



ARX [Zeropoint] Fund

Carbon Credit Program

Investing in Carbon Credits: Financial Returns and Ecological Impact

Harness the potential of the rapidly growing carbon market with a targeted investment that combines financial prosperity and environmental sustainability. With the Carbon Credit Program, we offer accredited investors a unique opportunity to enter the carbon credit market, blending environmental impact with strong financial returns.

Strategic investment opportunity:

Access to a curated selection of high-quality carbon credit projects, strategically chosen to capitalise on rising demand and prices. Our focus on early-stage investments ensures significant **discounts**, enhancing the potential for financial growth.

Exclusive market access:

The carbon credit market is typically dominated by large corporations due to high entry barriers. The Carbon Credit Program opens this exclusive market to our investors, allowing participation without navigating complex market regulations.

Expert management: The Fund is managed by experts in both carbon credit certificates and financial strategies. Extensive due diligence is conducted to ensure that the carbon credit certificates in the portfolio are verified and authenticated to the highest international standards.

High-quality asset growth: Investing in carbon credits through the Fund allows investors to diversify their portfolio and benefit from both the growth of the certificate market and its consolidation and valorisation at the international level for an optimal financial positioning of the investor.

Introduction:

A Unique Opportunity for a Sustainable Future

The demand for carbon credits is **skyrocketing** as businesses commit to offsetting their environmental impact. This scenario offers an exceptional opportunity to invest in carbon credits, blending **high financial returns with a positive ecological impact**. Historically, this market has been complex and primarily accessible to large corporations. However, today, thanks to innovative solutions like the Carbon Credit Program, investing in this high-growth sector has become accessible to qualified investors.

The Carbon Credit Market: Unstoppable Growth

The world is experiencing a global movement towards sustainability, with **196 nations committing to reducing emissions since 2015** under international agreements. This fuels a mega-trend in environmental action, driving companies towards emission reduction and compensation strategies.

- **Exponential Demand Growth:** The demand for high-quality, nature-based carbon credits exceeds supply, and prices are rising rapidly. The voluntary carbon market alone, valued at \$4.7 billion in 2025, is projected to grow at a Compound Annual Growth Rate (CAGR) of 34.6% through 2030.
- **Market Projections:** Experts predict the carbon credit market could reach 1 trillion by 2030** or even **over 4 trillion globally by 2030, growing with a **CAGR of 39.4% between 2025 and 2030**.
- **Corporate Commitment:** The largest global corporations, collectively responsible for 7.2 billion tonnes of CO₂ emissions annually, use carbon credits as part of their strategy to meet regulations and sustainability goals.

This context makes carbon credits one of the **fastest-growing and most valuable commodities globally**.

All multinationals compensate for their emissions

The world's largest companies, collectively responsible for 7.2 billion tonnes of annual CO₂ emissions, already have validated emissions reduction targets. Due to legislation and regulations, they must report on their emissions and how they are addressing their carbon footprints. They do this through emissions reduction and compensation. And the Carbon Credit Program targets these buyers. Carbon footprint reporting is done by all companies with sustainability goals, and 75% of all multinationals report on their environmental impact.



Carbon offsetting: How Carbon Credit Offsetting Works

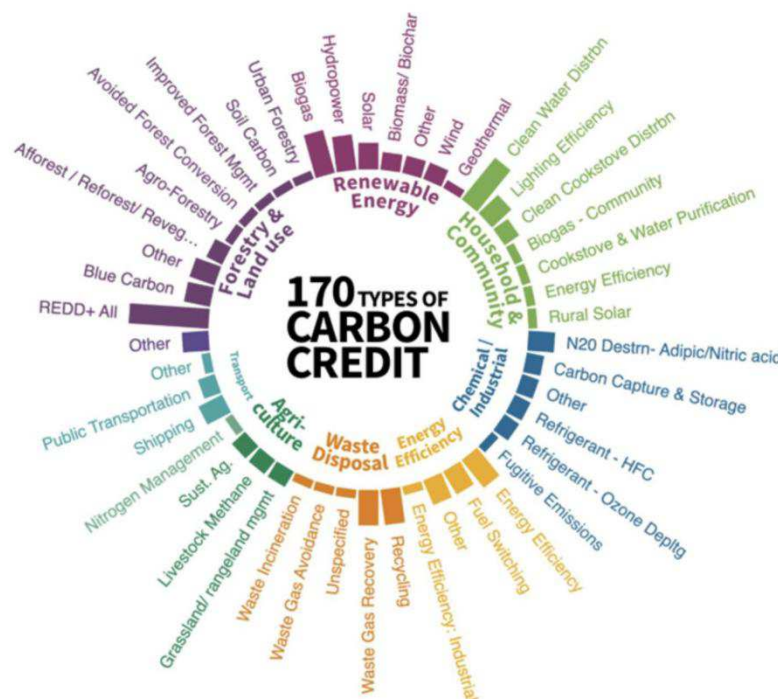
Carbon credits are tradable certificates that represent **one metric ton of CO₂ (or equivalent greenhouse gases) removed or avoided** from the atmosphere. They are created when a verified project — such as **reforestation, renewable energy, or carbon capture technology** — measurably reduces emissions compared to a baseline scenario.

