

General Information on the Handling of Sustainable Finance Topics

I. Scope

This document fulfils the disclosure requirements set by the Regulation (EU) 2019/ 2088 on sustainability-related disclosures in the financial services sector (hereafter “SFDR”) for Waystone Asset Management (IE) Limited (hereafter “WAM”). The SFDR requires Financial Market Participants and Financial Advisers to disclose additional information on the integration of sustainability risks and potential adverse sustainability impacts on an entity level.

The following information is based on the current understanding of the regulatory framework in place and may therefore vary based on additional texts published by the regulators. WAM acts as investment manager to certain schemes in scope of SFDR (hereafter “UCIs”).

Please contact us for up-to-date information on the approach.

II. Integration of Sustainability Risks

Firms must disclose whether or not they consider such factors (e.g. before making investment decisions or when giving advice), and after an investment is made, whether they monitor and mitigate relevant impacts. In short, to disclose whether they consider the negative externalities of investments on the environment or society.

WAM has further detailed its approach in handling and monitoring sustainability risks which may arise during the investment decision making process relating to UCIs within its Sustainability Risk Policy which can be found on our website at <https://www.waystone.com/waystone-policies/>.

WAM acknowledges the impact sustainability risks can impose on the UCIs and considers the approach to integrate the risks stemming from sustainability issues described in the Sustainability Risk Policy as strengthening its fiduciary duties towards the investors of the UCIs.

III. Principal Adverse Impact (PAI) Statement

Currently WAM does not consider adverse impacts of investment decisions on sustainability factors in accordance with Art. 4 I b of the SFDR. The main reason for not considering adverse impacts of investment decisions on sustainability factors at the company level is the lack of further information and data available to adequately assess the principal adverse impacts.

As outlined within the UCI documentation and within the Sustainability Risk policy, where applicable WAM will set up the monitoring of sustainability risks by integrating them at initial and ongoing basis into the risk profiles of the relevant UCI. The risk profile of a given UCI (or sub-fund thereof) reflects the level of identified relevant

risks that arise from the investment strategy, including relevant sustainability risks, as well as the interaction and concentration at portfolio level for each UCI (or sub-fund thereof) where WAM may act as investment manager.

IV. Remuneration Policy

SFDR requires financial market participants to integrate information on the consistency of their remuneration policy with the integration of sustainability risks, in accordance with Art. 5 I of the SFDR. WAM amended its remuneration policy accordingly. Additional information can be found on our website at <https://www.waystone.com/waystone-policies/>.

V. Pre-contractual Information

All required information on product level can be found in the specific pre-contractual information of the product (e.g. sales prospectus; private placement memorandum).