

## **SUSTAINABLE FINANCE DISCLOSURE REGULATION (SFDR) CONSIDERATIONS**

This fund is offered by Waystone Management Company (IE) Limited ("WMC") which is UCITS management company offering a range of investment funds. The investment management of these funds is delegated to a London-based investment manager, Sarasin & Partners LLP ("S&P").

On 10th March 2021, a new EU regulation (2019/2088) on sustainability-related disclosures in the financial services sector ("SFDR") came into force and WMC is subject to that regulation.

For the purposes of this EU regulation, WMC is classified as a 'financial market participant' and its funds under management as 'financial products'.

### **SUSTAINABILITY RISK POLICIES (ARTICLE 3)**

SFDR requires that financial market participants shall publish on their websites information about their policies on the integration of sustainability risks in their investment decision-making process.

A sustainability risk in this context is an environmental, social or governance ("ESG") event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of the investment.

WMC delegates investment management of its funds to S&P. Details of S&P's policies on the integration of sustainability risks in its investment decision-making process can be found [here](#).

### **NO CONSIDERATION OF SUSTAINABILITY ADVERSE IMPACTS (ARTICLE 4)**

WMC does not currently consider the adverse impacts of its investment decisions on sustainability factors in the manner prescribed by Article 4 (1) of SFDR

Principal adverse impacts should be understood as those impacts of investment decisions and advice that result in negative effects on sustainability factors.

S&P has its own processes to consider adverse impacts and incorporate sustainability considerations into its investment processes through the identification, analysis and management of ESG risks and opportunities. Further details can be found [here](#).

WMC continues to monitor the evolving regulatory environment and review whether to consider adverse impacts of investment decisions on sustainability factors in the manner prescribed by Article 4 (1) of SFDR.

