Sustainable Finance Disclosure Regulation ("SFDR") POLICY

Introduction

This document fulfils the disclosure requirements under Regulation (EU) 2019/2088 on Sustainable Finance Disclosure Regulation ("SFDR") for One Plus Capital Limited ("OPC") as a financial market participant and financial advisor within the meaning of this Regulation.

In accordance with Article 3 of the SFDR, financial market participants and financial advisors are required to publish information on their strategies for integrating sustainability risks in their investment decision-making processes or investment advisory activities on their websites.

In accordance with Article 4 (1) of the SFDR, financial market participants shall make a statement on due diligence strategies related to the main adverse sustainability impacts of investment decisions on sustainability factors.

Furthermore, in accordance with Article 5 (1) 1 of the SFDR, financial market participants shall 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.

Strategies for Sustainability and Environmental, Social, and Corporate Governance ("ESG")

OPC conducts its business in an environmentally compatible, socially responsible and economically successful manner in consideration of the interests of current and future generations, for whom the OPC considers it is responsible.

OPC incorporates ESG issues into its analysis and decision-making processes in the investment area including environmental, social, and corporate governance factors.

These are incorporated in ways such as:

1. OPC' ownership policies and practices.
2. Disclosure on ESG issues where applicable by the entities in which OPC invests.
3. Working together with clients and business partners to raise awareness of environmental, social and governance issues, manage risk and develop solutions.

- Working together with governments, regulators and other key stakeholders to promote widespread action across society on environmental, social and governance issues.

Strategies for Integration

Sustainability risks are environmental, social or corporate governance events or conditions that could have a real or potentially significant negative impact on the value of investments. Sustainability risks are often referred to as ESG risks.

In line with OPC strategies for sustainability and ESG, OPC's funds under management exclude certain investments. Investments Managers are required to comply with these exclusions and OPC provides oversight to ensure these exclusions are being applied.

This both contributes to a prudent risk management and investment analysis, and over the longer term can positively impact both the value and sustainability of the underlying investments.

The risks considered depend on the risk profile of the respective investment assets for each fund. The risk profile of each fund can be found in the respective fund prospectus.

Portfolio management

OPC portfolio management services consider, as part of its investment decision-making processes:

1. The level of sustainability risks prevalent in markets as part of its active selection of the markets in which the Fund's will invest.
2. The sustainability risks applicable to individual companies as part of its active selection of stocks within each market in which the Fund's will invest.
3. The Funds' prospectuses state that securities are excluded that are prohibited under international conventions on cluster munitions and anti-personnel mines which prohibit the use, stockpiling, production and transfer of anti-personnel mines and cluster munitions respectively. As required under the UCITS Funds' prospectuses security filtering systems and methodologies are employed to screen proposed investments and monitor existing investments to ensure compliance with this rule. Where any exposure to such securities is identified, corrective action to remedy that situation in taken, taking due account of the interests of investors.

Adverse sustainability impacts

OPC and its investment managers consider the principal adverse impacts of investment decisions on sustainability factors in their portfolio management.

Description of principal adverse sustainability impacts OPC and the OPC consider the main adverse sustainability impacts that can result from investment decisions to be the violations of human rights (socially detrimental) and the emergence of greenhouse gas emissions (ecologically adverse).

Violations of human rights may occur, inter alia, as a result of:

- Anti-personnel mines and cluster munitions (controversial weapons)
- Other weapons
- Child and forced labour
- Speculation on agricultural land and food
- Origin of greenhouse gas emissions

The main adverse sustainability impacts are determined by an analysis of the Portfolio Management investments. Investment managers are required to analyse investments to filter and screen proposed investments of the Fund and ensure compliance with OPC' policy. The Investment Managers does not use weightings in terms of qualitative or quantitative weighting when reviewing the main adverse effects on sustainability.

Violation of human rights
Disadvantageous sustainability effects in the form of human rights violations are reduced by exclusions in investment decisions. Exclusions usually cover certain issuers and counterparties to financial instruments. The exclusions are applied to direct investments as well as to indirect investments in which OPC provide investment services.

Remuneration Policy & Code of Conduct

The Company currently does not expect to make any changes to its remuneration policy in relation to sustainability risks, as its remuneration policy in general does not encourage excessive risk taking, including risk taking in terms of sustainability risks. The Company will reconsider whether to apply any changes to its remuneration policy in the future, and the relevant policy as well as the Company's website will be updated.

Employees of the OPC are obliged to comply with the OPC Code of Conduct. This Code sets out the minimum standard for the OPC employees behaviour, which regulates the interaction of all members of the company (employees in the field and in the field, executives, members of the board) as well as in relation to customers, competitors, business partners, authorities and our shareholders. This is not only about the practical implementation of existing laws and regulations, but also about ethically sound behaviour in daily work.