Companies and individuals use carbon credits to **offset their unavoidable emissions**, helping them meet net-zero goals or regulatory requirements. Each credit purchased funds sustainable projects, while ensuring that the buyer can claim a legitimate reduction in their carbon footprint.

The process typically works in three steps:

1. **Project Verification** – Independent bodies certify that a project delivers real, additional, and permanent emission reductions.
2. **Issuance of Credits** – Verified reductions are converted into digital carbon credits, recorded on trusted registries.
3. **Offsetting** – Investors or companies purchase and retire credits to compensate for their emissions, creating direct climate impact and long-term value.

For investors, carbon credits represent **a unique asset class**: demand is driven by regulatory pressure, corporate sustainability targets, and global decarbonization trends, while supply is limited to projects that can pass rigorous verification.



Introducing The Carbon Credit Program

The Carbon Credit Program, managed by **ARX Zeropoint Fund SLP** (Fund licensed in Luxembourg) opens the door for qualified investors to access the carbon credit market, traditionally dominated by large corporations.

The Carbon Credit Program is designed to eliminate market barriers, offering a vehicle to capitalize on the rising carbon credit market.

Key Investment Highlights with the Carbon Credit Program

The Carbon Credit Program stands out for its unique investment strategy and multiple benefits:

- **Exclusive Market Access:** We break down barriers by offering qualified investors access to a historically inaccessible market.
- **Benefit from Future Appreciation:** We invest in carefully selected carbon projects **before credits are issued**, positioning investors to benefit from future value appreciation.
- **Expert Management:** Our team comprises environmental specialists who conduct **rigorous due diligence on every project**, ensuring high impact and integrity.
- **High-Quality Asset Growth:** We focus on validated projects that generate marketable carbon credits and meet current and future regulatory standards.
- **An Investment that Rewards You and Nature:** Your investment in the Carbon Credit Program goes beyond financial returns. It contributes to high-impact projects, from **reforestation efforts to energy efficiency initiatives**, ensuring your contribution benefits communities, ecosystems, and the planet. The Carbon Credit Program focuses on achieving long-term environmental outcomes.
- **Specific Advantage of Our Investment Strategy:** The Fund applies a special investment strategy that can be defined as '**hybrid arbitrage**', in which the outcome of each position in the transactions is mostly known before the transaction is initiated, thus achieving a high and consistent return in any carbon credit market circumstances and making constant high profit distribution.

Investment Details (with Projections)

The Carbon Credit Programme is an investment opportunity that aligns short-term financial performance with a consistent financial impact over time.

- Targeted Returns: Double-digit returns
- Minimum Investment: **€500,000**
(Note: Lower amounts assessable on a case-by-case basis)
- Minimum invest. duration: **6 months**
- Maximum invest. duration: **24 months**
- Distribution of profits: Every **3 months** (distributed on a quarterly basis)
(windows at 3, 6, 9, 12, 15, 18, 21, 24 months)
- Refund conditions: Possibility of redeeming funds (capital + profits)
on a semi-annual basis (every **6 months**)
- Currency: **EUR**
- Cryptocurrencies: Possibility of investing directly in **cryptocurrencies**.
This opportunity can be discussed with the Fund Manager, upon request, on a case-by-case basis.

LABELS

Registry, Certification, Liquidity Pool, Validation & Verification



Bringing Transparency and Liquidity to Carbon Markets

Our Fund leverages **CarbonX**, a cutting-edge platform that transforms carbon credits into a **transparent, verifiable, and highly liquid asset class**. CarbonX takes a new era of transparency and accountability in the world of carbon offsets.

