

Konwave ATG Medtech Innovation Fund

(a) Summary

This disclosure is made by ATG Healthcare Investments AG (the “Investment Manager”) on behalf of the Konwave ATG Medtech Innovation Fund (the “Fund”) – a sub-fund of Harrington Cooper UCITS Funds ICAV. The Fund promotes environmental and/or social characteristics within the meaning of Article 8 of the SFDR. The Fund does not have sustainable investment as its investment objective.

The Fund promotes environmental and social characteristics through a combination of exclusionary screening, minimum ESG standards, integrated ESG research, and engagement practices. The Investment Manager's investment approach to achieve the Fund's ESG characteristics encompasses the following elements:

- Values-Based Exclusion Criteria
- Minimum ESG Quality Threshold
- Engagement and Stewardship

The Investment Manager carries out this evaluation using data and information from a variety of sources, including regular active engagement with company management, company publications, research from external data providers, Business Involvement Screenings, and other sources.

(b) Does this Fund have a sustainable investment objective?

No sustainable investments targeted.

ESG factors are not the only consideration used by the Investment Manager in making investment decisions for the Fund and the Fund may invest in a company that scores poorly on ESG factors if it scores well on other criteria. ESG factors may not be considered for every investment decision.

(c) What environmental or social characteristic does the Fund promote?

This Fund promotes environmental and social characteristics within the meaning of Article 8 of the Disclosure Regulation. The environmental and/or social characteristics promoted by the Fund are outlined as follows: reduction of carbon emissions intensity; and improved access to healthcare products and services.

The Fund promotes investments in medtech companies that demonstrably improve access to healthcare products and services, all over the world but particularly in underserved communities or low-income markets. This includes: Companies providing affordable medical products, diagnostics, and medical technologies in developing countries or low-income populations. Firms with strategies to increase geographic and economic access to essential health services. Companies that invest in digital health solutions or mobile care delivery

models to reach remote areas. Inclusion of health equity in business strategy (e.g., inclusive clinical trials, localized pricing strategies).

(d) Description of the investment strategy of the Fund

The Fund follows a disciplined, bottom-up investment approach with a Growth at a Reasonable Price (GARP) style. It invests a minimum of 80% of its Net Asset Value in equity securities of medtech companies, primarily in the US medtech market, complemented by select investments in Europe and Asia. The Fund focuses on companies across the key medtech subsectors, including medical equipment, medical devices, medical services, life science and diagnostics and healthcare supplies, and typically holds between 30 and 50 individual positions in publicly listed mid- and large-cap equities.

The investment process incorporates ESG factors relevant to the promoted characteristics, alongside traditional financial analysis. The Fund applies exclusions based on internationally recognised norms related to human rights and environmental standards.

To ensure alignment with global sustainability norms and ethical investing standards, the Fund applies revenue-based exclusions at portfolio level. Companies are excluded from investment where they derive revenue from the following activities in excess of the stated thresholds: controversial weapons (0% maximum revenue exposure); conventional weapons (10% maximum revenue exposure); thermal coal production or sales (5% maximum revenue exposure); and tobacco product sales (10% maximum revenue exposure). These thresholds are strictly applied and reviewed by the Investment Manager on an ongoing basis.

Environmental due diligence includes assessment of the issuer's climate transition strategy, carbon footprint, and alignment with science-based targets. The Fund targets a weighted average carbon intensity (WACI) of less than 45 tonnes of CO₂-equivalent per million euros of revenue, based on Scope 1 and Scope 2 emissions data, with Scope 3 included where reliable data is available. The Fund targets maintaining more than 75% of its portfolio holdings by weight in companies with a carbon intensity below that level, and more than 75% of holdings disclosing Scope 1 and Scope 2 emissions. Companies which meet the investment criteria but do not meet the WACI target are questioned on the reasons for missing it and on their initiatives to reach it. Where a company discloses more than 350 tonnes of CO₂-equivalent per million euros of revenue, it is contacted directly in order to assess the initiatives it has already employed or is planning to employ to reduce its carbon footprint.

Social analysis focuses on equitable access to healthcare. Within the medtech universe, the ability to expand access to essential healthcare products and services is measured using verifiable commitments to improving healthcare access in underserved regions, based on publicly available disclosures, third-party reports, or ESG data provider assessments. The MSCI ESG Social Score is the measurement indicator for this characteristic and serves as a proxy for access to medicine: at least 30% of the investee companies' market value is ranked in the top half of the investment universe based on the MSCI ESG Social Score. All portfolio holdings are assessed using the MSCI ESG Social Score, with at least 30% of the portfolio

scoring above average (above the 50th percentile) compared to the investment universe on a weighted basis. The Investment Manager will continue to look for other providers offering broader and deeper coverage of the Fund's access to medicine social characteristic.

