

(the **SFDR**)

1. INTRODUCTION

Investlinx Investment Management Limited (the **Manager**) is a private limited company incorporated in Ireland and is authorised by the Central Bank of Ireland to operate as a UCITS management company pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011 – S.I. No. 352 of 2011, as amended (the **UCITS Regulations**). The Manager has been appointed to act as UCITS management company of Investlinx ICAV (the **ICAV**), an umbrella ICAV with segregated liability between sub-funds, and each sub-fund of the ICAV (the **Funds**). The Manager is also authorised under Regulation 16(2)(a)(i) and (ii)(I) of the UCITS Regulations to act as discretionary investment manager of portfolios of investments in accordance with mandates given by investors on a client-by-client basis, and the non-core service of acting as investment advisor to such institutional investors.

2. INTEGRATION OF SUSTAINABILITY RISKS

2.1. In accordance with Article 2 of SFDR, a "Sustainability Risk" is an "environmental, social or corporate governance event or condition that, if it occurs could cause an actual or potential material negative impact on the value of the investment".

2.2. The Manager considers and integrates a broad range of Sustainability Risks in its investment decision-making process and in its investment advice. These may include (i) environmental risks consisting of climate change and greenhouse gas emissions, unsustainable resource depletion including water, environmental damage, land contamination, pollution, waste, biodiversity loss and deforestation (ii) social risks including human rights and workers' rights, including modern anti-slavery and child labour health and safety, employee relations and diversity, local communities, including indigenous communities and conflict and humanitarian crises and (iii) governance risks including board and management experience, diversity and structure, executive remuneration policies, anti-bribery and corruption and shareholder rights and engagement. The Manager integrates certain identified Sustainability Risks into its investment decision making and risk monitoring to the extent that they represent potential or actual material risks to maximising long term growth. The Manager considers it likely that Sustainability Risks will not have a material impact on returns, given its investment approach. To the extent that the Manager is incorrect in this evaluation however, Sustainability Risks could negatively impact upon returns.

3. NO CONSIDERATION OF PRINCIPAL ADVERSE IMPACTS

3.1. "Sustainability Factors" mean environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

3.2. As the Manager employs fewer than 500 people, there is no requirement for the Manager to develop an independent consideration of the principal adverse impacts (**PAIs**) of its investment decisions or investment advice on Sustainability Factors. The Manager does not consider the PAIs of its investment decisions or its investment advice on Sustainability Factors in the manner contemplated by Article 4(1)(a) and Article 5(1) of the SFDR. The Manager does not currently do so because, among other reasons, the Manager is not, in its view, currently in a position to evaluate and report on the adverse impacts of investment decisions or its investment advice on a uniform set of Sustainability Factors in accordance with the regulatory technical standards supplementing SFDR, or to do so systematically, consistently and at a reasonable cost with respect to its investment strategies to investors. The Manager's position on this matter will be reviewed at least annually.

4. REMUNERATION POLICY

The Manager's remuneration policy and practices are consistent with, and promote, sound and effective risk management and do not encourage risk taking which is inconsistent with the risk profiles of the Funds, the prospectus of the ICAV and supplements of the Funds which disclose how the Manager integrates Sustainability Risks into investment decision-making. Details of the Manager's remuneration policy are available at: <https://www.investlinx-etf.com>