

ESG WEBSITE DISCLOSURES

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1. INTRODUCTION

Byron Capital Partners Ltd (hereinafter, the “Company”) operates as an Alternative Investment Fund Manager (“AIFM”), authorized and regulated by the Cyprus Securities and Exchange Commission (hereinafter, “CySEC”) with license number AIFM 13/56/2013.

Within the scope of its regulatory authorisation by CySEC, the Company manages Alternative Investment Funds (hereinafter, “Funds”).

2. APPLICABLE REGULATION AND INTERPRETATION The Sustainable Finance Disclosure Regulation (“SFDR”) is an EU Regulation introduced to improve transparency in the markets for sustainable investment products, to prevent greenwashing and to increase transparency around sustainability claims made by the financial market participants and advisers.

(the “Company”) qualifies as a “financial market participant” and/or as a “financial adviser” pursuant to Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (the “SFDR”). Under the SFDR, financial market participants/financial advisers are required to publish information on their website, including on their policies on the integration of sustainability risks in their investment decision-making process and on how they consider principal adverse impacts of investment decisions on sustainability factors.

According to the SFDR classification system a Company can be categorised as offering Article 6, 8, or 9 products, depending in the products’ characteristics and level of sustainability:

- Article 6 products which are products which either integrate sustainability risks into their investment decisions or explain the reasons why they are not relevant but do not meet the additional criteria of Article 8 or Article 9 products.
- Article 8 products which are products that promote, amongst other characteristics, environmental or social characteristics, or a combination of those characteristics, provided that the companies in which the investments are made follow good governance practices (light green).
- Article 9 products which are products that have a sustainable investment objective (dark green).

Currently, the Company does not offer financial products that seek to seek to promote one or more environmental or social characteristics, nor does it have sustainable investment as its objective. All the financial products offered by the Company are therefore categorised as "Article 6" products. The statements below are made in accordance with applicable provisions under Articles 3, 4 and 5 of the SFDR.

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3. Integration of sustainability risks in the investment decision-making process

Pursuant to Article 3 of the SFDR, the Company is required to disclose the manner in which sustainability risks (as defined below) are integrated into the investment decision-making process and risk management process.

Sustainability risks mean an environmental, social or governance (ESG) event or condition that, if it occurs, could cause actual or potential material negative impact on the value of the investment. These risks may occur independently or exacerbate other risks (e.g., market, credit, liquidity, or operational), thereby materially affecting a Fund's performance or asset value—up to and including total loss.

The Company evaluates sustainability risks throughout the investment lifecycle, aiming to identify their possible occurrence at an early stage and take appropriate measures to mitigate their impact. ESG factors are considered as part of the overall risk-return assessment. The presence of ESG-related risks does not automatically preclude an investment but is assessed similarly to other risk factors in terms of overall portfolio impact.

Types of Sustainability Risks Considered

The Company considers where material sustainability risks may arise when selecting financial products to be offered as part of the Company's overall risk assessment. Our financial products may be exposed to various sustainability risks which include:

- corporate governance malpractices (e.g. board structure/independence, executive remuneration, ownership and control, inadequate external or internal audit and tax management, workplace harassment, discrimination and bullying, bribery and corruption, restrictions on rights of collective bargaining or trade unions);
- shareholder rights (e.g. election of the likely directors, capital amendments, infringement or curtailment of rights of (minority) shareholders);
- changes to regulation (e.g. greenhouse gas emissions restrictions, governance codes);
- environmental risks (e.g. wildfires/bushfires, increased water scarcity, rising sea levels/coastal flooding, air pollution, water pollution, carbon emissions, climate change, harm to biodiversity, deforestation, energy inefficiency, poor waste management practices)
- physical threats (e.g. the risk associated with the physical impacts due to extreme weather, climate change, water shortages which can affect services, supply chains and products);
- legal, brand and reputational issues (e.g. poor health & safety records labor rights, human rights violations, breaches of employee rights, modern slavery/forced labour, health and safety concerns for the workforce, restricted access to clean water, to a reliable food supply, and/or to a sanitary living environment, restrictions on or abuse of the rights of consumers, infringement of rights of local communities, cyber security breaches, poor safeguards on personal data/IT security of employees/customers);
- supply chain management (e.g. increase in fatalities, lost time injury rates, labour relations, poor sustainability practices in the supply chain);
- work practices (e.g. observation of health, safety and human rights provisions);
- risks to the investment(s) that arise from the transition to a low-carbon and climate-resilient economy (e.g. market risk, reputation risk, technology risk).

