

Reporting in line with the Global Reporting Initiative (“GRI”) for the year ending 31 March 2024

For a number of years, we have been reporting according to GRI and are doing so again this year.

In early 2021 we renewed a materiality assessment to identify the GRI indicators that are relevant to us and our stakeholders and that we should report on. As part of this assessment, we reviewed the reporting requirements of sustainability reporting initiatives such as the CDP, FTSE4Good and the S&P Global Corporate Sustainability Assessment, and engaged with key internal and external stakeholders to understand which sustainability issues are of concern to them. Our stakeholder engagement focused on our employees, existing and potential shareholders, existing and potential fund investors, portfolio companies, policymakers and regulators.

As part of our assessment, we sent out surveys to understand the level of stakeholder concern regarding a wide range of sustainability issues (based on our review of current sustainability reporting requirements) and interviewed a number of key internal and external stakeholders. This analysis, combined with the analysis of our ordinary-course engagement, allowed us to select a number of material GRI sustainability indicators and disclosures against which we report. We will aim to renew our materiality assessment every five years, or sooner in the event of a material change in strategy.

The themes identified as material to our stakeholders in our assessment in 2021 were confirmed by an internal exercise this year and are indicated in the table below:

THEMES	MATERIAL ISSUES
Environmental	<ul style="list-style-type: none"> • Environmental reporting • Business risks and opportunities • Engagement with supply chain on climate change
Social	<ul style="list-style-type: none"> • Non discrimination • Equality, diversity and inclusion • Employee benefits • Employee training and development • Health, safety and wellbeing • Charitable donations • Supplier screening
Economic/ governance	<ul style="list-style-type: none"> • Economic performance • Corporate governance • Risk management • Business ethics • Anti-bribery and corruption • Data protection • Cyber security • Financial risks of climate change • Tax transparency • Governance of portfolio companies • Incorporation of ESG considerations in our investment and asset management approach • Engagement with portfolio companies on ESG issues • ESG risks and opportunities for the portfolio

GRI Content index for the year ending 31 March 2024

GRI STANDARD TITLE	DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION	FULLY REPORTED/OTHER COMMENT
GRI 2: General Disclosures 2021	2-1	Organizational details	ARA: 04, 05, 152, 155 and 202	Fully reported
	2-2	Entities included in the organization's sustainability reporting	ARA: Table of Contents, 200-203	Fully reported
	2-3	Reporting period, frequency and contact point	Please refer to the next column	Reporting period for sustainability reporting aligns with financial reporting: 1 April 2023 – 31 March 2024 Frequency of reporting: annual Contact point: sustainability@3i.com Fully reported
	2-4	Restatements of information	Please refer to the next column	No restatement from previous reporting periods was required. Fully reported
	2-5	External assurance	ARA: 67	Fully reported
	2-6	Activities, value chain and other business relationships	ARA: 04, 05, 110-113 200-203	Fully reported
	2-7	Employees	Sustainability data appendix Please also refer to the next column	3i does not have non-guaranteed hours employees. Fully reported
	2-8	Workers who are not employees	Please refer to the next column	A number of functions, including IT desktop support and catering and reception staff at our London office, are fulfilled by contractors. Partially reported
	2-9	Governance structure and composition	ARA: 97-155	Fully reported
	2-10	Nomination and selection of the highest governance body	ARA: 116-121	Fully reported
	2-11	Chair of the highest governance body	ARA: 102	Fully reported

GRI STANDARD TITLE	DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION	FULLY REPORTED/OTHER COMMENT
GRI 2: General Disclosures 2021 continued	2-12	Role of the highest governance body in overseeing the management of impacts	ARA: 01, 17, 101, 106-113	Fully reported
	2-13	Delegation of responsibility for managing impacts	ARA: 40, 58-60, 82-83	Fully reported
	2-14	Role of the highest governance body in sustainability reporting	ARA: 40, 58, 101	Fully reported
	2-15	Conflicts of interest	ARA: 101, 107, 153	Fully reported
	2-16	Communication of critical concerns	Please refer to the next column	There were no critical concerns during the reporting period. Fully reported.
	2-17	Collective knowledge of the highest governance body	ARA: 59 and 119	Fully reported
	2-18	Evaluation of the performance of the highest governance body	ARA: 114-115	Fully reported
	2-19	Remuneration policies	ARA: 136-149	Fully reported
	2-20	Process to determine remuneration	ARA: 136-149	Fully reported
	2-21	Annual total compensation ratio	N/A	These disclosures are not available in light of the small number of employees and the nature of compensation arrangements in our industry. Refer to pages 172-173 of the ARA for staff costs. Detailed information on executive compensation is available on pages 136-149 of the ARA.
	2-22	Statement on sustainable development strategy	ARA: 3, 10	Fully reported
	2-23	Policy commitments	ARA: 40, 42, 52, 56, 101, 112-113	Fully reported.
	2-24	Embedding policy commitments	ARA: 40, 42, 52, 56, 101, 112-113	Fully reported

