

## Disclosure under SFDR and Taxonomy Regulation

1.1 The investment objective of each of the Sub-Funds is focused on generating return by acquiring life settlement policies and other mortality related financial products.

1.2 The Management Company does not take into account environmental, social or governance factors in its investment decision process. The Management Company takes the view that no such factors can be applied for life settlement policies and other mortality related financial products. It results that the usual sustainability risk factors do not have an impact on the performance of life settlement policies and other mortality related financial products and more generally on the portfolios of each of the Sub-Funds.

1.3 From the perspective of SFDR, the Management Company therefore classifies each of the Sub-Funds under the last paragraph of article 6.1 of the SFDR (so-called "explain" model).

1.4 Article 7 of Taxonomy Regulation applies to each Sub-Fund: the investment underlying this financial product do not take into account the EU criteria for environmentally sustainable economic activities.