

**In accordance with the SFDR and the Taxonomy Regulation, Mezza Beheer B.V., the “Manager” of the Mezza Fund (“Fund”) provides the following statements:**

### **Qualification of the Fund under the SFDR and Taxonomy Regulation**

The Manager does not promote environmental and/or social characteristics (“light-green” within the meaning of Article 8 SFDR) with the Fund and the Fund does not sustainable investments as its objective (“dark-green” within the meaning of Article 9 SFDR). The investments underlying this financial product do not take into account the EU criteria for environmentally sustainable economic activities. The Manager therefore only complies with the disclosure requirements under Article 6 SFDR, as further laid down in this Schedule.

### **Integration of sustainability risks in investment decisions**

The Manager acknowledges that environmental, social or governance-related events or circumstances could, if they occur, have a real or possibly substantial negative impact on the value of the investments in the Fund. The Manager views ESG as a standard topic in the pre-investment due diligence process of Portfolio Companies. Sustainability risks are therefore part of the Manager’s selection and due diligence policy and the risk management policy.

### **Results of the assessment of the likely impacts of sustainability risks on the returns of the Fund**

The Manager does not prepare an assessment of the likely impacts of sustainability risks on the returns of the Fund. This is mainly based on the following reasons:

- a) The Manager does not promote environmental or social characteristics or a combination of these characteristics with the Fund, nor does the Manager aims for sustainable investments with the Fund. Therefore, it is not meaningful to measure the possible impact of sustainability risks in these areas.
- b) If the Manager decided to assess the likely impacts of sustainability risks on the returns of the Fund, numerous detailed requirements must be taken into account, many of which are not relevant to the type of investments the Manager includes in its portfolios. The Manager only considers it appropriate to do such assessments if it were to promote sustainability factors or sustainable investments, as it would enable investors to assess whether the promises made in this regard by the Manager are being fulfilled.

The above may be reconsidered under different circumstances, for example when the Manager’s investment policy changes, the assessment of the likely impacts of sustainability risk on the returns of the Fund becomes less onerous than it currently is or appears to be, or the majority of the investors has a need for an assessment like this.