voluntary)

At Ameris, ESG integration is our primary approach to incorporating environmental, social, and governance considerations into investment decisions. It serves as a key risk management tool and takes into account the specific characteristics of each sector in which a counterparty operates. Our objective is to identify material ESG factors that could impact the financial performance of an investment and manage them actively. This approach is implemented systematically across the entire investment cycle. During the analysis and due diligence phase, we apply an ESG questionnaire covering both corporate governance and sustainability matters. This evaluation includes:
- Cross-cutting criteria defined in our Sustainability Policy.
- Industry-specific criteria based on SASB materiality maps (e.g., Real Estate and Home Builders), or other recognized methodologies such as the European Microfinance Platform's Social Performance Evaluation.
Based on the data collected, we build an internal ESG scoring sheet that helps us identify key risks and opportunities, assess the presence of ESG policies, and track relevant KPIs.

During the monitoring phase, we periodically collect these KPIs and maintain active engagement with our counterparts. Where possible, we collaborate with them to promote better practices, provide benchmarking references, and support capacity-building initiatives. A fundamental part of this process is the regular ESG reporting provided to investors. We consider ESG integration to be in place when this process is applied consistently across our investments. For example in our real estate, private debt, private equity, and infrastructure strategies, we maintain ongoing ESG monitoring and update our evaluations based on the latest available information.
* In private equity, this includes two “impact-first” funds where ESG outcomes are central to the investment thesis.
* In private debt, we assess ESG performance through our internal ESG questionnaire with emphasis on collateral quality, originator accountability, and alignment with sustainability goals—particularly in strategies such as state-guaranteed mortgage loans, electromobility leasebacks, and Latam SME financing.
* In real estate, ESG criteria are considered in due diligence, location risk, tenant mix, and physical climate exposure using Chile’s ARCLIM tool.
* In infrastructure, ESG risks are assessed periodically in our investment in GNL Mejillones, a strategic LNG terminal supporting the country’s decarbonization efforts.
Ameris does not currently apply ESG integration or stewardship to secondary private equity funds or corporate fixed income.
In the case of secondary private equity funds, Ameris is not a direct investor in the underlying portfolio companies, which limits ESG visibility and influence. While we gather background information on the fund managers, we cannot confirm whether a specific sustainable investment approach is applied. Similarly, for corporate fixed income, we have limited influence over issuers and cannot ensure that ESG practices are consistently applied by the companies in which we invest. As a result, ESG factors are not systematically integrated into the investment process for this asset class.

EXTERNAL MANAGER SELECTION

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 12	CORE	OO 5, OO 5.1	Multiple indicators	PUBLIC	External manager selection	1

For each externally managed asset class, does your organisation incorporate ESG factors, to some extent, when selecting external investment managers?

	(1) Yes, we incorporate ESG factors when selecting external investment managers	(2) No, we do not incorporate ESG factors when selecting external investment managers
(K) Other: Externally managed AUM includes 11 feeder funds that give clients access to leading global managers across diverse strategies. This approach enhances diversification and complements our internal investment capabilities.	◉	○

Additional context to your response(s): (Voluntary)

In the case of feeder funds, we recognize ESG integration when external managers have formal ESG policies, publicly declare the application of ESG criteria, and are PRI signatories. This helps ensure alignment with our responsible investment principles while accessing specialized global expertise.

EXTERNAL MANAGER APPOINTMENT

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 13	CORE	OO 5, OO 5.1	Multiple indicators	PUBLIC	External manager appointment	1

For each externally managed asset class, does your organisation incorporate ESG factors, to some extent, when appointing external investment managers?

	(1) Yes, we incorporate ESG factors when appointing external investment managers	(2) No, we do not incorporate ESG factors when appointing external investment managers
(K) Other: Externally managed AUM includes 11 feeder funds that give clients access to leading global managers across diverse strategies. This approach enhances diversification and complements our internal investment capabilities.	○	◉

Additional context to your response(s): (Voluntary)

At the time of appointing external investment managers Ameris does not currently include ESG-specific clauses or obligations within contractual agreements. While ESG factors are considered during the selection process, the formal appointment does not include mandatory requirements related to ESG implementation, performance, or reporting.

EXTERNAL MANAGER MONITORING

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 14	CORE	OO 5, OO 5.1	Multiple indicators	PUBLIC	External manager monitoring	1

For each externally managed asset class, does your organisation incorporate ESG factors, to some extent, when monitoring external investment managers?

	(1) Yes, we incorporate ESG factors when monitoring external investment managers	(2) No, we do not incorporate ESG factors when monitoring external investment managers
(K) Other: Externally managed AUM includes 11 feeder funds that give clients access to leading global managers across diverse strategies. This approach enhances diversification and complements our internal investment capabilities.	○	◉

Additional context to your response(s): (Voluntary)

While Ameris considers ESG integration during the initial selection of external managers, we do not currently conduct ongoing ESG monitoring of these managers post-appointment. As feeder fund investors, we have limited access to internal ESG processes or portfolio-level data. Therefore, ESG factors are not actively monitored throughout the investment lifecycle.

ESG IN OTHER ASSET CLASSES

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 15	CORE	OO 11, OO 12–14	N/A	PUBLIC	ESG in other asset classes	1

Describe how your organisation incorporates ESG factors into the following asset classes.

Externally managed
(F) Other

Ameris incorporates ESG factors in the selection process of feeder funds by prioritizing managers that demonstrate a clear and active commitment to responsible investment. We favor global managers who are signatories to the PRI, have established ESG policies, and publicly disclose their sustainability practices. While we do not actively monitor ESG implementation post-investment, the selection process aims to ensure that underlying managers have a structured ESG approach in place.

ESG NOT INCORPORATED

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 16	CORE	OO 11, OO 12–14	N/A	PUBLIC	ESG not incorporated	1

Describe why your organisation does not currently incorporate ESG factors into your investment decisions and/or in the selection, appointment and/or monitoring of external investment managers.

Internally managed
(F) Fixed income – corporate

Ameris does not currently apply ESG integration or stewardship to corporate fixed income. Under this structure, we have limited influence over issuers and cannot ensure that ESG practices are consistently applied by the companies in which we invest. As a result, ESG factors are not systematically integrated into the investment process for this asset class.

(O) Other

Ameris AGF does not currently apply ESG integration or stewardship practices to secondary private equity investments. Under this structure, Ameris does not participate directly as a limited partner in the underlying funds, and ESG-related information is often limited or unavailable. Although we gather background on the general partners during due diligence, we cannot ensure a consistent application of sustainable investment approaches across all underlying assets.

Externally managed
(Z) Other

While Ameris considers ESG factors during the selection of feeder fund managers—favoring PRI signatories with clear ESG policies—we do not incorporate ESG criteria in the appointment or ongoing monitoring of these managers. This is due to the structure of feeder funds, where Ameris does not hold discretion over the underlying portfolio or mandate specific sustainability practices. As such, our role is limited to facilitating access to global managers with an established ESG approach, without influencing their investment decisions directly.

ESG/SUSTAINABILITY FUNDS AND PRODUCTS

LABELLING AND MARKETING

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 18	CORE	OO 11–14	OO 18.1	PUBLIC	Labelling and marketing	1

Do you explicitly market any of your products and/or funds as ESG and/or sustainable?

◉ **(A) Yes, we market products and/or funds as ESG and/or sustainable**
Provide the percentage of total AUM that your ESG and/or sustainability-marketed products or funds represent:

>0-10%

○ (B) No, we do not offer products or funds explicitly marketed as ESG and/or sustainable
○ (C) Not applicable; we do not offer products or funds

Additional context to your response(s): (Voluntary)

Ameris' thematic ESG funds are designed not only to generate financial returns but also to actively address pressing social and environmental challenges. Each vehicle has a clearly defined sustainability objective and reports regularly on impact performance using specific indicators. These funds are aligned with the UN Sustainable Development Goals (SDGs), and each includes a dedicated Sustainability Strategy that outlines:
* A clearly stated sustainability objective, disclosed in the fund's internal regulation.
* A sustainable investment methodology to ensure alignment with the stated objective.
* Regular measurement and reporting of social and/or environmental impact indicators.
As of December 2024, Ameris manages 8 thematic ESG funds representing approximately USD 120 million in AUM, contributing directly to 14 of the 17 SDGs. These funds account for 8.4% of our total AUM. We are committed to delivering both financial performance and measurable positive impact, through consistent monitoring and transparent reporting.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 18.1	CORE	OO 18	OO 18.2	PUBLIC	Labelling and marketing	1

Do any of your ESG and/or sustainability-marketed products and/or funds hold formal ESG and/or RI certification(s) or label(s) awarded by a third party?

◉ **(A) Yes, our ESG and/or sustainability-marketed products and/or funds hold formal labels or certifications**
Provide the percentage of total AUM that your labelled and/or certified products and/or funds represent:

>0-10%

○ (B) No, our ESG and/or sustainability-marketed products and/or funds do not hold formal labels or certifications

Additional context to your response(s): (Voluntary)

Our impact funds, representing 0.4% of total AUM, are annually assessed by Sistema B (Chilean B Corp organization) using the B Impact Assessment. These evaluations have consistently scored above 80 points—the threshold required for B Corporation certification. While the funds themselves are not B Corps, this benchmark provides a reference point for the scale and rigor of their ESG performance.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 18.2	CORE	OO 18.1	N/A	PUBLIC	Labelling and marketing	1

Which ESG/RI certifications or labels do you hold?

☐ (A) Commodity type label (e.g. BCI)
☐ (B) GRESB
☐ (C) Austrian Ecolabel (UZ49)
☑ **(D) B Corporation**
☐ (E) BREEAM
☐ (F) CBI Climate Bonds Standard
☐ (G) DDV-Nachhaltigkeitskodex-ESG-Strategie
☐ (H) DDV-Nachhaltigkeitskodex-ESG-Impact
☐ (I) EU Ecolabel
☐ (J) EU Green Bond Standard
☐ (K) Febelfin label (Belgium)
☐ (L) Finansol
☐ (M) FNG-Siegel Ecolabel (Germany, Austria and Switzerland)

☐ (N) Greenfin label (France)
☐ (O) Grüner Pfandbrief
☐ (P) ICMA Green Bond Principles
☐ (Q) ICMA Social Bonds Principles
☐ (R) ICMA Sustainability Bonds Principles
☐ (S) ICMA Sustainability-linked Bonds Principles
☐ (T) Kein Verstoß gegen Atomwaffensperrvertrag
☐ (U) Le label ISR (French government SRI label)
☐ (V) Luxflag Climate Finance
☐ (W) Luxflag Environment
☐ (X) Luxflag ESG
☐ (Y) Luxflag Green Bond
☐ (Z) Luxflag Microfinance
☐ (AA) Luxflag Sustainable Insurance Products
☐ (AB) National stewardship code
☐ (AC) Nordic Swan Ecolabel
☐ (AD) Other SRI label based on EUROSIF SRI Transparency Code (e.g. Novethic)
☐ (AE) People's Bank of China green bond guidelines
☐ (AF) RIAA (Australia)
☐ (AG) Towards Sustainability label (Belgium)
☐ (AH) Other

Additional context to your response(s): (Voluntary)

Our impact funds, are annually assessed by Sistema B, the Chilean institution that promotes and certifies B Corporations in Latin America, using the B Impact Assessment.

SUMMARY OF REPORTING REQUIREMENTS

SUMMARY OF REPORTING REQUIREMENTS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 21	CORE	Multiple indicators	Multiple indicators	PUBLIC	Summary of reporting requirements	GENERAL

The following table shows which modules are mandatory or voluntary to report on in the separate PRI asset class modules. Where a module is voluntary, indicate if you wish to report on it.

Applicable modules	(1) Mandatory to report (pre-filled based on previous responses)	(2.1) Voluntary to report. Yes, I want to opt-in to reporting on the module	(2.2) Voluntary to report. No, I want to opt-out of reporting on the module
Policy, Governance and Strategy	◉	○	○
Confidence Building Measures	◉	○	○
(H) Fixed income – private debt	◉	○	○

(I) Private equity	◉	○	○
(J) Real estate	◉	○	○
(K) Infrastructure	○	◉	○

Additional context to your response(s): (Voluntary)

We choose to report on the voluntary modules because we believe the reporting exercise itself is a valuable tool to strengthen and advance our responsible investment practices. Furthermore, Ameris is firmly committed to transparency and accountability, and we consider voluntary reporting an important way to align with our sustainability principles and provide greater clarity to our stakeholders.

OTHER ASSET BREAKDOWNS

PRIVATE EQUITY: SECTORS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 22	CORE	OO 21	N/A	PUBLIC	Private equity: Sectors	GENERAL

In which sector(s) are your internally managed private equity assets invested?

☑ **(A) Energy**
☑ **(B) Materials**
☐ (C) Industrials
☑ **(D) Consumer discretionary**
☐ (E) Consumer staples
☐ (F) Healthcare
☑ **(G) Financials**
☐ (H) Information technology
☐ (I) Communication services
☐ (J) Utilities
☑ **(K) Real estate**

Additional context to your response(s): (Voluntary)

Our internally managed private equity assets span a variety of sectors. A portion is invested in the energy sector through a company focused on fuel distribution and lubricants. Another portion falls under the materials sector, involving both antimicrobial material innovation for health applications and industrial waste collection services with nationwide presence and a client base made up entirely of industrial customers. Additionally, our impact funds are diversified across sectors such as education (consumer discretionary), social housing (real estate), recycling (materials), financing (financials), and distributed solar energy (energy). This allocation reflects our commitment to both financial returns and measurable social and environmental outcomes.

PRIVATE EQUITY: OWNERSHIP LEVEL

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 23	CORE	OO 21	N/A	PUBLIC	Private equity: Ownership level	GENERAL

What is the percentage breakdown of your internally managed private equity investments by the level of ownership?

☑ **(A) A majority stake (more than 50%)**
Select from the list:
- ○ (1) >0 to 10%
- ○ (2) >10 to 50%
- ◉ **(3) >50 to 75%**
- ○ (4) >75%

☑ **(B) A significant minority stake (between 10–50%)**
Select from the list:
- ○ (1) >0 to 10%
- ◉ **(2) >10 to 50%**

☑ **(C) A limited minority stake (less than 10%)**
Select from the list:
- ◉ **(1) >0 to 10%**
- ○ (2) >10 to 50%

Additional context to your response(s): (Voluntary)

Ameris' internally managed private equity portfolio comprises 19 investments across eight vehicules: a private equity fund in the materials sector, a health technology investment, two impact-first funds, three structured vehicles designed to support international private equity managers in the energy sector, and one fund currently in liquidation. Of these, 11 are equity investments where Ameris holds direct ownership, while the remaining positions correspond to structured debt-like financing instruments without ownership participation.
Within the 11 equity investments, approximately 73% (8 out of 11) represent majority ownership stakes above 50%, mainly in operating or development companies across the real estate, infrastructure, and industrial sectors. About 18% (2 out of 11) are significant minority stakes between 10% and 50%, allowing for strategic influence while enabling independent operations. The remaining 9% (1 out of 11) corresponds to a limited minority position under 10%, typically in early-stage or catalytic impact investments.

REAL ESTATE: BUILDING TYPE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 24	CORE	OO 21	RE 1, RE 9 - 10	PUBLIC	Real estate: Building type	GENERAL

What is the building type of your physical real estate assets?

☑ **(A) Standing investments**
☑ **(B) New construction**
☐ (C) Major renovation

Additional context to your response(s): (Voluntary)

Our real estate strategy is diversified across standing investments and development projects. A significant share of our portfolio—such as retail centers (34.2%), residential rental buildings (16.2%), and industrial parks (32.6%)—corresponds to standing investments, where properties are fully operational and generating income. Additionally, segments such as real estate financing (9.9%) and housing development (4.5%) involve new construction. A small allocation to office assets (0.7%) is also included within standing investments.

REAL ESTATE: OWNERSHIP LEVEL

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 25	CORE	OO 21	N/A	PUBLIC	Real estate: Ownership level	GENERAL

What is the percentage breakdown of your physical real estate assets by the level of ownership?

☑ **(A) A majority stake (more than 50%)**
Select from the list:
- ○ (1) >0 to 10%
- ◉ **(2) >10 to 50%**

☑ **(B) A significant minority stake (between 10–50%)**
Select from the list:
- ○ (1) >0 to 10%
- ○ (2) >10 to 50%
- ◉ **(3) >50 to 75%**
- ○ (4) >75%

☐ (C) A limited minority stake (less than 10%)

Additional context to your response(s): (Voluntary)

Ameris' internally managed real estate portfolio comprises 43 assets across 20 investment vehicles. Of these, 25 correspond to equity holdings where Ameris has direct ownership participation, while the remaining positions were structured as debt financing without ownership rights. Within the 25 equity holdings, approximately 48% (12 out of 25) are majority ownership stakes above 50%, providing significant control over management and operations. The remaining 52% (13 out of 25) are significant minority stakes between 10% and 50%, allowing for strategic influence while maintaining operational independence of co-investors or partners. This ownership mix reflects Ameris' collaborative investment approach, combining control positions with strategic partnerships to enhance value creation and ESG alignment across its real estate portfolio.

REAL ESTATE: MANAGEMENT TYPE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 26	CORE	OO 21	RE 1, RE 6–8, RE 13	PUBLIC	Real estate: Management type	GENERAL

Who manages your physical real estate assets?

☑ **(A) Direct management by our organisation**
☑ **(B) Third-party property managers that our organisation appoints**
☑ **(C) Other investors or their third-party property managers**
☐ (D) Tenant(s) with operational control

Additional context to your response(s): (Voluntary)

Ameris manages a portfolio of 43 physical real estate assets across 20 investment vehicles. Of these, 25 assets correspond to equity participations where we share management responsibilities with other investors, while the remainder are structured as debt financings. Among the assets where we hold equity stakes, approximately 4% are directly managed by Ameris, 12.5% are managed by third-party property managers appointed by our organisation, and 83.3% are managed by other investors or their appointed managers. This distribution reflects our co-investment model and strategic partnerships, particularly for large-scale or international assets.

INFRASTRUCTURE: OWNERSHIP LEVEL

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 27	CORE	OO 21	N/A	PUBLIC	Infrastructure: Ownership level	GENERAL

What is the percentage breakdown of your organisation's infrastructure assets by the level of ownership?

☐ (A) A majority stake (more than 50%)
☑ **(B) A significant minority stake (between 10–50%)**
Select from the list:
- ○ (1) >0 to 10%
- ○ (2) >10 to 50%
- ○ (3) >50 to 75%
- ◉ **(4) >75%**

☐ (C) A limited minority stake (less than 10%)

Additional context to your response(s): (Voluntary)

Ameris Infraestructura I Fondo de Inversión holds a 37% stake in GNL Mejillones, one of Chile's two liquefied natural gas regasification terminals. This strategic asset plays a critical role in the country's energy transition. Ameris shares ownership with Engie, a global leader in LNG infrastructure and terminal operations. Our stake grants us strategic involvement without full operational control, aligning with our long-term infrastructure investment strategy.

INFRASTRUCTURE: STRATEGY

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 28	CORE	OO 21	N/A	PUBLIC	Infrastructure: Strategy	GENERAL

What is the investment strategy for your infrastructure assets?

☑ **(A) Core**
☐ (B) Value added
☐ (C) Opportunistic
☐ (D) Other

Additional context to your response(s): (Voluntary)

GNL Mejillones is a fully operational liquefied natural gas regasification terminal with stable, long-term revenue streams and strategic importance in Chile's energy matrix. Our investment aligns with a core infrastructure strategy, focusing on essential services, moderate risk, and steady cash flow generation.

INFRASTRUCTURE: TYPE OF ASSET

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 29	CORE	OO 21	INF 1	PUBLIC	Infrastructure: Type of asset	GENERAL

What is the asset type of your infrastructure?

☐ (A) Greenfield
☑ **(B) Brownfield**

Additional context to your response(s): (Voluntary)

GNL Mejillones is a brownfield infrastructure asset, as it is a fully operational LNG regasification terminal with an established track record and revenue model.

INFRASTRUCTURE: MANAGEMENT TYPE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 30	CORE	OO 21	Multiple, see guidance	PUBLIC	Infrastructure: Management type	GENERAL

Who manages your infrastructure assets?

☐ (A) Direct management by our organisation
☐ (B) Third-party infrastructure operators that our organisation appoints
☑ **(C) Other investors, infrastructure companies or their third-party operators**
☐ (D) Public or government entities or their third-party operators

Additional context to your response(s): (Voluntary)

Our infrastructure asset—an LNG regasification terminal—is managed operationally by a strategic partner with global expertise in LNG infrastructure. While Ameris holds a significant minority stake and participates in governance, the day-to-day management and operations are carried out by the industrial partner and its designated operator.

SUBMISSION INFORMATION

REPORT DISCLOSURE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
OO 32	CORE	OO 3, OO 31	N/A	PUBLIC	Report disclosure	GENERAL

How would you like to disclose the detailed percentage figures you reported throughout the Reporting Framework?

○ (A) Publish as absolute numbers
◉ **(B) Publish as ranges**

POLICY, GOVERNANCE AND STRATEGY (PGS)

POLICY

RESPONSIBLE INVESTMENT POLICY ELEMENTS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 1	CORE	OO 8, OO 9	Multiple indicators	PUBLIC	Responsible investment policy elements	1, 2

Which elements are covered in your formal responsible investment policy(ies)?

☑ **(A) Overall approach to responsible investment**
☑ **(B) Guidelines on environmental factors**
☑ **(C) Guidelines on social factors**
☑ **(D) Guidelines on governance factors**
☑ **(E) Guidelines on sustainability outcomes**
☑ **(F) Guidelines tailored to the specific asset class(es) we hold**
☑ **(G) Guidelines on exclusions**
☐ (H) Guidelines on managing conflicts of interest related to responsible investment
☑ **(I) Stewardship: Guidelines on engagement with investees**
☐ (J) Stewardship: Guidelines on overall political engagement
☑ **(K) Stewardship: Guidelines on engagement with other key stakeholders**
☑ **(M) Other responsible investment elements not listed here**
Specify:

The policy includes training for directors and ESG focal points, promotion of sustainable investment practices internally and externally, and transparent reporting of sustainability and responsible investment activities.

○ (N) Our organisation does not have a formal responsible investment policy and/or our policy(ies) do not cover any responsible investment elements

Additional context to your response(s): (Voluntary)

Ameris' Responsible Investment Policy defines our overall ESG approach and minimum expectations for environmental, social, and governance factors across all investment strategies. It establishes sustainability objectives aligned with global frameworks (PRI, SASB, SDGs), sets specific guidelines for each asset class we manage, and integrates conflict-of-interest controls. Stewardship principles are embedded, including active engagement with investees and relevant stakeholders to improve ESG practices and manage material risks. Furthermore, the policy includes annual ESG training for directors and key personnel, internal and external promotion of sustainable finance practices, and a strong commitment to transparent ESG reporting to our investors and regulators.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 2	CORE	PGS 1	Multiple, see guidance	PUBLIC	Responsible investment policy elements	1

Does your formal responsible investment policy(ies) include specific guidelines on systematic sustainability issues?

☑ **(A) Specific guidelines on climate change (may be part of guidelines on environmental factors)**
☐ (B) Specific guidelines on human rights (may be part of guidelines on social factors)
☑ **(C) Specific guidelines on other systematic sustainability issues**
Specify:

Our Responsible Investment Policy adopts a systemic approach to sustainability by integrating ESG factors throughout the investment process. It explicitly addresses:
* Climate change: Through ESG risk assessments, use of tools such as ARCLIM for physical climate risks, and alignment with TCFD recommendations.
* Other systematic issues: Including corporate governance, data privacy, fair competition, health and safety, and sustainable supply chains, using frameworks such as SASB and SDGs for sector-specific materiality analysis.

