

**Template periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852**

PRODUCT NAME ODDO BHF Commit for Tomorrow ELTIF

LEI: 636700CDE3QNV0DVVW71

## Environmental and/or social characteristics

### DID THIS FINANCIAL PRODUCT HAVE A SUSTAINABLE INVESTMENT OBJECTIVE?

**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 lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

●● <input type="checkbox"/> Yes	●● <input checked="" type="checkbox"/> No
<input type="checkbox"/> It made <b>sustainable investments with an environmental objective</b> : <ul style="list-style-type: none"> <li><input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy</li> <li><input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</li> </ul> <input type="checkbox"/> It made <b>sustainable investments with a social objective</b> :	<input checked="" type="checkbox"/> It <b>promoted Environmental/Social (E/S) characteristics</b> and while it does not have as its objective a sustainable investment, it had a proportion of N/A of sustainable investments <ul style="list-style-type: none"> <li><input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy</li> <li><input checked="" type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</li> <li><input type="checkbox"/> with a social objective</li> </ul> <input type="checkbox"/> It promoted E/S characteristics, but did <b>not make any sustainable investments</b>



### TO WHAT EXTENT WERE THE ENVIRONMENTAL AND/OR SOCIAL CHARACTERISTICS PROMOTED BY THIS FINANCIAL PRODUCT MET?

There was no investment in the Fund for this reporting period. Therefore, no environmental/social characteristics were promoted during the reference period.

#### How did the sustainability indicators perform?

There was no investment in the Fund for this reporting period. Therefore, there is no performance data for sustainability indicators during the reference period.

**Sustainability indicators** measure how the environmental or social characteristics promoted by the financial product are attained.

#### How did it compare to previous periods?

As this is the first reporting year, we cannot compare to previous periods.

### What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

The minimum sustainable investment share corresponds to the percentage of the allocation of investments in funds classified under Article 9. Note: we are not able to determine, at our level, a quantitative threshold (on income or otherwise), which would result in a transparency of the portfolios of the General Partners (GPs) of the underlying funds, as each of these GPs chooses its own approach to determine whether or not its investments are sustainable. It is therefore impossible for us to harmonize the different sustainable investments of the Fund because they depend on each GP.

There was no investment in the Fund for this reporting period. Therefore, there were no sustainable investments.

### How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

There was no investment in the Fund for this reporting period.

**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 were the indicators for adverse impacts on sustainability factors taken into account?

There was no investment in the Fund for this reporting period. Therefore, the indicators for adverse impacts on sustainability factors have not been taken into account during the reference period.

More generally, the Fund does not consider the adverse impacts on sustainability factors as we are not able to have reliable and consistent data for Private Equity investments for the time being. The data availability ranges from scarce to non-existent in non-listed assets. In addition, fund of funds investments make the retrieving and aggregation of data challenging. As a result, it is difficult to implement a rigorous consideration of the principal adverse impacts. However, adverse impacts on sustainability factors have been taken into account by the General Partners of the underlying funds.

### Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

There was no investment in the Fund for this reporting period.

*The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.*

The “do not significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

*Any other sustainable investments must also not significantly harm any environmental or social objectives.*



### HOW DID THIS FINANCIAL PRODUCT CONSIDER PRINCIPAL ADVERSE IMPACTS ON SUSTAINABILITY FACTORS?

There was no investment in the Fund for this reporting period.

## WHAT ARE THE TOP INVESTMENTS OF THIS FINANCIAL PRODUCT?



There was no investment in the Fund for this reporting period.

The list includes the investments constituting the greatest proportion of investments of the financial product during the reference period which is: 2024

