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# Sustainability-Related Disclosures Record Asset Management

As of March 2025

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#### **Contents**

Introduction	2
Article 3 - Transparency of sustainability risk policies	2
Article 4 - No consideration of adverse impacts of investment decisions on sustainability factors	2
Article 5 - Transparency of remuneration policy in relation to the integration of sustainability risks	2
Article 6 - Transparency of the integration of Sustainability Risks	2
Article 7 – Transparency of Adverse Sustainability Impacts at Financial Product Level	3
Article 12 – Review of disclosures	3



#### Introduction

Record Asset Management ("RAM"), a subsidiary of Record plc, is required to make a several sustainability-related disclosures in accordance with the Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (known as the EU Sustainable Finance Disclosure Regulation or "SFDR").

This policy describes the manner in which sustainability risks are integrated into investment decision-making for the purpose of SFDR. The SFDR defines sustainability risks as environmental, social and governance events or conditions whose occurrence could have an actual or potential material negative impact on the value of an investment.

### Article 3 - Transparency of sustainability risk policies

RAM has integrated the consideration of sustainability risks into its discretionary investment decision-making process. RAM's policy on the integration of sustainability risks is detailed in Record plc's group-wide Responsible Investment Policy. Sustainability risk forms part of RAM's overall risk management process and is considered alongside other risks deemed to be relevant and material to each specific investment opportunity.

# Article 4 - No consideration of adverse impacts of investment decisions on sustainability factors

RAM is required to provide a statement on the consideration of adverse sustainability impacts in accordance with Article 4 of the SFDR. RAM does not currently consider adverse impacts of investment decisions on sustainability factors as defined under SFDR. RAM has opted against doing so, primarily due to lack of available and reliable data. RAM will keep its position under review as reporting practices develop and may adopt the Article 4 framework in the future if it considers that to be practical and appropriate to do so.

# Article 5 - Transparency of remuneration policy in relation to the integration of sustainability risks

RAM has reviewed its remuneration policy in accordance with the Article 5 of the SFDR to ensure consistency with the integration of sustainability risks. A summary of the remuneration policy is set out below.

Central to the remuneration policy is the promotion of sound and effective risk management and avoiding an environment which rewards or encourages excessive risk-taking. The remuneration policy extends beyond financial risks to include sustainability risks. This policy applies to relevant individuals who are involved in overseeing and/or implementing RAM portfolio management and will be assessed in determination of variable remuneration by reference to their risk-adjusted performance. This is a qualitative assessment and does not relate to quantitative sustainability-focused key performance indicators.

### Article 6 - Transparency of the integration of Sustainability Risks

The financial products managed by RAM do not promote environmental or social characteristics and do not have sustainable investment as their objective. Consequently, they are classified as Article 6 products under the SFDR.

Sustainability risk forms part of RAM's overall risk management process and is considered alongside other risks deemed to be relevant and material to each specific investment opportunity.



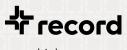
# Article 7 – Transparency of Adverse Sustainability Impacts at Financial Product Level

RAM currently does not take into account the adverse impacts of investment decisions on sustainability factors as defined under the SFDR.

#### Article 12 – Review of disclosures

Should RAM integrate any SFDR elements into its client services, a comprehensive review will be conducted to ensure that all required disclosures are updated accordingly. At that time, a detailed procedure note will be documented to facilitate the process. However, as there are currently no claims made, a documented process is not required at this moment.

Record Asset Management As of March 2025 3/4



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