

Sustainable Finance Disclosure Regulations (SFDR), Article 4 Principal Adverse Sustainability Impacts Statement: Oristan Ireland DAC

Principal Adverse Impacts of Investment Decisions

This document summarises Oristan Ireland DAC's due diligence policies and procedures regarding the principal adverse impacts (“PAI”) of our investment decisions on sustainability factors. Oristan Ireland DAC currently takes a principles-based approach to identify and prioritising PAIs.

This document is divided into three sections:

1. Information about our policies on the identification and prioritisation of principal adverse sustainability impacts and indicators
2. A description of the main negative sustainability impacts and any actions taken or planned
3. A reference to Oristan Ireland DAC's adherence to responsible business conduct codes and internationally recognised standards for due diligence and reporting

The statement is published following Article 4 of the EU Sustainable Finance Disclosure Regulation (“SFDR”).

1. Information about Oristan Ireland DAC's Principal Adverse Sustainability Impact policies

Oristan Ireland DAC has enhanced its existing due diligence procedures to identify and prioritise adverse sustainability impacts and indicators. Our procedures regarding PAI address sustainability from the perspective of the adverse effects that investment decisions might have on “sustainability factors”, being relevant to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery issues. Depending on the investment strategy, portfolio managers may choose to prioritise certain PAIs.

With regards to our internally managed ESG strategies, the portfolio management team incorporates ESG qualitative and quantitative assessments, and considerations into their investment process (where appropriate) which broadly comprises economical and market analysis, portfolio construction, vehicle selection and ESG research, and in doing so may have regard to the PAIs of specific investments.

2. Description of the principal adverse impacts and action taken or planned

The SFDR will require Oristan Ireland DAC to collect data on adverse impact indicators to report those impacts annually in this statement. The first reference period for this data collection is likely to be January 1st to December 31st 2022, with the results for that reference period to be published by June 30th 2023. Historical data will then be reported year on year. Any actions planned or taken concerning PAI and indicators will also be included.

3. Adherence to responsible business codes and international standards

This section summarises the approach taken at Oristan Ireland DAC concerning responsible business codes, ESG international standards and ESG initiatives generally. Although Oristan Ireland DAC does not directly adhere to these codes and standards, it will, from time to time, have regard for them within its business by policies and procedures.