Sustainable Finance Disclosure Regulations (SFDR), Article 6 Pre-contractual Disclosure of Sustainability Risk: Oristan Ireland DAC

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

"Sustainability risk" is defined in the EU's Sustainable Finance Disclosure Regulation (2019/2088) 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; and

- governance sustainability risks may consist of a lack of diversity at the board or governing body level, infringement or curtailment of rights of shareholders, health and safety concerns for the workforce or poor safeguards on personal data or IT security.

The likely impacts of a sustainability risk may be numerous and can vary depending on the specific risk and asset class. To the extent that a sustainability risk materialises or materialises in a manner that Oristan Ireland DAC does not anticipate, there may be a sudden, material adverse impact on the value of an investment.