

EU Taxonomy-related Disclosure

PURPOSE

The purpose of this document is to provide disclosures according to Article 10.3 of the Disclosures Delegated Act under Article 8 of the EU Taxonomy Regulation (“EU Taxonomy”).

EU TAXONOMY REGULATION

The EU Taxonomy Regulation establishes a classification system and criteria to determine if an economic activity can be considered environmentally sustainable. According to the EU Taxonomy Regulation, an activity can be classified as sustainable, if:

- i) it substantially contributes to at least one of the six environmental objectives: 1. Climate change mitigation; 2. Climate change adaptation; 3. Sustainable use and protection of water and marine resources; 4. Transition to a circular economy; 5. Pollution prevention and control, and; 6. Protection and restoration of biodiversity and ecosystems
- ii) does not do significant harm to any of the other environmental objectives
- iii) fulfills the technical screening criteria set out in the delegated acts, and
- iv) complies with the minimum social safeguards of human rights.

We disclose mandatory information required under Article 10 of the Disclosure Delegated Act.

EXPOSURES TO EU TAXONOMY NON-ELIGIBLE AND TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES UNDER ARTICLE 10.3 OF THE DISCLOSURE DELEGATED ACT

As per Article 8(4) of the Disclosures Delegated Act, eligibility-related disclosures of financial undertakings shall be based on actual information, provided by the financial or non-financial undertaking.

Currently, none of our investments are required to report Taxonomy –eligibility or do so. As a result, no information on Taxonomy–eligibility could be supplied for the mandatory disclosure under Article 10.3.

EXPOSURES TO CENTRAL GOVERNMENTS, CENTRAL BANKS, AND SUPRANATIONAL ISSUERS

Livonia Partners does not have exposure to central governments, central banks, and supranational issuers, or derivatives.

EXPOSURES TO UNDERTAKINGS THAT ARE NOT OBLIGED TO PUBLISH NON-FINANCIAL INFORMATION PURSUANT TO ARTICLE 19A OR 29A OF DIRECTIVE 2013/34/EU

Articles 19a and 29a of Directive 2013/34/EU apply to large undertakings that are public-interest entities with an average number of employees in excess of 500, and to public-interest entities that are parent undertakings of a large group with an average number of employees in excess of 500 on a consolidated basis, respectively.

Fund I and Fund II has 100% of exposure to assets that do not exceed 500 employees on a consolidated basis, and that do not have the obligation to report under NFDR regulation.

QUALITATIVE DISCLOSURES ON KPIS PROVIDED

As no disclosure of quantitative KPIS was provided, no qualitative information to support the understanding of these KPIS are disclosed.