Sustainability related disclosures under SFDR

In terms of Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector ("SFDR"), financial market participants ("FMPs") such as BFI Infinity AG (the "Investment Manager"), are required to publish on their websites information about their policies on the integration of sustainability risks in their investment decision-making process.

This disclosure is being made to address this requirement and applies to the following funds that are managed by the Investment Manager as at the date of this disclosure:

- Permanent Core Strategy Fund (a sub-fund of V.I.P. Select Funds SICAV plc)
- Zurich High Reward Fund (a sub-fund of V.I.P. Select Funds SICAV plc)
- Tamarind Hill Alternative Investments Fund (a sub-fund of V.I.P. Select Funds SICAV plc)
- Abacorum Fund (a sub-fund of the AltAlpha Strategies SICAV p.l.c.)
- AltAlpha Integrity Gold Fund (a sub-fund of the AltAlpha Strategies SICAV p.l.c.)

(hereinafter the "**Funds**")

No consideration of adverse impacts of investment decisions on sustainability factors

The Investment Manager does not currently consider the adverse impacts of investment decisions on sustainability factors within the meaning of Article 4 of Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector ("SFDR").

This determination has been made following careful consideration of the nature, scale and complexity of the Investment Manager's activities, as well as the investment strategies pursued by the Funds under management. The Investment Manager has concluded that its existing investment policies, procedures and risk management framework are appropriate, proportionate and adequately tailored to the investment objectives and profiles of the Funds and their underlying investors.

In particular, the Investment Manager considers that:

- the integration of sustainability risks is addressed in a manner consistent with its fiduciary duties and investment approach;
- the current availability, consistency and reliability of data relating to principal adverse impacts remain limited in certain asset classes and markets in which the Funds invest;
- the formal consideration of principal adverse impacts at this time would not materially enhance the investment decision-making process for the relevant Funds.

The Investment Manager will keep this position under ongoing review and may elect to consider principal adverse impacts in the future as regulatory requirements evolve, data quality and availability improve, and market practices develop.

Transparency of the integration of sustainability risks

Whilst the Investment Manager recognises that sustainability considerations are increasingly relevant in the financial markets generally, the Investment Manager is of the view that, given the nature of the underlying investments and the professional investor status of the Funds, it is not required to assess the material negative impact that an environmental, social or governance event or condition could cause to the value of investments.

Accordingly, the Investment Manager does not integrate sustainability risks or ESG considerations into the investment decision-making process in respect of the Funds.

The above position is fully reflected in the Offering Memorandum of V.I.P. Select Funds SICAV plc and the Investment Manager's ESG Policy.

Transparency of remuneration policies in relation to the integration of sustainability risks

In terms of Article 4 of the SFDR, financial market participants and financial advisers are required to include in their remuneration policies information on how those policies are consistent with the integration of sustainability risks, and shall publish that information on their websites.

The Investment Manager pays staff a fixed remuneration (salary and benefits) and generally a variable remuneration (bonus). The Investment Manager has also employed some staff that operates on a fully variable compensation.

Review of disclosures

The Investment Manager shall ensure that any information published in accordance with Article 3, 5 or 10 of the SFDR is kept up to date, and in the case of any amendment, a clear explanation of such amendment shall be published (see next section) on the Investment Manager's website.

Version control

Effective as from March 2021

Updated on 14 May 2026 to reflect latest list of Funds subject to these disclosures