ENTITY WEBSITE DISCLOSURE

Article 3 Transparency of sustainability risk policies: Sustainability risk policies

The fund proactively invests in companies or sectors considered to be more effective in the management of ESG risks, including those demonstrating meaningful improvement in the management of those risks. Additionally, exclusionary screening removes companies and/or sectors from an investment portfolio that contradict a client's social or moral values. The fund integrates sustainability risks into investment decisions by explicitly focusing on companies that accelerate sustainability and have a positive impact on the three pillars of the EU Taxonomy regulations: greenhouse gas emissions (GHG), circular economy, and biodiversity. The emphasis is on technology companies that promote sustainability and do not engage in activities where sustainability risks are present. Each investment opportunity is evaluated using a sustainability matrix that includes Principal Adverse Impacts (PAI). This matrix is updated annually to ensure full compliance. Investment documentation will include provisions requiring adherence to this policy. The Manager will incorporate the impact on sustainability factors by utilizing a sustainability matrix that includes PAI and ESG criteria as part of the due diligence process. Positive results from this screening are required for an investment to be considered a worthwhile opportunity.

Article 4 Transparency of adverse sustainability impacts at entity level

Eatable Adventures, S.L. does not consider principal adverse impacts (PAI) of its investment decisions on sustainability factors on the entity-level (Article 4 SFDR).

Neither does it consider PAIs on the fund level (Article 7 SFDR). Since our company employs less than 500 employees, we decided to apply an “explain” mechanism and provide clear reasons for not disclosing PAIs.

The PAI reporting requests comprehensive sustainability data, but our fund is composed of investments in (early-stage) ventures. They are not obliged to disclose non-financial information. Hence, processes to assess and report non-financial data have not yet been implemented and still need to be set up. We have partnered up with ImpactNexus GmbH and engage the investee companies to encourage them to collect and provide the required information. In addition, we're keeping an eye on the SFDR developments and plan to share PAIs in the future once the companies have available data that can be used to report on the PAIs.

Article 5 Remuneration policies in relation to the integration of sustainability risks

Eatable Adventures has an established remuneration policy, and specifically there is a component of it related to the ESG: The variable salaries of certain members of the team, whose functions are more closely related to the management of ESG policies, include a compensation component that is linked to the execution of these policies and the achievement of the ESG objectives.

Article 6 Transparency of the integration of sustainability risks

In Eatable Adventures, S.L., we acknowledge broader obligations than just pursuing high financial performance. These include ensuring the quality and integrity of the financial markets where we invest and directing capital towards companies that contribute to a sustainable economy and society. We strongly believe that considering ESG issues improves analysis and investment decisions, as they influence long-term risk and return. On the other hand, well-managed ESG factors yielding higher risk-adjusted returns. Therefore, the integration of ESG factors into the investment process is an integral component of our responsible investment practices.

We integrate those risks in a variety of ways:

The fund proactively invests in companies or sectors considered to be more effective in the management of ESG risks, including those demonstrating meaningful improvement in the management of those risks. Additionally, exclusionary screening removes companies and/or sectors from an investment portfolio that contradict the fund's social, environmental & moral values. The fund integrates sustainability risks into investment decisions by explicitly focusing on companies that accelerate sustainability and have a positive impact on the three pillars of the EU Taxonomy regulations: greenhouse gas emissions (GHG), circular economy, and biodiversity. The emphasis is on technology companies that promote sustainability and do not engage in activities where sustainability risks are present.

Therefore, we properly consider the influence of ESG performance of our investments on financial returns by considering this in the following manner:
We understand a sustainability risk as an environmental, social or governance event or condition that, if it occurs, could cause an actual or potential material negative impact on the value of an investment and hence the Net Asset Value of the Fund. The impacts following the occurrence of a sustainability risk may be numerous and vary depending on the specific risk. A specific contingency plan is developed with each startup to identify and detect the main environmental risks and to devise mitigation and adaptation strategies.