



## **Information on**

### **The ‘no consideration’ of principle adverse impacts of investment decisions**

#### **1. The AIFM**

arc capital partners GP S.à r.l. (the “AIFM”) is a Luxembourg based limited liability company registered with the CSSF as AIFM registered pursuant to the Luxembourg law of 12 July 2013 on alternative investment fund managers, as amended from time to time (the “AIFM Law”).

Within the scope of its regulatory authorization, the AIFM manages funds that qualify as alternative investment funds (“AIFs”).

#### **2. Sustainability-related disclosures in the financial services sector**

On 27 November 2019, Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosure requirements in the financial services sector (hereinafter “SFDR”) was published and entered into force on 10 March 2021.

The main objective of the SFDR is to create transparency on

- a) how sustainability risks are considered in the management of AIFs; and
- b) if principal adverse impacts of investment decisions on sustainability factors (“comply or explain”) are considered in the management of AIFs.

These transparency requirements apply in principle to both, the AIFM as well as the AIFs managed by the AIFM.

Further clarifications and details on application of specific requirements of the SFDR were made through Commission Delegated Regulation (EU) 2022/1288 of 6 April 2022 supplementing Regulation (EU) 2019/2088 of the European Parliament and of the Council with regard to regulatory technical standards specifying the details of the content and presentation of the information in relation to the principle of ‘do no significant harm’, specifying the content, methodologies and presentation of information in relation to sustainability indicators and adverse sustainability impacts, and the content and presentation of the information in relation to the promotion of environmental or social characteristics and sustainable investment objectives in pre-contractual documents, on websites and in periodic reports (the “RTS”).

#### **3. Purpose of this document**

This statement explains the AIFM’s decision not to report on principal adverse impacts (“PAIs”) of investment decisions on sustainability factors at an entity level for the time being. The decision is based on a comprehensive evaluation of the quality of data available at this point. The assessment revealed that while information on PAI is available and consider in the investment decisions for funds managed by the AIFM that include sustainability features, this is not yet the case for funds that do not include such features.

As a result, the AIFM continually monitors this situation and plans to consider and report on the PAIs of its investment decisions in the future.

Information on funds that do consider PAI individually is available either as part of the respective annual statements of the individual funds or upon request. For those funds which consider PAI the assessment of PAI will be made jointly by the Investment Advisor or delegated Portfolio Manager and the AIFM, taking into consideration the data made available.



#### 4. Policy review

This policy will be reviewed and updated annually, and on an ad hoc basis in case of relevant changes to the organisational structure of the AIFM, in case of amendments to the regulatory framework governing this policy or if otherwise deemed necessary.

The AIFM expects to perform its next review as of 30 September 2025.

Luxembourg , 3 December 2024.

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