GRI STANDARD TITLE	DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION	FULLY REPORTED/OTHER COMMENT
GRI 2: General Disclosures 2021 continued	2-25	Processes to remediate negative impacts	ARA: 40-68, 110-113	Our reporting addresses how 3i identifies and manages its material topics and mitigates their potential negative impacts. The topics identified by 3i as material in its latest materiality assessment are set out on page 1 of this document. However, as an investment company, most of 3i's impacts on society and the environment are determined largely by its portfolio. Our reporting does not identify all material topics for each of our portfolio companies. However, it describes how we engage with our portfolio companies to ensure that they identify and manage their material topics. As described on page 44 of the ARA, as significant shareholders in our portfolio companies we ask our portfolio companies to identify and communicate their material topics to us and to other stakeholders to ensure that they are managed appropriately. Pages 46 to 51 provide examples of how some of our portfolio companies manage some of their material topics
	2-26	Mechanisms for seeking advice and raising concerns	ARA: 56	Fully reported
	2-27	Compliance with laws and regulations	Please refer to the next column	No significant instances of non-compliance with laws and regulations occurred during the reporting period Fully reported
	2-28	Membership associations	ARA: 60	Fully reported
	2-29	Approach to stakeholder engagement	ARA 110-113	Fully reported
	2-30	Collective bargaining agreements	ARA: 52	Fully reported
	GRI 3: Material Topics 2021	3-1	Process to determine material topics	Please refer to the next column
3-2		List of material topics	Please refer to the next column	Refer to page 1 of these disclosures
3-3		Management of material topics	Please refer to the next column	Refer to response for disclosure 2-25.
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	AR: 20-38, 70-78	Fully reported
	201-3	Defined benefit plan obligations and other retirement plans	ARA: 190-192	Fully reported

GRI STANDARD TITLE	DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION	FULLY REPORTED/OTHER COMMENT
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Anti-bribery policy	Fully reported
	205-2	Communication and training about anti-corruption policies and procedures	Anti-bribery policy; ARA: 80	Fully reported
	205-3	Confirmed incidents of corruption and actions taken	Sustainability data appendix	Fully reported
GRI 207: Tax 2019	207-1	Approach to tax	ARA: 152, 173-175; 3i Tax Approach	Fully reported
GRI 302: Energy 2016	302-1	Energy consumption within the organization	ARA: 67; Sustainability data appendix	Fully reported
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	ARA: 67; Sustainability data appendix	Fully reported
	305-2	Energy indirect (Scope 2) GHG emissions	ARA: 67; Sustainability data appendix	Fully reported
	305-3	Other indirect (Scope 3) GHG emissions	ARA: 65 and 67; Sustainability data appendix	Fully reported
	305-4	GHG emissions intensity	ARA: 67; Sustainability data appendix	Fully reported
	305-5	Reduction of GHG emissions	ARA: 67; Sustainability data appendix	Fully reported
GRI 306: Waste 2020	306-3	Waste generated	Sustainability data appendix	Fully reported
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	ARA: 53 and 54; Sustainability data appendix	Fully reported
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	ARA: 53; 55; 73; 190-195; Summary of human resources policies and procedures	Fully reported
	401-3	Parental leave	Summary of human resources policies and procedures	Partially reported As we employ a very small number of people, we do not disclose the number of employees who took parental leave or returned to work after parental leave ended

GRI STANDARD TITLE	DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION	FULLY REPORTED/OTHER COMMENT
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Global health and safety policy	Fully reported
	403-6	Promotion of worker health	ARA: 55; Global health and safety policy	Fully reported
	403-9	Work-related injuries	Sustainability data appendix	Fully reported
	403-10	Work-related ill health	Sustainability data appendix	Fully reported
GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	ARA: 55	Fully reported
	404-3	Percentage of employees receiving regular performance and career development reviews	ARA: 55	Fully reported
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	ARA: 53-54, 118-119; Sustainability data appendix	Partially reported
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	ARA: 52; Sustainability data appendix	Fully reported
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Modern slavery statement	Fully reported
GRI 415: Public Policy 2016	415-1	Political contributions	ARA: 154	Fully reported
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability data appendix	Fully reported

The documents referenced above can be found at:

- ARA: 3i Group Annual Report and accounts 2024 (<http://www.3i.com/investor-relations>)
- Anti-bribery policy (<https://www.3i.com/sustainability/sustainability-policies/>)
- Sustainability data appendix (<https://www.3i.com/sustainability/sustainability-policies/>)
- 3i Tax approach: 3i-tax-approach-final-310324.pdf
- Summary of human resources policies and procedures (<https://www.3i.com/sustainability/sustainability-policies/>)
- Global health and safety policy (<https://www.3i.com/sustainability/sustainability-policies/>)