

Sustainability-related disclosure – Tetragon Credit Income Partners V Ltd.

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1. Introduction

Under Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector, or **SFDR**, Tetragon Credit Income Partners V Ltd., (in the following, “we” or “**Tetragon Credit Income Partners**”) is required to make the following disclosures in accordance with Articles 3(1), 4(1), and 5(1) of the SFDR.

2. Integration of sustainability risks in the investment decision-making process

Tetragon Credit Income Partners is the alternative investment fund manager of Tetragon Credit Income V (Offshore Feeder) L.P., or the **Offshore Feeder**, and Tetragon Credit Income V L.P., or the **Issuer**. The Offshore Feeder has been established for the purpose of making, managing and subsequently realising investments in the **Issuer**.

Tetragon Credit Income Partners integrates environmental, social and governance factors in its investment decision-making process. Although the Issuer is sustainably minded, the Issuer will not be subject to Articles 8 or 9 of the SFDR. Sustainability Risks (as described below) and the likely impacts of Sustainability Risks on returns will be deemed relevant and assessed as part of the investment decision process on a case by case basis at the sole discretion of the General Partner.

A **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 an investment, and hence the net asset value of the fund. Environmental risks could be (without limitation) events like earthquakes, climate change, flood risk or other environment-related factors. Social sustainability risks could be circumstances like social unrest, changes to labor laws or other social factors, and governance risks could be factors like bribery and corruption, compliance risks or similar. Sustainability Risks that could occur and which might potentially affect the performance of the Issuer, and indirectly, the Offshore Feeder, may vary from one investment to another and no exhaustive list can be given, and these risks will also vary from time to time.

Tetragon Credit Partners is a signatory to the United Nations Principles for Responsible Investment (PRI). We believe that ESG factors can influence the risk-return profile of its

investments and employs an ESG integration strategy of (i) inclusion of ESG information into initial investment due diligence and ongoing portfolio and risk management processes, and (ii) increased transparency to investors with respect to its ESG policy and the ESG characteristics of its underlying investments. Tetragon Credit Partners is of the view that ESG integration is consistent with the investment strategy of the Issuer and is in the best interests of the investors in the Issuer and the Offshore Feeder.¹

3. Statement on principal adverse impacts on sustainability factors

At the date of this disclosure, Tetragon Credit Income Partners does not consider principal adverse impacts on sustainability factors as the relevant data for measuring such impact is not yet available to a sufficient extent. Tetragon Credit Income Partners will keep this position under review and closely monitor market developments, the regulatory landscape and future availability of information in relation to principal adverse impacts on sustainability factors.
