

SFDR DISCLOSURE

STATEMENT

Statement in relation to Regulation (EU) 2019/2088 of the European Parliament and of the Council on Sustainability-Related Disclosures in the Financial Services Sector (the “SFDR”)

BACKGROUND

The Company is authorised by the Central Bank of Ireland as an Authorised Investment Fund Manager (AIFM). As per Regulation (EU) 2019/2088 (“SFDR”), the Company is defined as a “financial market participant”. Per Article 3 of SFDR, a financial market participant is required to publish on their websites information about their policies on the integration of sustainability risks in their investment decision-making process.

In this statement: “Sustainability Risk” means an environmental, social or governance event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of an investment.

In accordance with Article 10 of SFDR, financial market participants are required to publish and maintain on their websites information for each financial product referred to in Article 8(1) and Article 9(1), (2) and (3).

The Company has adopted this statement to describe the approach taken to demonstrate compliance with Articles of the SFDR.

ESG POLICY

As a member of the JTC group of Companies, the Company’s ultimate beneficial owner and controlling party is JTC Plc, a Jersey-incorporated company whose shares have been admitted to the Official List of the UK’s Financial Conduct Authority and to trading on the London Stock Exchange’s Main Market for Listed Securities (mnemonic JTC LN, LEI 213800DVUG4KLF2ASK33).

In the conduct of its own affairs, the Company is committed to best practice in relation to ESG matters and has therefore adopted JTC Plc’s ESG framework (the “ESG Framework”) and a copy of the ESG Framework is available on the group website.

[Description of Environmental/Social \(E/S\) characteristics of sustainable investment objective for 8F \(Article 9\)](#)

SUSTAINABILITY RISKS

The AIFM may integrate sustainability risks into its investment decision-making process for the purposes of Article 3(1) of the SFDR. The Company approach to portfolio management varies depending on the fund. In some cases, portfolio management function is retained, in other instances it is delegated to a suitably qualified investment manager. In both instances, the degree to which sustainability risks are, or are not, relevant to investment decision making shall be detailed within the precontractual fund documents in accordance with Article 6 of SFDR. This is determined at the onboarding stage of a new fund.

Where the AIFM acts as PM, sustainability risks are identified and assessed using investment strategy considerations. The considerations will vary depending on several factors including but not limited to type of product, investment sector and geographical location.

NO CONSIDERATION OF SUSTAINABILITY ADVERSE IMPACTS JTC

Due to the size, nature, and scale of the investments of the AIFs, the AIFM does not currently include a consideration of adverse impacts of investment decisions on sustainability factors (environmental, social and/or governance matters), within the meaning of Article 4(1)(a) of the SFDR. The AIFM does not currently do so because it could not gather and/or measure all the data on which it would be obliged by the SFDR to report, or could not do so systematically, consistently, and at a reasonable cost to investors. The AIFM may consider the adverse impact of investment decisions on sustainability factors in the future as required, where the AIFM believes there is sufficient information made readily available by target companies of the Fund.

REMUNERATION

As per Article 5 of SFDR, AIFMs are required to include in their remuneration policies information on how those policies are consistent with the integration of sustainability risks and shall publish that information on their websites.

As outlined above there is no impact of variable remuneration of the Identified Staff on the risk profile of the Funds. As the variable remuneration components are not based on the performance of the Funds, there is no risk of misalignment with the sustainability risks (if any) associated with the investment decision making process of the Company in respect of the Funds.

Where an investment manager has been appointed and sustainability risks are relevant to the investment process, the manager shall ensure that it adopts remuneration policies and procedures which are consistent with the integration of sustainability risks.

ARTICLE 10

In accordance with Article 10 of SFDR, financial market participants are required to publish and maintain on their websites information for each financial product referred to in Article 8(1) and Article 9(1), (2) and (3).

The purpose of this Statement is to disclose the location of the required information in respect of the Funds to which the Company acts as AIFM which have been designated as an Article 8 or an Article 9 product for the purposes of SFDR.

Article 8 Funds

None at present

Article 9 Funds

8F AQUACULTURE FUND I (IRELAND)

For further information regarding the Fund's approach to sustainable finance please see below

[8F Aquaculture Fund SFDR Website disclosure](#)

These disclosures will be updated and revised as required under the SFDR regulation.

Dec-23