Sustainability-related website disclosures for iMGP US Core Plus Fund (the "Fund") - Summary

This document provides you with sustainability-related information available on our website about this Fund in accordance with article 10 of the Sustainable Finance Disclosure Regulation (EU) 2019/2088 and article 23 et seq. of Commission Delegated Regulation (EU) 2022/1288.

Summary

The Fund promotes environmental and/or social characteristics by integrating sustainability risk considerations into the investment decision making process as well as by investing in assets with good environmental, social and governance ("**ESG**") ratings while excluding certain companies because of the extent of their involvement in controversial products and services. No reference benchmark has been designated to attain the environmental and social characteristics promoted.

To attain environmental or social characteristics promoted by the Fund, the portfolio seeks to achieve a Carbon Risk Score as measured by the Sub-Manager methodology lower than 10 on a scale from 0 (negligible) to 50+ (severe). The ESG Risk Score and the carbon intensity of the portfolio are also monitored. The sustainability indicators included in the ESG score may include, but are not limited to the following indicators:

- Environmental: Greenhouse gas emissions, carbon footprint, waste reduction, resource conservation.
- Social: Human rights including labor rights, worker health & safety, customer safety and welfare, diversity, equity & inclusion.

The Sub-Manager believes that responsible investment practices incorporating an assessment of ESG factors add sustainable value for investors by mitigating risk and positively influencing long-term financial performance, consistent with its fiduciary duty. As part of its decision-making process for this portfolio, the Sub-Manager considers material ESG factors within its fundamental research process, leveraging external ESG data and in-house qualitative assessment to identify potential material risk factors. The Sub-Manager has also put in place an exclusion policy whereby certain investments are not eligible. The Fund also considers the below principal adverse impacts (PAI) of its investments: carbon footprint, exposure to companies active in the fossil fuel sector and exposure to controversial weapons.

The investments of the Fund used to attain the abovementioned environmental characteristic are expected to be close to 100%. This excludes cash, money market instruments or similar instruments as well as derivatives.

The Sub-Manager will rely on data provided by world rating agencies and/or its own internal review process.

Due to missing well-defined standards and to the existence of different approaches towards sustainable practices, ESG data is intrinsically based on a qualitative and discretionary assessment, who may cause the data to be inaccurate. Elements of subjectivity are part of the collection and interpretation of ESG data and this could contribute to making the comparison between ESG integrated strategies difficult. Investors should be aware of the fact that evaluation they may do on some types of ESG factors may be consistently different from the approach selected by the Sub-Manager. In addition, ESG data for some of the issuers may be incomplete or unavailable. As a consequence, there may be instances where the Sub-Manager may need to rely on estimated data sourced from third-party data providers. This may differ from actual data that is subsequently published by the investee company.

As part of its strategy, the Sub-Manager may engage in dialogue with companies about ESG-related disclosures to better understand how potential ESG risks and opportunities are managed, among issues. While the Sub-Manager does not take an activist position, the investment team may engage with company management in conversations about ESG-related disclosures to help the companies further enhance their knowledge of ESG risks and take action to reduce their environmental and social impacts.

In addition, the Sub-Manager actively monitors voting opportunities at its companies for potential governance and other ESG risks and while it has the ability to vote proxy, it hardly does it as it is uncommon within this space.