



## **Voting Rights Policy**

**IQ EQ Fund Management (Luxembourg) S.A.**

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## Document Control

<b>Document Title</b>	Voting Rights Policy
<b>Owner</b>	Portfolio Management department

## Distribution and Sign Off

The table below provides details of who is responsible for approval and sign-off of this document; any significant changes or alterations will also require approval.

<b>Role</b>	<b>Information / Sign Off</b>	<b>Sign Off Date</b>
<b>Conducting Officers of the AIFM</b>	Sign off	23/05/2025
<b>Board members of the AIFM</b>	Sign off	05/06/2025

## Glossary

AIFM Law	Luxembourg Law dated 12 July 2013 transposing the AIFMD
AIFMD	Directive 2011/61/EU of the of the European Parliament and of the Council of 8 June 2011 on Alternative investment Fund Managers
CSSF	Commission de Surveillance du Secteur Financier, the financial supervisory authority in Luxembourg.
IQEQ FM	IQ EQ Fund Management (Luxembourg) S.A. or the AIFM or the IFM or the Company.
Policy	Voting Rights Policy
Portfolio Management	Function of the AIFM, acting as Investment Manager of the AIF it manages
Risk Management	Function of the AIFM managing the risks, also referred to Permanent Risk Management function.
Senior Management	Refers to the governing body of the AIFM responsible for its day to day activities.
Staff	Employees or representatives of IQEQ FM and its delegates involved in executing trades on behalf of clients.

## 1. Overview

This Voting Rights Policy is covering all cases in which the AIFM manages AIFs for which it is explicitly authorized through legal representatives of the AIFs to exercise voting rights attached to instruments and

assets on behalf of these AIFs.

If the AIFM is not explicitly authorized to exercise voting rights attached to instruments held in its AIF portfolio, the AIF and its General Partner shall develop its own strategy for exercising voting rights. In such

case, the exercise of voting rights might be ratified by e.g. way of circular resolutions issued by the legal

representative of the AIF and should be kept by the corporate secretary.

It is understood that in any case such strategy shall be compliant with all applicable laws and with the provisions made by the AIFMD.

Applicable Regulations:

- Luxembourgish Law of 12 July 2013 on Alternative Investment Managers (“AIFM Law”)
- European Commission Delegated Regulation 231/2013 of 19 December 2012
- European Parliament and European Council Directive 2014/91/EU
- European Parliament and European Council Directive 2011/61/EU
- CSSF Circular 18/698

### 1.1. Objective of this policy

Implementing rules and measures in relation to exercising voting rights attached to investments held by the AIFs of the AIFM.

## 2. General Principles

By developing an adequate and effective strategy for determining when and how voting rights attached to

instruments held in managed portfolios are to be exercised, it shall be ensured:

- The exercise of voting rights shall be for the exclusive benefit for the relevant AIFs and its investors
- The exercise of voting rights shall be compliant with the investment objective and prospectus of the relevant AIFs

- Any conflict of interest shall be avoided

### 3. Voting Rights Strategy

#### 3.1. Maximizing the benefit for the relevant AIF and its investors

By identifying different voting decision outcomes it shall be ensured that the exercise of each voting right

maximizes the benefit of the relevant AIF and its Investors. The assessment of such voting right decision

might be quantitative as well as qualitative on a case by case basis. Special attention shall be given to

following voting agenda items if applicable:

- Election/Removal of Directors
- Election/Removal of Auditors
- Director's remuneration
- Payment of retirement benefits
- Appropriation of retained earnings
- Mergers and exchange of shares
- Allocation of new shares to a third party
- Changes to the Articles of Incorporation

#### 3.2. Compliance with AIF's Governance

By identifying different voting decision outcomes it shall be ensured that the exercise of each voting right is

compliant with the prospectus of the relevant AIF, the articles of incorporation, limited partnership agreement

and any side-letter if applicable.

Special attention shall be given to:

- Compliance of the voting right decision with the investment objective of the AIF
- Compliance of the voting right decision with any other provision in the AIF legal documents that

might prevent such exercise

#### 3.3. Avoiding Conflicts of Interests

By analyzing different voting decision outcomes it shall be ensured that any conflict of interests will be

avoided. If a conflict of interest is identified by the General Partner of the Fund the AIFM shall be informed. If

a conflict of interest is identified by the AIFM the General Partner of the Fund will be informed. The conflicts

of interest policy of the AIFM is applicable.

## 4. Policy Review

The Voting Rights Policy is regularly reviewed on an annual basis in order to maintain accuracy and effectiveness of the embedded strategy. In case of changes in the applicable laws and regulations, amendments will be communicated on an ad-hoc basis.

All changes to the policy are subject to the approval of the Board of Directors of the AIFM