



Sustainable Finance Disclosure Regulations (SFDR), Article 3 Disclosure Document: Oristan Ireland DAC

The EU's Sustainable Finance Disclosure Regulation (2019/2088) ("SFDR") requires financial market participants and financial advisers to publish on their websites information about their policies on the integration of sustainability risks into their investment decision-making and investment advice.

"Sustainability risk" is defined in the SFDR as an environmental, social or governance event or condition that, if it occurs, could cause an actual or potential material adverse impact on the value of an investment.

Examples of sustainability risks which are potentially likely to cause a material adverse impact on the value of an investment, should those risks occur, are as follows:

- Environmental sustainability risks may include climate change, carbon emissions, air pollution, rising sea levels or coastal flooding or wildfires;
- Social sustainability risks may include human rights violations, human trafficking, child labour or gender discrimination.

Oristan Ireland DAC has integrated sustainability risks into its discretionary investment decision-making process.

Oristan Ireland DAC is providing investment advice.

Oristan Ireland DAC is considered a "financial market participant" under SFDR, specifically in the context of an investment firm which provides portfolio management and an alternative investment fund manager (AIFM).

Oristan Ireland DAC has limited discretion to manage cash collateral on an agency basis within the confines of a pre-agreed set of investment guidelines incorporated into the contractual legal documentation between Oristan Ireland DAC and a client. This activity aims to preserve principal and maintains portfolio liquidity for the client while maximising income in support of securities financing activities.

Sustainability risk would not in itself prevent Oristan Ireland DAC from making an investment. Instead, sustainability risk forms part of Oristan Ireland DAC's overall risk management processes. It is one of many risks that may depend on the specific investment opportunity and be relevant to Oristan Ireland DAC's risk determination.

