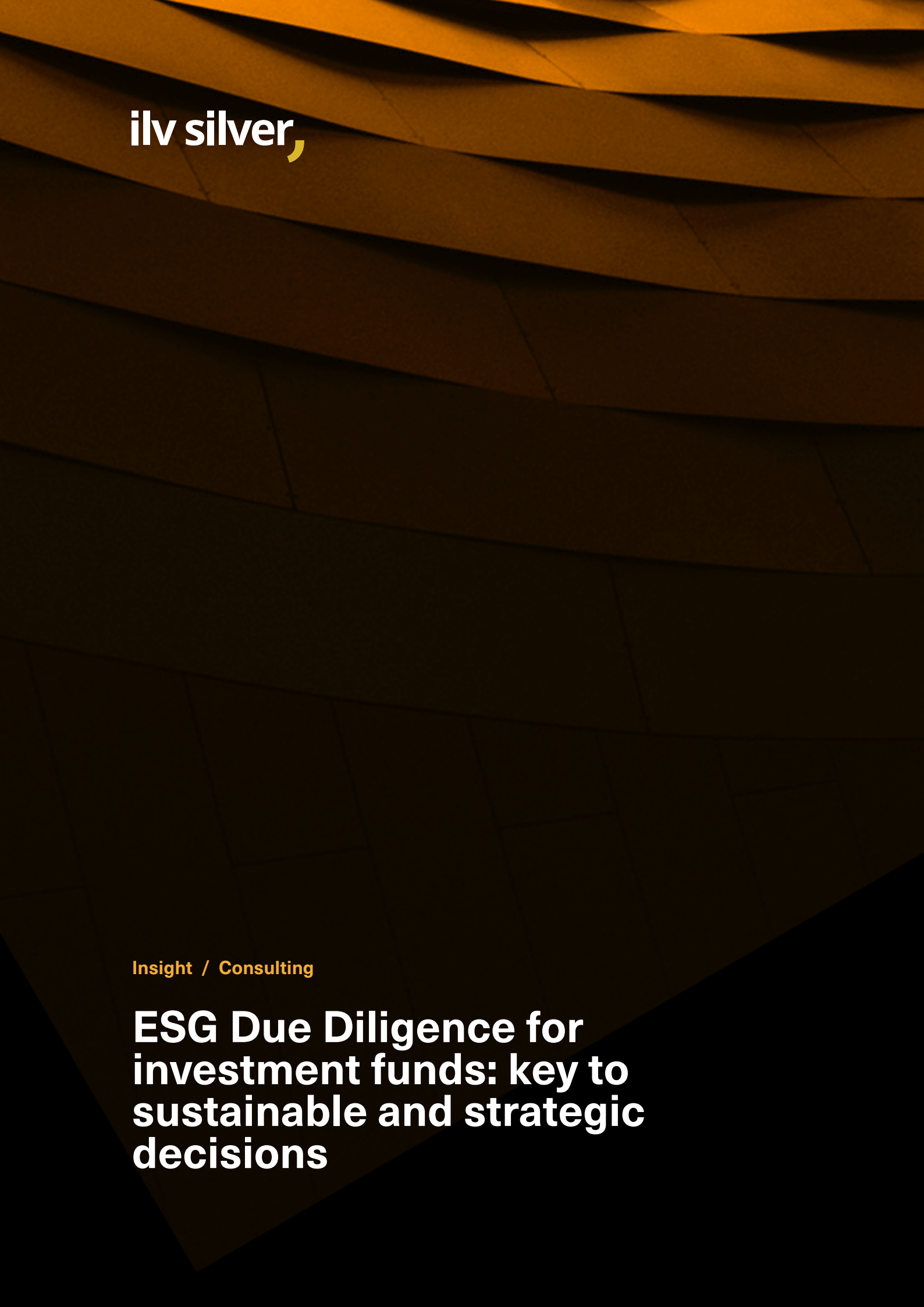




ilv silver,

Insight / Consulting

ESG Due Diligence for investment funds: key to sustainable and strategic decisions



At a time of regulatory review such as the current one, with significant amendments to the CSRD, the Due Diligence Directive and the European taxonomy, many market players are wondering whether sustainability has lost momentum. However, this does not apply to the financial sphere. The Sustainable Finance Regulation (SFDR) and the classification of funds in Articles 6, 8 and 9 are still fully in place and evolving.

Therefore, investment funds wishing to maintain or improve their sustainable rating must continue to conduct a thorough analysis of the environmental, social and governance (ESG) risks and opportunities of their investments. In this context, ESG Due Diligence makes more sense than ever as an integral part of the responsible investment process.

What does ESG Due Diligence bring to funds?

At ILV SILVER, firmly positioned as ESG and impact experts for international funds and companies, we offer an agile, technical approach tailored to the needs of each fund. Our ESG Due Diligence reports include:

- Identification of ESG risks and opportunities relevant to the sector and target entity.
- Analysis of the company's ESG maturity level.
- Practical and customised recommendations for ESG improvement.
- Assessment of alignment with the SFDR, the European taxonomy and the SDGs.
- Analysis of ESG KPIs (where they exist) and guidance for their future integration.

In addition, we offer specific ESG and Impact Due Diligence services for funds classified as Article 9 or with impact thesis, incorporating recommendations for alignment to the fund's target impact and integration of impact metrics.

Assurance of ESG and impact indicators

After conducting an ESG Due Diligence, ILV SILVER also offers the ESG and impact indicators assurance service. This process allows us to verify the reliability, traceability and consistency of the data analysed, offering funds greater confidence in the information that supports their investment decisions and facilitating compliance with regulatory and transparency requirements.



What type of funds can benefit?

- Funds classified as Article 8 or 9 under SFDR.
- Funds that are adapting their strategy to improve their ESG profile.
- Social or environmental impact funds that need to validate the actual alignment of their investments with their objectives.
- Funds investing in growth companies, SMEs or sectors with relevant social or environmental risks.

Examples of ESG Due Diligence carried out by ILV SILVER

We have supported fund managers with ESG Due Diligence: Talde, Kibo Ventures, Swanlaab, Creas, Impact Partners.

Why ILV SILVER?

We have a multidisciplinary team that combines experience in sustainability, financial analysis and investment processes, which allows us to offer a service that is highly adapted to the requirements of investment funds. Our approach is technical, clear and actionable, oriented to decision making.

Whether you are a fund looking to invest sustainably, or a company looking to prepare to attract investment from ESG or impact funds, we are here to help.

Contact us and find out how ESG Due Diligence can strengthen your investment strategy.

Barcelona

C/ Santaló 10, 1º
08021 Barcelona
Spain

Madrid

C/ Velázquez 34, 7º
28001 Madrid
Spain

ilvsilver.com
info@ilvsilver.com