- ❖ **CarbonX Registry** is the gateway for traceable and verifiable carbon offsets, ensuring that every credit is backed by rigorous standards and documentation.
- ❖ **Global commitment:** CarbonX is committed in the global impact of carbon credits and their ability to drive positive change worldwide. CarbonX Registry is committed to issuing credits in all 196 countries that have signed the Paris Agreement.
- ❖ **Full Transparency:** Every credit is tracked from origin to retirement through **blockchain-powered smart contracts**, ensuring authenticity and eliminating intermediaries. **Provenance Smart Contracts** automate processes, eliminate intermediaries, and provide an auditable trail, enhancing transparency, efficiency, and accountability in the carbon offsets.
- ❖ **Real-Time Liquidity:** CarbonX provides a dynamic marketplace where carbon credits can be traded with immediate price discovery and seamless execution.
- ❖ **Certified Retirement:** Credits retired via CarbonX are fully traceable, enabling companies to credibly offset their **Scope 3 emissions** and strengthen their ESG profile.
- ❖ **Liquidity as a Service (Liquidity Pool):** As a trusted provider, CarbonX offer Liquidity as a Service, acting as a bridge between carbon credit issuers and value chain Scope 3 compensations. Our registry facilitates the seamless exchange of carbon credits, ensuring liquidity for both buyers and sellers. We provide a reliable and transparent marketplace that connects market participants, fostering increased liquidity and efficiency in the voluntary carbon market.

❖ **The CarbonX process:**

- ✧  Projects are validated and approved for carbon credits issuance
- ✧  Carbon credits are issued and allocated for retirement programs
- ✧  Liquidity is provided towards the issued carbon credits
- ✧  Companies are buying the carbon credits for retirement purpose

By integrating CarbonX into our investment strategy, we ensure that our portfolio not only captures the **financial upside of the carbon markets**, but also delivers **tangible, verifiable climate impact** with long-term value.



RINA is a leader in the validation and verification of greenhouse gas reduction projects and carbon credit transactions, following international standards such as ISO 14064-2. Through advanced digital platforms, RINA delivers independent certification services that ensure the reliability, traceability, and compliance of carbon credits with global sustainability requirements.

RINA validates and certifies CO₂ reduction and removal projects, enabling the issuance of internationally recognized, transparent, and high-quality carbon credits. By applying accredited methodologies and digital assurance technology, RINA supports funds and investors in guaranteeing the integrity and traceability of carbon units, facilitating responsible investment management and the achievement of climate action goals.

Procedure for investment reservation

During the launch phase (from September 2025), accredited investors will be able to make a **reservation to invest** in the Carbon Credit Programme by sending a **Reservation Letter** together with the **CIS/KYC** documentation to the Fund Manager (the Fund Manager will provide drafts of the Reservation Letter and CIS/KYC upon request). The investment reservation will guarantee the investor a place in the Carbon Credit Programme.

At the end of the reservation phase, potential investors who have made reservations will be contacted by the Fund Manager for the onboarding process, during which they will be guided through the completion of the administrative procedures relating to the subscription of the Fund, in order to actually start the investment..

It is worth noting that:

1. The minimum term period of investment is **6 (six) months** and on every six months the investor can decide to withdraw the investment, partially (without going under the minimum required amount) or totally;
2. The distribution of investment returns shall be made to the investor account on a **quarterly basis** (every **3 months**);
3. Until a divestment notice has been sent by the investor to the Fund Manager, the investment will automatically continue with roll & extension on a permanent basis for a maximum of 10 years.

Prospective investors are invited to contact the Fund Manager and/or the intermediary consultants to organize properly the investment reservation.

Unique Opportunity

The Carbon Credit Program unlocks the potential of carbon credits and capitalize on the increasing demand and rising prices as the gateway to a profitable and meaningful investment.

