Sustainability Policy

Sustainability Risks:
Investing can lead to adverse impacts on sustainability factors (i.e. environmental, social and governance factors).

Theta Capital Management and Theta Fund Management do not consider the adverse impacts of their investment decisions on sustainability factors. This is because we invest into portfolios of funds and not all of the underlying fund managers take these factors into account and sufficient information on this is therefore not available. Additionally, as we invest globally, the underlying assets do not have to comply to the level of sustainability reporting that we would need to be able to consider adverse sustainability impacts.

Sustainability Impacts:

Sustainability risks refer to environmental, social, or governance events or conditions that can have an adverse effect on the fund's returns and its underlying assets. Examples of sustainability risks include environmental physical risks, compliance with labour standards, anti-corruption measures, and reputational risk. If external asset managers that we select do not consider sustainability risks, the value of the assets might decrease, which can negatively influence the results of the Fund and individual portfolios. Not all Fund Managers that Theta invests with will consider sustainability risks extensively. Theta Capital Management and Theta Fund Management will monitor the consideration of sustainability risks by external asset managers through its due diligence and monitoring process, and will monitor whether the underlying managers consider these sustainability risks, and to what extent they are prepared for changing regulations in the future. This will take place in both the initial selection process of managers, as well as in periodic monitoring