

Sustainability related disclosures

Sustainable Finance Disclosure Regulation (SFDR) and Taxonomy Regulation for Plain Vanilla Investments Fund Manager B.V.

The Regulation (EU) 2019/2088 (hereafter "**SFDR**") is a European regulation that requires financial market participants in the European Union to disclose information related to sustainability/ESG (Environment, Social aspects and Governance) incorporation in the context of the investment activities.

Regulation (EU) 2020/852 hereafter "**Taxonomy Regulation**") establishes a classification system which provides businesses with a common language to identify whether a given economic activity should be considered "environmentally sustainable". This also contains obligations for financial products that are not marketed as sustainable or green.

With respect to the SFDR and the Taxonomy Regulation, Plain Vanilla Investments Fund Manager B.V. (hereafter "**Fund Manager**") provides the following statements.

Qualification under the SFDR and Taxonomy Regulation

The fund managed by the Fund Manager does not promote environmental and/or social characteristics with respect to article 8 SFDR nor do the funds have the objective to invest in sustainable investments with respect to article 9 SFDR.

The fund managed by the Fund Manager does not take into account the EU criteria for environmentally sustainable economic activities.

Inclusion of sustainability risk in investment decision-making

The Fund Manager recognizes that ESG-related events or conditions could result in an actual or a potential material negative impact on the investment returns of the funds. The Fund Manager acknowledges ESG as a material topic in the (pre-) investment process and therefore as part of the risk management policy.

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No consideration of adverse impacts of investment decisions on sustainability factors

The Fund Manager does not incorporate the (negative) effects of investment decisions on sustainability factors like e.g. environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

The reason is that relevant information is complex to generate and the administrative burden for a small organization like the Fund Manager is non-proportional. The Fund Manager does not expect that adverse impact reporting will be provided in the near future.

Remuneration in relation to the inclusion of sustainability risks

The remuneration of all employees connected to the Fund Manager is in line with common market practice and its components do not encourage excessive risk taking. Sustainability risks impact is not a core element in the remuneration of employees.

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