Contacts

ARX Zeropoint Fund SLP (Fund)

ARX Strategic Systems Sarl (Fund Manager)

Fund email: info@arx-zeropointfund.com

Fund website: www.arx-zeropointfund.com

IMPORTANT LEGAL DISCLAIMERS

- **Past Performance and Projections:** Past performance is not necessarily indicative of future results, and actual realized returns may differ materially from past performance.
- **Forward-Looking Statements:** Certain information contained herein constitutes "forward-looking statements" and is subject to numerous risks and uncertainties, some of which are beyond the control of the Fund or the Fund Manager. The Fund's actual results, performance, prospects, or opportunities could differ materially from those expressed in or implied by such statements.
- **Third-Party Information:** Some information contained herein has been obtained from third-party sources and has not been provided, reviewed, endorsed, or verified by the Fund. Neither the Fund nor its affiliates are responsible for the accuracy or completeness of such information. The information is subject to change without notice.

IMPORTANT NOTICE

NON-SOLICITATION STATEMENT - NOT AN OFFER OR SOLICITATION: This document and any accompanying materials (collectively, the "Materials") are provided for informational purposes only and do not constitute an offer to sell or a solicitation of an offer to buy any securities or investment interests in ARX Zeropoint Fund SLP (the "Fund").

RESTRICTED DISTRIBUTION: The Materials are being furnished on a confidential basis solely to enable the recipient to consider whether to proceed with discussions regarding a potential investment in the Fund. The distribution of these Materials in certain jurisdictions may be restricted by law. Recipients are required to inform themselves about and observe any such restrictions.

PROFESSIONAL INVESTORS ONLY: Investment in the Fund is only suitable for private investors, professional investors, institutional investors and other sophisticated investors who have sufficient knowledge and experience to assess the risks and merits of an investment in the Fund and meet the applicable investor qualification requirements under Luxembourg law and their jurisdiction of residence.

REGULATORY COMPLIANCE: The Fund has not been and will not be registered under the U.S. Securities Act of 1933, as amended, or the securities laws of any other jurisdiction.

NO REPRESENTATION OR WARRANTY: The information contained in these Materials: (a) Is subject to change without notice (b) Has not been independently verified (c) Does not purport to be complete or comprehensive.

CONFIDENTIALITY: By accepting these Materials, the recipient agrees to maintain their confidentiality and not to reproduce, distribute, or disclose any portion of these Materials without the prior written consent of the Fund or its authorized representatives.

Paper showing a comparison between Bitcoin and Carbon Credit investment

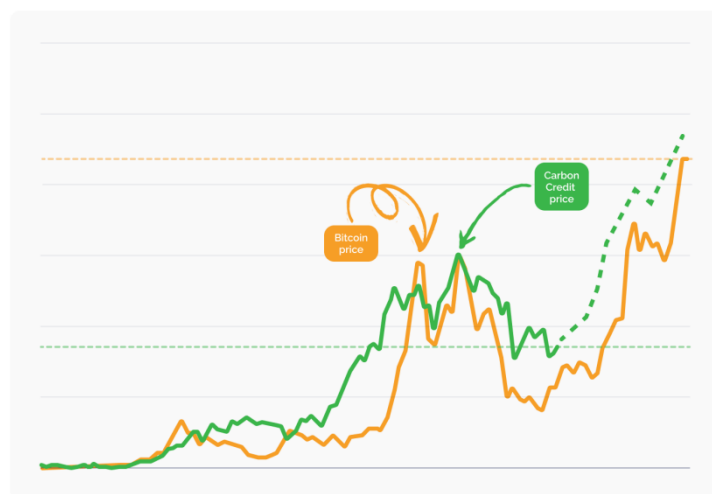
Why carbon credits are a smarter investment than Bitcoin

Bitcoin was once a niche idea, a digital currency understood only by a handful of tech enthusiasts and dismissed by mainstream investors. Fast forward to today, and it has become one of the most talked-about financial assets in history, transforming early adopters into multimillionaires and shaking up traditional finance.

But Bitcoin was just the beginning. The real lesson it taught us wasn't just about cryptocurrency—it was about the power of new asset classes. Investors who recognised Bitcoin's potential early were rewarded not just because Bitcoin was digital but because it followed a pattern: scarcity, rising demand, and institutional adoption drive value in emerging markets.

Now, the financial world is shifting its gaze to another high-growth asset: carbon credits. Like Bitcoin in its early days, carbon credits are experiencing rapid market expansion fueled by increasing global demand, corporate buy-in, and regulatory support. But unlike Bitcoin, which remains speculative and volatile, carbon credits are backed by real-world necessity—the urgent need for businesses and governments to compensate for emissions as they transition to net zero.

