

Version Control

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1.1	DT/MDH	March 2021	05 March 2021

Introduction

The Company is a management company to GemCap Investment Funds (Ireland) PLC (the “Fund”), a collective investment schemes authorised and regulated by the Central Bank of Ireland (the “Central Bank”) pursuant to the Undertakings for Collective Investment in Transferable Securities, Regulations 2011, as amended (the “UCITS Regulations”).

The Company provides UCITS management services to the Fund and has delegated investment management activities in respect of each sub-fund of the Fund (each a “Sub-Fund”, collectively the “Sub-Funds”) to various investment managers of the Fund (the “Investment Managers”) as set out in the prospectus of the Fund in accordance with the requirements of the Central Bank and the UCITS Regulations.

REGULATION (EU) 2019/2088 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on sustainability-related disclosures in the financial services sector (the “SFDR”)

Pursuant the SFDR, in order to enhance transparency and inform end investors’ access to information:-

1. financial market participants are required to publish information on their website on how they integrate relevant sustainability risks in their investment decision making processes;
2. Where a financial market participant considers principal adverse impacts of investment decisions on sustainability factors, they will be required to publish a statement on due diligence policies with respect to those impacts, on their website, taking due account of their size, the nature and scale of their activities and the types of financial products they make available; or where they do not consider adverse impacts of investment decisions on sustainability factors, they will be required to publish clear reasons for why they do not do so, on their website, including, where relevant, information as to whether and when they intend to consider such adverse impacts.
3. Financial market participants are required to ensure concise information is maintained about those policies on their website;

The Company relies on each of its Investment Managers’ respective policies on the integration of sustainability risks in their investment decision-making process.

Information on how each of the Investment Manager’s integrate relevant sustainability risks in their investment decision making processes can be found in the supplement of each Sub-Fund which are published at www.geminicapital.ie

The SFDR identifies two categories of ESG products:

1. Article 8: Where a financial product promotes, among other characteristics, environmental or social characteristics, or a combination of those characteristics; and
 2. Article 9: Where a financial product has sustainable investment as its objective and an index has been designated as a reference benchmark.
- i. On consultation with each Investment Manager, the Company has determined that Article 8 applies to the GSI Global Sustainable Value Fund and the GSI Global Focused Sustainable Value Fund. The Company has determined that Article 9 does not apply to any Sub-Fund at this time. This will be reviewed on a continuous basis. All other sub-funds fall outside the scope of Article 8 and Article 9 of the SFDR. The below extra disclosure requirements will not be required in respect of Sub-Funds which

fall outside the scope of Article 8 and Article 9 of the SFDR.

Where a Sub-Fund is in scope of Article 8 of the SFDR, the Company will rely on the Investment Manager to that Sub-Fund to provide that the following information is published on their website:-

- (a) a description of the environmental or social characteristics or the sustainable investment objective;
- (b) information on the methodologies used to assess, measure and monitor the environmental or social characteristics or the impact of the sustainable investments selected for the financial product, including its data sources, screening criteria for the underlying assets and the relevant sustainability indicators used to measure the environmental or social characteristics or the overall sustainable impact of the financial product;
- (c) the information required to be included in the prospectus of the sub-fund, as referred to in Articles 8 and 9 and as outlined in the prospectus of the Sub-Fund;

In accordance with the SFDR, the Company will rely on each Investment Managers to ensure that the information disclosed shall be clear, succinct and understandable to investors and that it shall be published in a way that is accurate, fair, clear, not misleading, simple and concise and in a prominent easily accessible area of the website. The Company will also rely on each Investment Manager to ensure that any information published in accordance with the SFDR is kept up to date and where such information is amended, the Company will rely on the Investment Manager to publish a clear explanation of such amendment on the website.

The Company will ensure integration of prescribed disclosures is included in Prospectus / Financial statements / KIIDs of Sub-Funds, as required.

The Company is committed to ongoing engagement and dialogue with each Investment Manager on how they adopt their ESG considerations in the portfolios of the Sub-Funds under management to ensure integration of sustainability risk.