○ (D) Our formal responsible investment policy(ies) does not include guidelines on systematic sustainability issues

Additional context to your response(s): (Voluntary)

Ameris' Policy addresses systemic sustainability issues, primarily climate change and other ESG factors such as governance, fair competition, and data privacy. These are embedded in due diligence, risk management, and engagement practices, supported by global frameworks (PRI, SASB, SDGs, TCFD).

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 3	CORE	PGS 1, PGS 2	N/A	PUBLIC	Responsible investment policy elements	6

Which elements of your formal responsible investment policy(ies) are publicly available?

☑ **(A) Overall approach to responsible investment**
Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(B) Guidelines on environmental factors**
Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(C) Guidelines on social factors**

Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(D) Guidelines on governance factors**

Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(E) Guidelines on sustainability outcomes**

Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(F) Specific guidelines on climate change (may be part of guidelines on environmental factors)**

Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(H) Specific guidelines on other systematic sustainability issues**

Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(I) Guidelines tailored to the specific asset class(es) we hold**

Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(J) Guidelines on exclusions**

Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(L) Stewardship: Guidelines on engagement with investees**

Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(N) Stewardship: Guidelines on engagement with other key stakeholders**

Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

☑ **(P) Other responsible investment aspects not listed here**

Add link:

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Reportes/2024/Memoria%20Integrada%20Anual%20Ameris%20AGF%20S.A.%202024.pdf

○ (Q) No elements of our formal responsible investment policy(ies) are publicly available

Additional context to your response(s): (Voluntary)

Ameris has published its Sustainability Policy, Integrated Annual Report, and FIS Impact Report, all of which outline our responsible investment approach, ESG integration, sustainability objectives, and thematic fund practices. These documents provide guidance across environmental, social, and governance factors, as well as stewardship and engagement strategies tailored to different asset classes.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 4	PLUS	PGS 1	N/A	PUBLIC	Responsible investment policy elements	1 – 6

Does your formal responsible investment policy(ies) identify a link between your responsible investment activities and your fiduciary duties or equivalent obligations?

◉ **(A) Yes**
Elaborate:

Ameris clearly links its responsible investment activities to fiduciary duties through its Sustainability Policy (v5.0), particularly via the Corporate Conduct pillar. Key elements include:
* ESG Integration as Core to Fiduciary Duty: The policy defines responsible investment as the systematic inclusion of environmental, social, and governance (ESG) factors in investment decisions. This integration underscores our commitment to prudent risk management and long-term value creation — essential components of fiduciary responsibility.
* Governance, Integrity, and Regulatory Compliance: The Sustainability Policy emphasizes ethical conduct and high standards of governance. Ameris operates under a Code of Ethics and prioritizes transparency, aligning with fiduciary duties to act in the clients' best interests.
* Embedding Sustainability into Business Conduct: The policy integrates Diversity, Equity & Inclusion, sustainability, and stakeholder trust into corporate operations—reinforcing fiduciary expectations to consider both financial outcomes and broader stakeholder impacts.
* Formal Policies for Transparency and Client Protection: Ameris' embedded processes (e.g., governance of market-sensitive information, communications, promotional content, and investor relations) reflect fiduciary obligations and reinforce responsible investment practices as part of standard procedures.
Together, these policy elements make transparent that Ameris' responsible investment approach is not only a strategic ESG commitment but a fundamental expression of its fiduciary duty to clients and investors.

○ (B) No

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 5	CORE	PGS 1	N/A	PUBLIC	Responsible investment policy elements	2

Which elements are covered in your organisation's policy(ies) or guidelines on stewardship?

☑ **(A) Overall stewardship objectives**
☑ **(B) Prioritisation of specific ESG factors to be advanced via stewardship activities**
☐ (C) Criteria used by our organisation to prioritise the investees, policy makers, key stakeholders, or other entities on which to focus our stewardship efforts
☐ (D) How different stewardship tools and activities are used across the organisation
☐ (E) Approach to escalation in stewardship
☑ **(F) Approach to collaboration in stewardship**
☑ **(G) Conflicts of interest related to stewardship**
☐ (H) How stewardship efforts and results are communicated across the organisation to feed into investment decision-making and vice versa
☐ (I) Other
○ (J) None of the above elements is captured in our policy(ies) or guidelines on stewardship

Additional context to your response(s): (Voluntary)

Ameris' Sustainability Policy (v5.0) outlines its stewardship objectives as part of its commitment to responsible investment. The policy establishes clear ESG priorities across governance, environmental, and social domains and emphasizes collaboration and integrity as central principles of stewardship. While some stewardship mechanisms (such as engagement tools or escalation strategies) are not detailed in the policy, Ameris' ethical and sustainability commitments guide its ongoing influence and interaction with investees. (A) Overall stewardship objectives The policy explicitly states Ameris' commitment to incorporating ESG factors into its investment decision-making and asset management processes, highlighting a proactive role in influencing portfolio companies and projects in alignment with sustainability goals. (B) Prioritisation of specific ESG factors to be advanced via stewardship activities ESG priorities are structured around the policy's three core pillars: Corporate Conduct, Sustainable Investment, and Positive Impact. These guide the focus of Ameris' stewardship efforts on governance quality, climate and environmental issues, social equity, and sustainability outcomes. (F) Approach to collaboration in stewardship The policy highlights Ameris' intent to collaborate with other stakeholders, including peers, clients, and industry bodies, to promote sustainability standards and amplify its impact. (G) Conflicts of interest related to stewardship Stewardship practices are grounded in the firm's Code of Ethics, which governs integrity, transparency, and the management of potential conflicts of interest in all areas of operation.

RESPONSIBLE INVESTMENT POLICY COVERAGE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 8	CORE	PGS 1	N/A	PUBLIC	Responsible investment policy coverage	1

What percentage of your total AUM is covered by the below elements of your responsible investment policy(ies)?

	Combined AUM coverage of all policy elements
(A) Overall approach to responsible investment (B) Guidelines on environmental factors (C) Guidelines on social factors (D) Guidelines on governance factors	(7) 100%

Additional context to your response(s): (Voluntary)

Ameris' Sustainability Policy applies to all asset classes and investment vehicles under management. It defines a unified framework for responsible investment across the entire organization, covering environmental, social, and governance factors in both the due diligence and monitoring stages. This comprehensive policy ensures that 100% of Ameris' AUM is aligned with its ESG principles and integrated investment approach.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 9	CORE	PGS 2	N/A	PUBLIC	Responsible investment policy coverage	1

What proportion of your AUM is covered by your formal policies or guidelines on climate change, human rights, or other systematic sustainability issues?

	AUM coverage
(A) Specific guidelines on climate change	(1) for all of our AUM
(C) Specific guidelines on other systematic sustainability issues	(1) for all of our AUM

Additional context to your response(s): (Voluntary)

Ameris' Sustainability Policy applies across 100% of its AUM and includes specific provisions on systemic sustainability issues such as climate change, as well as broader ESG risks. The policy promotes climate-conscious investment practices, including identification of environmental risks, and encourages alignment with global standards such as the UN SDGs and PRI Principles. It also addresses systemic issues like social inclusion and governance transparency, reinforcing Ameris' commitment to long-term sustainability across all investments.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 10	CORE	OO 8, OO 9, PGS 1	N/A	PUBLIC	Responsible investment policy coverage	2

Per asset class, what percentage of your AUM is covered by your policy(ies) or guidelines on stewardship with investees?

☑ **(C) Private equity**
- (1) Percentage of AUM covered
  - ○ (1) >0% to 10%
  - ○ (2) >10% to 20%
  - ○ (3) >20% to 30%
  - ○ (4) >30% to 40%
  - ○ (5) >40% to 50%
  - ○ (6) >50% to 60%
  - ○ (7) >60% to 70%
  - ○ (8) >70% to 80%
  - ○ (9) >80% to 90%
  - ○ (10) >90% to <100%
  - ◉ **(11) 100%**

☑ **(D) Real estate**
- (1) Percentage of AUM covered
  - ○ (1) >0% to 10%
  - ○ (2) >10% to 20%
  - ○ (3) >20% to 30%
  - ○ (4) >30% to 40%

- ○ (5) >40% to 50%
- ○ (6) >50% to 60%
- ○ (7) >60% to 70%
- ○ (8) >70% to 80%
- ○ (9) >80% to 90%
- ○ (10) >90% to <100%
- ◉ **(11) 100%**

☑ **(E) Infrastructure**

(1) Percentage of AUM covered

- ○ (1) >0% to 10%
- ○ (2) >10% to 20%
- ○ (3) >20% to 30%
- ○ (4) >30% to 40%
- ○ (5) >40% to 50%
- ○ (6) >50% to 60%
- ○ (7) >60% to 70%
- ○ (8) >70% to 80%
- ○ (9) >80% to 90%
- ○ (10) >90% to <100%
- ◉ **(11) 100%**

Additional context to your response(s): (Voluntary)

Stewardship principles are integrated into Ameris' Sustainability Policy, which applies across all asset classes under management. The policy defines how Ameris exercises influence through active ownership and engagement with investees to promote responsible practices. This includes incorporating ESG considerations into investment analysis, participating in governance structures where relevant, and providing feedback and support to portfolio companies to advance sustainability outcomes in private equity, real estate, and infrastructure investments.

GOVERNANCE

ROLES AND RESPONSIBILITIES

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 11	CORE	N/A	Multiple indicators	PUBLIC	Roles and responsibilities	1

Which senior level body(ies) or role(s) in your organisation have formal oversight over and accountability for responsible investment?

☑ **(A) Board members, trustees, or equivalent**

☑ **(B) Senior executive-level staff, or equivalent**

Specify:

Chief Executive Officer (CEO)

☑ **(C) Investment committee, or equivalent**

Specify:

Sustainability Committee: Composed of the CEO of Ameris S.A., Executive Director of Ameris S.A., a representative of the Board, and the Head of Sustainable Investments.

☑ **(D) Head of department, or equivalent**

Specify department:

Sustainable Investments

○ (E) None of the above bodies and roles have oversight over and accountability for responsible investment

Additional context to your response(s): (Voluntary)

Ameris' approach to responsible investment is governed at the highest levels of the organization. Oversight and accountability are held by the Board, senior executives, the Sustainability Committee, and the Head of Sustainable Investments. This multi-level governance structure ensures the integration of ESG principles into strategic decision-making, portfolio management, and investment processes.
Preguntar a ChatGPT

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 11.1	CORE	PGS 1, PGS 2, PGS 11	N/A	PUBLIC	Roles and responsibilities	1, 2

Does your organisation's senior level body(ies) or role(s) have formal oversight over and accountability for the elements covered in your responsible investment policy(ies)?

	(1) Board members, trustees, or equivalent	(2) Senior executive-level staff, investment committee, head of department, or equivalent
(A) Overall approach to responsible investment	☑	☑
(B) Guidelines on environmental, social and/or governance factors	☑	☑
(C) Guidelines on sustainability outcomes	☑	☑
(D) Specific guidelines on climate change (may be part of guidelines on environmental factors)	☑	☑
(F) Specific guidelines on other systematic sustainability issues	☑	☑
(G) Guidelines tailored to the specific asset class(es) we hold	☑	☑
(H) Guidelines on exclusions	☑	☑
(J) Stewardship: Guidelines on engagement with investees	☑	☑
(L) Stewardship: Guidelines on engagement with other key stakeholders	☑	☑

(N) This role has no formal oversight over and accountability for any of the above elements covered in our responsible investment policy(ies)	○	○

Additional context to your response(s): (Voluntary)

Ameris' responsible investment policy is overseen by both the Board and senior-level executives through the Sustainability Committee. This committee includes the CEO, Executive Director, a Board representative, and the Head of Sustainable Investments. These bodies are formally accountable for all key components of the policy, including ESG integration, asset-class specific guidelines, climate and systemic sustainability issues, exclusion policies, and stewardship activities. Oversight ensures consistency with fiduciary duties, long-term value creation, and alignment with Ameris' sustainability objectives.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 11.2	CORE	N/A	N/A	PUBLIC	Roles and responsibilities	1 – 6

Does your organisation have governance processes or structures to ensure that your overall political engagement is aligned with your commitment to the principles of PRI, including any political engagement conducted by third parties on your behalf?

◉ (A) Yes

Describe how you do this:

Our organisation ensures that all political engagement is aligned with our commitment to the Principles for Responsible Investment (PRI) through well-defined internal governance processes. Political engagement—whether direct or through third parties—is reviewed within our Sustainability Committee, which includes senior leadership such as the CEO, Executive Director, and a representative of the Board.
Oversight of these activities is further ensured by the Head of Sustainable Investments, who plays a key role in validating that all engagements are consistent with our responsible investment principles and sustainability objectives. Any position taken is subject to internal debate and approval to ensure alignment with our core values, ethical standards, and regulatory expectations.
This governance framework helps Ameris uphold transparency, integrity, and accountability in all political interactions, whether conducted internally or through third-party representation.

○ (B) No
○ (C) Not applicable, our organisation does not conduct any form of political engagement directly or through any third parties

Additional context to your response(s): (Voluntary)

Example: Ameris actively participated in discussions around the implementation of Chile's new regulation NCG 519, which mandates integrated sustainability reporting by AGFs. Our contributions—delivered through industry groups and direct engagement—focused on promoting proportionality criteria in the regulatory framework, arguing that reporting requirements should reflect the size and complexity of the asset manager. This stance was approved internally and reflected our commitment to responsible and transparent regulation, aligned with both PRI principles and our fiduciary obligations.
This governance framework ensures that any public or policy-oriented stance is reviewed, justified, and formally approved, reinforcing transparency and accountability in all political interactions.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 12	CORE	N/A	N/A	PUBLIC	Roles and responsibilities	1

In your organisation, which internal or external roles are responsible for implementing your approach to responsible investment?

☑ **(A) Internal role(s)**
Specify:

In our organisation, responsible investment is implemented through a multi-level structure: the Sustainability Committee, the Director of Sustainable Investments, and the Head of Sustainable Investments lead the strategy. ESG Focal Points within each investment team support implementation and monitoring across asset classes.

☐ (B) External investment managers, service providers, or other external partners or suppliers
○ (C) We do not have any internal or external roles with responsibility for implementing responsible investment

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 13	CORE	PGS 11	N/A	PUBLIC	Roles and responsibilities	1

Does your organisation use responsible investment KPIs to evaluate the performance of your board members, trustees, or equivalent?

○ (A) Yes, we use responsible investment KPIs to evaluate the performance of our board members, trustees, or equivalent
◉ **(B) No, we do not use responsible investment KPIs to evaluate the performance of our board members, trustees, or equivalent**
Explain why: (Voluntary)

While ESG and responsible investment principles are embedded in our governance and decision-making processes, the evaluation of board members is not currently based on specific responsible investment KPIs. Instead, their performance is assessed on broader strategic, fiduciary, and oversight responsibilities, which include ensuring alignment with our Sustainability Policy and PRI commitments.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 14	CORE	PGS 11	N/A	PUBLIC	Roles and responsibilities	1

Does your organisation use responsible investment KPIs to evaluate the performance of your senior executive-level staff (or equivalent), and are these KPIs linked to compensation?

◉ **(A) Yes, we use responsible investment KPIs to evaluate the performance of our senior executive-level staff (or equivalent)**
Indicate whether these responsible investment KPIs are linked to compensation
- ○ (1) KPIs are linked to compensation
- ○ (2) KPIs are not linked to compensation as these roles do not have variable compensation
- ◉ **(3) KPIs are not linked to compensation even though these roles have variable compensation**

Describe: (Voluntary)

We incorporate ESG KPIs into the performance evaluations of ESG Focal Points and the entire Sustainable Investments department team. These KPIs reflect progress on sustainability objectives, integration of ESG factors into investment processes, and contributions to advancing responsible investment practices across the organisation. However, while these roles have variable compensation, the ESG KPIs are not formally tied to the compensation structure.

○ (B) No, we do not use responsible investment KPIs to evaluate the performance of our senior executive-level staff (or equivalent)

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 15	PLUS	PGS 11	N/A	PUBLIC	Roles and responsibilities	1

What responsible investment competencies do you regularly include in the training of senior-level body(ies) or role(s) in your organisation?

	(1) Board members, trustees or equivalent	(2) Senior executive-level staff, investment committee, head of department or equivalent
(A) Specific competence in climate change mitigation and adaptation	☑	☑
(B) Specific competence in investors' responsibility to respect human rights	☐	☐
(C) Specific competence in other systematic sustainability issues	☑	☑
(D) The regular training of this senior leadership role does not include any of the above responsible investment competencies	○	○

Additional context to your response(s): (Voluntary)

Our training programs for senior leadership integrate key sustainability topics aligned with our Sustainability Policy and investment strategy. These include climate change mitigation and adaptation, ESG integration, sustainable finance trends, regulatory developments, and sector-specific sustainability risks and opportunities. Training is designed to strengthen decision-making and governance capabilities for responsible investment across all asset classes we manage.
Preguntar a ChatGPT

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 16	CORE	N/A	N/A	PUBLIC	External reporting and disclosures	6

What elements are included in your regular reporting to clients and/or beneficiaries for the majority of your AUM?

☐ (A) Any changes in policies related to responsible investment
☐ (B) Any changes in governance or oversight related to responsible investment
☐ (C) Stewardship-related commitments
☐ (D) Progress towards stewardship-related commitments
☑ **(E) Climate–related commitments**
☑ **(F) Progress towards climate–related commitments**
☐ (G) Human rights–related commitments
☐ (H) Progress towards human rights–related commitments
☑ **(I) Commitments to other systematic sustainability issues**
☑ **(J) Progress towards commitments on other systematic sustainability issues**
○ (K) We do not include any of these elements in our regular reporting to clients and/or beneficiaries for the majority of our AUM

Additional context to your response(s): (Voluntary)

Our periodic investor reports (e.g., monthly or quarterly factsheets) include qualitative and quantitative updates on relevant ESG commitments, particularly in thematic funds where social and/or environmental objectives are embedded in the strategy. These reports present progress toward predefined KPIs, such as housing units delivered, energy efficiency metrics, or other impact indicators, as well as any material changes in sustainability commitments.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 17	CORE	N/A	N/A	PUBLIC	External reporting and disclosures	6

During the reporting year, did your organisation publicly disclose climate-related information in line with the Task Force on Climate-Related Financial Disclosures' (TCFD) recommendations?

☑ **(A) Yes, including governance-related recommended disclosures**
☑ **(B) Yes, including strategy-related recommended disclosures**
☑ **(C) Yes, including risk management–related recommended disclosures**
☐ (D) Yes, including applicable metrics and targets-related recommended disclosures
○ (E) None of the above

Add link(s):

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Reportes/2024/Memoria%20Integrada%20Anual%20Ameris%20AGF%20S.A.%202024.pdf
https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

Additional context to your response(s): (Voluntary)

During the reporting year, our public disclosures were consistent with the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations. Governance-related disclosures included the roles and responsibilities of the Board, Sustainability Committee, and senior management in overseeing climate-related risks and opportunities. Strategy-related disclosures covered our approach to integrating climate considerations into investment analysis, identifying both short- and long-term climate-related impacts. Risk management disclosures detailed our process for assessing, monitoring, and mitigating climate-related risks at both the asset and portfolio levels.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 18	PLUS	N/A	N/A	PUBLIC	External reporting and disclosures	6

During the reporting year, to which international responsible investment standards, frameworks, or regulations did your organisation report?

☐ (A) Disclosures against the European Union's Sustainable Finance Disclosure Regulation (SFDR)
☐ (B) Disclosures against the European Union's Taxonomy
☐ (C) Disclosures against the CFA's ESG Disclosures Standard
☑ **(D) Disclosures against other international standards, frameworks or regulations**

Specify:

Our Integrated Report aligns with the Sustainability Accounting Standards Board (SASB) framework for the Asset Management and Custody Activities sector, ensuring material, decision-useful ESG disclosures. Financial information is prepared under International Financial Reporting Standards (IFRS), presented in thousands of Chilean pesos.

Link to example of public disclosures

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Reportes/2024/Memoria%20Integrada%20Anual%20Ameris%20AGF%20S.A.%202024.pdf

☑ **(E) Disclosures against other international standards, frameworks or regulations**

Specify:

We apply the COSO–WBCSD Enterprise Risk Management Framework to strengthen governance, integrate ESG risk considerations, and embed sustainability in strategic decision-making processes.

Link to example of public disclosures

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Reportes/2024/Memoria%20Integrada%20Anual%20Ameris%20AGF%20S.A.%202024.pdf

☑ **(F) Disclosures against other international standards, frameworks or regulations**

Specify:

Our reporting maps investment impacts and corporate initiatives to the United Nations Sustainable Development Goals (SDGs), highlighting contributions to key global priorities in social inclusion, environmental protection, and economic development.

Link to example of public disclosures

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Reportes/2024/Memoria%20Integrada%20Anual%20Ameris%20AGF%20S.A.%202024.pdf

☑ **(G) Disclosures against other international standards, frameworks or regulations**

Specify:

Our Sustainability Policy and public reports are guided by the UN Principles for Responsible Investment (PRI), reinforcing our commitment to integrate ESG issues across investment analysis, decision-making, and active ownership practices.

Link to example of public disclosures

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad/Pol%C3%ADtica+de+Sostenibilidad+Ameris+v5.0.pdf

Additional context to your response(s): (Voluntary)

During the reporting year, Ameris' public disclosures were guided by multiple internationally recognised sustainability standards and frameworks. Our Integrated Report aligns with the Sustainability Accounting Standards Board (SASB) for the Asset Management and Custody Activities sector and applies the International Financial Reporting Standards (IFRS) for financial information. We also apply the COSO–WBCSD Enterprise Risk Management Framework to embed ESG risk considerations into governance and strategy.
Our reporting incorporates the United Nations Sustainable Development Goals (SDGs) to map the social, environmental, and economic impacts of our investments. Additionally, our Sustainability Policy and related disclosures are guided by the UN Principles for Responsible Investment (PRI), reinforcing our commitment to integrating ESG factors into investment decisions and active ownership practices.
These frameworks collectively ensure that our disclosures are consistent, transparent, and aligned with both global best practices and our long-term fiduciary duty to clients and stakeholders.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 19	CORE	N/A	N/A	PUBLIC	External reporting and disclosures	6

During the reporting year, did your organisation publicly disclose its membership in and support for trade associations, think tanks or similar bodies that conduct any form of political engagement?

○ (A) Yes, we publicly disclosed all of our membership in and support for trade associations, think tanks, or similar bodies that conduct any form of political engagement
○ (B) Yes, we publicly disclosed some of our membership in and support for trade associations, think tanks, or similar bodies that conduct any form of political engagement
○ (C) No, we did not publicly disclose our membership in and support for trade associations, think tanks, or similar bodies that conduct any form of political engagement
◉ **(D) Not applicable, we were not members in or supporters of any trade associations, think tanks, or similar bodies that conduct any form of political engagement during the reporting year**

Additional context to your response(s): (Voluntary)

During the reporting year, Ameris was not a member of nor provided support to any trade association, think tank, or similar body that conducts political engagement outside the scope of responsible investment. All our public commitments and affiliations are linked to sustainability, responsible investment, or ESG-related networks, and are aligned with the Principles for Responsible Investment (PRI).

STRATEGY

CAPITAL ALLOCATION

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 20	CORE	N/A	N/A	PUBLIC	Capital allocation	1

Which elements do your organisation-level exclusions cover?

☐ (A) Exclusions based on our organisation's values or beliefs regarding particular sectors, products or services
☐ (B) Exclusions based on our organisation's values or beliefs regarding particular regions or countries
☑ **(C) Exclusions based on minimum standards of business practice aligned with international norms such as the OECD Guidelines for Multinational Enterprises, the International Bill of Human Rights, UN Security Council sanctions or the UN Global Compact**
☐ (D) Exclusions based on our organisation's climate change commitments
☐ (E) Other elements
○ (F) Not applicable; our organisation does not have any organisation-level exclusions

Additional context to your response(s): (Voluntary)

The Sustainability Policy states that Ameris does not apply exclusions by sector or industry prior to the investment evaluation process. However, it does exclude products and activities that are illegal under Chilean law and in accordance with international treaties and agreements to which the country is a signatory.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 21	CORE	N/A	N/A	PUBLIC	Capital allocation	1

How does your responsible investment approach influence your strategic asset allocation process?