The voluntary carbon market (VCM) was valued at just \$300 million in 2018, surged past \$2 billion by 2021, and is projected to exceed \$100 billion by 2030. As sustainability commitments become the new financial imperative, the demand for high-quality carbon credits (also called carbon units) is skyrocketing. This means that those who invest now—just like Bitcoin's early adopters—have the chance to ride the wave before prices surge and competition intensifies.



Graph showing Bitcoin prices compared to carbon credit prices.

Carbon credits are not just a financial instrument; they are a key solution to one of the biggest challenges of our time. While Bitcoin created a decentralised monetary system, carbon credits are creating an economy for nature restoration and emissions reduction. Major corporations like Amazon, Microsoft, and Apple are already making multi-billion-dollar investments in carbon credits to meet their sustainability goals. Governments are tightening regulations, forcing industries to offset their carbon footprints or face financial penalties. And as more companies adopt net-zero strategies, the supply of high-integrity carbon credits is becoming increasingly scarce—mirroring Bitcoin’s own supply-driven value appreciation.

But there’s one key difference: carbon credits don’t rely on speculation. Unlike Bitcoin, whose price movements are dictated by hype and market sentiment, the value of carbon credits is driven by corporate necessity, environmental policies, and tangible impact.

The rise of carbon credits signals a fundamental transformation in the way capital flows. Just as Bitcoin disrupted traditional finance, carbon credits are now disrupting how businesses manage risk, comply with regulations, and achieve sustainability targets. And investors who recognise this shift early stand to benefit the most. Let’s explore why carbon credits are a smarter investment than Bitcoin.

Why carbon credits follow a similar path to Bitcoin

For those who watched Bitcoin’s rise, the signs were there from the beginning. A new type of asset emerged, misunderstood by many but championed by those who saw its disruptive potential. At first, only a handful of investors grasped its significance. Slowly, interest grew. Adoption spread from tech enthusiasts to mainstream finance. And then, almost overnight, demand surged, pushing prices to unprecedented levels.

This is the trajectory of new powerful asset classes—and it’s happening again. Carbon credits are following the same path, not as a digital currency but as a financial instrument tied to real-world impact and demand. Like Bitcoin in its early days, carbon credits are driven by scarcity, increasing demand, and a shift in how industries operate. The difference? While Bitcoin remains speculative, carbon credits are becoming essential.

Scarcity has always been a powerful driver of value, and Bitcoin’s price explosion was largely built on its fixed supply. With only 21 million Bitcoins ever to exist, early adopters recognised that as demand increased, so would its worth. Carbon credits work under the same economic principle. Unlike cryptocurrencies, their availability isn’t determined by code but by the capacity of the planet to generate them. Carbon credits are created through projects that remove or prevent emissions, such as reforestation or renewable energy initiatives, and these projects take time, resources, and verification. Not all carbon credits are equal, and as more companies scramble to secure high-quality offsets, particularly from nature-based projects with co-benefits, scarcity is becoming a defining feature of the market.

When Bitcoin first appeared, traditional investors dismissed it as a fringe experiment. Then came the institutional shift. First, a few hedge funds and tech-forward companies dipped their toes into the space. Then, major financial players moved in. Today, Bitcoin is held by global corporations, governments, investment funds, and individuals alike. Carbon credits are undergoing the same transformation. The market was once dominated by sustainability-focused organisations, but today, it’s attracting major corporate buyers like Amazon, Microsoft, and Shell, all of whom have pledged billions toward offsetting their emissions. Financial giants, too, are taking notice. BloombergNEF projects that the price of high-quality carbon credits could climb well past \$100 per

tonne in the next decade, following a price trajectory that resembles Bitcoin's early years.

The parallels don't end there. Bitcoin's early believers were rewarded because they saw where the world was heading before the rest of the market caught up. Carbon credits are at that same point now. Governments are tightening regulations. Companies are under pressure to reach net zero. The number of viable projects capable of producing legitimate, verifiable carbon credits is limited, while demand is set to explode. The price signals are already there. In some regulated markets, carbon credit prices have already surpassed €100 per tonne, showing just how valuable these assets can become when businesses have no choice but to compensate for emissions they cannot reduce.

