

The present statement is the entity-level principal adverse impacts statement of IVO Capital Partners, in accordance with the EU Sustainable Finance Disclosure (“SFDR”) regulation.

As an asset manager, IVO Capital Partners focuses on listed and private debt and mainly invests in the following instruments:

- Listed fixed income or assimilated from private or public issuers;
- Litigation finance-related securities including loans, debt instruments, unlisted or listed shares of vehicles involved in litigation finance.

As the specific characteristics of litigation finance require a dedicated expertise to conduct an appropriate extra-financial analysis, we do not consider the principal adverse impacts related to this asset class yet.

IVO Capital Partners considers the principal adverse impacts of its investment decisions on sustainability factors across its 3 fixed income funds: IVO Fixed Income EUR UCITS, IVO Fixed Income Short Duration UCITS and IVO Global Opportunities UCITS.

We currently take into account, measure and report on principal adverse impacts on sustainability factors through the following indicators:

- Carbon Footprint
- Environmental Footprint
- 2°C Alignment
- Exposure to severe environmental, social and governance-related controversies
- Exposure to controversies related to Human rights at work
- Board of Directors diversity and independence

This list will be updated so as to align with the recommendations and templates provided by the ESMA’s February 2021 final report on draft Regulatory Technical Standards. We are currently working on crafting an adequate PAI monitoring and reporting process to complement our current investment processes.

In order to identify the principal adverse impacts on sustainability factors, we rely on our extra-financial information sources, notably Sustainalytics, Trucost, rating agencies, financial research providers, our internal ESG framework and our ESG team. Although the stakes related to principal adverse impacts on sustainability factors are different from those relating to sustainability risks, we also apply our sustainability risk integration framework to identify the principal adverse impacts in our investment-decision making process. Further information on IVO Capital Partners’ approach to sustainability risk integration can be found in our [Responsible Investment Policy](#).

We address principal adverse impacts on sustainability factors with investee companies through our engagement process, conducted through dialogue and collaborative initiatives. Further information on IVO Capital Partners’ approach to engagement can be found in our [Engagement Policy](#).

Our adherence to several international sustainability standards provides us with additional insights regarding the principal adverse impacts of our investment decisions. IVO Capital Partners is a signatory to the UN Principles for Responsible Investment, a member of the ClimateAction100+ initiative, and a supporter of the International Integrated Reporting Council (IIRC) and the Task-Force on Climate-related Financial Disclosures (TCFD).