

**Disclosure on the implementation of the requirements of
Article 4 (1) of Regulation (EU) 2019/2088 on sustainability-
related disclosures in the financial services sector regarding
the transparency of adverse sustainability impacts at entity
level**

Energy Infrastructure Partners Luxembourg S.à r.l

Luxembourg, December 2024

1. Legal framework

Energy Infrastructure Partners Luxembourg S.à r.l. ("EIP Luxembourg") is authorised to act as an alternative investment fund manager ("AIFM") within the meaning of Chapter II of the Luxembourg Law of 12 July 2013 on alternative investment fund managers.

2. Sustainability-related disclosures in the financial services sector

On 27 November 2019, Regulation (EU) 2019/2088 of the European Parliament and of the Council on sustainability-related disclosure requirements in the financial services sector (hereinafter "SFDR") was published and entered into force on 10 March 2021.

The main objective of the SFDR is to create transparency on

- how sustainability risks are considered in the management of investment funds; and
- if principal adverse impacts of investment decisions on sustainability factors ("comply or explain") are considered in the management of investment funds.

These transparency requirements apply in principle to both the AIFM and the financial products (i.e. managed investment funds).

3. Purpose of this statement

This statement describes the AIFM's decision with respect to the requirements of article 4 (1) SFDR regarding the consideration of principal adverse impacts (hereinafter "PAI") of investment decisions on sustainability factors at the entity level.

As the employee count of the AIFM does not exceed 500, the AIFM is not legally required to consider principal adverse impacts of investment decisions on sustainability factors.

PAI consideration at entity level

The AIFM has in principle chosen for the time being not to consider PAIs of investment decisions on sustainability factors at the entity level, after having taken into consideration the following points:

- the content of the pre-contractual disclosures made with regards to each financial product and the current product classification of the managed investment funds under SFDR,
- the ongoing regulatory developments from the European Supervisory Authorities as well as the European Commission, including the anticipated updates for 2025.; and
- The AIFM's delegated portfolio manager is currently consolidating its PAI collection and assessment processes, leveraging most recent guidance and knowledge acquired during the first two years of SFDR periodic disclosure cycles.

PAI consideration at entity level – forward looking

In 2023, EIP Luxembourg's delegated portfolio manager started a systematic data collection exercise with respect to sustainability indicators including relevant PAI for the managed funds. EIP Luxembourg is considering the results of this data collection exercise and the commitments at each financial product level for the consideration of the PAI at entity level going forward. A specific target year for consideration of PAI will be disclosed in 2025.

PAI consideration at product level

EIP Luxembourg is currently managing several funds that consider PAIs. The results have been and will be reported in line with the requirement of article 7 SFDR in the annual reporting of each of the funds.

4. Statement review

EIP Luxembourg will actively follow the regulatory and market developments regarding consideration of PAIs at both the entity and the financial products levels and may review its current position, particularly considering that EIP Luxembourg's delegated portfolio manager started collecting PAI information across all its managed funds in 2023 and its continuously enhancing its data collection and assessment process.

This statement will be reviewed by senior management at least every year, as well as on an ad-hoc basis, where necessary, for the statement to remain robust and fit for its purpose and/ or to reflect any updates in the applicable requirements.

Following such review, the statement must be approved by the Board of Directors, communicated to the employees and disclosed as per applicable legal requirements and regulations.