

SFDR

SFDR which is part of a broader legislative package under the European Commission's Sustainable Action Plan, came into effect on 10 March 2021.

To meet the Sustainable Finance Disclosure Requirements, the Luxembourg AIFM identifies, assesses and, where possible and appropriate, seeks to manage sustainability risks for the Partnership as part of its risk management process.

The AIFM believes that the integration of this risk analysis could help to enhance the long-term value of the portfolio for Investors, in accordance with the investment objective and Investment Policy of the Partnership. However, due to the nature of the investment objective, sustainability risks are not integrated in the investment decisions.

For the avoidance of doubt, the Partnership is not promoting environmental or social characteristics within the meaning of article 8 of SFDR nor has sustainable investment as its objective within the meaning of article 9 of SFDR. For the purposes of Article 6 of the EU Taxonomy Regulation, the AIFM confirms that the investments underlying this financial product (i.e. the Partnership) do not take into account the EU criteria for environmentally sustainable economic activities.

As regards disclosures obligations under article 4(1) of SFDR we confirm that the AIFM does not take into account the negative impacts due to investments - Article 4 (1) (b).