Appendix to the AIFM Disclosure Statement

This Appendix to the Disclosure Statement dated October 2022 is provided pursuant to Regulation (EU) 2019/2088 and 2022/1288 of the European Parliament and of the Council on sustainability-related disclosures in the financial services sector.

RTS Pre-contractual Disclosure

The pre-contractual disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph of Regulation (EU) 2020/852 can be found on the next page.

For the sake of clarity, the Partnership uses the following definitions in the RTS Pre-contractual Disclosure document:

'Sustainability risk' means an environmental, social or governance event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of the investment (EU 2019/2088 Art 2(22));

'Sustainability factors' mean environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters (EU 2019/2088 Art 2 (24));

"Principal adverse impacts' should be understood as those impacts of investment decisions and advice that result in negative effects on sustainability factors (EU 2019/2088 (20)).

TAALERI Bioindustry

ANNEX III

Template pre-contractual disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph, of Regulation (EU) 2020/852

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Product name: Taaleri Bioindustry Fund I LP **Legal entity identifier:** 3266590-4

Sustainable investment objective

Does this financial product have a sustainable investment objective?

☒ Yes	☐ No
☒ It will make a minimum of **sustainable investments with an environmental objective:** 100%	☐ It **promotes Environmental/Social (E/S) characteristics** and while it does not have as its objective a sustainable investment, it will have a minimum proportion of ___% of sustainable investments
☒ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☒ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
	☐ with a social objective
☐ It will make a minimum of **sustainable investments with a social objective:** ___%	☐ It promotes E/S characteristics, but **will not make any sustainable investments**

What is the sustainable investment objective of this financial product?

The Financial Product's investment objective is to make control investments in industrial scale production facility opportunities of biomaterials and -fuels, circular economy, and renewable energy (other than wind and solar). The Partnership will mainly invest in opportunities which expedite the transition from usage of fossil fuels or virgin raw materials into development and production of resource-efficient and sustainable bio-based materials, -fuels or renewable energy (other than wind and solar). Investment shall target to minimize the usage of fossil or non-renewable raw material or energy sources. The investments contribute to the EU's environmental objectives, particularly related to climate change mitigation and/or adaptation, circular economy, and pollution prevention and control, by funding solutions that for example, enhance the reuse of raw materials and products, reduce the demand of virgin raw materials, improve the recyclability of materials and/or products, replace the use of non-renewable raw materials, or reduce the amount of hazardous or contaminant chemicals.

No reference benchmark is designated for the purpose of attaining the sustainable investment objective of the Financial Product as Investees are likely to vary by their economic activity and therefore no single benchmark is applicable.

What sustainability indicators are used to measure the attainment of the sustainable investment objective of this financial product?

Principal adverse impact Indicators measure the negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

Sustainability indicators (KPIs) are indicators that are implemented to measure the attainment of the investments' attainment of environmental sustainability objectives.

To attain the Financial Product's sustainability objectives and article 9 requirements, in addition to reporting the principal adverse impact (PAI) indicators listed in Table 1 of Annex I (EU 2022/1288) the Financial Product plans to measure:

Environmental indicators:

- *Non-recycled waste-ratio (PAI, Table 2 of Annex I);*
- *Investments in companies without carbon emission reduction initiatives (PAI, Table 2 of Annex I);*
- *Water usage and recycling (PAI, Table 2 of Annex I);*
- *Carbon handprint (GHG emissions of product replaced, tCO2 eq) (KPI)*
- *Revenue from products that are reusable, recyclable and/or compostable reported as EUR and percentage of total revenue) (KPI)*
- *Percentage of raw materials from: (1) recycled content, (2) renewable sources, (3) renewable and recycled content (reported as metric tonnes and percentage of total raw materials) (KPI)*
- *Amount of purchased energy consumed from renewable sources (reported as MWh and percentage of total energy consumption) (KPI)*

Social indicators:

- *Number of days lost to injuries, accidents, fatalities or illness (PAI, Table 3 of Annex I);*
- *Lack of grievance/complaints handling mechanism related to employee matters (PAI, Table 3 of Annex I);*
- *Lack of a supplier code of conduct (PAI, Table 3 of Annex I);*
- *Lack of a human rights policy (PAI, Table 3 of Annex I);*
- *Lack of due diligence (PAI, Table 3 of Annex I);*
- *New hires*
- *Employee gender diversity*

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How do sustainable investments not cause significant harm to any environmental or social sustainable investment objective?