☐ (A) We incorporate ESG factors into our assessment of expected asset class risks and returns
☐ (B) We incorporate climate change–related risks and opportunities into our assessment of expected asset class risks and returns
☐ (C) We incorporate human rights–related risks and opportunities into our assessment of expected asset class risks and returns
☐ (D) We incorporate risks and opportunities related to other systematic sustainability issues into our assessment of expected asset class risks and returns
◉ **(E) We do not incorporate ESG factors, climate change, human rights or other systematic sustainability issues into our assessment of expected asset class risks and returns**
○ (F) Not applicable; we do not have a strategic asset allocation process

Additional context to your response(s): (Voluntary)

Our responsible investment approach focuses on the integration of ESG factors, climate-related risks, and other sustainability considerations at the individual investment level. These factors are incorporated into due diligence, investment selection, and ongoing monitoring processes, but they are not applied at the strategic asset allocation stage between asset classes.

STEWARDSHIP: OVERALL STEWARDSHIP STRATEGY

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 22	CORE	OO 8, OO 9	N/A	PUBLIC	Stewardship: Overall stewardship strategy	2

For the majority of AUM within each asset class, which of the following best describes your primary stewardship objective?

	(3) Private equity	(4) Real estate	(5) Infrastructure
(A) Maximise our portfolio-level risk-adjusted returns. In doing so, we seek to address any risks to overall portfolio performance caused by individual investees' contribution to systematic sustainability issues.	○	○	○
(B) Maximise our individual investments' risk-adjusted returns. In doing so, we do not seek to address any risks to overall portfolio performance caused by individual investees' contribution to systematic sustainability issues.	◉	◉	◉

Additional context to your response(s): (Voluntary)

Our stewardship activities are designed to maximise each individual investment's risk-adjusted returns by addressing material ESG risks and opportunities at the asset or investee level. We do not explicitly seek to address risks to overall portfolio performance arising from individual investees' contributions to systematic sustainability issues.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 23	PLUS	OO 5, OO 8, OO 9	N/A	PUBLIC	Stewardship: Overall stewardship strategy	2

How does your organisation, or the external service providers or external managers acting on your behalf, prioritise the investees or other entities on which to focus its stewardship efforts?

We prioritise investees and other entities for stewardship based on the materiality of ESG issues relevant to each specific investment. Key criteria include:
- ESG risk and opportunity assessment at the investment level: We focus on entities where ESG factors are expected to have a significant impact on financial performance, asset value, or long-term viability.
- Alignment with our Sustainability Policy: Priority is given to cases where engagement can support Ameris' commitments in environmental management, social responsibility, and governance best practices.
- Stage of investment and influence capacity: We prioritise assets or companies where our role as investor or partner allows us to have a meaningful influence over ESG practices.
- Regulatory and reputational considerations: We engage where there are risks of non-compliance with applicable laws or international standards, or where public perception may affect the investment.

Regarding stewardship activities, we seek to play an active role by leveraging the powers we have as investors in each asset class, aiming for direct dialogue with companies to improve their ESG outcomes.
To this end, we will prioritise those with greater potential for improvement based on our internal ESG evaluation, also considering their role in the portfolio and potential impact. We will also consider it important to participate in collaborative engagement initiatives to maximise the likelihood of success in the dialogue process.
If the dialogue process is considered unsuccessful, it must be reviewed by the Sustainability Committee to determine potential escalation measures. As for voting practices, we maintain a passive role, adhering to regulatory requirements and our Voting Policy, exercising our right to vote mainly at shareholder meetings when our stake is significant (greater than 4%).

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 25	PLUS	OO 5, OO 8, OO 9	N/A	PUBLIC	Stewardship: Overall stewardship strategy	2

Rank the channels that are most important for your organisation in achieving its stewardship objectives.

☑ **(A) Internal resources, e.g. stewardship team, investment team, ESG team, or staff**
Select from the list:
- ◉ **1**
- ○ 4
- ○ 5

☑ **(B) External investment managers, third-party operators and/or external property managers, if applicable**
Select from the list:
- ◉ **2**
- ○ 4
- ○ 5

☐ (C) External paid specialist stewardship services (e.g. engagement overlay services or, in private markets, sustainability consultants) excluding investment managers, real assets third-party operators, or external property managers

☑ **(D) Informal or unstructured collaborations with investors or other entities**
Select from the list:
- ◉ **3**
- ○ 4

○ 5
☐ (E) Formal collaborative engagements, e.g. PRI-coordinated collaborative engagements, Climate Action 100+, or similar
○ (F) We do not use any of these channels

Additional context to your response(s): (Voluntary)

Our stewardship activities are primarily driven by our internal resources, including the investment and ESG teams, which play a central role in engagement, evaluation, and monitoring processes. External investment managers and property operators are also key partners, particularly in private markets, where their active management capabilities allow us to extend our stewardship objectives effectively.
When relevant, we complement these channels with informal collaborations with peer investors.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 27	PLUS	OO 8, OO 9	N/A	PUBLIC	Stewardship: Overall stewardship strategy	2

How are your organisation's stewardship activities linked to your investment decision making, and vice versa?

Our stewardship activities are closely integrated with our investment decision-making, ensuring both processes reinforce our commitment to sustainable and responsible investment. During the reporting year, we significantly increased the share of assets under management that incorporate ESG considerations, reflecting our strengthened ESG integration and the expansion of our active stewardship efforts. This demonstrates our dual objective of generating robust long-term financial returns while contributing positively to society and the environment.
We carry out stewardship across real estate, private equity, and infrastructure, where we seek to play an active role through direct engagement with investees and operators, aiming to improve ESG outcomes and long-term value creation. Insights gathered through these stewardship activities inform our investment decisions by highlighting potential risks and opportunities. Conversely, investment decisions help prioritise where stewardship is most needed, focusing on entities where engagement can yield the greatest improvement and impact.
Additionally, we recognise the value of collaborative initiatives with other investors to amplify the effectiveness of our stewardship efforts. This bidirectional integration ensures that stewardship and investment processes remain mutually reinforcing and aligned with our overall sustainability strategy.

STEWARDSHIP: ENGAGEMENT WITH POLICY MAKERS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 39	CORE	OO 8, OO 9	PGS 39.1, PGS 39.2	PUBLIC	Stewardship: Engagement with policy makers	2

Did your organisation, or the external investment managers or service providers acting on your behalf, engage with policy makers as part of your responsible investment approach during the reporting year?

☑ **(A) Yes, we engaged with policy makers directly**
☑ **(B) Yes, we engaged with policy makers through the leadership of or active participation in working groups or collaborative initiatives, including via the PRI**
☑ **(C) Yes, we were members of, supported, or were in another way affiliated with third party organisations, including trade associations and non-profit organisations, that engage with policy makers, excluding the PRI**
○ (D) We did not engage with policy makers directly or indirectly during the reporting year beyond our membership in the PRI

Additional context to your response(s): (Voluntary)

During the reporting year, our organisation engaged with policy makers both directly and indirectly, through multiple channels. We participated actively in the Board of the Chilean Association of Investment Fund Administrators (ACAFI), where we also held the presidency of the ACAFI Sustainability Committee, the advisory council of the Chilean chapter of the Global Steering Group for Impact Investment (GSG Chile), the advisory council of NGO Comunidad Mujer, and the Civil Society Council of the Chilean Corporation for the Promotion of Production (CORFO), contributing to policy discussions and initiatives that promote sustainable and inclusive investment practices. In addition, we were part of the public-private Green Finance Roundtable, where we collaborate with regulators and market participants to foster sustainable finance in Chile. We also maintain 13 impact investment partnerships and networks in operation that enable us to advance dialogue and collaborative action on impact investment . These efforts reflect our commitment to driving systemic change and aligning financial markets with long-term sustainability goals.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 39.1	CORE	PGS 39	N/A	PUBLIC	Stewardship: Engagement with policy makers	2

During the reporting year, what methods did you, or the external investment managers or service providers acting on your behalf, use to engage with policy makers as part of your responsible investment approach?

☐ (A) We participated in 'sign-on' letters
☑ **(B) We responded to policy consultations**
☑ **(C) We provided technical input via government- or regulator-backed working groups**
Describe:

During 2024, we actively participated in several key initiatives, including the Board of the Chilean Association of Investment Fund Administrators (ACAFI), where we also held the presidency of the ACAFI Sustainability Committee, the advisory council of the Chilean chapter of the Global Steering Group for Impact Investment (GSG Chile), the advisory council of NGO Comunidad Mujer, and the Civil Society Council of the Chilean Corporation for the Promotion of Production (CORFO). Through these spaces, we contributed technical input to policy and regulatory discussions to advance sustainable finance and inclusive investment.

☐ (D) We engaged policy makers on our own initiative
☑ **(E) Other methods**
Describe:

Currently, we maintain 13 impact investment partnerships and networks in operation. In addition, our collaborators contributed to more than 35 seminars and forums, both national and international, where we shared knowledge and experiences on sustainable and impact investing. These efforts reinforce our commitment to building ecosystems that enable responsible investment and systemic change.

Additional context to your response(s): (Voluntary)

Our engagement with policy makers combines direct participation in advisory councils and regulator-backed working groups with broader ecosystem-building efforts through alliances, partnerships, and thought leadership in public forums. This multi-channel approach enables us to strengthen the regulatory framework for sustainable finance in Chile, while also fostering dialogue and collaboration at both national and international levels.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 39.2	CORE	PGS 39	N/A	PUBLIC	Stewardship: Engagement with policy makers	2

During the reporting year, did your organisation publicly disclose details of your engagement with policy makers conducted as part of your responsible investment approach, including through external investment managers or service providers?

☐ (A) We publicly disclosed all our policy positions
☑ **(B) We publicly disclosed details of our engagements with policy makers**
Add link(s):

https://amerisdocs-prod.s3.amazonaws.com/Sostenibilidad/Reportes/2024/Memoria%20Integrada%20Anual%20Ameris%20AGF%20S.A.%202024.pdf

○ (C) No, we did not publicly disclose details of our engagement with policy makers conducted as part of our responsible investment approach during the reporting year

Additional context to your response(s): (Voluntary)

During the reporting year, we publicly disclosed our participation in policy-related initiatives, including our active role in ACAFI, GSG Chile, Comunidad Mujer, and CORFO's Civil Society Council. These disclosures were made through our Integrated Annual Report and Impact Report, highlighting our commitment to transparency and our contribution to the development of sustainable finance and responsible investment practices in Chile.

CLIMATE CHANGE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 41	CORE	N/A	PGS 41.1	PUBLIC	Climate change	General

Has your organisation identified climate-related risks and opportunities affecting your investments?

☑ **(A) Yes, within our standard planning horizon**
Specify the risks and opportunities identified and your relevant standard planning horizon:

The type and magnitude of risks and opportunities depend on the industry of the company we invest in (or are evaluating for investment), as we use the SASB standards as a reference. Among the relevant indicators are GHG emissions and climate change impacts. To identify physical risks, we use the ARCLIM tool (Climate Risk Atlas for Chile) developed by the Chilean Ministry of the Environment (https://arclim.mma.gob.cl/). This assessment is based on the geographic location of assets to which we are most exposed and that are most sensitive to physical effects. Considering the current location of our assets, the main potential impacts include:
* Reduced precipitation
* Heatwaves and an increase in very hot days
* Changes in wave patterns (swells)
* To a lesser extent, drought and flooding.

☑ **(B) Yes, beyond our standard planning horizon**

Specify the risks and opportunities identified and your relevant standard planning horizon:

We also identify transition risks that may materialize over a longer horizon. Investments associated with fossil fuels may become stranded assets in the context of a rapid energy transition. Other transition-related risks that could affect our investments include:
* Increasing requirements for carbon footprint measurement and GHG emissions reduction (in line with the Climate Change Law, national commitments, and the decarbonization plan)
* Mandatory water efficiency measures in response to local conditions
* Compliance with energy efficiency requirements introduced by national regulation (Energy Efficiency Law)

○ (C) No, we have not identified climate-related risks and/or opportunities affecting our investments

Additional context to your response(s): (Voluntary)

Our approach to climate-related risks and opportunities is integrated into our investment evaluation framework. For physical risks, we combine forward-looking climate data (via ARCLIM) with sector-specific materiality indicators from SASB. For transition risks, we monitor policy, regulatory, and market trends that may impact asset valuations in the medium and long term. This dual perspective allows us to align our investment decisions with both near-term resilience and long-term sustainability, supporting value creation while managing exposure to systemic risks.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 41.1	CORE	PGS 41	N/A	PUBLIC	Climate change	General

Does your organisation integrate climate-related risks and opportunities affecting your investments in its overall investment strategy, financial planning and (if relevant) products?

◉ **(A) Yes, our overall investment strategy, financial planning and (if relevant) products integrate climate-related risks and opportunities**

Describe how climate-related risks and opportunities have affected or are expected to affect your investment strategy, financial planning and (if relevant) products:

Our primary sustainable investment strategy is ESG integration, which systematically incorporates environmental, social, and governance considerations into both the initial investment analysis and subsequent monitoring. Using the SASB materiality map and sector standards as our baseline, we also integrate cross-cutting issues relevant to all investments — with climate change being one of the most significant. At a macro level, climate-related risks are embedded in Ameris' Risk Matrix, which incorporates an ESG Risk Matrix designed to capture how sustainability risks could affect overall performance and achievement of strategic objectives. This framework was developed following the COSO-WBCSD Enterprise Risk Management Framework, considering: 1.
Compliance with sustainability-related commitments and obligations.
2. A materiality assessment aligned with SASB standards for our key exposure sectors (both financial and real economy).
3. The analysis of global megatrends with a local focus, particularly regulatory developments.
4. Expert input and interviews with internal and external stakeholders.
For each risk identified, the matrix records the root cause, possible impacts, controls, indicators, responsible parties, and review mechanisms.
Importantly, with the active participation of the Director of Sustainable Investments on our Board, environmental and social issues are explicitly integrated into strategic decision-making, financial planning, and budgeting processes. This governance structure ensures that climate-related risks and opportunities not only inform portfolio-level decisions but also shape long-term strategic direction, resource allocation, and the resilience of our business model in the transition toward a low-carbon economy.

○ (B) No, our organisation has not yet integrated climate-related risks and opportunities into its investment strategy, financial planning and (if relevant) products

Additional context to your response(s): (Voluntary)

Ameris has also reinforced its commitment through active participation in local and international initiatives that promote sustainable finance. While our main approach is integration, we also recognize that stewardship and engagement with portfolio companies are key to mitigating climate risks and capturing transition opportunities.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 42	PLUS	N/A	N/A	PUBLIC	Climate change	General

Which sectors are covered by your organisation's strategy addressing high-emitting sectors?

☐ (A) Coal
☐ (B) Gas
☐ (C) Oil
☐ (D) Utilities
☐ (E) Cement
☐ (F) Steel
☐ (G) Aviation
☐ (H) Heavy duty road
☐ (I) Light duty road
☐ (J) Shipping
☐ (K) Aluminium
☐ (L) Agriculture, forestry, fishery
☐ (M) Chemicals
☐ (N) Construction and buildings
☐ (O) Textile and leather
☐ (P) Water
☐ (Q) Other
◉ **(R) We do not have a strategy addressing high-emitting sectors**

Additional context to your response(s): (Voluntary)

At present, Ameris does not have a specific strategy addressing high-emitting sectors. Our approach focuses instead on the systematic integration of ESG factors across all investments, guided by the SASB materiality framework and our Sustainability Policy. Climate-related issues are assessed on a case-by-case basis during the investment analysis and monitoring processes, considering sectoral exposure, materiality, and geographic location of assets. Through this, we seek to identify both risks and opportunities, without applying blanket strategies or exclusions to specific high-emitting sectors.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 43	CORE	N/A	N/A	PUBLIC	Climate change	General

Has your organisation assessed the resilience of its investment strategy in different climate scenarios, including one in which the average temperature rise is held to below 2 degrees Celsius (preferably to 1.5 degrees Celsius) above pre-industrial levels?

☐ (A) Yes, using the Inevitable Policy Response Forecast Policy Scenario (FPS) or Required Policy Scenario (RPS)
☐ (B) Yes, using the One Earth Climate Model scenario
☐ (C) Yes, using the International Energy Agency (IEA) Net Zero scenario
☐ (D) Yes, using other scenarios
◉ **(E) No, we have not assessed the resilience of our investment strategy in different climate scenarios, including one that holds temperature rise to below 2 degrees**

Additional context to your response(s): (Voluntary)

Ameris has not yet carried out a formal assessment of the resilience of its investment strategy under different climate scenarios, including one aligned with limiting global temperature rise to below 2°C. Nevertheless, we integrate climate-related risks into our ESG analysis using SASB standards as a reference, as well as physical risk assessments through ARCLIM (Chile's Climate Risk Atlas). These practices allow us to evaluate relevant exposure and potential impacts on our investments, even though we have not conducted a dedicated scenario analysis.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 44	CORE	N/A	N/A	PUBLIC	Climate change	General

Does your organisation have a process to identify, assess, and manage the climate-related risks (potentially) affecting your investments?

☑ **(A) Yes, we have a process to identify and assess climate-related risks**
(1) Describe your process

Our organisation has developed a structured process to identify and assess climate-related risks that could affect our investments. The process combines both qualitative and quantitative elements, and includes the following:
* Risk Identification: We use the Climate Risk Atlas for Chile (ARCLIM), developed by the Ministry of the Environment, to identify physical climate risks based on the geographic location of our assets. Key risks identified to date include reduced precipitation, heatwaves, and changes in wave patterns.
* ESG Risk Matrix Integration: Climate-related risks are incorporated into Ameris' ESG Risk Matrix, which details root causes, possible impacts, and controls for each risk identified.
* Macro-Level Risk Analysis: We follow the COSO–WBCSD Enterprise Risk Management Framework, integrating sector materiality based on SASB standards, regulatory developments, and local megatrends into our risk analysis.
* Board Involvement: The Director of Sustainable Investments actively participates in the Board, ensuring climate and environmental risks are considered in strategic decision-making, investment planning, and budgeting.
* Ongoing Monitoring: Climate-related risks and associated controls are regularly reviewed and updated to reflect emerging trends, ensuring the process remains robust and adaptive.

(2) Describe how this process is integrated into your overall risk management

Climate-related risks are integrated into our overall risk management framework via the ESG Risk Matrix, which consolidates financial, operational, and environmental risks into a single system.
* This matrix ensures that climate risks are not managed in isolation but as part of Ameris' holistic approach to risk.
* Tools such as ARCLIM and SASB materiality maps support consistent, data-driven analysis.
* Governance structures ensure climate risks are addressed at the highest decision-making level, embedding them into investment deliberations and corporate strategy.
* Regular reviews of the ESG Risk Matrix allow the organisation to adapt to evolving risks and regulatory changes, reinforcing both resilience and accountability.

☐ (B) Yes, we have a process to manage climate-related risks
○ (C) No, we do not have any processes to identify, assess, or manage the climate-related risks affecting our investments

Additional context to your response(s): (Voluntary)

Through this process, we not only monitor potential adverse impacts of climate-related risks on our investments, but also seek to identify opportunities associated with the transition to a low-carbon economy. While we have not yet conducted formal scenario analysis (e.g., IEA or IPCC-aligned scenarios), we consider this an area for future development to strengthen the resilience of our investment strategy.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 45	CORE	N/A	N/A	PUBLIC	Climate change	General

During the reporting year, which of the following climate risk metrics or variables affecting your investments did your organisation use and publicly disclose?

☑ **(A) Exposure to physical risk**
(1) Indicate whether this metric or variable was used and disclosed, including the methodology
○ (1) Metric or variable used
○ (2) Metric or variable used and disclosed
◉ **(3) Metric or variable used and disclosed, including methodology**
(2) Provide link to the disclosed metric or variable, including the methodology followed, as applicable

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☑ **(B) Exposure to transition risk**
(1) Indicate whether this metric or variable was used and disclosed, including the methodology
○ (1) Metric or variable used
○ (2) Metric or variable used and disclosed
◉ **(3) Metric or variable used and disclosed, including methodology**
(2) Provide link to the disclosed metric or variable, including the methodology followed, as applicable

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☐ (C) Internal carbon price
☐ (D) Total carbon emissions
☐ (E) Weighted average carbon intensity
☐ (F) Avoided emissions
☐ (G) Implied Temperature Rise (ITR)
☐ (H) Non-ITR measure of portfolio alignment with UNFCCC Paris Agreement goals
☐ (I) Proportion of assets or other business activities aligned with climate-related opportunities
☑ **(J) Other metrics or variables**
Specify:

We monitor AUM exposure to fossil fuels (own funds) and waste management as part of our ESG risk assessments.

(1) Indicate whether this metric or variable was used and disclosed, including the methodology
○ (1) Metric or variable used
○ (2) Metric or variable used and disclosed
◉ **(3) Metric or variable used and disclosed, including methodology**
(2) Provide link to the disclosed metric or variable, including the methodology followed, as applicable

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○ (K) Our organisation did not use or publicly disclose any climate risk metrics or variables affecting our investments during the reporting year

Additional context to your response(s): (Voluntary)

In our Integrated Annual Report 2024, Ameris provides transparent disclosures on our exposure to fossil fuels and waste management as part of our ESG risk assessment framework. While these metrics are reported publicly, our internal climate risk methodologies—such as the ARCLIM-based physical risk assessment and qualitative transition risk analysis guided by SASB standards—are not fully published. These tools continue to inform our internal risk monitoring and investment decision-making. We are committed to enhancing future disclosures to include both these methodologies and additional climate risk indicators like transition metrics and scenario-based insights.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 46	CORE	N/A	N/A	PUBLIC	Climate change	General

During the reporting year, did your organisation publicly disclose its Scope 1, Scope 2, and/or Scope 3 greenhouse gas emissions?

☐ (A) Scope 1 emissions
☐ (B) Scope 2 emissions
☐ (C) Scope 3 emissions (including financed emissions)
◉ **(D) Our organisation did not publicly disclose its Scope 1, Scope 2, or Scope 3 greenhouse gas emissions during the reporting year**

Additional context to your response(s): (Voluntary)

Ameris has not yet disclosed Scope 1, Scope 2, or Scope 3 greenhouse gas emissions. However, in our Integrated Annual Report 2024 we have reinforced our commitment to advancing climate-related transparency and reporting practices. While we are still in the process of developing a methodology to measure and report emissions in line with international standards, our ESG Risk Matrix already considers climate-related risks, including those linked to emissions, as part of investment decision-making and corporate operations. Moving forward, we aim to progressively expand our disclosures to include greenhouse gas emissions calculations and methodologies, enhancing alignment with best practices in sustainability reporting.

SUSTAINABILITY OUTCOMES

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 47	CORE	N/A	Multiple indicators	PUBLIC	Sustainability outcomes	1, 2

Has your organisation identified the intended and unintended sustainability outcomes connected to its investment activities?

◉ **(A) Yes, we have identified one or more specific sustainability outcomes connected to our investment activities**
○ (B) No, we have not yet identified the sustainability outcomes connected to any of our investment activities

Additional context to your response(s): (Voluntary)

Our organisation has identified both intended and unintended sustainability outcomes linked to our investment activities. Intended outcomes include contributing to the financing of sustainable projects, advancing gender equality, and supporting initiatives aligned with the SDGs through our impact investment strategies. We also integrate ESG factors in our investment analysis and monitoring, with the goal of mitigating negative environmental and social impacts while generating positive contributions.
At the same time, we acknowledge that unintended outcomes may arise. To address this, we have developed an ESG Risk Matrix that anually identifies, evaluates, and manages these risks, incorporating climate change, regulatory trends, and materiality analysis as part of our decision-making framework.
This approach allows us to strengthen the resilience of our portfolios while enhancing the positive social and environmental outcomes of our investments.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 47.1	CORE	PGS 47	N/A	PUBLIC	Sustainability outcomes	1, 2

Which widely recognised frameworks has your organisation used to identify the intended and unintended sustainability outcomes connected to its investment activities?

