

Sustainable Finance Disclosure Regulation (SFDR)

Amvest Living & Care Fund

On the basis of the SFDR, financial market participants are required to indicate how they handle sustainability risks and to detail the consequences of this approach (for more details, see Investment Management). In addition, the regulation contains transparency requirements at fund level.

The regulation distinguishes between:

- funds that are not promoted as sustainable (grey);
- funds that promote environmental or societal characteristics (light-green);
- funds with sustainable investments as their objective (dark-green).

The Amvest Living & Care Fund qualifies as a light-green fund which promotes the following environmental and social characteristics:

Environmental characteristics

1. Investing in energy efficient future proof properties.
2. Realizing a reduction of CO2 emissions.

Social characteristics

1. Ensuring high quality living environment.
2. Focus on the provision of healthcare related real estate for

i) elderly people who have a significant care indication due to somatic and/or psychogeriatric limitations and can no longer live independently (verpleeghuiszorg);

ii) people who have physical or mental disabilities and cannot live independently (gehandicaptenzorg),

iii) people who have a light to moderate demand for care, regardless of whether they are able to live independently and iv) elderly people who need various levels of medical or personal care (assisted living).

These characteristics are part of the fund's strategy and the individual aspects and are reflected in Key Performance Indicators (KPIs). These KPIs are defined and measured at fund level. A target is set for each KPI that is measured and reported. The KPIs and targets are evaluated annually and adjusted if necessary.

KPIs defined and measured for these characteristics are:

Environmental characteristics

1. Composition of the portfolio by energy labels.
2. Scope 1, 2 and 3 CO2 emissions of the properties.

Social characteristics

1. Annual tenant satisfaction score on the accommodation aspect.
2. Composition of the portfolio in the four health care segments.

For more information on the KPIs defined, the results of the past year, the data sources and screening criteria, please refer to the Annual Sustainability Report of the Amvest Living & Care Fund and specifically for SFDR to attached Sustainability related disclosures.

The Amvest Living & Care Fund qualifies as an 'article 8' product under the SFDR and, as such, promotes Environmental/Social (E/S) characteristics. Whilst it does not have sustainable investment as its objective, it has a proportion of 89% in sustainable investments with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy and 89% in sustainable investments with a social objective.

As part of our SFDR disclosure obligations we published the following disclosures on the Amvest Residential Core Fund level:

- Pre-contractual disclosure of a product that promotes E/S characteristics ("article 8" document): This document sets out mandatory information in relation to the product. This template is not included on the website, but is part of the PPM available to investors.
- Sustainability-related disclosures ("article 10" disclosure): This document provides further disclosures in a structured and concise manner.

The page [Sustainable Investing](#) contains all documents on the sustainable investment policy and SFDR statements.