For sustainable investments that are classified as sustainable investments according to (EU) 2020/852, or (EU) 2019/2088, the prevention of significant harm to the environmental objectives defined in Article 17 of Regulation (EU) 2020/852 is ensured by a comprehensive Due Diligence assessment carried out before the investment decision. The assessment takes into account the entire life cycle of the investment and ensures that the investment does not cause significant harm to any sustainable investment objective related to the environment or society, and that the investment is a sustainable investment in accordance with the minimum safeguards requirements established in Regulation (EU) 2020/852 Article 18 and (EU) 2019/2088 Article 2 subsection 17. The fact that the investments economic activities do not cause significant harm to the environmental objectives is further ensured by fulfilling the requirements set out in the technical evaluation criteria, (Article 19 of Regulation (EU) 2020/852, and Annex I, Table 1, 2 and 3 of Regulation (EU) 2022/1288). The additional indicators in Tables 2 and 3 have been selected using a materiality analysis on the investment target. The investments take into account the possible developments and changes in the technical evaluation criteria by the Commission. In addition, some of the financial products' operations might be subject to the need for a permit, which can include further environmental assessments.

In addition, the Investees are required to conduct LCA-calculations prior to investment decision to assess the life cycle impacts of their products on the environment.

The fund reduces its principal adverse sustainability impacts by monitoring the indicators regarding adverse impacts defined in Annex I of (EU) 2022/1288. . In addition, the fund monitors and reports measures related to the indicators and sets goals for the next reference period based to the adverse impacts caused.

All investments meet at least the minimum social safeguards of the EU SFDR (2019/2088) regulation. In addition, active measures are required to eventually fully align with the suggested technical criteria of the minimum social safeguards amending the Taxonomy regulation. Investees are required, to the extent possible, to comply with the OECD Guidelines for Multinational Enterprises, UN Global Compact, and the UN Guiding Principles on Human Rights. Alignment with these principles will be reported.

Does this financial product consider principal adverse impacts on sustainability factors?

Yes

Yes. The Fund considers Principal Adverse Impacts (PAI) indicators presented in Table 1, Table 2 Table 3 (2022/1288, Annex I) and will report them biannually. The information will be disclosed under Article 11(2) of Regulation (EU) 2019/2088 in a periodic report as referred to in Article 25(6) of Directive 2014/65/EU.

The fund takes into account the principal adverse effects of its investment targets on sustainability factors. The fund's investment targets may cause adverse impacts on sustainability factors. The fund's principal adverse impacts on sustainability factors have been identified through a materiality analysis and a due diligence assessment. Examples of the frameworks used in the materiality assessment include the Global Reporting Initiative (GRI), Carbon Disclosure Project (CDP), Sustainability Accounting Standards Board (SASB), Taskforce on Climate related Financial Disclosures (TCFD), UN Principles for Responsible Investments, and the European Sustainability Reporting standards (ESRS) of the EU Corporate Sustainability Reporting Directive (CSRD), which is being prepared. Other key international agreements and guidelines used to identify sustainability impacts are, for example, the UN Universal Declaration of Human Rights, the UN Convention against Corruption, the UN Rio Declaration on Environment and Development, the UN Sustainable Development Goals, the OECD Guidelines for Multinational Enterprises (taking into account the guidelines for institutional investors under the OECD guidelines), the UN Global Compact, and the UN Guiding Principles.

The fund reports its principal adverse impacts, the measures taken to reduce them, and sets goals for the next reference period of periodic reports referred to in regulation (EU) 2019/2088 (11) and Directive 2014/65/EU (25) as defined in the form of the template layed down in Table 1 of Annex I of Regulation (EU) 2022/1288. The AIF Manager publishes a statement on the fund's website with the title "Statement on the principal adverse impacts of investment decisions on sustainability factors". The fund collects information on the principal adverse impacts of its investees on a quarterly basis. The AIF Manager of the fund develops it's assessment methods regularly, taking into account the characteristics of the investment objectives.

