SUMMARY OF THE SUSTAINABILITY RISK INTEGRATION POLICY

According to the EU Sustainable Finance Disclosure Regulation ("SFDR")[1], a sustainability risk is defined as an environmental, social, or governance event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of the investment. The concept of sustainability risk thus considers risks that are identified and related primarily to the environment, climate and human rights, as well as anti-corruption and anti-bribery matters.

When Oberon Family Office AB (the "Company") provides portfolio management, the portfolio management agreement defines the limit of what the Company can invest in, on behalf of the client. Within the scope of the portfolio management agreement, the Company's managers make investment decisions that integrate relevant sustainability risks as part of the financial risk analysis of a potential investment. Given that the Company's clients often have a long or very long investment horizon, sustainability risks are risks that cannot be ignored, and thus form part of the financial risks analysed.

The risks are analysed based on whether they are deemed to have an actual or a potential material negative impact on the value of the investment over time, should the risk materialise. Based on the outcome of the overall analysis carried out on the investment object, including sustainability risks, the Company's managers decides whether or not to proceed with an investment.

Based on the above, the Company has identified the most material sustainability risks and established a method for integrating sustainability risks into investment decisions. In accordance with Article 6 of the SFDR, the Company provides customers with information on how sustainability risks are integrated into the investment decision making process, together with an assessment of the probable impact on the performance of the portfolio prior to the signing of portfolio management agreements. The information is provided in the pre-contractual disclosures, which are appended to the portfolio agreement.

The Company has identified potential sustainability risks based on the sustainability risks identified in the FERMA Sustainability Risk Guide[2]. The risks related to the environment and climate are considered the most alarming and represent the highest risks, also from financial risk analysis. The 2021 and 2022 global risk reports identify climate risks and social risks based on probability and consequence.

[1] Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector.

[2] FERMA – The Federation of European Risk Management Associations; 2021; People, Planet & Performance: sustainability guide for risk and insurance managers, p. 14 f.