

## Statement of non-inclusion of principal adverse impacts

### Introduction

Article 4 of Regulation (EU) 2019/2088 "SFDR" on sustainability reporting in the financial services sector requires transparency on the main negative impacts of investment decisions on sustainability factors.

This statement meets this objective by describing due diligence policies regarding these impacts, taking into account the size of the organisation, the nature and scope of its activities and the types of financial products offered.

### Definition of principal adverse impacts

The term PAI refers to 'principal adverse impacts'. These are the most significant negative impacts of investment decisions on sustainability factors related to environmental, social, labour, human rights and anti-corruption issues.

### Non inclusion of principal adverse impacts

As HOMA CAPITAL is a management company with less than 500 employees, the inclusion of PAIs is voluntary. The management company is therefore not obliged to consider negative sustainability impacts.

Where the company chooses not to follow the provisions of the regulation, it is required to explain why implementation is not relevant to the company under the "comply or explain" principle. Although HOMA CAPITAL takes sustainability factors into account in its investment decisions, the prioritisation of the negative impacts of these investments is not yet fully developed, and the data currently available does not ensure that negative impacts on sustainability factors are fully taken into account. At this stage, HOMA CAPITAL cannot therefore measure the effects of these impacts.

It should be noted that HOMA CAPITAL is closely monitoring regulatory developments and market work in order to be in a position to take into account the main negative impacts in its business in the near future. The decision on the consideration of the main negative impacts will be reviewed annually.