The Company considers that it cannot be excluded that further risks will be included in the risk management process in the future.

The Company, together with the Investment Advisor or delegated Portfolio Manager, aims to identify sustainability risks at an early stage and to take appropriate measures to minimize their impact on affected assets or the overall portfolio of the Fund. ESG factors are considered throughout

the investment assessment process. Where available, third-party ESG indicators are integrated into the Company's due diligence methodology to help evaluate potential ESG-related risks and opportunities.

Where the Company acts as Portfolio Manager and/or Investment Advisor, it has implemented internal procedures to assess sustainability risks associated with potential investments and to continuously monitor the risk exposure of the Fund throughout its lifecycle. This monitoring is carried out by the Risk Management function.

To effectively assess sustainability risks, the Company identifies specific ESG-related risk aspects for each relevant Fund, tailored to the Fund's investment strategy and target assets. These aspects are embedded within the Fund's overall risk profile through dedicated sustainability risk provisions. If the actual sustainability risk exposure exceeds the limits set in the Fund's risk profile, it is escalated to the responsible Risk Manager and Portfolio Manager for review and action.

Importantly, the presence of an unfavourable ESG indicator or identified sustainability risk does not automatically preclude an investment. Instead, sustainability risks are treated like other material risks (e.g. credit, market, liquidity) and are factored into a holistic risk-return analysis. The Company recognises that the occurrence of sustainability risks may negatively affect the value of an investment and, by extension, the overall performance of the Fund.

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4. No consideration of adverse impacts of investment decisions and/or investment advice on sustainability factors

The SFDR requires the Company to make a “comply or explain” decision whether to consider the Principal Adverse Impact (“PAI”) of its investment decisions on sustainability factors, in accordance with a specific regime outlined in SFDR.

Principal adverse impacts on sustainability factors refer to adverse impacts of investment decisions on sustainability factors that mean environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

In accordance with the discretion granted pursuant to the SFDR, the Company does not currently consider the adverse impacts of investment decision on sustainability factors in respect of the products offered by the Company.

The Company does not consider PAIs since considering the scale of the Company's activities and the types of products it offers, it would be challenging to comply with the said regime of the SFDR.

The Company further believes that some of its products cannot currently support the adoption of the PAI regime, as they involve underlying securities or products where it is impossible to conduct a detailed analysis on the adverse sustainability impact. Further sustainability factors are not considered material to the products the Company offers.

Finally, the Company is concerned about the current lack of readily available data to comply with the reporting requirements of the PAI Statement as companies and market data providers are not yet ready to make all necessary data available.

The Company will at least on an annual basis revisit its decision not to comply with the PAI regime and reserves the right to change its position in the future. Further, In the event that sustainability factors do, in the future, become material, the Company will consider the principal adverse impacts of its investment decisions on sustainability factors.

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5. Integration of Sustainability Risks in the Company's Remuneration Policy

Pursuant to the SFDR, the Company is required to explain how its remuneration policy is consistent with the integration of sustainability risks.

The Company does not encourage or reward an excessive assumption of sustainability risks according to its remuneration policy. The said policy is consistent with the integration of sustainability risks. In particular the Company ensures that performance is evaluated on a number of key principles, such as, for example:

- Remuneration should be consistent with and promote sound and effective risk management; amongst other through encouraging risk-taking approaches which are consistent with the risk profile of the Clients.
- Use of both quantitative (financial) as well as qualitative (non-financial) criteria for assessing individual performance, which will include ESG criteria (such as the integration of ESG risks into the investment decisions; and adherence to the Company's sustainability policies and standards), where this is relevant and applicable.

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6. EU Taxonomy criteria (Regulation EU 2020/852) on the establishment of a framework to facilitate sustainable investment) for environmentally sustainable economic activities

The Company does not offer products that take into account the EU criteria for environmentally sustainable economic activities.

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