

**Information Statement**  
**on How Our Remuneration Policy is Consistent with**  
**the Integration of Sustainability Risks (the "Information Statement")**

Issued by Taiga Fund Management AS (the "**AIFM**")  
In respect of Taiga Investment Funds plc (the "**Company**")

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**Sustainable Finance Transparency**

The European Union has introduced a series of legal measures (the primary one being the Sustainable Finance Disclosures Regulation (Regulation (EU) 2019/2088)) requiring firms that manage investment funds to provide transparency on how they integrate sustainability considerations into the investment process with respect to the investment funds they manage.

**Our Approach to Sustainable Investment**

Sustainability is the determination of a company's ability and strategy to mitigate and overcome risk factors, including ethical considerations. These risk factors may affect the ability of a company to create long-term economic value for investors and other stakeholders. Our approach is to analyse and make determinations of all risk factors that may to a material degree affect any company where we consider having exposure.

**What is a Sustainability Risk?**

In this context a Sustainability Risk is considered to be an environmental, social or governance event or condition that, if it occurs, could cause an actual or potential material negative impact on the value of an investment.

**Information on How Our Remuneration Policy is Consistent with the Integration of Sustainability Risks**

*Regulatory Requirements in relation to our Remuneration Policy*

The AIFM is required to ensure that its remuneration arrangements are such that, from the Funds' perspective, they do not circumvent the remuneration rules set out in Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers, as amended ("**AIFMD**") and related regulatory guidance.

The AIFM has prepared a remuneration policy (the "**Remuneration Policy**") to outline how it adheres to the remuneration requirements set out in AIFMD and to demonstrate how it has established and applies remuneration policies and practices that are consistent with, and promote, sound and effective risk management.

The Remuneration Policy provides a clear direction and policy regarding the AIFM's remuneration policies and practices consistent with the principles in AIFMD.

*Scope of Remuneration*

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<sup>1</sup> Note – when updates are made to this information statement, updated text will be clearly identifiable.

Remuneration, for these purposes, consists of all forms of payments or benefits made directly by, or indirectly, but on behalf of the AIFM, in exchange for professional services rendered by individuals at the AIFM who have a material impact on the risk profiles of the Company ("**Identified Staff**").

#### *Integration of Sustainability Risk in the Remuneration Policy*

In consideration of how the AIFM integrates the consideration of sustainability risks into the remuneration process, the following factor is taken into account:

- the extent to which the individual has (i) embodied the principles; and (ii) adhered to the fundamental process-based elements that are each contained in the AIFM's Sustainability Statement.

It is recognised that this factor may be considered and applied subjectively to an individual, dependent on their role within the AIFM.

Finally, as an overriding and discretionary factor, the AIFM will ultimately be mindful of the need to ensure that the remuneration policy promotes sound and effective risk management, does not encourage risk taking that is inconsistent with the risk profiles of the Company and is consistent with the AIFM's approach to the integration of sustainability risks.

#### **Further Information**

This Information Statement is issued for information purposes only.

This Information Statement is not intended as investment advice and is not an offer or a recommendation about managing or investing assets and should not be used as the basis for any investment decision.

The information contained herein is current as of the date of issuance and is subject to change without notice.

We do not make any express or implied warranties or representations as to the completeness or accuracy or accept responsibility for errors.

No risk management technique can guarantee the mitigation or elimination of risk in any market environment.

**Past performance is not a guarantee or a reliable indicator of future results and an investment could lose value. All investments involve risk, including the possible loss of capital.**

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Taiga Fund Management AS is authorised in Norway and is regulated by the Financial Supervisory Authority of Norway (Finanstilsynet) as an alternative investment fund manager.