

Web declarations to comply with the requirements of Regulation (EU) 2019/2088 (SFDR) and Delegated Regulation (EU) 2022/1288 (Delegated Regulation of the RTS)

Transparency of policies related to sustainability risks

The Management Company has a Responsible Investment Policy, in which it sets out how environmental, social and governance (ASG) criteria are integrated into the operations of the funds managed by the Management Company and how sustainability risks are considered in the investment processes. You can consult the Responsible Investment Policy of the Management Company at:

[Responsible Investment Policy](#)

Sustainability risk is understood as an environmental, social or governance event or condition that, if it occurs, could cause a material negative impact on the value of the investment.

Sustainability risks, if they occur, could directly or indirectly influence the value of investee companies and, consequently, the net asset value of the funds. The sustainability risk of the funds' investments will depend, among others, on the type of investee company, its sector of activity or its geographical location.

In addition to traditional financial risks, the Management Company integrates sustainability risks in the different phases of investment processes and decisions. In this way, the Management Company pursues the generation of value and obtaining profitability for its investors, evaluating the possible impact of sustainability risks on the value of assets and investments.

Failure to consider adverse impacts of investment advice on sustainability factors

According to Regulation (EU) 2019/2088 and Delegated Regulation (EU) 2022/1288, participants in financial markets and financial advisors have to disclose whether or not they consider the main adverse events (PIAs) to measure the impact adverse investment decisions and financial advice on sustainability factors may have.

By PIAs must be understood those incidences of advice and investment decisions that have negative effects on sustainability factors (ASG), that is, environmental and social issues, as well as those related to the governance of companies.

Pursuant to Articles 4.1.b) and 4.5.b) of Regulation (EU) 2019/2088, the Entity, in the role it may play as a participant in the financial markets or financial advisor, declares that it has not carried out an analysis of the adverse impact of the investment decisions and investment advice on sustainability factors.

This decision is a consequence of the following reasons:

- At present, the Entity does not have sufficiently robust processes for the analysis of the available information, which make it possible to rigorously quantify the foreseeable and real impact of investment decisions and advice on sustainability factors.
- Considering the level of the Entity in size, scale of activities and characteristics, following the applicable regulations and exceptions that can be found in Article 4 of Regulation (EU) 2019/2088, the Entity may take advantage of the option of not consider PIAs.

The Entity's decision not to consider the PIAs at the level of the Entity as a whole does not prevent the PIAs from being monitored in the management of certain financial products, within the framework of the application of ESG integration processes in decision-making. investment and advice. For more information on the consideration of the PIAs at the product level, you should refer to the sustainability brochures and annexes of the pre-contractual information of each financial product.

The non-consideration of the PIAs at the Entity level at the present time does not prevent the Entity's decision regarding the consideration of the PIAs on sustainability factors from changing, eventually, in the future in the

event that the regulation that develops this issue establishes new requirements and that the degree of evolution of the data and information necessary for the disclosure of the PIAs in the market gives rise to a greater maturity in the availability of the same and of the associated methodologies for its calculation.

Transparency of remuneration policies in relation to the integration of sustainability risks

In accordance with article 5 of Regulation (EU) 2019/2088, on the disclosure of information related to sustainability in the financial services sector, the Entity has included information in its remuneration policy on its consistency with the integration of sustainability risks.

Variable remuneration takes into account environmental, social and governance (ESG) aspects and is awarded in a way that avoids conflicts of interest.

ESG risks are taken into account as a variable remuneration assessment element. The remuneration system, in addition to attracting qualified personnel, must promote sustainable development in accordance with Meridia's long-term objectives. In addition, an Annual Performance Evaluation must be carried out for each employee (in which the way of evaluating the integration of ESG aspects will vary, depending on the nature of the functions and tasks of the different groups of employees). Based on pre-established objectives and processes, the integration of ESG practices will be taken into account in the performance and in the variable remuneration of certain categories of personnel (those that have variable remuneration, including managers), which will be evaluated through the Annual Evaluation Performance, including the figure of the ESG Manager, who has specific objectives based on compliance with the company's ESG strategy.

Transparency on the environmental or social characteristics of the products

The Entity considers that the integration of environmental, social and corporate governance (ASG) criteria in the evaluation and analysis of products can have a favorable effect on the results of companies in the long term and contribute to greater economic progress, socially and environmentally sustainable society.

The information regarding the consideration of ESG aspects in the products marketed by the Entity is contained in the brochure of each of them, when applicable. For more information about integrating ESG aspects into products, read the product brochure.

Below are the products currently available to the Entity that promote environmental or social characteristics, in accordance with the provisions of article 8 of Regulation (EU) 2019/2088 of the European Parliament and of the Council of November 27, 2019 on the disclosure of information related to sustainability in the financial services sector.