## WHAT WAS THE PROPORTION OF SUSTAINABILITY-RELATED INVESTMENTS?

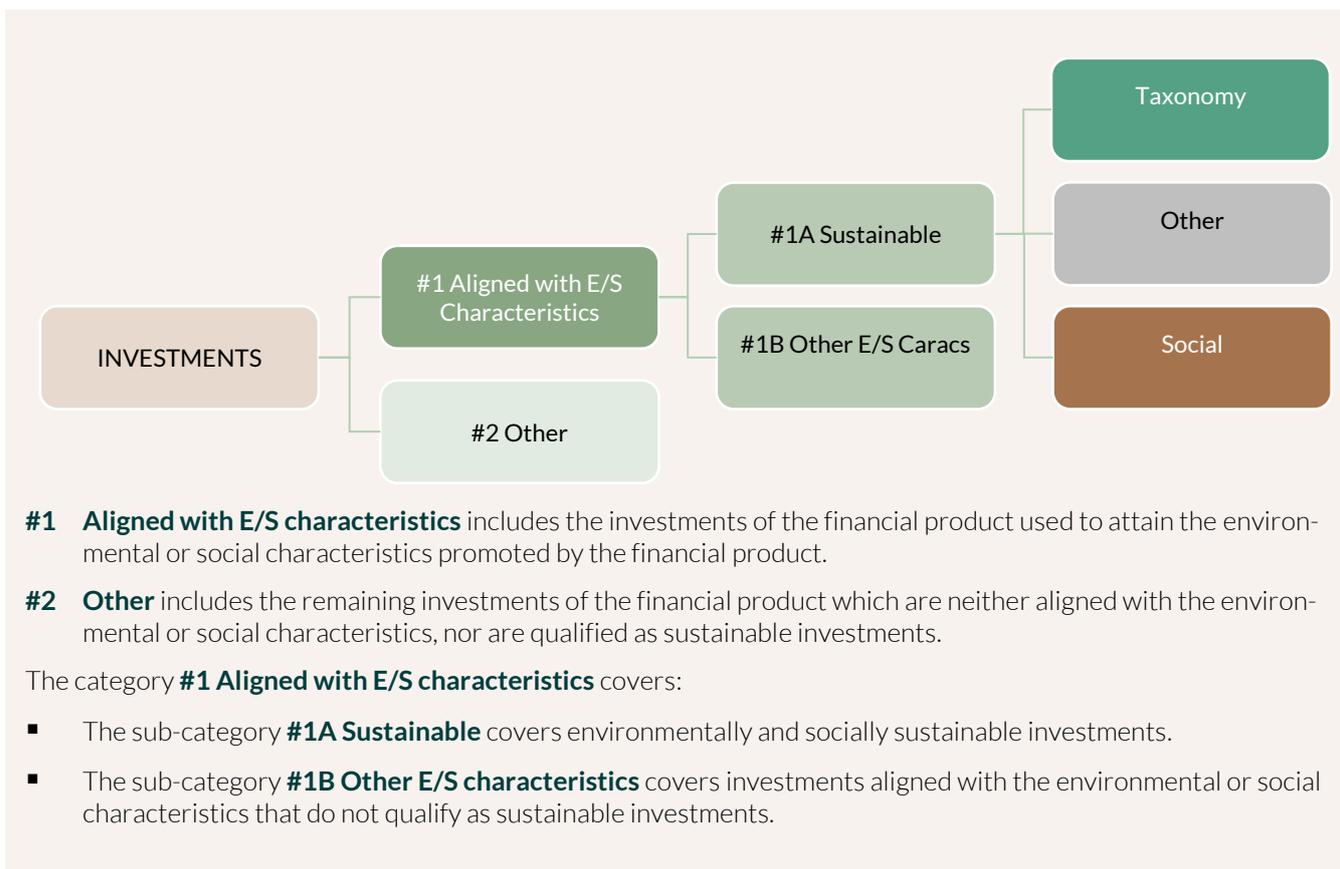
### What was the asset allocation?

Taxonomy-aligned activities are expressed as a share of:

**-turnover** reflects the "greenness" of investee companies today.

**-capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.

**-operational expenditure** (OpEx) reflects the green operational activities of investee companies.



### In which economic sectors were the investments made?

There was no investment in the Fund for this reporting period.



## To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

The financial product does not have any objective aligned on the EU Taxonomy.

To comply with the EU Taxonomy, the criteria for **fossil gas** includes 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.

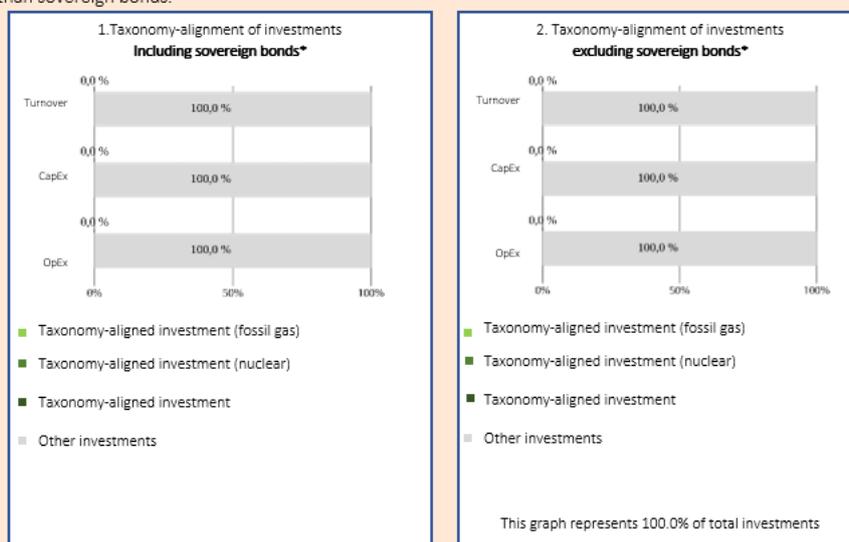
- **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU taxonomy?**

- Yes  
 In fossil gas  In nuclear energy  
 No

**Enabling activities** directly enable other activities to make a substantial contribution to an environmental objective.

**Transitional activities** are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

The graphs below show in green the percentage of investments that were 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 Taxonomy-alignment solely 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 was the share of investments made in transitional and enabling activities?

The Fund does not have as an objective, a minimum share of investments in transitional and enabling activities. Due to the lack of available data, we do not provide the share of investments made in transitional and enabling activities.

## How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

The Fund has not reported an EU Taxonomy alignment for the previous reference periods.

<sup>1</sup> 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 objective – see explanatory note on 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.

Are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU)2020/852.



**What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?**

There was no investment in the Fund for this reporting period.



**What was the share of socially sustainable investments?**

Not applicable as the Fund does not have as objective social sustainable investments.



**What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?**

There was no investment in the Fund for this reporting period.



**WHAT ACTIONS HAVE BEEN TAKEN TO MEET THE ENVIRONMENTAL AND/OR SOCIAL CHARACTERISTICS DURING THE REFERENCE PERIOD?**

There was no investment in the Fund for this reporting period.



**HOW DID THIS FINANCIAL PRODUCT PERFORM COMPARED TO THE REFERENCE BENCHMARK?**

The Fund does not have a reference benchmark.

**How does the reference benchmark differ from a broad market index?**

Not applicable.

**Reference benchmarks** are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

**How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

Not applicable.

**How did this financial product perform compared with the reference benchmark?**

Not applicable.

**How did this financial product perform compared with the broad market index?**

Not applicable.