

**Annex A****Key Provisions of the SFDR**

<b>Provision</b>	<b>Form of Disclosure</b>	<b>Subject of Disclosure</b>	<b>Information Required</b>	<b>Effective Date</b>
Art. 3	Website	Sustainability risk policies at AIFM level	Policies on the integration of sustainability risks in its investment decision-making process	March 10, 2021
Art. 4(1)	Website	Adverse sustainability impacts at AIFM level	Where the AIFM considers principal adverse impacts of investment decisions on sustainability factors, a statement on due diligence policies with respect to those impacts; <sup>(a)</sup> where it does not consider such adverse impacts, clear reasons for why it does not do so (including whether and when it intends to)	March 10, 2021
Art. 5	Website	Remuneration policies in relation to the integration of sustainability risks	Include in AIFM remuneration policies information on how those policies are consistent with the integration of sustainability risks	March 10, 2021
Art. 10	Website	AIFs that promote environmental and/or social characteristics (Art. 8 AIFs), or have sustainable investments as their objective (Art. 9 AIFs)	<ul style="list-style-type: none"> <li>▪ A description of the environmental and/or social characteristics or the sustainable investment objective;</li> <li>▪ Information on the methodologies used to assess, measure and monitor the environmental and/or social characteristics or the impact of the sustainable investments selected for the AIF;<sup>(b)</sup> and</li> <li>▪ The information covered by pre-contractual disclosures and periodic reports referred to in Arts. 8, 9 and 11</li> </ul>	March 10, 2021
Art. 4(3)	Website	Adverse sustainability impacts at entity level	FMP (with more than on average 500 employees or parent thereof): due diligence policies with respect to the principal adverse impacts of investment decisions on sustainability factors	June 30, 2021

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Art. 6(1)	Pre-contractual disclosures	Integration of sustainability risks	<p>The manner in which sustainability risks are integrated into AIFM investment decisions and results of assessments of likely impacts of sustainability risks on the returns of AIFs made available</p> <p>Where the AIFM deems risks not to be relevant, the descriptions are to include a clear and concise explanation of the reasons therefor</p>	March 10, 2021
Art. 8	Pre-contractual disclosures	AIFs that promote environmental and/or social characteristics	Information about how the environmental and/or social characteristics of the AIF are met; if an index has been designated as a reference benchmark, information on whether and how this index is consistent with those characteristics, as well as whether the methodology used for the calculation of the index can be found	March 10, 2021
Art. 9(1)	Pre-contractual disclosures – gloss on Art. 6(1) and (3) disclosures	AIFs with sustainable investments as their objective, with an index as a reference benchmark	How the designated index is aligned with the AIF's sustainable investment objective and an explanation as to why and how the designated index aligned with that objective differs from a broad market index	March 10, 2021
Art. 9(2)	Pre-contractual disclosures – gloss on Art. 6(1) and (3) disclosures	AIFs with sustainable investments as their objective, with no index as a reference benchmark	How the sustainable investment objective is to be attained	March 10, 2021
Art. 9 (3)	Pre-contractual disclosures – gloss on Art. 6(1) and (3) disclosures	AIFs with the reduction of carbon emissions as their objective	The objective of low carbon emission exposure in view of achieving the long-term global warming objectives of the Paris Agreement	March 10, 2021

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Art. 11	Periodic reports	AIFs that promote environmental and/or social characteristics (Art. 8 products)	The extent to which environmental and/or social characteristics are met	January 1, 2022
Art. 11	Periodic reports	AIFs that have sustainable investments (including the reduction of carbon emissions) as their objective (Art. 9 products)	The overall sustainability-related impact of the AIF by means of relevant sustainability indicators; or where an index has been designated as a reference benchmark, a comparison between the overall sustainability-related impact of the AIF with the impacts of the designated index and of a broad market index through sustainability indicators	January 1, 2022
Art. 7	Pre-contractual disclosures	Adverse sustainability impacts at AIF level	Whether and, if so, how the particular AIF considers principal adverse impacts on sustainability factors or, if they do not consider these to be relevant, a statement that the AIFM does not consider the impacts and the reasons therefor	December 30, 2022

- (a) Disclosure shall include: information about policies on the identification and prioritization of principal adverse sustainability impacts and indicators; a description of the principal adverse sustainability impacts and of any actions in relation thereto taken or, where relevant, planned; brief summaries of engagement policies in accordance with Article 3g of Directive 2007/36/EC, where applicable; and a reference to adherence to responsible business conduct codes and internationally recognized standards for due diligence and reporting and, where relevant, the degree of their alignment with the objectives of the Paris Agreement.
- (b) Disclosures shall include: data sources, screening criteria for the underlying assets and the relevant sustainability indicators used to measure the environmental and/or social characteristics or the overall sustainable impact of the AIF.