The fund's principal adverse impacts on sustainability factors are reflected in the chosen principal adverse impact indicators. The fund has identified impacts related to, for example, the environmental impact of production and used energy resources, the raw materials used, the health and safety of employees, as well as human rights.

What investment strategy does this financial product follow?

The investment strategy guides investment decisions based on factors such as investment objectives and risk tolerance.

The Partnership's investment strategy is to make minority or majority control investments in industrial scale proven technology-based production facility opportunities of biomaterials and -fuels, circular economy, and renewable energy (the "Bioindustry Market") in Europe, primarily the Nordics with preference on opportunities with international expansion situation and / or potential. The Partnership's investment objective is to acquire a portfolio of investments that the AIF Manager *believes can achieve an internal rate of return greater than 15%, net of fees and expenses. There can be no assurance that the Partnership will achieve such returns or objectives.*

Fund's strategy is to make sustainable investments and finance, support and expedite the transition from the usage of fossil fuels and virgin raw materials into development and production of resource-efficient and sustainable biobased fuels and materials as well as other bioindustry related renewable energy solutions (other than wind and solar). Sustainability risks and principal adverse impacts are considered as part of every investment decision by conducting comprehensive sustainability risk- and due diligence assessments.

Taaleri Bioindustry aims to address the challenges caused by climate change and to create a basis for sustainable economic development by developing, financing, constructing, operating and maintaining scalable industrial phase bioindustry production facilities using renewable or re-usable natural resources as their feedstock.

Taaleri Bioindustry is committed to offer products which have a positive impact on the environment through the transition to a sustainable and circular bioeconomy-based production of goods and renewable energy. Taaleri Bioindustry continuously seeks opportunities to decrease the dependence on fossil fuels and virgin raw materials and to speed up the shift to a sustainable and circular bioeconomy by enabling disruptive technologies to go to market.

What are the binding elements of the investment strategy used to select the investments to attain the sustainable investment objective?

In addition to the investment strategy described above, the Financial Product has a strategic objective to make sustainable investments. To attain this objective, Investees undergo careful due diligence evaluations, and are required to commit to Taaleri Plc, AIF Manager, and Taaleri Bioindustry Ltd's Sustainable Investment Principles, Codes of Conduct, as well as following the requirements, as applicable, set by the Sustainable Finance Regulatory Framework. Furthermore, the Investees are required to adhere to customized roadmaps to improve their corporate sustainability strategies and operations to better account for sustainability risks and opportunities, as well as reduce their principal adverse impacts.

The Fund has sustainable investment, as defined in article 2(17) of the SFDR (2019/2088), as its objective according to article 9 of the SFDR and any investment by the Fund shall, therefore, constitute such a sustainable investment under the SFDR. This shall particularly mean, without limiting the generality of the aforementioned, that the investment shall meet the criteria of the "do no significant harm" principle referred to in the SFDR.

In regards to sustainable investments that are Taxonomy (2020/852) eligible, these investments shall constitute an environmentally sustainable investment according to article 2(1) of the Taxonomy Regulation. This shall particularly mean, without limiting the generality of the aforementioned, that the investment shall meet the following criteria:

The investment:

Good governance practices include sound management structures, employee relations, remuneration of staff ad tax compliance.

i. contributes substantially to [one or more of / the environmental objectives of […]] set out in Article 9 in accordance with Articles 10 to 16 of the Taxonomy Regulation;

ii. does not significantly harm any of the environmental objectives set out in Article 9 in accordance with Article 17 of the SFDR; and

iii. is carried out in compliance with the minimum safeguards laid down in Article 18 of the SFDR.

iv. must comply, when applicable, with the technical screening criteria set out in the Taxonomy Regulation (2020/852) and amending regulation.

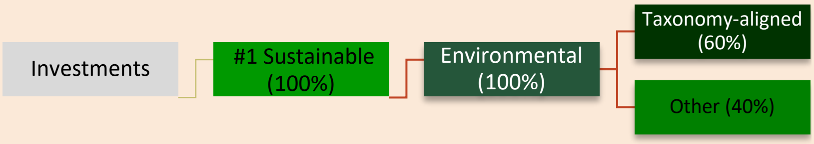
What is the policy to assess good governance practices of the investee companies?

