

Sustainability-related information in accordance with the Sustainable Finance Disclosure Regulation (SFDR)

Pareto Business Management AS is engaged as business manager for six project finance companies registered with the Norwegian Financial Supervisory Authority as self-managed alternative investment funds in accordance with the AIF-legislation § 1-4. This pertains to the following companies:

- Bi7 Kontor Holding AS
- Dagligvare Holding AS
- Fredrikstad Kontorbygg Holding AS
- Lier Bileiendom AS
- Ski Sentrum Eiendom AS
- Trucklog AS

The companies are subject to the Sustainable Finance Disclosure Regulation (SFDR), which sets requirements for sustainability-related information to be made available to end investors. Information about the company's guidelines for integrating sustainability risk in investment decisions, whether the company considers the Principal Adverse Impacts (PAIs) investment decisions may have on sustainability factors, and whether the company's remuneration guidelines are consistent with the integration of sustainability risk, must be made available on the company's website. The six companies mentioned are not expected to make new investments at this time, but they are still subject to the disclosure requirements. Since the companies do not have their own websites, the required information will be gathered here.

Sustainability risk

Although no new investments are expected at this time, the Board of Directors of each of the companies have adopted guidelines for incorporating sustainability risk into investment decisions for the sake of good order. Companies must identify any sustainability risk associated with the investment in question as part of the assessment of new potential investments. Identification of sustainability risk is accomplished, among other things, through internal analysis and dialogue with the seller of the investment object. Third-party data and analyses may also be collected. The company will assess the severity of the identified sustainability risks, including the likelihood of such an event or circumstance occurring and the implications for the value of the investment. If the sustainability risk is deemed too high, companies will consider measures that can be implemented to reduce the risk to an acceptable level. Companies will not invest if such measures cannot be implemented or if such measures are deemed too expensive.

Principal Adverse Impacts on sustainability factors

As of now, the companies will not make any new investment decisions and therefore they will not consider Principal Adverse Impacts on sustainability factors. If new investments become relevant, the companies will assess whether Principal Adverse Impacts should be considered.

Remuneration

The companies have not established their own remuneration guidelines, nor are they required to do so. The companies' assessment is that the fixed annual remuneration for the Board of Directors is not suitable to negatively influence decisions on sustainability.