Governance assessments include evaluation of board independence, shareholder rights, transparency, and executive compensation alignment.

The Fund actively engages with investee companies and external stakeholders to support ESG improvements. Engagement themes include climate risk management, access to essential medicines, and corporate governance enhancement. Where internal insights from company meetings reveal material developments, the Fund may engage with ESG rating agencies to request timely reviews or corrections to the issuer's ESG ratings.

(e) Proportion of investments

The Fund maintains its proportion of holdings that promote the environmental and social characteristics at a minimum of 75%. At least 75% of the Fund's holdings (excluding cash) must be in companies with a minimum MSCI ESG rating of BB or higher.

The maximum proportion of the Fund's "Other" holdings is 25% and includes hedging instruments, unscreened investments for diversification purposes, investments which do not yet meet the objectives, investments for which data are lacking or cash held as ancillary liquidity. There are no minimum environmental or social safeguards associated with these investments. Derivatives are not used to attain the environmental or social characteristics promoted by the Fund.

(f) Monitoring of environmental or social characteristics

The Fund is required to maintain a high baseline of ESG quality across its equity holdings. This requirement is monitored by the Investment Manager on a quarterly basis and is designed to reduce exposure to companies with elevated ESG risks, while allowing for measured engagement with improving issuers.

(g) Methodologies

The Fund promotes environmental and social characteristics through a combination of exclusionary screening, minimum ESG standards, integrated ESG research, and engagement practices. The Investment Manager assesses the governance practices of issuers by incorporating the governance rating of the external ESG rating provider MSCI into its stock selection process. In doing so, the external ESG rating provider considers factors such as sound management structure, employee relations, employee compensation and business ethics, in order to satisfy itself that the relevant issuers have good governance practices in place, in particular with respect to sound management structure, employee relations, employee compensation and tax transparency.

(h) Data sources and processing

The Fund leverages ESG data providers and benchmarks (e.g., MSCI ESG Ratings, MSCI ESG Social Scoring, CDP climate scores) to measure and monitor adherence to social and

environmental characteristics. Carbon footprint and emissions data are sourced from the MSCI ESG database, the Science Based Targets initiative (SBTi) and company reports.

(i) Limitations to methodologies and data

There may be limitations on the retrieval of data from data providers such as MSCI ESG due to their lack of coverage in the universe for certain companies, data errors, or methodological shortcomings.

(j) Due diligence

Prior to acquiring investments on behalf of the Fund, the Investment Manager applies an ESG screening overlay to the investment universe, combining the value-based exclusions described above with positive screening, whereby investments which have a low sustainability risk rating via a demonstrable social impact, for example by MSCI ESG Social Score, as well as exhibiting strong financial performance, are included in the investment universe. During the life of the investment, sustainability risk is monitored through review of ESG data published by the issuer (where relevant), via on site visits and management meetings or with the help of selected Data Providers to determine whether the level of sustainability risk has changed since the initial assessment has been conducted. This review is conducted on a quarterly basis. The Investment Manager maintains a formal engagement policy which outlines set objectives, timelines and escalation steps. Management meetings and on site visits conducted by the Investment Manager incorporate ESG-specific agendas and follow-up actions, including commitments and timelines.

In addition, where deemed necessary, prioritised engagement cases are defined and the Investment Manager holds in-depth conversations with the relevant company's management to address identified shortcomings or to seek insight with rating agencies to address different conclusions regarding identified ESG areas. Where the sustainability risk associated with a particular investment has increased beyond the sustainability risk appetite for the Fund, the Investment Manager will consider selling or reducing the Fund's exposure to the relevant investment, taking into account the best interests of the Shareholders of the Fund.

(k) Engagement policies

The Fund actively engages with investee companies and external stakeholders to support ESG improvements. Engagement themes include climate risk management, access to essential medicines, and corporate governance enhancement. Where internal insights from company meetings reveal material developments, the Fund may engage with ESG rating agencies to request timely reviews or corrections to the issuer's ESG ratings.

(l) where an index is designated as a reference benchmark to attain the environmental or social characteristics promoted by the financial product, 'Designated reference benchmark'

No reference benchmark has been designated for the purpose of attaining the environmental or social characteristics promoted by the Fund. The Fund uses the MSCI World Healthcare Equipment and Supplies Net Total Return Index (USD) (the “Benchmark”) as its financial benchmark. The Benchmark does not integrate sustainability factors and is used for performance comparison only.