☑ **(A) The UN Sustainable Development Goals (SDGs) and targets**
☐ (B) The UNFCCC Paris Agreement
☐ (C) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (D) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (E) The EU Taxonomy
☐ (F) Other relevant taxonomies
☐ (G) The International Bill of Human Rights
☐ (H) The International Labour Organization’s Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (I) The Convention on Biological Diversity
☐ (J) Other international framework(s)
☐ (K) Other regional framework(s)
☑ **(L) Other sectoral/issue-specific framework(s)**
Specify:

Not frameworks specifically, but we also use BCorp standards, IRIS+ metrics, SASB standards, and a Theory of Change approach to guide the identification and measurement of sustainability outcomes.

○ (M) Our organisation did not use any widely recognised frameworks to identify the intended and unintended sustainability outcomes connected to its investment activities

Additional context to your response(s): (Voluntary)

Our organisation relies primarily on the UN SDGs to identify and align the intended sustainability outcomes of our investments, particularly in relation to impact investment strategies that focus on gender equality, financial inclusion, clean energy, and sustainable cities. Beyond these global references, we complement our approach with recognised methodologies and sectoral tools such as BCorp standards, IRIS+ metrics, and the Theory of Change framework, which provide a practical structure for setting objectives, monitoring results, and understanding potential unintended outcomes. We also use SASB standards to assess the material ESG issues that may drive both positive and negative outcomes in each sector where we invest. This ensures that the intended and unintended sustainability outcomes are aligned not only with global impact objectives but also with industry-specific materiality considerations.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 47.2	CORE	PGS 47	PGS 48	PUBLIC	Sustainability outcomes	1, 2

What are the primary methods that your organisation has used to determine the most important intended and unintended sustainability outcomes connected to its investment activities?

☑ **(A) Identify sustainability outcomes that are closely linked to our core investment activities**
☐ (B) Consult with key clients and/or beneficiaries to align with their priorities
☑ **(C) Assess which actual or potential negative outcomes for people are most severe based on their scale, scope, and irremediable character**
☑ **(D) Identify sustainability outcomes that are closely linked to systematic sustainability issues**
☐ (E) Analyse the input from different stakeholders (e.g. affected communities, civil society, trade unions or similar)
☑ **(F) Understand the geographical relevance of specific sustainability outcome objectives**

☐ (G) Other method
○ (H) We have not yet determined the most important sustainability outcomes connected to our investment activities

Additional context to your response(s): (Voluntary)

To determine the most important intended and unintended sustainability outcomes, we combine international frameworks with tools adapted to our context. First, we identify outcomes aligned with our core investment activities in real estate, infrastructure, private equity, and thematic funds, where sustainability objectives are most material. Second, we assess potential negative outcomes for people and the environment, prioritizing those that could be most severe or irreversible. Third, we align our analysis with systemic sustainability issues such as climate change, gender equality, and financial inclusion, leveraging SASB standards, the SDGs, and the Chilean Climate Risk Atlas (ARCLIM). Finally, we recognize the importance of geographical relevance by focusing on outcomes that are particularly significant in Chile and Latin America, where our investments are primarily located.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 48	CORE	PGS 47.2	PGS 48.1, SO 1	PUBLIC	Sustainability outcomes	1, 2

Has your organisation taken action on any specific sustainability outcomes connected to its investment activities, including to prevent and mitigate actual and potential negative outcomes?

◉ **(A) Yes, we have taken action on some of the specific sustainability outcomes connected to our investment activities**
○ (B) No, we have not yet taken action on any specific sustainability outcomes connected to our investment activities

Additional context to your response(s): (Voluntary)

Our organisation has implemented a series of concrete measures to strengthen positive sustainability outcomes while addressing potential negative impacts:
* ESG Integration and Monitoring: We integrate material sustainability factors into our investment analysis and monitoring, using SASB standards and complementary approaches such as B Corp, IRIS+, and Theory of Change. Climate change is systematically considered across all investments as a transversal risk and opportunity.
* Climate Risk Assessment: We actively use ARCLIM (Chile’s Climate Risk Atlas) to identify physical risks such as drought, heatwaves, extreme precipitation, and sea-level changes in assets with geographical exposure.
Transition risks, including carbon pricing, emissions regulations, and energy efficiency requirements, are assessed as part of our investment evaluation.
* Impact-Oriented Investments: We have taken action through impact strategies in private debt, real estate, and infrastructure, focusing on themes such as renewable energy, sustainable construction, and social inclusion.
* Partnerships and Stewardship: We actively participate in stewardship and policy engagement through platforms such as ACAFI, GSG Chile, Comunidad Mujer, and the Civil Society Council of Corfo. These alliances enable us to contribute to the development of sustainable finance and broader social outcomes.
* Internal Governance and Risk Matrix: ESG and climate-related risks are integrated into Ameris’ Risk Matrix, aligned with COSO-WBCSD standards. This ensures that root causes, potential impacts, mitigation measures, and responsible parties are clearly defined and continuously monitored.
These actions reflect Ameris’ commitment to both preventing and mitigating negative outcomes and proactively generating positive sustainability impacts across our portfolios.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 48.1	PLUS	PGS 48	N/A	PUBLIC	Sustainability outcomes	1, 2

Why has your organisation taken action on specific sustainability outcomes connected to its investment activities?

☐ (A) We believe that taking action on sustainability outcomes is relevant to our financial risks and returns over both short- and long-term horizons
☑ **(B) We believe that taking action on sustainability outcomes, although not yet relevant to our financial risks and returns, will become so over a long-time horizon**
☐ (C) We have been requested to do so by our clients and/or beneficiaries
☑ **(D) We want to prepare for and respond to legal and regulatory developments that are increasingly addressing sustainability outcomes**
☐ (E) We want to protect our reputation, particularly in the event of negative sustainability outcomes connected to investments
☑ **(F) We want to enhance our social licence-to-operate (i.e. the trust of beneficiaries, clients, and other stakeholders)**
☑ **(G) We believe that taking action on sustainability outcomes in parallel to financial return goals has merit in its own right**
☐ (H) Other

Additional context to your response(s): (Voluntary)

Our organisation takes action on sustainability outcomes because we see them as integral to both managing risks and seizing opportunities across our portfolios. Addressing these outcomes strengthens resilience to climate and social risks that may impact financial returns in the short and long term. Furthermore, Chile's regulatory framework on climate change, energy efficiency, and corporate governance is evolving rapidly, and aligning with these developments is essential to ensure compliance and anticipate market shifts. Equally important, maintaining the trust of our clients, beneficiaries, and stakeholders reinforces our social licence-to-operate. Finally, beyond risk and compliance, we are convinced that contributing to positive environmental and social outcomes has intrinsic value and aligns with our mission as a responsible asset manager.

HUMAN RIGHTS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 49	PLUS	PGS 47	PGS 49.1	PUBLIC	Human rights	1, 2

During the reporting year, what steps did your organisation take to identify and take action on the actual and potential negative outcomes for people connected to your investment activities?

☐ (A) We assessed the country level context of our potential and/or existing investments to understand how this could connect our organisation to negative human rights outcomes
☐ (B) We assessed the sector context of our potential and/or existing investments to understand how this could connect our organisation to negative human rights outcomes
☐ (C) We assessed the human rights performance of our potential and/or existing investments to understand how this could connect our organisation to negative human rights outcomes
☐ (D) We monitored severe and emerging human rights controversies to understand how this could connect our organisation to negative human rights outcomes
☑ **(E) We took other steps to assess and manage the actual and potentially negative outcomes for people connected to our investment activities**

Specify:

Additional steps: We strengthened our risk matrix by adopting tools such as ARCLIM (for physical risks that may affect vulnerable communities). Additionally, our engagement through networks such as ACAFI, GSG Chile, and Comunidad Mujer supports sector-wide initiatives to prevent negative social outcomes.

Explain how these activities were conducted:

Our organisation conducted these activities through a structured due diligence and stakeholder engagement process that integrates both internal analysis and external collaboration.
1. Integration into Risk Matrix We enhanced our risk matrix procedures. This process combines quantitative and qualitative tools to capture risks across both environmental and social dimensions. For example, we use ARCLIM (the Climate Risk Atlas developed by the Chilean Ministry of the Environment) to evaluate physical risks—such as droughts, floods, or heatwaves—that may disproportionately affect vulnerable communities connected to our investments. This assessment is updated anually.
2.
Engagement with Networks and Collective Initiatives We actively participate in multi-stakeholder initiatives that address systemic sustainability outcomes. Our engagement with ACAFI (Chilean Association of Investment Fund Managers) allows us to contribute to and adopt industry standards on ESG integration. Through GSG Chile, we support the development of impact investment practices that directly address social challenges. In parallel, our collaboration with Comunidad Mujer strengthens our focus on diversity, gender equality, and inclusion, which helps prevent negative outcomes related to discrimination or inequity. 3.
Monitoring and Continuous Improvement Once investments are in place, we monitor for emerging issues and controversies, updating our ESG Risk Matrix as necessary. This includes ongoing review of company disclosures and dialogue with stakeholders.

○ (F) We did not identify and take action on the actual and potentially negative outcomes for people connected to any of our investment activities during the reporting year

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 49.1	PLUS	PGS 49	N/A	PUBLIC	Human rights	1, 2

During the reporting year, which stakeholder groups did your organisation include when identifying and taking action on the actual and potential negative outcomes for people connected to your investment activities?

☑ **(A) Workers**
Sector(s) for which each stakeholder group was included
☐ (1) Energy
☐ (2) Materials
☐ (3) Industrials
☐ (4) Consumer discretionary
☐ (5) Consumer staples
☐ (6) Healthcare
☐ (7) Finance
☐ (8) Information technology
☐ (9) Communication services
☐ (10) Utilities
☑ **(11) Real estate**
☑ **(B) Communities**
Sector(s) for which each stakeholder group was included
☐ (1) Energy
☐ (2) Materials
☐ (3) Industrials
☐ (4) Consumer discretionary
☐ (5) Consumer staples
☐ (6) Healthcare
☐ (7) Finance
☐ (8) Information technology
☐ (9) Communication services
☑ **(10) Utilities**

☑ **(11) Real estate**

☑ **(C) Customers and end-users**

Sector(s) for which each stakeholder group was included

☐ (1) Energy
☐ (2) Materials
☐ (3) Industrials
☐ (4) Consumer discretionary
☐ (5) Consumer staples
☐ (6) Healthcare
☑ **(7) Finance**
☐ (8) Information technology
☐ (9) Communication services
☐ (10) Utilities
☐ (11) Real estate

☐ (D) Other stakeholder groups

Additional context to your response(s): (Voluntary)

We also engaged with regulators, industry associations, and civil society organisations, recognising their role in shaping systemic conditions for sustainability outcomes. For example, through the Consejo Consultivo de la Sociedad Civil de CORFO, we participated in dialogue that helped identify broader risks and opportunities for the investment ecosystem. Our engagement in ACAFI and GSG Chile also allowed us to contribute to collective efforts on responsible investment.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 49.2	PLUS	PGS 47	N/A	PUBLIC	Human rights	1, 2

During the reporting year, what information sources did your organisation use to identify the actual and potential negative outcomes for people connected to its investment activities?

☐ (A) Corporate disclosures
☐ (B) Media reports
☐ (C) Reports and other information from NGOs and human rights institutions
☐ (D) Country reports, for example, by multilateral institutions, e.g. OECD, World Bank
☐ (E) Data provider scores or benchmarks
☐ (F) Human rights violation alerts
☐ (G) Sell-side research
☑ **(H) Investor networks or other investors**

Provide further detail on how your organisation used these information sources:

Through active participation in networks such as ACAFI and GSG Chile we exchanged knowledge and collaborated with peers to better understand sector-wide sustainability challenges.

☐ (I) Information provided directly by affected stakeholders or their representatives
☐ (J) Social media analysis
☑ **(K) Other**

Specify:

We also relied on governmental tools such as ARCLIM (Climate Risk Atlas) to identify potential physical risks that could disproportionately impact vulnerable communities in areas where assets are located.

Provide further detail on how your organisation used these information sources:

Physical risk mapping: Tools like ARCLIM were used to understand how climate-related risks could translate into negative social outcomes, especially for communities near exposed assets.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PGS 50	PLUS	PGS 47	N/A	PUBLIC	Human rights	1, 2

During the reporting year, did your organisation, directly or through influence over investees, enable access to remedy for people affected by negative human rights outcomes connected to your investment activities?

☐ (A) Yes, we enabled access to remedy directly for people affected by negative human rights outcomes we caused or contributed to through our investment activities
☐ (B) Yes, we used our influence to ensure that our investees provided access to remedies for people affected by negative human rights outcomes we were linked to through our investment activities
◉ **(C) No, we did not enable access to remedy directly, or through the use of influence over investees, for people affected by negative human rights outcomes connected to our investment activities during the reporting year**

Explain why:

During the reporting year, our organisation did not identify specific cases where our investment activities caused, contributed to, or were directly linked to negative human rights outcomes requiring remedy. Our due diligence and monitoring processes (e.g., ESG Risk Matrix, ARCLIM tool, sector analysis, and engagement with stakeholders) are designed precisely to prevent, mitigate, and address potential negative outcomes before they escalate into situations requiring remedy.

FIXED INCOME (FI)

OVERALL APPROACH

MATERIALITY ANALYSIS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
FI 1	CORE	OO 21	N/A	PUBLIC	Materiality analysis	1

Does your organisation have a formal investment process to identify and incorporate material ESG factors across your fixed income assets?

	(4) Private debt
(A) Yes, our investment process incorporates material governance factors	(1) for all of our AUM
(B) Yes, our investment process incorporates material environmental and social factors	(2) for a majority of our AUM
(C) Yes, our investment process incorporates material ESG factors depending on different investment time horizons	
(D) No, we do not have a formal process; our investment professionals identify material ESG factors at their discretion	○
(E) No, we do not have a formal or informal process to identify and incorporate material ESG factors	○

Additional context to your response(s): (Voluntary)

In private debt, which represents over 99% of our fixed income AUM, ESG analysis is systematically embedded into both the due diligence and monitoring phases of our investment process. We apply a standardized ESG questionnaire to ensure consistency in assessing material risks and opportunities across investees. We also leverage sector-specific materiality frameworks, such as SASB, to capture the most relevant ESG issues by industry, complemented by our sustainability performance dashboard that supports decision-making with structured data.

PRE-INVESTMENT

ESG INCORPORATION IN RESEARCH

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
FI 3	CORE	OO 21	N/A	PUBLIC	ESG incorporation in research	1

For the majority of your fixed income investments, does your organisation incorporate material ESG factors when assessing their credit quality?

	(4) Private debt
(A) We incorporate material environmental and social factors	☑
(B) We incorporate material governance-related factors	☑
(C) We do not incorporate material ESG factors for the majority of our fixed income investments	○

Additional context to your response(s): (Voluntary)

In our private debt strategies, ESG factors are fully integrated into our credit quality assessment through a structured due diligence process. This process includes the use of an ESG questionnaire that explicitly addresses credit risk categories, internal approval and governance policies, and alignment with client capacities and needs. From an environmental and social perspective, we evaluate whether counterparties incorporate these considerations into their financing analysis. On the governance side, we carefully assess policies, internal controls, and decision-making structures to ensure robust risk management and accountability.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
FI 4	CORE	OO 21	N/A	PUBLIC	ESG incorporation in research	1

Does your organisation have a framework that differentiates ESG risks by issuer country, region and/or sector?

	(4) Private debt
(A) Yes, we have a framework that differentiates ESG risks by country and/or region (e.g. local governance and labour practices)	
(B) Yes, we have a framework that differentiates ESG risks by sector	(1) for all of our AUM
(C) No, we do not have a framework that differentiates ESG risks by issuer country, region and/or sector	○
(D) Not applicable; we are not able to differentiate ESG risks by issuer country, region and/or sector due to the limited universe of our issuers	○

Additional context to your response(s): (Voluntary)

Ameris applies a sector-specific ESG risk assessment framework in its private debt investments. During the due diligence phase, we evaluate counterparties using an ESG questionnaire that incorporates sectoral risks based on international standards such as the SASB materiality map. This allows us to tailor our analysis to the unique sustainability risks and opportunities relevant to each sector.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
FI 5	CORE	OO 21	N/A	PUBLIC	ESG incorporation in research	1

How does your organisation incorporate material ESG factors when selecting private debt investments during the due diligence phase?

☑ **(A) We use a qualitative ESG checklist**

Select from dropdown list:

- ◉ **(1) in all cases**
- ○ (2) in a majority of cases
- ○ (3) in a minority of cases

☑ **(B) We assess quantitative information on material ESG factors, such as energy consumption, carbon footprint and gender diversity**

Select from dropdown list:

- ◉ **(1) in all cases**

- ○ (2) in a majority of cases
- ○ (3) in a minority of cases

☑ **(C) We check whether the target company has its own responsible investment policy, sustainability policy or ESG policy**

Select from dropdown list:

- ◉ **(1) in all cases**
- ○ (2) in a majority of cases
- ○ (3) in a minority of cases

☐ (D) We hire third-party consultants to do technical due diligence on specific material ESG factors where internal capabilities are not available

☑ **(E) We require the review and sign-off of our ESG due diligence process by our investment committee, or the equivalent function**

Select from dropdown list:

- ◉ **(1) in all cases**
- ○ (2) in a majority of cases
- ○ (3) in a minority of cases

☐ (F) We use industry-recognised responsible investment due diligence questionnaire (DDQ) templates

☐ (G) We use another method of incorporating material ESG factors when selecting private debt investments during the due diligence process

○ (H) We do not incorporate material ESG factors when selecting private debt investments during the due diligence phase

Additional context to your response(s): (Voluntary)

In our private debt strategies, material ESG factors are primarily assessed during the initial due diligence phase. We apply a structured ESG questionnaire that includes sector-specific risks, referencing frameworks such as the SASB materiality map. Findings from this assessment are reviewed by the investment team and presented to the Investment Committee. The Committee has the authority to veto investment decisions if material ESG risks are identified and cannot be adequately mitigated.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
FI 6	CORE	OO 21	N/A	PUBLIC	ESG incorporation in research	1

How do you incorporate significant changes in material ESG factors over time into your fixed income asset valuation process?

	(3) Private debt
(A) We incorporate it into the forecast of financial metrics or other quantitative assessments	
(B) We make a qualitative assessment of how material ESG factors may evolve	
(C) We do not incorporate significant changes in material ESG factors	◉

Additional context to your response(s): (Voluntary)

In our private debt strategies, material ESG factors are primarily assessed during the initial due diligence phase. We implement a structured ESG questionnaire, which includes sector-specific risks and is based on frameworks such as the SASB materiality map. While we monitor predefined KPIs and maintain engagement with borrowers post-investment, we do not currently have a formal mechanism to reassess asset valuation in response to evolving ESG risks during the life of the loan.

POST-INVESTMENT

ESG RISK MANAGEMENT

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
FI 11	CORE	OO 21	N/A	PUBLIC	ESG risk management	1

How are material ESG factors incorporated into your portfolio risk management process?

	(4) Private debt
(A) Investment committee members, or the equivalent function or group, can veto investment decisions based on ESG considerations	(1) for all of our AUM
(B) Companies, sectors, countries and/or currencies are monitored for changes in exposure to material ESG factors and any breaches of risk limits	
(C) Overall exposure to specific material ESG factors is measured for our portfolio construction, and sizing or hedging adjustments are made depending on the individual issuer or issue sensitivity to these factors	
(D) We use another method of incorporating material ESG factors into our portfolio's risk management process	
(E) We do not have a process to incorporate material ESG factors into our portfolio's risk management process	○

Additional context to your response(s): (Voluntary)

Post-investment ESG monitoring is primarily conducted for our thematic private debt funds, where we track predefined KPIs and maintain engagement with borrowers to evaluate progress on environmental, social, and governance matters. For other private debt strategies, follow-up is limited to material updates provided by originators or borrowers. These updates are reviewed by the Investment Committee, which retains the authority to recommend corrective actions or, if material ESG risks are identified and cannot be adequately mitigated, to suspend disbursements, or ultimately veto follow-on investments.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
FI 12	CORE	OO 21	N/A	PUBLIC	ESG risk management	1

For the majority of your fixed income assets, do you have a formal process to identify and incorporate material ESG risks and ESG incidents into your risk management process?

	(4) Private debt
(A) Yes, our formal process includes reviews of quantitative and/or qualitative information on material ESG risks and ESG incidents and their implications for individual fixed income holdings	☐
(B) Yes, our formal process includes reviews of quantitative and/or qualitative information on material ESG risks and ESG incidents, and their implications for other fixed income holdings exposed to similar risks and/or incidents	☐
(C) Yes, our formal process includes reviews of quantitative and/or qualitative information on material ESG risks and ESG incidents, and their implications for our stewardship activities	☐
(D) Yes, our formal process includes ad hoc reviews of quantitative and/or qualitative information on severe ESG incidents	☑
(E) We do not have a formal process to identify and incorporate ESG risks and ESG incidents; our investment professionals identify and incorporate ESG risks and ESG incidents at their discretion	○

(F) We do not have a formal process to identify and incorporate ESG risks and ESG incidents into our risk management process	○

Additional context to your response(s): (Voluntary)

Post-investment, thematic funds track predefined ESG KPIs and receive updates from borrowers or originators. Material ESG incidents are reviewed on a case-by-case basis by the Investment Committee. If significant ESG risks or incidents are identified, the Committee has the authority to request corrective actions, suspend disbursements, or ultimately veto follow-on investments.

PERFORMANCE MONITORING

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
FI 13	CORE	OO 21	N/A	PUBLIC	Performance monitoring	1

During the reporting year, how did your organisation incorporate material ESG factors when monitoring private debt investments?

☑ **(A) We used a qualitative ESG checklist**
Select from dropdown list:
- ○ (1) in all cases
- ○ (2) in the majority of cases
- ◉ **(3) in the minority of cases**

☐ (B) We assessed quantitative information on material ESG factors, such as energy consumption, carbon footprint and gender diversity
☐ (C) We hired third-party consultants to do technical assessment on specific material ESG factors where internal capabilities were not available
☐ (D) We used industry body guidelines
☑ **(E) We used another method to incorporate material ESG factors into the monitoring of private debt investments**
Specify:

Updates from borrowers or originators where reviewed in Investment Committee meetings.

Select from dropdown list:
- ○ (1) in all cases
- ◉ **(2) in the majority of cases**
- ○ (3) in the minority of cases

○ (F) We did not incorporate material ESG factors when monitoring private debt investments

Additional context to your response(s): (Voluntary)

ESG monitoring is primarily applied to our thematic private debt funds, where we used predefined KPIs on social and environmental performance. Borrowers and originators provided periodic updates, which where reviewed by the Investment Committee. For non-thematic private debt strategies, monitoring was more limited, relying mainly on material updates provided by originators or borrowers.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
FI 14	PLUS	OO 5.3 FI, OO 21	N/A	PUBLIC	Performance monitoring	1

Provide an example of how the incorporation of environmental and/or social factors in your fixed income valuation or portfolio construction affected the realised returns of those assets.

Ameris completed a Private Debt investments towards a Non-Baking Financial Institutions providing leasing and loans to financing automobiles in Mexico. A large volume of customers of this company financed acquisitions of Internal Combustions Engine (ICE) vehicles and as such a large share of the underlying assets of such portfolio were ICE vehicles that, on a bird of a feather, issue more pollution particles that Hybrid and EV-vehicles. In light of such underlying portfolio composition, the investee company held weak environmental credentials and although the company had in place robust social and governmental practices, its overall ESG credentials were damped as a result. The investment team hence factored such ESG consideration onto a higher interest rate charged to the investee company, this is, the team increased the cost of capital of such company because of its weak ESG overall position. Consequently, the return and profitability of the portfolio was driven by such ESG consideration.