To ensure the Investees have good governance practices in place, they undergo careful ESG-, financial-, tax-, and legal -due diligence assessments. In addition, Investees are required to commit to reporting financial information and to develop and put in place appropriate processes on managing and documenting good governance practices (e.g. Codes of Conduct, including policies on anti-corruption and bribery, fair competition, tax, remuneration, as well as Human Rights and Laborers' rights. Suitable grievance mechanisms are required to be put in place to ensure stakeholders needs and concerns are accounted for.

What is the asset allocation and the minimum share of sustainable investments?

All assets (100%) are allocated in sustainable investments with an environmental objective. The Financial Product aims to invest 60% of assets in Taxonomy-aligned economic activities. This objective is to be achieved by the end of the fund's lifetime. The actualization of this objective is in part subject to the development of the regulatory criteria of the EU Taxonomy.

Asset allocation describes the share of investments in specific assets.



#1 Sustainable covers sustainable investments with environmental or social objectives.

#2 Not sustainable includes investments which do not qualify as sustainable investments.

Taxonomy-aligned activities are expressed as a share of:
- turnover reflecting the share of revenue from green activities of investee companies
- capital expenditure (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- operational expenditure (OpEx) reflecting green operational activities of investee companies.

How does the use of derivatives attain the sustainable investment objective?

The AIFmanager sees that derivates will not play an active role in the Partnership's strategy and agreements. However, in some cases the use of derivates could contribute positively to the profitability of the investments, e.g. if an investment target ensures pricing for its end products or raw materials with derivates or the Partnership uses derivates for currency hedging. Thus, derivates could potentially also contribute to attaining the sustainable investment objective.

To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy?

Taxonomy aligned sustainable investments shall comply with the technical screening criteria established pursuant to Articles 10(3), 11(3), 12(2), 13(2), 14(2) and 15(2) of regulation (2020/852). Taxonomy aligned investments shall identify the most relevant potential contributions to the given environmental objective while respecting the principle of technological neutrality, considering both the short- and long-term impact of a given economic activity; comply with the specified minimum requirements that need to be met to avoid significant harm to any of the relevant environmental objectives, considering both the short- and long-term impact of a given economic activity; fulfil and contain quantitative and qualitative thresholds to the extent possible; and where appropriate, comply with the Union labelling and certification schemes, Union methodologies for assessing environmental footprint, and Union statistical classification systems, and take into account any relevant existing Union legislation as stated in the technical screening criteria of the Taxonomy regulation.

Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy[1]?

[1] Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objectives - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

To comply with the EU Taxonomy, the criteria for **fossil gas** include **limitations** on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmenta l objective.

Transitional activities are activities for which low-carbon alternatives are not yet available ad among others have

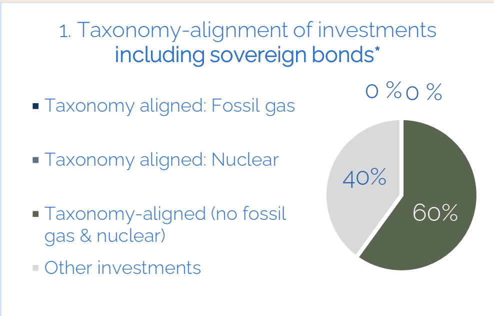
are environmentally sustainable investments that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.

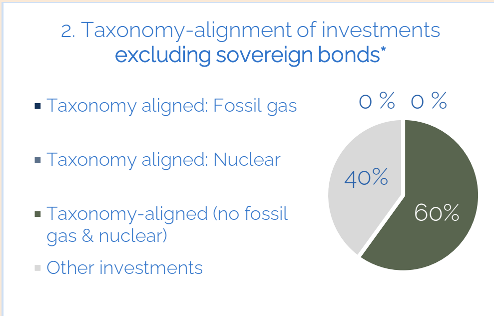
☐ Yes: *[specify below, and details in the graphs of the box]*

☐ In fossil gas ☐ In nuclear energy

X No

The two graphs below show in green the objective for the minimum percentage of investments that are aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*





** For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures*

What is the minimum share of investments in transitional and enabling activities?

