

Sustainability-related website disclosures for iMGP US Small and Mid Company Growth 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 environmental, social and governance (ESG) characteristics promoted by this Fund consist of climate change initiatives, initiatives to improve environmental footprints and positive agendas of stakeholders that may be involved in, or impacted by, an investee company, while excluding certain companies and sectors because they are not compatible with the Sub-Manager’s view on sustainable development. No reference benchmark has been designated to attain the environmental and social characteristics promoted.

The sustainability indicators used to measure the attainment of the promoted characteristics are the Fund’s carbon footprint, exposure to companies active in the fossil fuel sector, exposure to controversial weapons, and violations of UN Global Compact principles and OECD Guidelines for Multinational Enterprises.

The Sub-Manager will apply an ESG analysis on the whole portfolio (excluding cash and derivatives) to achieve the Fund’s objective. This includes the assessment of various proprietary business matters which are indicators of companies serving well the environment, among others. The Fund has also adopted an exclusion policy whereby certain investments are excluded (such as companies involved in controversial weapons or that have significant exposure to tobacco products and thermal coal mining). The Fund also considers the below principal adverse impacts (PAI) of its investments: carbon footprint, exposure to companies active in the fossil fuel sector, exposure to controversial weapons and violations of UN Global Compact principles and OECD Guidelines for Multinational Enterprises.

The Sub-Manager views ESG integration as a holistic assessment of the relationships a company has with its key stakeholders and its ability to serve them now, and into the future. The Sub-Manager believes businesses that thoughtfully balance the interests of key stakeholders, including employees, customers, suppliers and other business partners, communities, and the environment, while uniquely delivering the value they seek are positioned to deliver sustainable outcomes. The consideration of material ESG factors in its investment process is aligned with its fiduciary duty and supports the Sub-Manager’s aim to deliver attractive risk-adjusted returns to the Fund’s shareholders.

The investments of the Fund used to attain the abovementioned ESG characteristics 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.

Ongoing monitoring and engagement with company management across the business issues are a notable aspect of the Sub-Manager's research process. The Sub-Manager typically engages with a company's management on a variety of topics in a way that it believes can help clarify management's views across issues so as to better understand a company's strengths and weaknesses, better assess how a company is delivering on behalf of its key stakeholders and allow the Sub-Manager to express its views as appropriate. These discussions might cover many commonly defined ESG factors.