REAL ESTATE (RE)

POLICY

INVESTMENT GUIDELINES

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 1	CORE	OO 21, OO 24, OO 26	N/A	PUBLIC	Investment guidelines	1 to 6

What real estate–specific ESG guidelines are currently covered in your organisation's responsible investment policy(ies)?

☑ **(A) Guidelines on our ESG approach to real estate depending on use (e.g. retail and education) and geography**
☑ **(B) Guidelines on our ESG approach to new construction**
☑ **(D) Guidelines on our ESG approach to standing real estate investments**
☑ **(E) Guidelines on pre-investment screening**
☐ (F) Guidelines on our approach to ESG integration into short-term or 100-day plans (or equivalent)
☐ (G) Guidelines on our approach to ESG integration into long-term value creation efforts
☑ **(H) Guidelines on our approach to ESG reporting**
☐ (I) Guidelines on our engagement approach related to third-party property managers
☐ (J) Guidelines on our engagement approach related to tenants
☑ **(K) Guidelines on our engagement approach related to construction contractors**
○ (L) Our responsible investment policy(ies) does not cover real estate–specific ESG guidelines

Additional context to your response(s): (Voluntary)

Ameris integrates ESG considerations across the lifecycle of real estate investments. Our policies cover pre-investment ESG screening and due diligence, incorporating SASB materiality factors, environmental permits, and community impacts. Post-investment, we apply ESG guidelines tailored to asset use (e.g., retail, residential, industrial) and geography, focusing on energy efficiency, waste management, and social impact on surrounding communities. For new construction, we assess environmental risks, regulatory compliance, and contractor practices. ESG performance and progress toward sustainability goals are periodically reported to investors.

FUNDRAISING

COMMITMENTS TO INVESTORS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 2	CORE	OO 21	N/A	PUBLIC	Commitments to investors	1, 4

For all of the funds that you closed during the reporting year, what type of formal responsible investment commitments did you make in Limited Partnership Agreements (LPAs), side letters, or other constitutive fund documents?

○ (A) We incorporated responsible investment commitments in LPAs (or equivalent) as a standard default procedure
○ (B) We added responsible investment commitments in LPAs (or equivalent) upon a client's request
○ (C) We added responsible investment commitments in side letters upon a client's request
◉ **(D) We did not make any formal responsible investment commitments for the relevant reporting year**
○ (E) Not applicable; we have not raised funds in the last five years

Additional context to your response(s): (Voluntary)

During the reporting year, no new funds were closed and therefore no formal responsible investment commitments were incorporated into Limited Partnership Agreements (LPAs), side letters, or other constitutive fund documents. While we continue to apply our responsible investment policy across our investment activities, formal contractual commitments in fund documentation were not made in this period.

PRE-INVESTMENT

MATERIALITY ANALYSIS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 3	CORE	OO 21	RE 3.1	PUBLIC	Materiality analysis	1

During the reporting year, how did you conduct ESG materiality analysis for your potential real estate investments?

○ (A) We assessed ESG materiality for each property, as each case is unique
◉ **(B) We performed a mix of property level and property type or category level ESG materiality analysis**
Select from dropdown list:
- ○ (1) for all of our potential real estate investments
- ◉ **(2) for a majority of our potential real estate investments**
- ○ (3) for a minority of our potential real estate investments

○ (C) We assessed ESG materiality at the property type or category level only
○ (D) We did not conduct ESG materiality analysis for our potential real estate investments

Additional context to your response(s): (Voluntary)

Ameris applies a mixed approach to ESG materiality analysis in real estate investments. We conduct property-level assessments using our ESG due diligence questionnaire, focusing on location-specific environmental and social risks (e.g., exposure to climate events via ARCLIM). Additionally, we use SASB materiality maps and internal criteria by property type (retail, residential, industrial) to ensure consistency across asset classes.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 3.1	CORE	RE 3	N/A	PUBLIC	Materiality analysis	1

During the reporting year, what tools, standards and data did you use in your ESG materiality analysis of potential real estate investments?

☐ (A) We used GRI standards to inform our real estate ESG materiality analysis
☑ **(B) We used SASB standards to inform our real estate ESG materiality analysis**
☑ **(C) We used the UN Sustainable Development Goals (SDGs) to inform our real estate ESG materiality analysis**
☐ (D) We used GRESB Materiality Assessment (RC7) or similar to inform our real estate ESG materiality analysis
☑ **(E) We used climate disclosures, such as the TCFD recommendations or other climate risk and/or exposure analysis tools, to inform our real estate ESG materiality analysis**
☐ (F) We used the UN Guiding Principles on Business and Human Rights (UNGPs) to inform our real estate ESG materiality analysis
☐ (G) We used geopolitical and macro-economic considerations in our real estate ESG materiality analysis
☑ **(H) We used green building certifications to inform our real estate ESG materiality analysis**

☑ **(I) We engaged with the existing owners and/or managers (or developers for new properties) to inform our real estate ESG materiality analysis**
☑ **(J) Other**
Specify:

Application of Ameris' internal ESG questionnaire, which includes cross-cutting topics (corporate governance, bribery/corruption) and analysis of socio-environmental risks specific to each property.

Additional context to your response(s): (Voluntary)

Ameris uses SASB standards and SDGs as the primary frameworks for ESG materiality in real estate. We complement these with TCFD-based climate risk analysis tools such as ARCLIM, consider green building certifications, and engage with property managers or developers to gather ESG data. Additionally, we apply our proprietary ESG due diligence questionnaire covering transversal governance and sustainability risks.

DUE DILIGENCE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 4	CORE	OO 21	N/A	PUBLIC	Due diligence	1

During the reporting year, how did material ESG factors influence your selection of real estate investments?

☑ **(A) Material ESG factors were used to identify risks**
Select from dropdown list:
- ○ (1) for all of our potential real estate investments
- ◉ **(2) for a majority of our potential real estate investments**
- ○ (3) for a minority of our potential real estate investments

☑ **(B) Material ESG factors were discussed by the investment committee (or equivalent)**
Select from dropdown list:
- ○ (1) for all of our potential real estate investments
- ○ (2) for a majority of our potential real estate investments
- ◉ **(3) for a minority of our potential real estate investments**

☐ (C) Material ESG factors were used to identify remedial actions for our 100-day plans (or equivalent)
☑ **(D) Material ESG factors were used to identify opportunities for value creation**
Select from dropdown list:
- ○ (1) for all of our potential real estate investments
- ○ (2) for a majority of our potential real estate investments
- ◉ **(3) for a minority of our potential real estate investments**

☐ (E) Material ESG factors informed our decision to abandon potential investments in the due diligence phase in cases where ESG risks were considered too high to mitigate
☐ (F) Material ESG factors impacted investments in terms of the price offered and/or paid
○ (G) Material ESG factors did not influence the selection of our real estate investments

Additional context to your response(s): (Voluntary)

At Ameris, ESG factors are systematically assessed during the selection of real estate investments. We integrated ESG considerations at the property level to our potential investments, using a structured due diligence process based on SASB standards, UN Sustainable Development Goals (SDGs), and TCFD recommendations for climate risk analysis. Where relevant, we complemented this with green building certifications and direct engagement with property owners or developers to verify ESG practices.
Material ESG factors are primarily used to identify potential risks that could affect asset performance over time. In a minority of cases, ESG factors were leveraged to identify opportunities for value creation, such as energy efficiency improvements or social impact initiatives that enhance long-term returns.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 5	CORE	OO 21	N/A	PUBLIC	Due diligence	1

Once material ESG factors have been identified, what processes do you use to conduct due diligence on these factors for potential real estate investments?

☑ **(A) We conduct a high-level or desktop review against an ESG checklist for initial red flags**
Select from dropdown list:
◉ **(1) for all of our potential real estate investments**
○ (2) for a majority of our potential real estate investments
○ (3) for a minority of our potential real estate investments
☑ **(B) We send detailed ESG questionnaires to target properties**
Select from dropdown list:
◉ **(1) for all of our potential real estate investments**
○ (2) for a majority of our potential real estate investments
○ (3) for a minority of our potential real estate investments
☐ (C) We hire third-party consultants to do technical due diligence on specific material ESG factors
☑ **(D) We conduct site visits**
Select from dropdown list:
◉ **(1) for all of our potential real estate investments**
○ (2) for a majority of our potential real estate investments
○ (3) for a minority of our potential real estate investments
☑ **(E) We conduct in-depth interviews with management and/or personnel**
Select from dropdown list:
○ (1) for all of our potential real estate investments
◉ **(2) for a majority of our potential real estate investments**
○ (3) for a minority of our potential real estate investments
☐ (F) We conduct detailed external stakeholder analysis and/or engagement
☐ (G) We incorporate ESG due diligence findings in all of our relevant investment process documentation in the same manner as for other key due diligence, e.g. commercial, accounting and legal
☑ **(H) Our investment committee (or an equivalent decision-making body) is ultimately responsible for ensuring all ESG due diligence is completed in the same manner as for other key due diligence, e.g. commercial, accounting and legal**
Select from dropdown list:
◉ **(1) for all of our potential real estate investments**
○ (2) for a majority of our potential real estate investments
○ (3) for a minority of our potential real estate investments
☐ (I) Other
○ (J) We do not conduct due diligence on material ESG factors for potential real estate investments

Additional context to your response(s): (Voluntary)

At Ameris, ESG due diligence is systematically integrated into the acquisition process for all potential real estate investments. For all potential properties, we send a detailed ESG questionnaire to the seller, developer, or property manager to gather information on environmental compliance, energy efficiency, waste management, occupational health and safety, community impact, and governance practices and risk indicators aligned with SASB standards and the UN Sustainable Development Goals (SDGs). This is complemented by site visits conducted by our investment team to validate information and observe physical conditions directly related to ESG risks and opportunities. For a majority of investments, we also conduct in-depth interviews with management and/or personnel to gain insights into the property's operational practices, tenant engagement, and long-term sustainability plans. Findings from all due diligence steps are reviewed by the Head of ESG, which ensures ESG considerations are evaluated on equal footing with financial and operational factors. If significant ESG risks are identified and cannot be mitigated adequately, investments may be restructured or rejected.

SELECTION, APPOINTMENT AND MONITORING OF THIRD-PARTY PROPERTY MANAGERS

SELECTION PROCESS OF THIRD-PARTY PROPERTY MANAGERS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 6	CORE	OO 26	N/A	PUBLIC	Selection process of third-party property managers	1, 4

During the reporting year, how did you include material ESG factors in all of your selections of third-party property managers?

☑ **(A) We requested information from potential third-party property managers on their overall approach to material ESG factors**
☐ (B) We requested track records and examples from potential third-party property managers on their management of material ESG factors
☐ (C) We requested information from potential third-party property managers on their engagement process(es) with stakeholders
☑ **(D) We requested documentation from potential third-party property managers on their responsible procurement practices, including responsibilities, approach and incentives**
☐ (E) We requested the assessment of current and planned availability and aggregation of metering data from potential third-party property managers
☐ (F) Other
○ (G) We did not include material ESG factors in our selection of third-party property managers

Additional context to your response(s): (Voluntary)

When selecting third-party property managers, we request information on their overall ESG approach, ensuring alignment with our responsible investment principles. This includes assessing their governance frameworks, policies, and integration of ESG factors into operational decision-making. Additionally, we require documentation regarding their responsible procurement practices. This allows us to evaluate how they address supply chain sustainability, ethical standards, and incentive structures to encourage responsible behavior. By combining these requirements, we aim to ensure that our property managers not only acknowledge ESG issues but also have structured practices in place to implement them effectively.

APPOINTMENT PROCESS OF THIRD-PARTY PROPERTY MANAGERS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 7	CORE	OO 26	N/A	PUBLIC	Appointment process of third-party property managers	1, 4

How did you include material ESG factors when appointing your current third-party property managers?

☐ (A) We set dedicated ESG procedures in all relevant property management phases
☑ **(B) We set clear ESG reporting requirements**
Select from dropdown list:
- ○ (1) for all of our third-party property managers
- ◉ **(2) for a majority of our third-party property managers**
- ○ (3) for a minority of our third-party property managers

☐ (C) We set clear targets on material ESG factors
☐ (D) We set incentives related to targets on material ESG factors
☐ (E) We included responsible investment clauses in property management contracts
☐ (F) Other
○ (G) We did not include material ESG factors in the appointment of third-party property managers

Additional context to your response(s): (Voluntary)

In appointing third-party property managers, we establish clear ESG reporting requirements for the majority of our property managers. These reporting requirements focus on monitoring material indicators such as energy and resource use, waste management practices, and community engagement. By requiring standardized reporting, we strengthen our ability to track ESG performance, benchmark across managers, and integrate this information into portfolio-level decision-making.

MONITORING PROCESS OF THIRD-PARTY PROPERTY MANAGERS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 8	CORE	OO 26	N/A	PUBLIC	Monitoring process of third-party property managers	1, 4

How do you include material ESG factors when monitoring current third-party property managers?

☑ **(A) We monitor the performance of quantitative and/or qualitative targets on material environmental factors**
Select from dropdown list:
- ○ (1) for all of our third-party property managers
- ◉ **(2) for a majority of our third-party property managers**
- ○ (3) for a minority of our third-party property managers

☑ **(B) We monitor the performance of quantitative and/or qualitative targets on material social factors**
Select from dropdown list:
- ○ (1) for all of our third-party property managers
- ◉ **(2) for a majority of our third-party property managers**
- ○ (3) for a minority of our third-party property managers

☑ **(C) We monitor the performance of quantitative and/or qualitative targets on material governance factors**
Select from dropdown list:
- ○ (1) for all of our third-party property managers
- ◉ **(2) for a majority of our third-party property managers**
- ○ (3) for a minority of our third-party property managers

☐ (D) We monitor progress reports on engagement with tenants
☑ **(E) We require formal reporting at least yearly**
Select from dropdown list:
- ○ (1) for all of our third-party property managers
- ◉ **(2) for a majority of our third-party property managers**
- ○ (3) for a minority of our third-party property managers

☐ (F) We have discussions about material ESG factors with all relevant stakeholders at least yearly
☐ (G) We conduct a performance review of third-party property managers against targets on material ESG factors and/or a financial incentive structure linked to material ESG factors
☑ **(H) We have internal or external parties conduct site visits at least yearly**
Select from dropdown list:
- ○ (1) for all of our third-party property managers
- ◉ **(2) for a majority of our third-party property managers**
- ○ (3) for a minority of our third-party property managers

☐ (I) Other
○ (J) We do not include material ESG factors in the monitoring of third-party property managers

Additional context to your response(s): (Voluntary)

When monitoring our current third-party property managers, we systematically track the performance of quantitative and qualitative targets across environmental, social, and governance (ESG) factors. This includes monitoring energy efficiency, water usage, and waste management practices (environmental); labor standards, health and safety measures, and community engagement (social); and governance structures, transparency, and compliance with ethical standards (governance). We require formal reporting at least yearly from the majority of our property managers. These reports provide data and qualitative insights on ESG performance, which we benchmark against predefined expectations and peer standards. Additionally, we conduct site visits on an annual basis for the majority of managers, either through internal teams or third-party specialists. These visits provide direct insights into on-the-ground ESG practices, validate reported information, and identify potential risks or areas for improvement. This monitoring framework ensures that ESG considerations are not only integrated at the selection and appointment stages but also embedded in ongoing asset management. It allows us to hold managers accountable, maintain transparency, and continuously improve ESG performance across our real estate portfolio.

CONSTRUCTION AND DEVELOPMENT

CONSTRUCTION REQUIREMENTS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 9	CORE	OO 24	N/A	PUBLIC	Construction requirements	1

What ESG requirements do you currently have in place for all development projects and major renovations?

☑ **(A) We require the management of waste by diverting materials (e.g. from construction and demolition, reusable vegetation, rocks and soil) from disposal**
☑ **(B) We require the minimisation of light and noise pollution that would affect the surrounding community**
☑ **(C) We require the performance of an environmental and social site impact assessment**
☑ **(D) We require the protection of the air quality during construction**
☐ (E) We require the protection and restoration of the habitat and soils disturbed during construction and/or during previous development
☐ (F) We require the protection of surface water, groundwater and aquatic ecosystems by controlling and retaining construction pollutants
☑ **(G) We require constant monitoring of health and safety at the construction site**
☐ (H) We require engagement with local communities and other stakeholders during the design and/or planning process
☐ (I) Other
○ (J) We do not have ESG requirements in place for development projects and major renovations

Additional context to your response(s): (Voluntary)

In Chile, all our development projects and major renovations are subject to strict local environmental and safety regulations, which set a minimum baseline for ESG requirements. These include mandatory management of construction waste, minimisation of noise and light pollution affecting surrounding communities, air quality protection, and constant monitoring of health and safety at construction sites in compliance with national labor and safety standards. Additionally, for certain projects where the potential environmental or social impact is significant, a formal Environmental and Social Impact Assessment (ESIA) is required under Chilean law, covering aspects such as soil protection, habitat restoration, and water management (surface water and groundwater protection from pollutants).

MINIMUM BUILDING REQUIREMENTS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 10	CORE	OO 24	N/A	PUBLIC	Minimum building requirements	1

What minimum building requirements do you have in place for development projects and major renovations?

☐ (A) We require the implementation of the latest available metering and internet of things (IoT) technology
☐ (B) We require the building to be able to obtain a recognised green and/or healthy building certification for new buildings
☐ (C) We require the use of certified (or labelled) sustainable building materials
☐ (D) We require the installation of renewable energy technologies where feasible
☐ (E) We require that development projects and major renovations become net-zero carbon emitters within five years of completion of the construction
☐ (F) We require water conservation measures
☐ (G) We require common health and well-being measures for occupants
☐ (H) Other
◉ **(I) We do not have minimum building requirements in place for development projects and major renovations**

Additional context to your response(s): (Voluntary)

Currently, our organisation does not apply formal minimum building requirements (e.g., certifications such as LEED, BREEAM, or other green building standards) to development projects or major renovations. Instead, ESG factors are evaluated case by case through our due diligence process and the oversight of third-party property managers.
Looking forward, we recognise the importance of establishing clearer requirements that could provide consistency and measurable progress across our real estate investments, particularly in the context of climate resilience and the transition toward more sustainable buildings.

POST-INVESTMENT

MONITORING

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 11	CORE	OO 21	RE 11.1	PUBLIC	Monitoring	1

During the reporting year, did you track one or more KPIs on material ESG factors across your real estate investments?

☑ **(A) Yes, we tracked KPIs on environmental factors**
Percentage of real estate assets this applies to:
- ○ (1) >0 to 10%
- ○ (2) >10 to 50%
- ○ (3) >50 to 75%
- ◉ **(4) >75 to 95%**
- ○ (5) >95%

☑ **(B) Yes, we tracked KPIs on social factors**
Percentage of real estate assets this applies to:
- ○ (1) >0 to 10%
- ○ (2) >10 to 50%
- ○ (3) >50 to 75%
- ◉ **(4) >75 to 95%**

- ○ (5) >95%

☑ **(C) Yes, we tracked KPIs on governance factors**

Percentage of real estate assets this applies to:

- ○ (1) >0 to 10%
- ○ (2) >10 to 50%
- ○ (3) >50 to 75%
- ◉ **(4) >75 to 95%**
- ○ (5) >95%

○ (D) We did not track KPIs on material ESG factors across our real estate investments

Additional context to your response(s): (Voluntary)

Yes. During the reporting year, we tracked key performance indicators (KPIs) on material ESG factors across approximately 81% of our real estate AUM. These KPIs cover environmental, social, and governance dimensions, tailored to each asset type (e.g., energy efficiency, waste management, tenant well-being, governance practices). Results are monitored periodically and reported to investors through fund factsheets to ensure transparency and accountability in ESG performance.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 11.1	PLUS	RE 11	N/A	PUBLIC	Monitoring	1

Provide examples of KPIs on material ESG factors you tracked across your real estate investments during the reporting year.

(A) ESG KPI #1

Power consumption intensity (kWh/m2) We monitored the annual electricity consumption per square meter of leased area, which allowed us to benchmark efficiency levels across different assets.

(B) ESG KPI #2

% Use of renewable energy We tracked the proportion of energy sourced from certified renewable suppliers, either directly contracted or as part of the property managers' supply mix.

(C) ESG KPI #3

Energy classification/certification We identified and monitored whether properties held recognized energy efficiency certifications (e.g., local energy labels).

(D) ESG KPI #4

Location in a water stress area We assessed whether properties were located in regions identified as high or extremely high water stress according to recognized sources.

(E) ESG KPI #5

Water consumption intensity (m3/m2) We tracked annual water consumption relative to leased area, which served as a baseline for future efficiency targets.

(F) ESG KPI #6

% Water acquired from drinking water network We monitored the proportion of water sourced from municipal drinking water networks, to assess dependency on stressed resources.

(G) ESG KPI #7

Total tons of waste generated We tracked the overall waste generated at the property level, in coordination with property managers' data.

(H) ESG KPI #8

% Recycled waste We monitored the proportion of waste that was recycled, as reported by property managers.

(I) ESG KPI #9

Carbon footprint (tons CO2eq) We estimated carbon emissions associated with energy consumption .

(J) ESG KPI #10

Additional context to your response(s): (Voluntary)

These KPIs were selected to align with material ESG issues for the real estate sector (energy efficiency, water use, waste, and carbon emissions) and with global best practices such as SASB standards. Data collection relied on information provided by property managers. While we are still strengthening the consistency of reporting across all assets, these KPIs provide a baseline for monitoring improvements in environmental performance and inform engagement with property managers and tenants.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 12	CORE	OO 21	N/A	PUBLIC	Monitoring	1

During the reporting year, what ESG building performance data did you collect for your real estate assets?

☑ **(A) Energy consumption**
  Select from dropdown list:
  - ○ (1) for all of our real estate assets
  - ◉ **(2) for a majority of our real estate assets**
  - ○ (3) for a minority of our real estate assets

☑ **(B) Water consumption**
  Select from dropdown list:
  - ○ (1) for all of our real estate assets
  - ◉ **(2) for a majority of our real estate assets**
  - ○ (3) for a minority of our real estate assets

☑ **(C) Waste production**
  Select from dropdown list:
  - ○ (1) for all of our real estate assets
  - ○ (2) for a majority of our real estate assets
  - ◉ **(3) for a minority of our real estate assets**

☑ **(D) Other**
  Specify:

  Carbon footprint (tons CO2eq)

  Select from dropdown list:
  - ○ (1) for all of our real estate assets
  - ○ (2) for a majority of our real estate assets
  - ◉ **(3) for a minority of our real estate assets**

○ (E) We did not collect ESG building performance data for our real estate assets

Additional context to your response(s): (Voluntary)

During the reporting year, we focused on expanding the coverage and consistency of ESG building performance data across our real estate portfolio. Energy and water consumption were systematically monitored for most assets, forming the baseline for efficiency benchmarking and identifying opportunities for improvements. Waste data and carbon footprint estimations were collected for a smaller subset of assets, reflecting differences in reporting capabilities among property managers. These indicators are gradually being standardized through engagement with managers. The goal is to increase comparability and reliability of performance data year-on-year, while progressively expanding the scope to cover waste and emissions more comprehensively.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 13	CORE	OO 21, OO 26	RE 13.1	PUBLIC	Monitoring	1, 2

What processes do you have in place to support meeting your targets on material ESG factors for your real estate investments?