As the majority of investments have not yet been made, the proportions of enabling and transitional activities referred to in Art 16 and Art 10(2) as a percentage of all investments cannot yet be determined or reported. However, as enabling activities mostly relate to 'transition to renewable energy', the majority of the investments made by this Financial Product are likely mostly allocated to transitional activities.

What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy?

The fund aims to make predominantly sustainable investments into economic activities that are classified as environmentally sustainable according to Taxonomy regulation (2020/852 (3)). However, the Taxonomy Regulation in its current form, classiefies only a limited amount of economic activities, hence it would be difficult for the financial product to only invest in Taxonomy aligned economic activities. Therefore, the financial product can also make sustainable investments as defined in the SFDR regulation (2019/2088, article 2(17)).

What is the minimum share of sustainable investments with a social objective?

Not applicable.

What investments are included under "#2 Not sustainable", what is their purpose and are there any minimum environmental or social safeguards?

No investments included under #2 'Not sustainable' will be made.

Is a specific index designated as a reference benchmark to meet the sustainable investment objective?

No index has been designated as a reference benchmark for the purpose of attaining the sustainable investment objective of the Partnership

Reference benchmarks are indexes to measure whether the financial product attains the sustainable investment objective.

- *How does the reference benchmark take into account sustainability factors in a way that is continuously aligned with the sustainable investment objective?*

  Not applicable.

- *How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?*

  Not applicable.

- *How does the designated index differ from a relevant broad market index?*

  Not applicable.

- *Where can the methodology used for the calculation of the designated index be found?*

  Not applicable.

Where can I find more product specific information online?

More product-specific information can be found on the websites:

https://www.taaleribioteollisuus.com/en/private-equity-funds/bioindustry-i

https://www.taaleri.com/download_file/force/2970/2372

Consideration of Sustainability Risks in the Investment Decision-making

The Partnership's sustainability risks are considered when selecting potential investment opportunities, prior to an investment decision and throughout the lifecycle of its investments.

Sustainability risks are recognized and mitigated by performing risk- and due diligence assessments, monitoring, reporting, and engaging with the target companies. Double materiality is accounted for when analysing sustainability risks. Sustainability risks are considered in all decision-making processes at the group, AIFM, Partnership, and investment target levels. The Partnership's approach to considering sustainability risks is described in further detail in Taaleri's, (including the group, Taaleri Private Equity Funds and Taaleri Bioindustry) sustainability risk policies, which can be found online at Taaleri's website.

The Team estimates the Partnership's potential sustainability risks to be mainly caused through the activities of the Partnership's investments. These risks are mainly linked to value chain activities of the Partnership's investments as well as fast regulatory changes and global megatrends, such as resource scarcity, global warming, and population growth and growing middle-class Global warming and climate change have become a driver of changes in natural systems, exacerbating other drivers. Climate-related sustainability risks are analysed against TCFD recommendations and projected IPCC climate scenarios.

Potential climate-related sustainability risks:

	Climate- related sustainability risks	Remendability / Mitigation
Physical Risks		
Acute physical risks	Acute physical risks such as extreme weather phenomena, drought, forest fires, floods and their increased volume and occurrence, as well as environmental disasters and resource depletion impact the production capacity of target companies negatively, as well as cause logistical difficulties and disruptions.	Yes
Chronic physical risks	Chronic physical risks such as global pandemics become more frequent, which causes increased HR costs and temporary lack of human resources. Other chronic physical risks such as changes in rain patterns, abrupt changes in weather, rising of average temperatures and sea levels, the warming of seas and oceans, chronic droughts, and heat waves, as well as the melting of permafrost, increase costs via repair of damages to facilities, increased operational costs, contraction of production, increase in insurance prices and costs as well as uninsurable assets.	Yes
Transitional risks		
Regulation and governance	The development of regulation and governance can potentially increase costs by raising the prices of carbon emissions, growth in regulatory requirements and tightened standards regarding bioindustry products, which could lead to decreased valuations and early exits.	Yes
Technology	Costs related to the replacement of current products and technologies, and unsuccessful investments in failed new technologies.	Yes

