

## ESG INTEGRATION STATEMENT

Environmental, social and governance (ESG) integration is the discipline of incorporating ESG information into investment decisions. All investing is subject to risk including the possibility of losing all the money invested. There is no “one size fits all” approach and the evaluation of an investment depends entirely on the timely, accurate and correct reporting of ESG data by the entity in whom the potential investment is being considered.

The Company ensures that all available research, data, and insights are within easy reach of our Investment Managers and Traders to enable the incorporation of ESG information into the investment decision. Research suggests that ESG factors significantly contribute to the long-term performance of any investment and the Company endorses and supports the expansion and integration of sustainability insights into the investment decision.

For the avoidance of doubt, REZCO does not promote sustainability in its investment in accordance with art. 8 of the Regulation (EU) 2019/2088 of 27 November 2019 on sustainability-related disclosures in the financial sector (“SFDR”) nor has a sustainability objective in selecting assets in accordance with art. 9 SFDR.