☐ (A) We use operational-level benchmarks to assess and analyse the performance of assets against sector performance
☐ (B) We implement certified environmental and social management systems across our portfolio
☐ (C) We make sufficient budget available to ensure that the systems and procedures needed are established
☐ (D) We hire external verification services to audit performance, systems, and procedures
☑ **(E) We collaborate and engage with our third-party property managers and/or tenants to develop action plans**
Select from dropdown list:
- ○ (1) for all of our real estate assets
- ○ (2) for a majority of our real estate assets
- ◉ **(3) for a minority of our real estate assets**

☐ (F) We develop minimum health and safety standards
☐ (G) We conduct ongoing engagement with all key stakeholders, e.g. local communities, NGOs, governments, and end-users
☑ **(H) Other**
Specify:

We hold annual meetings to review ESG performance, progress toward defined KPIs, and identify areas for improvement

Select from dropdown list:
- ○ (1) for all of our real estate assets
- ○ (2) for a majority of our real estate assets
- ◉ **(3) for a minority of our real estate assets**

○ (I) We do not have processes in place to help meet our targets on material ESG factors for our real estate investments

Additional context to your response(s): (Voluntary)

During the reporting year, we held an annual investor meeting for our thematic real estate fund to review ESG performance against KPIs, share progress updates, and jointly identify areas for improvement. This process created accountability and facilitated structured dialogue with property managers. Also, through collaboration with third-party property managers and tenants, we developed and refined action plans that addressed both environmental and social priorities. These engagements reinforced a cycle of monitoring, reporting, and corrective action that strengthened ESG integration into asset management practices.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 13.1	PLUS	RE 13	N/A	PUBLIC	Monitoring	1, 2

Describe up to two processes you put in place during the reporting year to support meeting your targets on material ESG factors.

(A) Process one

At the outset of each investment, we hold an introductory meeting to present Ameris' commitment to ESG integration and to communicate expectations regarding ESG management. This establishes a baseline of awareness with counterparties. From that point onward, in periodic monitoring meetings, we place consistent emphasis on ESG performance, highlighting both compliance with internal standards and alignment with best practices. This continuous dialogue ensures that material ESG factors remain a standing item in the agenda of investment oversight.

(B) Process two

Following our internal ESG evaluation process, we provide formal feedback to each investment. This feedback identifies priority areas for improvement, as well as practices that may pose medium- or long-term risks if left unaddressed. The objective is to work collaboratively with managers to implement corrective actions and strengthen resilience. By systematically sharing this analysis, we reinforce accountability, support capacity-building, and ensure that ESG targets are not only monitored but actively pursued.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 14	CORE	OO 21	N/A	PUBLIC	Monitoring	1, 2

Post-investment, how do you manage material ESG risks and ESG opportunities to create value during the holding period?

☑ **(A) We develop property-specific ESG action plans based on pre-investment research, due diligence and materiality findings**

Select from dropdown list:

◉ **(1) for all of our real estate investments**

○ (2) for a majority of our real estate investments

○ (3) for a minority of our real estate investments

☐ (B) We review our ESG action plans based on performance monitoring findings at least yearly

☐ (C) We, or the external advisors that we hire, support our real estate investments with specific ESG value-creation opportunities

☐ (D) Other

○ (E) We do not manage material ESG risks and opportunities post-investment

Additional context to your response(s): (Voluntary)

Post-investment, our thematic real estate funds are subject to ESG monitoring, focusing specifically on the social and/or environmental objectives defined during the investment decision process. In these cases, we track predefined KPIs and assess progress toward impact targets throughout the holding period. For all other real estate investments, we define KPIs upfront (e.g., energy use, water consumption, waste management, carbon footprint) and monitor their evolution over time. If any material ESG risk is detected post-investment, it is escalated to our ESG Committee, which evaluates potential mitigation actions or engagement strategies to address the issue.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 15	PLUS	OO 21	N/A	PUBLIC	Monitoring	1, 2

Describe how you ensure that material ESG risks are adequately addressed in the real estate investments where you hold a minority stake.

We ensure that material ESG risks are addressed in our minority real estate investments through structured engagement with partners and co-investors. This includes regular follow-up meetings to discuss ESG performance and highlight Ameris' priorities on environmental, social, and governance issues. We provide formal feedback to all investments—both majority and minority stakes—based on our internal ESG assessment. The objective is to identify key areas for improvement, encourage the adoption of best practices, and mitigate potential ESG-related risks that could impact asset value or long-term performance.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 16	PLUS	OO 21	N/A	PUBLIC	Monitoring	1, 2

Describe how your ESG action plans are currently defined, implemented and monitored throughout the investment period.

Our ESG action plans are defined during the initial due diligence phase using Ameris' internal ESG evaluation framework, which combines cross-cutting governance criteria from our Sustainability Policy and sector-specific material factors based on SASB standards. This assessment identifies potential ESG risks and opportunities for each asset. When feasible, we engage with property managers, developers, or co-investors through structured meetings to address gaps and encourage better ESG practices. However, we recognize that direct engagement opportunities are not always available in all investments, particularly minority positions. Monitoring occurs throughout the investment period via periodic collection of predefined KPIs—typically on a quarterly, semi-annual, or annual basis—covering energy efficiency, water usage, waste management, greenhouse gas emissions, and social impact metrics (such as community benefits or housing access, where applicable). For thematic real estate funds, additional monitoring is conducted to ensure the achievement of the fund's stated sustainability objectives and contribution to the UN SDGs. Any material ESG risks that emerge during the holding period are escalated to the ESG Committee for evaluation and potential action.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 17	CORE	OO 21	N/A	PUBLIC	Monitoring	1

What proportion of your real estate assets has obtained a green or sustainable building certification?

○ (A) All of our real estate assets have obtained a green or sustainable building certification
○ (B) A majority of our real estate assets have obtained a green or sustainable building certification
◉ **(C) A minority of our real estate assets have obtained a green or sustainable building certification**
○ (D) None of our real estate assets have obtained a green or sustainable building certification

Additional context to your response(s): (Voluntary)

During the reporting year, a minority of our real estate assets obtained green or sustainable building certifications. As highlighted in our Integrated Report 2024, one of our real estate assets obtained the "Energías 100% Renovables" award, which certifies that its electricity supply comes entirely from renewable sources. While this recognition demonstrates progress towards sustainable building performance, only a minority of our assets currently hold such certifications.

STAKEHOLDER ENGAGEMENT

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 18	CORE	OO 21	N/A	PUBLIC	Stakeholder engagement	1, 2

How does your third-party property manager(s) engage with tenants?

☐ (A) They engage with real estate tenants on energy, water consumption and/or waste production
☐ (B) They engage with real estate tenants by organising tenant events focused on increasing sustainability awareness, ESG training and guidance
☐ (C) They engage with real estate tenants by offering green leases
☐ (D) They engage with real estate tenants by identifying collaboration opportunities that support targets related to material ESG factors
☐ (E) They engage with real estate tenants by offering shared financial benefits from equipment upgrades

☐ (F) Other
◉ **(G) Our third-party property manager(s) do not engage with tenants**

Additional context to your response(s): (Voluntary)

Our current third-party property managers focus on operational and maintenance aspects of real estate assets, but do not yet have structured ESG engagement processes with tenants. We are evaluating opportunities to strengthen tenant engagement in the future, particularly on energy efficiency and waste reduction.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 19	PLUS	OO 21	N/A	PUBLIC	Stakeholder engagement	1, 2

During the reporting year, how did you or the organisations operating on your behalf engage with the local community above and beyond what is required by relevant regulations for asset design, use and/or repurposing?

During the reporting year, our engagement with local communities went beyond regulatory requirements, particularly within our residential real estate operations. We promoted initiatives designed to foster stronger community ties and enhance residents' quality of life. These included activities for children such as educational workshops and recreational events, as well as programs that encourage camaraderie among residents, such as shared holiday celebrations and social gatherings.
These initiatives were aimed not only at improving tenant satisfaction, but also at building resilient and inclusive communities. By investing in activities that promote belonging and well-being, we sought to strengthen social cohesion, encourage responsible use of shared spaces, and reduce potential sources of conflict among residents.
In addition, these efforts support our broader ESG objectives by aligning property management with social sustainability outcomes—recognizing that the long-term value of our assets depends in part on vibrant, engaged, and healthy communities.

EXIT

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 20	CORE	OO 21	N/A	PUBLIC	Exit	4, 6

During the reporting year, what responsible investment information was shared with potential buyers of real estate investments?

☐ (A) Our firm's high-level commitment to responsible investment, e.g. that we are a PRI signatory
☐ (B) A description of what industry and asset class standards our firm aligns with, e.g. TCFD or GRESB
☐ (C) Our firm's responsible investment policy (at minimum, a summary of key aspects and firm-specific approach)
☐ (D) Our firm's ESG risk assessment methodology (topics covered in-house and/or with external support)
☐ (E) The outcome of our latest ESG risk assessment of the property(s)
☐ (F) Key ESG performance data on the property(s) being sold
☐ (G) Other
○ (H) No responsible investment information was shared with potential buyers of real estate investments during the reporting year
◉ **(I) Not applicable; we had no sales process (or control over the sales process) during the reporting year**

Additional context to your response(s): (Voluntary)

During the reporting year, we did not undertake any real estate asset sales, nor did we have control over sales processes through third-party structures. As a result, no responsible investment information was shared with potential buyers.

DISCLOSURE OF ESG PORTFOLIO INFORMATION

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
RE 21	CORE	OO 21	N/A	PUBLIC	Disclosure of ESG portfolio information	6

During the reporting year, how did you report on your targets on material ESG factors and related data to your investors?

☑ **(A) We reported through a publicly disclosed sustainability report**
☐ (B) We reported in aggregate through formal reporting to investors
☑ **(C) We reported at the property level through formal reporting to investors**
☑ **(D) We reported through a limited partners advisory committee (or equivalent)**
☑ **(E) We reported at digital or physical events or meetings with investors**
☐ (F) We had a process in place to ensure that serious ESG incidents were reported
☐ (G) Other
○ (H) We did not report our targets on material ESG factors and related data to our investors during the reporting year

Additional context to your response(s): (Voluntary)

During the reporting year, Ameris AGF shared ESG performance data and targets through several mechanisms. At the corporate level, our Integrated Annual Report disclosed progress on ESG objectives, aligned with SASB, UN PRI, and other reporting frameworks. At the property level, thematic real estate fund investors received reporting on ESG indicators such as energy intensity, renewable energy use, and water consumption.
In addition, Ameris hosted its annual investor meeting for thematic real estate funds, which served as a platform equivalent to a Limited Partners Advisory Committee. In this meeting, investors were presented with updates on ESG performance, KPI progress, and risk management practices, and were invited to provide feedback on areas for improvement.
Finally, we held dedicated investor meetings where ESG risk assessments, performance results, and action plans were presented and discussed in depth, reinforcing transparency and accountability across our investment strategies.

INFRASTRUCTURE (INF)

POLICY

INVESTMENT GUIDELINES

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 1	CORE	OO 21, OO 29, OO 30	N/A	PUBLIC	Investment guidelines	1 to 6

What infrastructure-specific ESG guidelines are currently covered in your organisation's responsible investment policy(ies)?

☑ **(A) Guidelines on our ESG approach tailored to each infrastructure sector and geography where we invest**
☐ (C) Guidelines on our ESG approach to brownfield investments
☐ (D) Guidelines on pre-investment screening
☐ (E) Guidelines on our approach to ESG integration into short-term or 100-day plans (or equivalent)
☐ (F) Guidelines on our approach to ESG integration into long-term value-creation efforts
☐ (G) Guidelines on our approach to ESG reporting
☐ (H) Guidelines on our engagement approach related to the workforce
☐ (J) Guidelines on our engagement approach related to contractors
☐ (K) Guidelines on our engagement approach related to other external stakeholders, e.g. governments, local communities, and end-users
○ (L) Our responsible investment policy(ies) does not cover infrastructure-specific ESG guidelines

Additional context to your response(s): (Voluntary)

Our Responsible Investment Policy establishes that ESG integration is adapted to the sector and geography of each infrastructure investment. This ensures that the analysis accounts for the specific environmental and social risks relevant to the context of the asset. While we apply cross-asset processes—such as pre-investment ESG due diligence, use of standardized questionnaires, and ongoing monitoring—the tailoring of our ESG approach to infrastructure sector and geography is the only element codified as an infrastructure-specific guideline in our formal policies.

FUNDRAISING

COMMITMENTS TO INVESTORS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 2	CORE	OO 21	N/A	PUBLIC	Commitments to investors	1, 4

For all of the funds that you closed during the reporting year, what type of formal responsible investment commitments did you make in Limited Partnership Agreements (LPAs), side letters, or other constitutive fund documents?

○ (A) We incorporated responsible investment commitments in LPAs (or equivalent) as a standard default procedure
○ (B) We added responsible investment commitments in LPAs (or equivalent) upon a client's request
○ (C) We added responsible investment commitments in side letters upon a client's request
○ (D) We did not make any formal responsible investment commitments for the relevant reporting year
◉ **(E) Not applicable; we have not raised funds in the last five years**

Additional context to your response(s): (Voluntary)

Our firm has not raised or closed new funds within the last five years. As such, no formal responsible investment commitments were made in LPAs, side letters, or other constitutive fund documents during the reporting year.

PRE-INVESTMENT

MATERIALITY ANALYSIS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 3	CORE	OO 21	INF 3.1	PUBLIC	Materiality analysis	1

During the reporting year, how did you conduct ESG materiality analysis for your potential infrastructure investments?

○ (A) We assessed ESG materiality at the asset level, as each case is unique
◉ **(B) We performed a mix of industry-level and asset-level ESG materiality analyses**
Select from dropdown list
- ○ (1) for all of our potential infrastructure investments
- ◉ **(2) for a majority of our potential infrastructure investments**
- ○ (3) for a minority of our potential infrastructure investments

○ (C) We assessed ESG materiality at the industry level only
○ (D) We did not conduct ESG materiality analysis for our potential infrastructure investments

Additional context to your response(s): (Voluntary)

While we did not analyse any potential infrastructure investments in the reporting year, the last time in which we analysed potential infrastructure investments Ameris conducted ESG materiality analysis using a dual approach. At the industry level, we leveraged frameworks such as SASB and international benchmarks to identify sector-specific risks and opportunities. At the asset level, we complemented this with bespoke assessments to capture local context, regulatory considerations, and stakeholder concerns. This combined approach ensured that ESG factors were both systematically addressed and tailored to the unique profile of each potential infrastructure investment.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 3.1	CORE	INF 3	N/A	PUBLIC	Materiality analysis	1

During the reporting year, what tools, standards and data did you use in your ESG materiality analysis of potential infrastructure investments?

☐ (A) We used GRI standards to inform our infrastructure ESG materiality analysis
☑ **(B) We used SASB standards to inform our infrastructure ESG materiality analysis**
☐ (C) We used the UN Sustainable Development Goals (SDGs) to inform our infrastructure ESG materiality analysis
☐ (D) We used the GRESB Materiality Assessment (RC7) or similar to inform our infrastructure ESG materiality analysis
☐ (E) We used the environmental and social factors detailed in the IFC Performance Standards (or similar standards used by development finance institutions) in our infrastructure ESG materiality analysis
☑ **(F) We used climate disclosures, such as the TCFD recommendations or other climate risk and/or exposure analysis tools, to inform our infrastructure ESG materiality analysis**
☐ (G) We used the UN Guiding Principles on Business and Human Rights (UNGPs) to inform our infrastructure ESG materiality analysis
☐ (H) We used geopolitical and macro-economic considerations in our infrastructure ESG materiality analysis

☑ **(I) We engaged with existing owners and/or managers (or developers for new infrastructure assets) to inform our infrastructure ESG materiality analysis**
☐ (J) Other

Additional context to your response(s): (Voluntary)

During the reporting year, we did not analyse potential infrastructure investments. However, in the last year in which we conducted such analysis, we applied a multi-framework approach to ensure a robust and context-specific evaluation of ESG materiality.
Our methodology integrated SASB standards to identify sector-specific risks, complemented by climate risk analysis. Additionally, we engaged directly with asset owners and managers to contextualize ESG findings at the asset level. This combination ensured that both international best practices and local realities were reflected in our infrastructure investment decision-making.

DUE DILIGENCE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 4	CORE	OO 21	N/A	PUBLIC	Due diligence	1

During the reporting year, how did material ESG factors influence the selection of your infrastructure investments?

☑ **(A) Material ESG factors were used to identify risks**
Select from dropdown list
◉ **(1) for all of our potential infrastructure investments**
○ (2) for a majority of our potential infrastructure investments
○ (3) for a minority of our potential infrastructure investments
☑ **(B) Material ESG factors were discussed by the investment committee (or equivalent)**
Select from dropdown list
◉ **(1) for all of our potential infrastructure investments**
○ (2) for a majority of our potential infrastructure investments
○ (3) for a minority of our potential infrastructure investments
☐ (C) Material ESG factors were used to identify remedial actions for our 100-day plans (or equivalent)
☐ (D) Material ESG factors were used to identify opportunities for value creation
☑ **(E) Material ESG factors informed our decision to abandon potential investments in the due diligence phase in cases where ESG risks were considered too high to mitigate**
Select from dropdown list
◉ **(1) for all of our potential infrastructure investments**
○ (2) for a majority of our potential infrastructure investments
○ (3) for a minority of our potential infrastructure investments
☐ (F) Material ESG factors impacted investments in terms of the price offered and/or paid
○ (G) Material ESG factors did not influence the selection of our infrastructure investments

Additional context to your response(s): (Voluntary)

During the reporting year, we did not select any new infrastructure investments. However, in the most recent year in which we conducted such analysis, material ESG factors played a decisive role throughout the selection process. All potential investments underwent a structured ESG risk identification process that systematically flagged sectoral, social, environmental, and governance risks. These findings were always discussed at the investment committee level to ensure alignment with our broader responsible investment framework. In some cases, ESG risks were deemed too significant to mitigate, which directly influenced our decision to abandon certain opportunities at the due diligence phase. This highlights our commitment to ensuring that infrastructure investments align not only with financial expectations but also with responsible and sustainable practices.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 5	CORE	OO 21	N/A	PUBLIC	Due diligence	1

Once material ESG factors have been identified, what processes do you use to conduct due diligence on these factors for potential infrastructure investments?

☑ **(A) We conduct a high-level or desktop review against an ESG checklist for initial red flags**
Select from dropdown list
- ◉ **(1) for all of our potential infrastructure investments**
- ○ (2) for a majority of our potential infrastructure investments
- ○ (3) for a minority of our potential infrastructure investments

☑ **(B) We send detailed ESG questionnaires to target assets**
Select from dropdown list
- ◉ **(1) for all of our potential infrastructure investments**
- ○ (2) for a majority of our potential infrastructure investments
- ○ (3) for a minority of our potential infrastructure investments

☐ (C) We hire third-party consultants to do technical due diligence on specific material ESG factors

☑ **(D) We conduct site visits**
Select from dropdown list
- ◉ **(1) for all of our potential infrastructure investments**
- ○ (2) for a majority of our potential infrastructure investments
- ○ (3) for a minority of our potential infrastructure investments

☐ (E) We conduct in-depth interviews with management and/or personnel

☐ (F) We conduct detailed external stakeholder analyses and/or engagement

☑ **(G) We incorporate ESG due diligence findings in all of our relevant investment process documentation in the same manner as other key due diligence, e.g. commercial, accounting and legal**
Select from dropdown list
- ◉ **(1) for all of our potential infrastructure investments**
- ○ (2) for a majority of our potential infrastructure investments
- ○ (3) for a minority of our potential infrastructure investments

☑ **(H) Our investment committee (or an equivalent decision-making body) is ultimately responsible for ensuring all ESG due diligence is completed in the same manner as for other key due diligence, e.g. commercial, accounting and legal**
Select from dropdown list
- ◉ **(1) for all of our potential infrastructure investments**
- ○ (2) for a majority of our potential infrastructure investments
- ○ (3) for a minority of our potential infrastructure investments

☐ (I) Other

○ (J) We do not conduct due diligence on material ESG factors for potential infrastructure investments

Additional context to your response(s): (Voluntary)

During the reporting year, we did not analyse new infrastructure investments. However, in the last year in which we conducted such processes, our ESG due diligence was embedded in the same manner as other core due diligence streams (financial, commercial, legal). We started with a high-level checklist-based desktop review to flag potential red risks. This was followed by detailed ESG questionnaires and complemented with site visits. All findings were reviewed by our internal team as part of the decision-making process, and when necessary, escalated to the board for final consideration. This ensured that ESG considerations were consistently integrated and treated with equal weight to other material factors.

POST-INVESTMENT

MONITORING

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 9	CORE	OO 21	INF 9.1	PUBLIC	Monitoring	1

During the reporting year, did you track one or more KPIs on material ESG factors across your infrastructure investments?

☑ **(A) Yes, we tracked KPIs on environmental factors**
Percentage of infrastructure assets this applies to:
- ○ (1) >0 to 10%
- ○ (2) >10 to 50%
- ○ (3) >50 to 75%
- ○ (4) >75 to 95%
- ◉ **(5) >95%**

☑ **(B) Yes, we tracked KPIs on social factors**
Percentage of infrastructure assets this applies to:
- ○ (1) >0 to 10%
- ○ (2) >10 to 50%
- ○ (3) >50 to 75%
- ○ (4) >75 to 95%
- ◉ **(5) >95%**

☑ **(C) Yes, we tracked KPIs on governance factors**
Percentage of infrastructure assets this applies to:
- ○ (1) >0 to 10%
- ○ (2) >10 to 50%
- ○ (3) >50 to 75%
- ○ (4) >75 to 95%
- ◉ **(5) >95%**

○ (D) We did not track KPIs on material ESG factors across our infrastructure investments

Additional context to your response(s): (Voluntary)

During the reporting year, our infrastructure exposure was concentrated in our investment in GNL Mejillones. For this asset, we tracked KPIs across environmental, social, and governance factors as part of its ongoing operations and monitoring framework. Environmental metrics included greenhouse gas emissions, energy efficiency initiatives, and water consumption. Social KPIs focused on health and safety performance, community engagement, and labor practices. Governance KPIs covered board oversight and compliance with internal policies. This comprehensive monitoring ensured that material ESG factors were consistently integrated into the management of the asset.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 9.1	PLUS	INF 9	N/A	PUBLIC	Monitoring	1

Provide examples of KPIs on material ESG factors you tracked across your infrastructure investments during the reporting year.

(A) ESG KPI #1

Greenhouse Gas Emissions (GHG)

(B) ESG KPI #2

Emissions of atmospheric pollutants (NOx, SOx, MP10, COV)

(C) ESG KPI #3

water management (m3 drinking water, % recycled water)

(D) ESG KPI #4

location in a water stress area

(E) ESG KPI #5

Tons of hazardous waste generated and % recycled

(F) ESG KPI #6

Accident rate and fatality rate

(G) ESG KPI #7

Board independence and frequency of ESG oversight in governance meetings

(H) ESG KPI #8

Community engagement initiatives (number of programs and beneficiaries reached)

(I) ESG KPI #9
(J) ESG KPI #10

Additional context to your response(s): (Voluntary)

During the reporting year, our infrastructure ESG KPIs were tracked for GNL Mejillones, our main infrastructure asset. The KPIs covered a broad range of environmental, social, and governance factors, including greenhouse gas emissions, water and waste management, accident rates, governance oversight, and community programs. This approach ensured that ESG factors were embedded in daily operations and monitored consistently.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 10	CORE	OO 21, OO 30	INF 10.1	PUBLIC	Monitoring	1, 2

What processes do you have in place to support meeting your targets on material ESG factors for your infrastructure investments?

☐ (A) We use operational-level benchmarks to assess and analyse the performance of assets against sector performance
☐ (B) We implement international best practice standards such as the IFC Performance Standards to guide ongoing assessments and analyses
☐ (C) We implement certified environmental and social management systems across our portfolio
☐ (D) We make sufficient budget available to ensure that the systems and procedures needed are established
☐ (E) We hire external verification services to audit performance, systems, and procedures
☐ (G) We develop minimum health and safety standards
☐ (H) We conduct ongoing engagement with all key stakeholders, e.g. local communities, NGOs, governments, and end-users
☑ **(I) Other**

Specify:

We track KPIs, which are based on SASB. In addition, through our board representation we ensure that minimum standards of governance, safety, and compliance are maintained.