Markets	Changes in preferences and demand, increased uncertainty and unpredictability related to market signals, increased production input costs, such as energy costs.	Yes
Reputation	Changed consumer sustainability-preferences and investments in controversial companies and sectors.	Yes

Other potential sustainability risks:

Sustainability theme	Sustainability risk	Remendability / Mitigation
Governance	Fast pace of regulatory changes and differentiating interpretation of regulatory requirements, as well as differing best practices, which increase need for resources as well as operational costs to ensure compliance and avoid fines. Furthermore, strict regulation and its fast development to lead to difficulties finding suitable investment targets.	Yes
Governance	Target companies' failure to provide sufficient data for reporting due to lack of processes to ensure monitoring, and the availability and collection of data, leading to unintended greenwashing and fines.	Yes
Governance	Target companies' failure to comply with tightening regulatory requirements and criteria, leading to unintended greenwashing and fines.	Yes
Governance	Changes in sustainability preferences of investors and consumers, which could lead to decreased demand of bioindustry-related financial products and lead to decreased valuations and early exits.	Yes
Governance	Reputational risks related to sustainability incidents in the value-chain, due to insufficient supply chain management processes leading to difficulties in fundraising, decreased valuations, and early exits.	Yes
Social	Employee health and safety risks, human rights risks in the supply chain leading to reputational damage, decreased valuations and early exits.	Yes
	Management of principal adverse impacts related to the use of fossil fuels and risk raw materials in target companies' own operations and supply chain leading to reputational damage, decreased valuations and early exits, as well as potentially to unintended greenwashing and fines.	Yes

To mitigate the recognized sustainability risks the Team will:

- establish and maintain an Environmental and Social Management System to ensure the integration of sustainability considerations in the pre-investment phase and to ensure that adequate standards are met for each investment;
- ensure that an Environmental and Social Impact Assessment is or has been carried out and that public consultation is undertaken in accordance with national legislation and, as necessary, the principles of the EU EIA Directive or similar guideline.
- include findings of significant sustainability risks in a summary provided to the Investment Committee for their consideration prior to the committee approval and an investment decision by the General Partner;

- monitor sustainability risks and the achievement of the sustainability targets after the investment decision as part of the asset and risk management of the investment, as a continuous process as deemed necessary;
- develop a Corrective Action Plan or support the investment target company management to do so in case management of or performance on a material issue is considered by the Team to require improvement;
- will document sustainability risks and opportunities monitored or managed. All material issues and progress on mitigating such issues will be included an environmental and social action plan and in investor reporting;
- assess the reliability of the available data sources used in sustainability related analysis and decision making and promote using of science based, standardised and / or verified information.
- will encourage the management teams of portfolio companies to identify and raise material sustainability risks to the relevant decision-makers, including, where appropriate, board level individuals;
- expect to exercise full or joint control in most of the investment targets;
    - In cases where the Team determines it has limited ability to influence and control the integration of sustainability risks in the investment, or where other circumstances affect its ability to assess, set or monitor sustainability-related performance goals, the principle of proportionality will be implemented as to determine the appropriate measures to be implemented and reasonable efforts will be made to encourage the other investors and private equity portfolio companies to consider relevant sustainability risks and factors.
- engage proactively and positively with all relevant stakeholders for the investments, such as local communities, and;
- create significant local employment opportunities during the scaling up and operational phases of the investments.

In addition, the Team acknowledges all environmental objectives of the EU Sustainable Finance Disclosure- (2019/2088) and Taxonomy (2020/852) Regulation and analyses all potential investments by considering to which extent the investment could contribute to the objectives and in which aspects it would potentially principal adverse impacts. The Partnership is estimated to substantially contribute to objectives: climate change mitigation, climate change adaptation, and transition to a circular economy. Contribution to the remaining objectives (the sustainable use and protection of water and marine resource, the pollution prevention and control and the protection and restoration of biodiversity and ecosystems) has not been similarly on focus yet, however as said, all objectives will be acknowledged at least according to the “do not significantly harm” -principle. It shall be noted that also other substantial contribution to the environmental objectives or direct enabling of such contribution may be identified and disclosed at a later stage.