This shift isn't about speculation—it's about inevitability. Just as Bitcoin forced the financial sector to rethink the nature of money, carbon credits are forcing industries to rethink how they manage emissions. Those who recognise this moment for what it is, an emerging financial opportunity backed by real-world demand, stand to gain the most. Investors who wait until the market fully matures will find themselves paying a premium, just as late adopters of Bitcoin did.

For those who want to understand the full investment picture of why carbon credits are a smarter investment than Bitcoin, the window to get ahead is now.

Why carbon credits are not a speculative asset

Bitcoin's rise was fueled by belief—faith in decentralisation, in digital scarcity, in a financial system outside of traditional control. But for all its success, Bitcoin remains an asset driven largely by speculation. Its price swings on market sentiment, external regulation, and the unpredictable waves of investor enthusiasm.

Carbon credits, by contrast, are rooted in necessity, rising demand, and real-world application. They are not just an investment vehicle but a tool that industries, governments, and corporations must use to meet regulatory requirements and voluntary sustainability commitments. The demand is not theoretical; it is written into corporate sustainability plans, government carbon pricing mechanisms, and legally binding net-zero policies. Businesses cannot afford to gamble with their emissions targets—they need verified, high-quality carbon credits to remain compliant, competitive, and credible.

This is why carbon credits are a smarter investment than Bitcoin. They create a level of stability that Bitcoin has never achieved. While cryptocurrency valuations are driven by speculation and public perception, the value of carbon credits is tied to something far more predictable: the increasing pressure on companies to reduce their carbon footprints. As net-zero deadlines approach, the cost of inaction is rising, making carbon credits an essential commodity rather than an optional purchase.

Beyond financial returns, carbon credits offer something that no cryptocurrency ever could—tangible, measurable impact. Each carbon credit represents real emissions reductions, whether through reforestation, soil restoration, or technological carbon capture. These projects do more than generate returns for investors; they restore degraded ecosystems, support biodiversity, and provide economic opportunities for local communities. Investing in carbon credits is not just about capturing a financial upside—it is about backing a market that is actively shaping the future of the planet.

This is why carbon credits are a smarter investment than Bitcoin and not simply following Bitcoin's trajectory; they are surpassing it in credibility and purpose. While Bitcoin's future remains uncertain in the face of regulatory scrutiny and shifting market

dynamics, carbon credits are moving in only one direction: upward. The question is no longer whether demand will increase but how soon supply will run short.

For investors looking to enter a rapidly growing market with long-term fundamentals, the case is clear. Carbon credits are not a trend or a speculative bet—they are an asset class backed by necessity, regulation, and impact. Those who recognise this today will be positioned ahead of the wave as demand surges.

Market growth: why now is the time to invest

The window for early entry into the carbon market is closing fast. Demand is accelerating as companies and governments commit to aggressive emissions reductions, yet the supply of verified, high-quality carbon credits remains limited. This imbalance is already pushing prices higher, mirroring the early years of Bitcoin when those who recognised its potential moved first and reaped the biggest rewards.

Unlike speculative assets, the carbon market's growth is not based on hype but on regulatory momentum and corporate necessity. BloombergNEF projects that voluntary carbon credit prices could exceed \$125 per tonne by 2035 and \$200 by 2050, signalling what's to come as demand outstrips availability.

Investors who act now are not just positioning themselves for potential financial gains; they are entering a market that is becoming an integral part of global finance. Carbon credits are no longer just for sustainability-focused firms—they are now a strategic asset for companies and individual investors. As regulations tighten and businesses compete for limited supply, those holding high-integrity credits will find themselves at the center of one of the most significant financial shifts of the decade.

How to invest in carbon credits with the Carbon Credit Program

The carbon market is no longer a distant opportunity—it is unfolding right now. With demand accelerating, prices rising, and corporations committing billions toward sustainability, carbon credits are a smarter investment than Bitcoin, and investors who enter today are securing their place in a market that is set to reshape global finance. But, securing high-quality credits is vital. Just as early Bitcoin adopters had to navigate a sea of uncertainty to find real value, carbon credit investors must focus on quality, credibility, and long-term impact.

Disclaimer: This document entitled '**Why carbon credits are a smarter investment than Bitcoin**' has been prepared by parties external to the Fund and all rights are the exclusive property of the author. The Fund has no rights to the document and accepts no responsibility for its content. The text may have been partially and slightly adapted to the specific purpose of the brochure.