Select from dropdown list

◉ **(1) for all of our infrastructure investments**
○ (2) for a majority of our infrastructure investments
○ (3) for a minority of our infrastructure investments

○ (J) We do not have processes in place to help meet our targets on material ESG factors for our infrastructure investments

Additional context to your response(s): (Voluntary)

During the reporting year, our infrastructure investment (GNL Mejillones) continued to be monitored through KPIs based on SASB standards. In addition, by holding a seat on the board, we ensured that minimum governance, safety, and compliance standards were consistently upheld. This structure allows us to exercise oversight and influence, ensuring alignment with material ESG factors.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 10.1	PLUS	INF 10	N/A	PUBLIC	Monitoring	1, 2

Describe up to two processes you put in place during the reporting year to support meeting your targets on material ESG factors.

(A) Process one

We systematically tracked ESG KPIs, aligned with SASB standards, across our infrastructure investment. These KPIs focused on critical environmental, social, and governance factors, such as GHG emissions, water management, and health and safety metrics. Monitoring was carried out on a regular basis and results were used to identify areas of improvement and ensure alignment with our long-term ESG objectives.

(B) Process two

Through our board representation, we exercised influence to ensure minimum governance, safety, and compliance standards were consistently upheld. This included reviewing ESG performance, monitoring adherence to internal standards, and engaging in decision-making processes to ensure that material ESG risks and opportunities were considered alongside financial and operational factors.

Additional context to your response(s): (Voluntary)

Although we are a minority investor, these two processes—tracking KPIs and participating actively at board level—allowed us to maintain strong oversight and influence. This structure allows us to exercise oversight and influence despite being a minority investor, ensuring alignment with material ESG factors.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 11	CORE	OO 21	N/A	PUBLIC	Monitoring	1, 2

Post-investment, how do you manage material ESG risks and ESG opportunities to create value during the holding period of your investments?

☐ (A) We develop asset-specific ESG action plans based on pre-investment research, due diligence and materiality findings
☐ (B) We adjust our ESG action plans based on performance monitoring findings at least yearly
☐ (C) We, or the external advisors that we hire, support our infrastructure investments with specific ESG value-creation opportunities
☑ **(D) Other**

Specify:

We monitor ESG KPIs aligned with SASB across the investment and actively use our board representation to ensure minimum governance, safety, and compliance standards are upheld. Through this process, we identify ESG risks, oversee mitigation, and track opportunities for continuous improvement and value creation.

Select from dropdown list

◉ **(1) for all of our infrastructure investments**
○ (2) for a majority of our infrastructure investments
○ (3) for a minority of our infrastructure investments

○ (E) We do not manage material ESG risks and opportunities post-investment

Additional context to your response(s): (Voluntary)

During the reporting year, post-investment ESG management focused on systematic KPI tracking (e.g., GHG emissions, water management, safety indicators) and active engagement via our board position. This allowed us to ensure alignment with best practices, maintain accountability, and integrate ESG performance into long-term decision-making at GNL Mejillones.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 12	PLUS	OO 21	N/A	PUBLIC	Monitoring	1, 2

Describe how you ensure that material ESG risks are adequately addressed in the infrastructure investments where you hold a minority stake.

We ensure that material ESG risks are adequately addressed in our minority infrastructure investments primarily through our active participation on the board. At each board meeting, we emphasize the importance of ESG issues and Ameris' commitment to responsible investment standards. This provides a formal channel to raise ESG considerations and ensure that they are embedded in the decision-making process of the asset. Additionally, we provide formal feedback to management based on our internal ESG evaluations. These evaluations are designed to identify material ESG risks and highlight key areas for improvement. Through this process, we aim to mitigate potential risks proactively, support the adoption of stronger ESG practices, and encourage continuous improvement in line with international best standards. This dual approach—direct influence via board representation and systematic feedback mechanisms—allows us to play an active role in safeguarding ESG standards, even in minority positions. It ensures that ESG risks are not only acknowledged but also addressed with concrete action plans, thus protecting long-term value and stakeholder interests.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 13	PLUS	OO 21	N/A	PUBLIC	Monitoring	2

Describe how your ESG action plans are defined, implemented and monitored throughout the investment period.

Our ESG action plans are defined based on the results of our internal ESG evaluation. This evaluation identifies material areas for improvement and highlights potential risks that require proactive management. Implementation is carried out primarily through quarterly board meetings, where we use our position to ensure that ESG priorities are incorporated into the operational agenda and that follow-up actions are assigned. This process ensures ongoing oversight and accountability throughout the investment period. Monitoring is performed through the annual tracking of KPIs, which are aligned with material ESG factors relevant to the asset. These KPIs provide a consistent benchmark to measure progress, evaluate the effectiveness of actions taken, and identify any new or emerging issues. This structured process—definition, implementation, and monitoring—allows us to maintain continuous oversight and ensure that ESG factors are integrated into the full lifecycle of the investment

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 14	CORE	OO 21	INF 14.1	PUBLIC	Monitoring	1, 2

How do you ensure that adequate ESG-related competence exists at the asset level?

☑ **(A) We assign our board responsibility for ESG matters**

Select from dropdown list

- ◉ **(1) for all of our infrastructure investments**
- ○ (2) for a majority of our infrastructure investments
- ○ (3) for a minority of our infrastructure investments

☑ **(B) We ensure that material ESG matters are discussed by our board at least yearly**

Select from dropdown list
◉ **(1) for all of our infrastructure investments**
○ (2) for a majority of our infrastructure investments
○ (3) for a minority of our infrastructure investments

☐ (C) We provide training on ESG aspects and management best practices relevant to the asset to C-suite executives only
☐ (D) We provide training on ESG aspects and management best practices relevant to the asset to employees (excl. C-suite executives)
☐ (E) We support the asset by finding external ESG expertise, e.g. consultants or auditors
☐ (F) We share best practices across assets, e.g. educational sessions and the implementation of environmental and social management systems
☐ (G) We apply penalties or incentives to improve ESG performance in management remuneration schemes
☑ **(H) Other**

Specify:

We are minority investors, so we discuss at the board level whether ESG policies and commitments are being met

Select from dropdown list
◉ **(1) for all of our infrastructure investments**
○ (2) for a majority of our infrastructure investments
○ (3) for a minority of our infrastructure investments

○ (I) We do not ensure that adequate ESG-related competence exists at the asset level

Additional context to your response(s): (Voluntary)

As minority investors, we leverage our seat on the board to ensure ESG competence at the asset level. ESG matters are a recurring topic of discussion in board meetings, where management reports on compliance with ESG policies and commitments. This governance structure allows us to verify that ESG responsibilities are embedded within asset management, even without direct operational control.

STAKEHOLDER ENGAGEMENT

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 15	PLUS	OO 21	N/A	PUBLIC	Stakeholder engagement	1, 2

How do you ensure that appropriate stakeholder engagement is carried out during both due diligence for potential investments and the ongoing monitoring of existing investments?

During the reporting year, we did not analyse new infrastructure investments. However, in the most recent year in which we conducted due diligence, stakeholder engagement was an integral part of the process. We incorporated engagement activities through interviews with management and site visits, which allowed us to assess how material ESG issues were being handled in practice. For our existing infrastructure investments, stakeholder engagement is ensured primarily through our role on the board of GNL Mejillones. ESG matters, including stakeholder relations, are consistently raised in quarterly meetings. Management provides updates on compliance with ESG commitments and on the results of KPIs (such as greenhouse gas emissions, water management, and accident rates). This allows us to verify that relevant stakeholders—including employees, local communities, and regulatory bodies—are adequately considered in the asset's ongoing operations. As minority investors, we rely on structured governance mechanisms rather than direct operational control. Our influence is exerted through board participation, requesting information, and providing formal feedback when gaps are identified. In this way, we ensure that stakeholder engagement remains embedded both in the pre-investment due diligence phase and in the continuous monitoring of the asset throughout the holding period.

EXIT

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 16	CORE	OO 21	N/A	PUBLIC	Exit	4, 6

During the reporting year, what responsible investment information was shared with potential buyers of infrastructure investments?

☐ (A) Our firm's high-level commitment to responsible investment, e.g. that we are a PRI signatory
☐ (B) A description of what industry and asset class standards our firm aligns with, e.g. TCFD or GRESB
☐ (C) Our firm's responsible investment policy (at minimum, a summary of key aspects and firm-specific approach)
☐ (D) Our firm's ESG risk assessment methodology (topics covered in-house and/or with external support)
☐ (E) The outcome of our latest ESG risk assessment on the asset or portfolio company
☐ (F) Key ESG performance data on the asset or portfolio company being sold
☐ (G) Other
○ (H) No responsible investment information was shared with potential buyers of infrastructure investments during the reporting year
◉ **(I) Not applicable; we had no sales process (or control over the sales process) during the reporting year**

Additional context to your response(s): (Voluntary)

During the reporting year, we did not undertake any sales process of infrastructure investments, nor did we have control over any such processes.

DISCLOSURE OF ESG PORTFOLIO INFORMATION

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
INF 17	CORE	OO 21	N/A	PUBLIC	Disclosure of ESG portfolio information	6

During the reporting year, how did you report your targets on material ESG factors and related data to your investors?

☑ **(A) We reported through a publicly-disclosed sustainability report**
☐ (B) We reported in aggregate through formal reporting to investors
☐ (C) We reported at the asset level through formal reporting to investors
☐ (D) We reported through a limited partners advisory committee (or equivalent)
☑ **(E) We reported at digital or physical events or meetings with investors**
☐ (F) We had a process in place to ensure that reporting on serious ESG incidents occurred
☐ (G) Other
○ (H) We did not report our targets on material ESG factors and related data to our investors during the reporting year

Additional context to your response(s): (Voluntary)

During the reporting year, Ameris reported its ESG targets and related data through the publication of the Integrated Annual Report, which is publicly available to all stakeholders. In addition, ESG information was presented and discussed with investors during digital and in-person meetings, ensuring transparency and alignment with our responsible investment approach.

PRIVATE EQUITY (PE)

POLICY

INVESTMENT GUIDELINES

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 1	CORE	OO 21	N/A	PUBLIC	Investment guidelines	1 to 6

What private equity–specific ESG guidelines are currently covered in your organisation's responsible investment policy(ies)?

☑ **(A) Guidelines on our ESG approach tailored to the sector(s) and geography(ies) where we invest**
☐ (B) Guidelines on our ESG approach tailored to the strategy(ies) and company stage(s) where we invest, e.g. venture capital, buy-out and distressed
☐ (C) Guidelines on pre-investment screening
☑ **(D) Guidelines on minimum ESG due diligence requirements**
☐ (E) Guidelines on our approach to ESG integration into short-term or 100-day plans (or equivalent)
☑ **(F) Guidelines on our approach to ESG integration into long-term value-creation efforts**
☐ (G) Guidelines on our approach to monitoring ESG risks, ESG opportunities and ESG incidents
☑ **(H) Guidelines on our approach to ESG reporting**
○ (I) Our responsible investment policy(ies) does not cover private equity–specific ESG guidelines

Additional context to your response(s): (Voluntary)

Ameris' Sustainability Policy sets specific guidance that is tailored by sector and geography (using SASB materiality as reference), establishes minimum ESG due-diligence requirements (standardized ESG questionnaire and baseline governance topics such as ownership/board composition, anti-corruption, executive incentives, and audit/controls), integrates ESG into long-term value creation (engagement goals and, where applicable, KPI targets), and defines our ESG reporting to investors (LP updates and our Integrated Annual Report).
Within PE, we manage two impact-first funds with explicit sustainability objectives and KPIs (aligned to SDGs) and apply an ESG integration approach to other PE vehicles and minority stakes. Where influence allows (e.g., board seats or >4% ownership), we conduct stewardship in line with our Voting Policy.

FUNDRAISING

COMMITMENTS TO INVESTORS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 2	CORE	OO 21	N/A	PUBLIC	Commitments to investors	1, 4

For all of the funds that you closed during the reporting year, what type of formal responsible investment commitments did you make in Limited Partnership Agreements (LPAs), side letters or other constitutive fund documents?

◉ **(A) We incorporated responsible investment commitments in LPAs (or equivalent) as a standard default procedure**
○ (B) We added responsible investment commitments in LPAs (or equivalent) upon clients' request
○ (C) We added responsible investment commitments in side letters upon clients' request
○ (D) We did not make any formal responsible investment commitments for the relevant reporting year

○ (E) Not applicable; we have not raised funds in the last five years

Additional context to your response(s): (Voluntary)

Although we did not close any funds during the reporting year, our most recent private equity fund — raised in 2021 — is an impact fund that incorporated responsible investment commitments directly into the fund's Internal Regulations (equivalent to the LPA). These commitments included investment policy aligned with international standards (UN SDGs) and ESG reporting obligations, ensuring that responsible investment principles are fully embedded as a standard default procedure.

PRE-INVESTMENT

MATERIALITY ANALYSIS

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 3	CORE	OO 21	PE 3.1	PUBLIC	Materiality analysis	1

During the reporting year, how did you conduct ESG materiality analysis for your potential private equity investments?

◉ **(A) We assessed ESG materiality at the portfolio company level, as each case is unique**
Select from dropdown list
  ○ (1) for all of our potential private equity investments
  ◉ **(2) for the majority of our potential private equity investments**
  ○ (3) for a minority of our potential private equity investments
○ (B) We performed a mix of industry-level and portfolio company-level ESG materiality analyses
○ (C) We assessed ESG materiality at the industry level only
○ (D) We did not conduct ESG materiality analyses for our potential private equity investments

Additional context to your response(s): (Voluntary)

During the reporting year, we conducted ESG materiality analysis primarily at the portfolio company level, recognizing that each investment opportunity has unique ESG dynamics depending on its industry, geography, and stage of development. For a minority of our potential private equity investments, this analysis was used to identify the most relevant ESG risks and opportunities and to determine whether they aligned with Ameris' responsible investment policies. The assessment was carried out through our internal ESG evaluation framework, which provides structured criteria to highlight material issues and areas for potential improvement.
In addition, for our impact-focused private equity funds, ESG materiality analysis is integrated more deeply into the investment decision-making process. Beyond identifying risks, the analysis also evaluates potential positive contributions to sustainability outcomes, guided by frameworks such as the UN Sustainable Development Goals (SDGs). These funds apply stricter ESG requirements, ensuring that portfolio companies not only mitigate ESG risks but also create measurable positive impacts in areas such as climate resilience, inclusive growth, and community development.
Through this dual approach—general integration for minority private equity stakes and enhanced ESG analysis for our impact funds—we aim to ensure that ESG considerations are adequately addressed across the spectrum of our private equity investments.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 3.1	CORE	PE 3	N/A	PUBLIC	Materiality analysis	1

During the reporting year, what tools, standards and data did you use in your ESG materiality analysis of potential private equity investments?

☐ (A) We used GRI standards to inform our private equity ESG materiality analysis
☑ **(B) We used SASB standards to inform our private equity ESG materiality analysis**

☑ **(C) We used the UN Sustainable Development Goals (SDGs) to inform our private equity ESG materiality analysis**
☐ (D) We used environmental and social factors detailed in the IFC Performance Standards (or other similar standards used by development-focused financial institutions) in our private equity ESG materiality analysis
☐ (E) We used climate disclosures, such as the TCFD recommendations or other climate risk and/or exposure analysis tools, to inform our private equity ESG materiality analysis
☐ (F) We used the UN Guiding Principles on Business and Human Rights (UNGPs) to inform our private equity ESG materiality analysis
☐ (G) We used geopolitical and macro-economic considerations in our private equity ESG materiality analysis
☑ **(H) We engaged with the prospective portfolio company to inform our private equity ESG materiality analysis**
☑ **(I) Other**
Specify:

IRIS+

Additional context to your response(s): (Voluntary)

During the reporting year, our ESG materiality analysis of potential private equity investments relied on a combination of international standards, market-recognized frameworks, and impact metrics. We used the SASB standards to guide industry-specific materiality assessments, ensuring that we identified the most relevant ESG factors by sector and geography. Complementing this, the UN SDGs provided a global framework to align our investments with broader sustainability objectives. To capture measurable impact outcomes, we integrated IRIS+ metrics, allowing us to define, track, and report performance consistently across impact-oriented funds. Direct engagement with prospective portfolio companies further ensured that ESG risks and opportunities were validated, and that management teams understood and were aligned with our ESG expectations.
This layered approach — combining SASB, SDGs, IRIS+, and company-level dialogue — provided both rigor and flexibility, particularly relevant for our impact funds, where ESG considerations are embedded more deeply, but also applicable to our broader PE activity through our integration method.

DUE DILIGENCE

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 4	CORE	OO 21	N/A	PUBLIC	Due diligence	1

During the reporting year, how did material ESG factors influence the selection of your private equity investments?

☑ **(A) Material ESG factors were used to identify risks**
Select from dropdown list
- ○ (1) for all of our potential private equity investments
- ◉ **(2) for the majority of our potential private equity investments**
- ○ (3) for a minority of our potential private equity investments

☑ **(B) Material ESG factors were discussed by the investment committee (or equivalent)**
Select from dropdown list
- ○ (1) for all of our potential private equity investments
- ◉ **(2) for the majority of our potential private equity investments**
- ○ (3) for a minority of our potential private equity investments

☐ (C) Material ESG factors were used to identify remedial actions for our 100-day plans (or equivalent)
☑ **(D) Material ESG factors were used to identify opportunities for value creation**
Select from dropdown list
- ○ (1) for all of our potential private equity investments
- ○ (2) for the majority of our potential private equity investments
- ◉ **(3) for a minority of our potential private equity investments**

☑ **(E) Material ESG factors informed our decision to abandon potential investments in the due diligence phase in cases where ESG risks were considered too high to mitigate**
Select from dropdown list
- ○ (1) for all of our potential private equity investments
- ○ (2) for the majority of our potential private equity investments
- ◉ **(3) for a minority of our potential private equity investments**

☑ **(F) Material ESG factors impacted investments in terms of the price offered and/or paid**
Select from dropdown list
- ○ (1) for all of our potential private equity investments
- ○ (2) for the majority of our potential private equity investments
- ◉ **(3) for a minority of our potential private equity investments**

○ (G) Material ESG factors did not influence the selection of our private equity investments

Additional context to your response(s): (Voluntary)

During the reporting year, ESG considerations played an integral role in the evaluation of potential private equity investments. For the majority of our potential PE investments, ESG factors were systematically integrated into the due diligence process to identify key risks and to ensure these were reviewed and debated by the investment committee prior to final decisions. In the case of our impact funds, ESG analysis went further. Material factors were used not only to identify opportunities for value creation but also to inform decisions to abandon investments where ESG risks were deemed unmanageable. In certain cases, ESG findings also influenced the pricing of deals, reflecting both potential liabilities and positive ESG value drivers. This differentiated approach reflects Ameris' philosophy: while ESG integration is standard across all PE activity, our impact funds apply a deeper ESG lens, given their mandate to align financial returns with measurable sustainability outcomes.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 5	CORE	OO 21	N/A	PUBLIC	Due diligence	1

Once material ESG factors have been identified, what processes do you use to conduct due diligence on these factors for potential private equity investments?

☐ (A) We do a high-level or desktop review using an ESG checklist for initial red flags

☑ **(B) We send detailed ESG questionnaires to target companies**
Select from dropdown list
- ○ (1) for all of our potential private equity investments
- ◉ **(2) for a majority of our potential private equity investments**
- ○ (3) for a minority of our potential private equity investments

☑ **(C) We hire third-party consultants to do technical due diligence on specific material ESG factors**
Select from dropdown list
- ○ (1) for all of our potential private equity investments
- ○ (2) for a majority of our potential private equity investments
- ◉ **(3) for a minority of our potential private equity investments**

☑ **(D) We conduct site visits**
Select from dropdown list
- ◉ **(1) for all of our potential private equity investments**
- ○ (2) for a majority of our potential private equity investments
- ○ (3) for a minority of our potential private equity investments

☑ **(E) We conduct in-depth interviews with management and/or personnel**
Select from dropdown list
- ◉ **(1) for all of our potential private equity investments**
- ○ (2) for a majority of our potential private equity investments
- ○ (3) for a minority of our potential private equity investments

☐ (F) We conduct detailed external stakeholder analyses and/or engagement

☑ **(G) We incorporate ESG due diligence findings in all of our relevant investment process documentation in the same manner as other key due diligence, e.g. commercial, accounting and legal**
Select from dropdown list
- ○ (1) for all of our potential private equity investments
- ○ (2) for a majority of our potential private equity investments
- ◉ **(3) for a minority of our potential private equity investments**

☑ **(H) Our investment committee (or an equivalent decision-making body) is ultimately responsible for ensuring all ESG due diligence is completed in the same manner as for other key due diligence, e.g. commercial, accounting, and legal**
Select from dropdown list
- ○ (1) for all of our potential private equity investments

○ (2) for a majority of our potential private equity investments
◉ (3) for a minority of our potential private equity investments

☑ (I) Other

Specify:

For our impact funds, impact on social and environmental issues is considered as relevant as financial issues.

Select from dropdown list

○ (1) for all of our potential private equity investments
○ (2) for a majority of our potential private equity investments
◉ (3) for a minority of our potential private equity investments

○ (J) We do not conduct due diligence on material ESG factors for potential private equity investments

Additional context to your response(s): (Voluntary)

Our due diligence process is tiered depending on the type of fund and investment strategy. For all potential investments, we carry out site visits and in-depth interviews with management and personnel. For the majority of investments, we complement this with detailed ESG questionnaires to gather structured data across a wide set of material factors. For our impact funds, we adopt a more rigorous approach. This includes hiring third-party consultants for technical assessments on specific ESG risks (e.g., environmental or compliance issues) and embedding ESG findings systematically into investment documentation alongside commercial, legal, and accounting analyses. In these cases, our investment committee ensures ESG due diligence is reviewed to the same standard as other critical factors. Additionally, within the impact funds, ESG is not treated as a peripheral aspect but as a core dimension equal to financial considerations, where social and environmental impacts are explicitly assessed and prioritized. This ensures that investment decisions are aligned with the funds' dual mandate of financial return and positive impact.

POST-INVESTMENT

MONITORING

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 6	CORE	OO 21	PE 6.1	PUBLIC	Monitoring	1

During the reporting year, did you track one or more KPIs on material ESG factors across your private equity investments?

☑ (A) Yes, we tracked KPIs on environmental factors

Percentage of portfolio companies this applies to:

○ (1) >0 to 10%
○ (2) >10 to 50%
◉ (3) >50 to 75%
○ (4) >75 to 95%
○ (5) >95%

☑ (B) Yes, we tracked KPIs on social factors

Percentage of portfolio companies this applies to:

○ (1) >0 to 10%
○ (2) >10 to 50%
◉ (3) >50 to 75%
○ (4) >75 to 95%
○ (5) >95%

☑ (C) Yes, we tracked KPIs on governance factors

Percentage of portfolio companies this applies to:

○ (1) >0 to 10%
○ (2) >10 to 50%
◉ (3) >50 to 75%
○ (4) >75 to 95%
○ (5) >95%

○ (D) We did not track KPIs on material ESG factors across our private equity investments

Additional context to your response(s): (Voluntary)

We systematically tracked KPIs across environmental, social, and governance factors for the majority of our portfolio companies. This included monitoring progress on decarbonisation, energy efficiency, workplace health and safety, diversity and inclusion, and governance practices such as board independence and compliance frameworks. Our impact funds apply an additional layer of rigor by linking KPIs to their theory of change and subjecting them to external verification. This structured approach ensures that ESG considerations are integrated into both risk management and value creation across our private equity investments.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 6.1	PLUS	PE 6	N/A	PUBLIC	Monitoring	1

Provide examples of KPIs on material ESG factors you tracked across your private equity investments during the reporting year.

(A) ESG KPI #1

Total number of emissions (tons of CO2 equivalent).

(B) ESG KPI #2

Total atmospheric emissions of the following pollutants (tons): a) NOx, b) SOx, c) particulate matter (PM10), d) H2S and f) volatile organic compounds (VOC).

(C) ESG KPI #3

Total fresh water withdrawn (m3), percentage of it recycled/reused (%) and percentage in regions with water scarcity (%).

(D) ESG KPI #4

Amount of hazardous waste generated (ton), percentage of it recycled/reused (%).

(E) ESG KPI #5

Total accident rate, fatality rate for employees (including contractor companies).

(F) ESG KPI #6

Female managers (%)

(G) ESG KPI #7

Impact on SDGs

(H) ESG KPI #8
(I) ESG KPI #9
(J) ESG KPI #10

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 7	CORE	OO 21	PE 7.1	PUBLIC	Monitoring	1, 2

What processes do you have in place to support meeting your targets on material ESG factors for your private equity investments?

☑ **(A) We use operational-level benchmarks to assess and analyse the performance of portfolio companies against sector performance**

Select from dropdown list

- ○ (1) for all of our private equity investments
- ◉ **(2) for a majority of our private equity investments**
- ○ (3) for a minority of our private equity investments

☐ (B) We implement international best practice standards, such as the IFC Performance Standards, to guide ongoing assessments and analyses
☐ (C) We implement certified environmental and social management systems across our portfolio
☐ (D) We make sufficient budget available to ensure that the systems and procedures needed are established
☑ **(E) We hire external verification services to audit performance, systems, and procedures**
Select from dropdown list
- ○ (1) for all of our private equity investments
- ○ (2) for a majority of our private equity investments
- ◉ **(3) for a minority of our private equity investments**

☐ (F) We conduct ongoing engagement with all key stakeholders at the portfolio company level, e.g. local communities, NGOs, governments, and end-users
☐ (G) We implement 100-day plans, ESG roadmaps and similar processes
☑ **(H) Other**
Specify:

Companies in our impact funds also present once a year to the investment committee in order to track the meeting of ESG targets, and we hire external impact verification services (B Lab).

Select from dropdown list
- ○ (1) for all of our private equity investments
- ○ (2) for a majority of our private equity investments
- ◉ **(3) for a minority of our private equity investments**

○ (I) We do not have processes in place to help meet our targets on material ESG factors for our private equity investments

Additional context to your response(s): (Voluntary)

Our approach to supporting ESG targets combines standardized benchmarking with tailored verification processes. For the majority of our investments, we rely on operational-level benchmarks that allow us to evaluate ESG performance relative to industry peers and identify areas for improvement or risk mitigation. These benchmarks are integrated into our monitoring systems and form part of ongoing portfolio reviews.
For a minority of investments, specifically within our impact funds, we engage external verification services, including B Lab, to provide independent assessments of ESG and impact performance. Furthermore, companies in these funds are required to present annually to the investment committee to demonstrate progress against ESG targets. This structured review process ensures that ESG commitments are not only tracked but actively managed, with accountability at the highest governance levels.
By combining internal benchmarking with third-party verification and structured governance oversight, we ensure that ESG factors remain central to value creation and risk management throughout the investment lifecycle.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 7.1	PLUS	PE 7	N/A	PUBLIC	Monitoring	1, 2

Describe up to two processes you have put in place during the reporting year to help meet your targets on material ESG factors.

(A) Process one

We have introduced ESG principles to investments less familiar with sustainability topics through structured meetings and internal ESG assessments. Following this, two portfolio companies now periodically report KPIs on ESG matters, enabling better monitoring and accountability. Additionally, we have supported and encouraged changes in the sustainability policy of one investment to strengthen its alignment with best practices.

(B) Process two

Our impact funds apply a theory of change to guide investment strategy. Based on this framework, indicators and targets are identified and periodically reviewed to ensure continuous progress. Furthermore, an independent external impact assessment is conducted, the results of which are translated into a matrix of opportunities for improvement that informs company action plans and long-term value creation.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 8	PLUS	OO 21	N/A	PUBLIC	Monitoring	1, 2

Describe material ESG risks and ESG opportunities that you integrate into your 100-day plans, including those accountable for their successful completion and how the process is monitored.

In our impact investment funds investment process, the generation and management of impact is as relevant as financial performance, so each investment is evaluated using a risk-return-impact logic. The impact measurement and management methodology uses The GIIN's Impact Measurement & Management framework as a reference and considers internal measurements and evaluations of the socio-environmental results of each institution, an independent external socio-environmental evaluation and impact performance reports. In the internal evaluation, we work with the institutions of the portfolio in the definition of process metrics, results and relevant benchmarks to establish goals, monitor performance and manage the success of the institutions towards success. In turn, it incorporates feedback throughout the entire life cycle of the Fund's investments. The methodology incorporates the contribution to the SDGs according to the institution's impact objective, definition of socio-environmental indicators based on its Theory of Change, the goals of the SDGs and the catalog of IRIS+ metrics and others associated with the industry to which it belongs.
the institution, gender approach and inclusion of ESG practices in its management, among others. The progress of the results of the indicators with respect to the established goals is analyzed annually, the transversal approaches are monitored and improvement action plans are established for the short, medium and long term. The external evaluation is an annual independent verification of the impact results of the Funds and portfolio institutions. It is carried out by a third party that applies its own model of evaluation of impact results, in a rigorous and transparent manner, and then delivers an opinion.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 9	CORE	OO 21	N/A	PUBLIC	Monitoring	1, 2

Post-investment, how do you manage material ESG risks and ESG opportunities to create value during the holding period of your investments?

☑ **(A) We develop company-specific ESG action plans based on pre-investment research, due diligence and materiality findings**
Select from dropdown list
- ○ (1) for all of our private equity investments
- ○ (2) for a majority of our private equity investments
- ◉ **(3) for a minority of our private equity investments**

☑ **(B) We adjust our ESG action plans based on performance monitoring findings at least yearly**
Select from dropdown list
- ○ (1) for all of our private equity investments
- ○ (2) for a majority of our private equity investments
- ◉ **(3) for a minority of our private equity investments**

☑ **(C) We, or the external advisors that we hire, support our private equity investments with specific ESG value-creation opportunities**
Select from dropdown list
- ○ (1) for all of our private equity investments
- ○ (2) for a majority of our private equity investments
- ◉ **(3) for a minority of our private equity investments**

☑ **(D) We engage with the board to manage ESG risks and ESG opportunities post-investment**
Select from dropdown list
- ○ (1) for all of our private equity investments
- ○ (2) for a majority of our private equity investments
- ◉ **(3) for a minority of our private equity investments**

☑ **(E) Other**

Specify:

investors annual meeting

Select from dropdown list
- ○ (1) for all of our private equity investments
- ◉ **(2) for a majority of our private equity investments**
- ○ (3) for a minority of our private equity investments

○ (F) We do not manage material ESG risks and opportunities post-investment

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 10	PLUS	OO 21	N/A	PUBLIC	Monitoring	1, 2

Describe how you ensure that material ESG risks are adequately addressed in the private equity investments in which you hold a minority stake.

We address it through follow-up meetings, highlighting the importance of ESG issues at Ameris. Also, formal feedback is given to all investments, majority and minority, regarding the internal ESG evaluation, with the aim of identifying the main areas for improvement and reducing those that may present a risk.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 11	PLUS	OO 21	N/A	PUBLIC	Monitoring	2

Describe how your ESG action plans are currently defined, implemented and monitored throughout the investment period.

The plan is defined based on the internal ESG evaluation, which identifies areas for improvement and those that may present a risk. It is implemented through follow-up meetings. It is monitored with the quarterly, semi-annual or annual requirement of KPIs.

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 12	CORE	OO 21	PE 12.1	PUBLIC	Monitoring	1, 2

How do you ensure that adequate ESG-related competence exists at the portfolio company level?

☐ (A) We assign the board responsibility for ESG matters
☐ (B) We ensure that material ESG matters are discussed by the board at least yearly
☐ (C) We provide training on ESG aspects and management best practices relevant to the portfolio company to C-suite executives only
☐ (D) We provide training on ESG aspects and management best practices relevant to the portfolio company to employees (excl. C-suite executives)
☑ **(E) We support the portfolio company in developing and implementing its ESG strategy**

Select from dropdown list
- ○ (1) for all of our private equity investments
- ○ (2) for a majority of our private equity investments
- ◉ **(3) for a minority of our private equity investments**

☐ (F) We support portfolio companies by finding external ESG expertise, e.g. consultants or auditors
☑ **(G) We share best practices across portfolio companies, e.g. educational sessions or the implementation of environmental and social management systems**

Select from dropdown list

- ○ (1) for all of our private equity investments
  - ○ (2) for a majority of our private equity investments
  - ◉ **(3) for a minority of our private equity investments**

☐ (H) We include penalties or incentives to improve ESG performance in management remuneration schemes
☑ **(I) Other**

Specify:

We ussually seek to get a seat in the board in the companies of our impact funds

Select from dropdown list
- ○ (1) for all of our private equity investments
- ○ (2) for a majority of our private equity investments
- ◉ **(3) for a minority of our private equity investments**

○ (J) We do not ensure that adequate ESG-related competence exists at the portfolio company level

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 12.1	PLUS	PE 12	N/A	PUBLIC	Monitoring	1, 2

Describe up to two initiatives taken as part of your ESG competence-building efforts at the portfolio company level during the reporting year.

(A) Initiative 1

We periodically hold meetings with C-level management. We ussually seek to get a seat in the board in the companies of our impact funds.

(B) Initiative 2

Formal feedback is given to all investments, majority and minority, regarding the internal ESG evaluation, with the aim of identifying the main areas for improvement and reducing those that may present a risk.

EXIT

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 13	CORE	OO 21	N/A	PUBLIC	Exit	4, 6

During the reporting year, what responsible investment information was shared with potential buyers of private equity investments?

☑ **(A) Our firm's high-level commitment to responsible investment, e.g. that we are a PRI signatory**

Select from dropdown list
- ○ (1) for all of our private equity investments
- ◉ **(2) for a majority of our private equity investments**
- ○ (3) for a minority of our private equity investments

☐ (B) A description of what industry and asset class standards our firm aligns with, e.g. TCFD
☑ **(C) Our firm's responsible investment policy (at minimum, a summary of key aspects and firm-specific approach)**

Select from dropdown list
- ○ (1) for all of our private equity investments
- ◉ **(2) for a majority of our private equity investments**
- ○ (3) for a minority of our private equity investments

☑ **(D) Our firm's ESG risk assessment methodology (topics covered in-house and/or with external support)**

Select from dropdown list
- ○ (1) for all of our private equity investments
- ◉ **(2) for a majority of our private equity investments**
- ○ (3) for a minority of our private equity investments

☑ **(E) The outcome of our latest ESG risk assessment on the asset or portfolio company**

Select from dropdown list
- ○ (1) for all of our private equity investments
- ○ (2) for a majority of our private equity investments
- ◉ **(3) for a minority of our private equity investments**

☐ (F) Key ESG performance data on the asset or portfolio company being sold
☐ (G) Other
○ (H) No responsible investment information was shared with potential buyers of private equity investments during the reporting year
○ (I) Not applicable; we had no sales process (or control over the sales process) during the reporting year

DISCLOSURE OF ESG PORTFOLIO INFORMATION

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
PE 14	CORE	OO 21	N/A	PUBLIC	Disclosure of ESG portfolio information	6

During the reporting year, how did you report your targets on material ESG factors and related data to your investors?

☑ **(A) We used a publicly disclosed sustainability report**
☐ (B) We reported in aggregate through formal reporting to investors
☑ **(C) We reported at the portfolio company level through formal reporting to investors**
☑ **(D) We reported through a limited partners advisory committee (or equivalent)**
☑ **(E) We reported back at digital or physical events or meetings with investors**
☐ (F) We had a process in place to ensure that reporting on serious ESG incidents occurred
☑ **(G) Other**
Specify:

(A) applies to all our investments. (C) (D) and (E) to our impact investments

○ (H) We did not report our targets on material ESG factors and related data to our investors during the reporting year

SUSTAINABILITY OUTCOMES (SO)

SETTING TARGETS AND TRACKING PROGRESS

SETTING TARGETS ON SUSTAINABILITY OUTCOMES

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
SO 1	PLUS	PGS 48	SO 2, SO 2.1, SO 3	PUBLIC	Setting targets on sustainability outcomes	1, 2

What specific sustainability outcomes connected to its investment activities has your organisation taken action on?

☑ **(A) Sustainability outcome #1**
(1) Widely recognised frameworks used to guide action on this sustainability outcome
☑ **(1) The UN Sustainable Development Goals (SDGs) and targets**
☐ (2) The UNFCCC Paris Agreement
☐ (3) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (4) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (5) The EU Taxonomy
☐ (6) Other relevant taxonomies
☐ (7) The International Bill of Human Rights
☐ (8) The International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (9) The Convention on Biological Diversity
☐ (10) Other international, regional, sector-based or issue-specific framework(s)
(2) Classification of sustainability outcome
☑ **(1) Environmental**
☐ (2) Social
☐ (3) Governance-related
☐ (4) Other
(3) Sustainability outcome name

Reduction of greenhouse gas emissions: Greenhouse Gas Emissions (GHG)

(4) Number of targets set for this outcome
◉ **(1) No target**
○ (2) One target
○ (3) Two or more targets

☑ **(B) Sustainability outcome #2**
(1) Widely recognised frameworks used to guide action on this sustainability outcome
☑ **(1) The UN Sustainable Development Goals (SDGs) and targets**
☐ (2) The UNFCCC Paris Agreement
☐ (3) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (4) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (5) The EU Taxonomy
☐ (6) Other relevant taxonomies
☐ (7) The International Bill of Human Rights
☐ (8) The International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (9) The Convention on Biological Diversity
☑ **(10) Other international, regional, sector-based or issue-specific framework(s)**

(2) Classification of sustainability outcome
☑ **(1) Environmental**
☐ (2) Social
☐ (3) Governance-related
☐ (4) Other
(3) Sustainability outcome name

Reduction of atmospheric pollutants: Emissions of atmospheric pollutants (NOx, SOx, MP10, COV)

(4) Number of targets set for this outcome
○ (1) No target
◉ **(2) One target**
○ (3) Two or more targets
☑ **(C) Sustainability outcome #3**
(1) Widely recognised frameworks used to guide action on this sustainability outcome
☑ **(1) The UN Sustainable Development Goals (SDGs) and targets**
☐ (2) The UNFCCC Paris Agreement
☐ (3) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (4) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (5) The EU Taxonomy
☐ (6) Other relevant taxonomies
☐ (7) The International Bill of Human Rights
☐ (8) The International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (9) The Convention on Biological Diversity
☐ (10) Other international, regional, sector-based or issue-specific framework(s)
(2) Classification of sustainability outcome
☑ **(1) Environmental**
☐ (2) Social
☐ (3) Governance-related
☐ (4) Other
(3) Sustainability outcome name

Sustainable water management: Water management (m3 drinking water, % recycled water)

(4) Number of targets set for this outcome
◉ **(1) No target**
○ (2) One target
○ (3) Two or more targets
☑ **(D) Sustainability outcome #4**
(1) Widely recognised frameworks used to guide action on this sustainability outcome
☑ **(1) The UN Sustainable Development Goals (SDGs) and targets**
☐ (2) The UNFCCC Paris Agreement
☐ (3) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (4) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (5) The EU Taxonomy
☐ (6) Other relevant taxonomies
☐ (7) The International Bill of Human Rights
☐ (8) The International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (9) The Convention on Biological Diversity
☑ **(10) Other international, regional, sector-based or issue-specific framework(s)**
(2) Classification of sustainability outcome
☑ **(1) Environmental**
☐ (2) Social
☐ (3) Governance-related
☐ (4) Other

(3) Sustainability outcome name

Water stress risk management: Location in a water stress area

(4) Number of targets set for this outcome
○ (1) No target
◉ **(2) One target**
○ (3) Two or more targets

☑ **(E) Sustainability outcome #5**

(1) Widely recognised frameworks used to guide action on this sustainability outcome
☑ **(1) The UN Sustainable Development Goals (SDGs) and targets**
☐ (2) The UNFCCC Paris Agreement
☐ (3) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (4) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (5) The EU Taxonomy
☐ (6) Other relevant taxonomies
☐ (7) The International Bill of Human Rights
☐ (8) The International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (9) The Convention on Biological Diversity
☐ (10) Other international, regional, sector-based or issue-specific framework(s)

(2) Classification of sustainability outcome
☑ **(1) Environmental**
☐ (2) Social
☐ (3) Governance-related
☐ (4) Other

(3) Sustainability outcome name

Waste management and recycling: Hazardous waste generated and % recycled

(4) Number of targets set for this outcome
◉ **(1) No target**
○ (2) One target
○ (3) Two or more targets

☑ **(F) Sustainability outcome #6**

(1) Widely recognised frameworks used to guide action on this sustainability outcome
☑ **(1) The UN Sustainable Development Goals (SDGs) and targets**
☐ (2) The UNFCCC Paris Agreement
☐ (3) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (4) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (5) The EU Taxonomy
☐ (6) Other relevant taxonomies
☐ (7) The International Bill of Human Rights
☐ (8) The International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (9) The Convention on Biological Diversity
☐ (10) Other international, regional, sector-based or issue-specific framework(s)

(2) Classification of sustainability outcome
☐ (1) Environmental
☑ **(2) Social**
☐ (3) Governance-related
☐ (4) Other

(3) Sustainability outcome name

Occupational health and safety: Accident rate and fatality rate

(4) Number of targets set for this outcome
◉ **(1) No target**
○ (2) One target
○ (3) Two or more targets

☑ **(G) Sustainability outcome #7**

(1) Widely recognised frameworks used to guide action on this sustainability outcome

☑ **(1) The UN Sustainable Development Goals (SDGs) and targets**
☐ (2) The UNFCCC Paris Agreement
☐ (3) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (4) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (5) The EU Taxonomy
☐ (6) Other relevant taxonomies
☐ (7) The International Bill of Human Rights
☐ (8) The International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (9) The Convention on Biological Diversity
☐ (10) Other international, regional, sector-based or issue-specific framework(s)

(2) Classification of sustainability outcome

☐ (1) Environmental
☑ **(2) Social**
☐ (3) Governance-related
☐ (4) Other

(3) Sustainability outcome name

Local community engagement and inclusion: Community engagement (programs for residents / local communities)

(4) Number of targets set for this outcome

◉ **(1) No target**
○ (2) One target
○ (3) Two or more targets

☑ **(H) Sustainability outcome #8**

(1) Widely recognised frameworks used to guide action on this sustainability outcome

☑ **(1) The UN Sustainable Development Goals (SDGs) and targets**
☐ (2) The UNFCCC Paris Agreement
☐ (3) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (4) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (5) The EU Taxonomy
☐ (6) Other relevant taxonomies
☐ (7) The International Bill of Human Rights
☐ (8) The International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (9) The Convention on Biological Diversity
☑ **(10) Other international, regional, sector-based or issue-specific framework(s)**

(2) Classification of sustainability outcome

☐ (1) Environmental
☐ (2) Social
☑ **(3) Governance-related**
☐ (4) Other

(3) Sustainability outcome name

Strengthening governance and compliance: Board governance and compliance standards

(4) Number of targets set for this outcome

◉ **(1) No target**
○ (2) One target
○ (3) Two or more targets

☑ **(I) Sustainability outcome #9**

(1) Widely recognised frameworks used to guide action on this sustainability outcome

☑ **(1) The UN Sustainable Development Goals (SDGs) and targets**
☐ (2) The UNFCCC Paris Agreement
☐ (3) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (4) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (5) The EU Taxonomy

☑ **(6) Other relevant taxonomies**
☐ (7) The International Bill of Human Rights
☐ (8) The International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (9) The Convention on Biological Diversity
☐ (10) Other international, regional, sector-based or issue-specific framework(s)
(2) Classification of sustainability outcome
☐ (1) Environmental
☐ (2) Social
☑ **(3) Governance-related**
☐ (4) Other
(3) Sustainability outcome name

ESG KPI monitoring and reporting: Integration of ESG KPIs in monitoring

(4) Number of targets set for this outcome
○ (1) No target
○ (2) One target
◉ **(3) Two or more targets**

☑ **(J) Sustainability outcome #10**
(1) Widely recognised frameworks used to guide action on this sustainability outcome
☑ **(1) The UN Sustainable Development Goals (SDGs) and targets**
☐ (2) The UNFCCC Paris Agreement
☐ (3) The UN Guiding Principles on Business and Human Rights (UNGPs)
☐ (4) OECD frameworks: OECD Guidelines for Multinational Enterprises and Guidance on Responsible Business Conduct for Institutional Investors
☐ (5) The EU Taxonomy
☐ (6) Other relevant taxonomies
☐ (7) The International Bill of Human Rights
☐ (8) The International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the eight core conventions
☐ (9) The Convention on Biological Diversity
☑ **(10) Other international, regional, sector-based or issue-specific framework(s)**
(2) Classification of sustainability outcome
☐ (1) Environmental
☐ (2) Social
☑ **(3) Governance-related**
☐ (4) Other
(3) Sustainability outcome name

ESG transparency and reporting: Transparency through Integrated Annual Report

(4) Number of targets set for this outcome
○ (1) No target
◉ **(2) One target**
○ (3) Two or more targets

Additional context to your response(s): (Voluntary)

These outcomes reflect the integration of Ameris' Sustainability Policy and its commitments as a PRI signatory. They are reported annually through the Integrated Annual Report and monitored via KPIs across portfolio companies and infrastructure assets. Ameris ensures that sustainability outcomes are embedded at the investment and asset level, with active participation in governance structures (e.g., board positions) and ongoing stakeholder engagement.

CONFIDENCE-BUILDING MEASURES (CBM)

CONFIDENCE-BUILDING MEASURES

APPROACH TO CONFIDENCE-BUILDING MEASURES

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
CBM 1	CORE	N/A	Multiple indicators	PUBLIC	Approach to confidence-building measures	6

How did your organisation verify the information submitted in your PRI report this reporting year?

☐ (A) We conducted independent third-party assurance of selected processes and/or data related to the responsible investment processes reported in our PRI report, which resulted in a formal assurance conclusion
☐ (B) We conducted a third-party readiness review and are making changes to our internal controls or governance processes to be able to conduct independent third-party assurance next year
☑ **(C) We conducted an internal audit of selected processes and/or data related to the responsible investment processes reported in our PRI report**
☑ **(D) Our board, trustees (or equivalent), senior executive-level staff (or equivalent), and/or investment committee (or equivalent) signed off on our PRI report**
☑ **(E) Our responses in selected sections and/or the entirety of our PRI report were internally reviewed before submission to the PRI**
○ (F) We did not verify the information submitted in our PRI report this reporting year

INTERNAL AUDIT

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
CBM 4	CORE	OO 21, CBM 1	N/A	PUBLIC	Internal audit	6

What responsible investment processes and/or data were audited through your internal audit function?

☑ **(A) Policy, governance and strategy**
  Select from dropdown list:
    ○ (1) Data internally audited
    ◉ **(2) Processes internally audited**
    ○ (3) Processes and data internally audited
☐ (D) Fixed income
☑ **(E) Private equity**
  Select from dropdown list:
    ○ (1) Data internally audited
    ○ (2) Processes internally audited
    ◉ **(3) Processes and data internally audited**
☐ (F) Real estate
☐ (G) Infrastructure

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
CBM 5	PLUS	CBM 1	N/A	PUBLIC	Internal audit	6

Provide details of the internal audit process regarding the information submitted in your PRI report.

The company's risk matrix and the ESG risk matrix are evaluated annually. Additionally, for our impact funds, internal and external ESG evaluations are carried out.

INTERNAL REVIEW

Indicator	Type of indicator	Dependent on	Gateway to	Disclosure	Subsection	PRI Principle
CBM 6	CORE	CBM 1	N/A	PUBLIC	Internal review	6

Who in your organisation reviewed the responses submitted in your PRI report this year?

☐ (A) Board, trustees, or equivalent
☑ **(B) Senior executive-level staff, investment committee, head of department, or equivalent**
Sections of PRI report reviewed
- ○ (1) the entire report
- ◉ **(2) selected sections of the report**

○ (C) None of the above internal roles reviewed selected sections or the entirety of the responses submitted in our PRI report this year