ESG INVESTMENT POLICY, PRINCIPAL ADVERSE IMPACT & ESG RISKS INTEGRATION REMUNERATION STATEMENTS

INTRODUCTION.

As a regulated Alternative Investment Fund Manager (AIFM), Signet's mission is to provide efficient asset and wealth management services while delivering absolute, risk-adjusted investment returns to our investors and clients. In alignment with Regulation (EU) 2020/852 on Sustainability-Related Disclosures in the Financial Services Sector ("SFDR"), Signet assesses material sustainability risks throughout its investment process, incorporating these risks into the overall risk management framework for the Alternative Investment Funds ("AIFs") under management, as well as for the individual portfolios externally managed or advised.

PRINCIPAL ADVERSE IMPACT (PAI) STATEMENT

While Signet considers Environmental, Social, and Governance factors into its investment process, we recognise that the assessment, monitoring, and accurate disclosure or Principal Adverse Impacts, as required by the SFDR, is a complex and resource-intensive task, not commensurate to the existing mandates and client objectives. This is particularly challenging given the evolving nature of sustainability data, the availability of public information, and the level of sophistication required to accurately meet the SFDR's PAI disclosure requirements. In this respect Signet does not fully claim to address the adverse impacts of investment decisions on sustainability factors as strictly outlined in Article 4 of the SFDR.

Signet does not offer AIFs nor does it manage or advise individual portfolios that promote specific environmental or social characteristics. Additionally, sustainable investments are not a primary objective for any of the AIFs or individual portfolios under management. Consequently, all our AIFs and individual portfolios are classified as "Article 6" financial products under the SFDR.

Signet is continuously working to enhance its ESG capabilities and monitor its PAI disclosure requirements and shall review this policy on at least annual basis.

ENVIRONMENTAL, SOCIAL, AND GOVERNANCE POLICY STATEMENT

At Signet we take our investment decisions independently and apply systemic collective decision-making approach to all our investments. More specifically, we are focused on assisting our investors to reach long term investment goals by providing flexible and well-constructed portfolios. For this reason, we integrate the analysis of ESG risks into our investment process. Signet's investment process is structured to identify ESG risks alongside more traditional measures within our investment processes. Additionally, Signet maintains a consistent framework for the integration of ESG risks into Signet's investment process. The Board of Directors oversees and is ultimately responsible for the investment decision-making.

Signet applies a disciplined approach to selecting investments including both macroeconomic and microeconomic factors.

ESG INTEGRATION INTO INVESTMENT APPROACH

At Signet, we define ESG risk integration as the consistent consideration of material ESG risks into our investment research process to enhance clients/investors' long-term risk-adjusted returns. The initial assessment is the responsibility of our investment analysis team that has substantial contribution to the process. Material ESG risks include but are not limited to the climate change risks, social inequality, shifting consumer preferences and regulatory risks. We believe that sustainability related issues from the board composition to human capital management to climate risks and opportunities have real financial impacts. For this reason, our engagement focus is mainly concentrated on governance, corporate strategy, compensation, climate risk disclosure, and human capital. Signet incorporates the relevant ESG risks as part of a successful investment process. We recognize that ESG risks are increasingly essential inputs when evaluating global economies, markets, sectors, and their respective industries. However, integrating ESG risks into our investment approach does not mean that ESG information is the primary consideration for an investment decision. On the other hand, by including ESG risks in our decision-making process, it can certainly help us to make investment decisions. Consequently, the relevance of ESG risk considerations to investment decisions may vary across different asset classes and strategies. By increasing and diversifying the information assessed we believe that we can generate a more holistic view of an investment that will generate opportunities to enhance returns.

For delivering the most adequate long-term outcomes for our clients/investors and shareholders we operate, invest in, with a focus on the long-term. The execution of this strategy is dependent on a strong corporate governance framework. More specifically, please consider the below factors:

<u>Governance and Board</u>: We have implemented a sound corporate governance policy that includes strong Board leadership, prudent management practices and transparency, and we have implemented such a framework through a set of principles, guidelines and practices that support sustainable financial performance and long-term value creation for our shareholders. Since Signet's Board plays a fundamental role in our governance and long-term sustainability, this approach is reviewed continually taking into account our general governance standards which include reviewing Director candidates considering their professional background, experience, age and nationality, appropriate skills and qualifications that are relevant to Signet's current and future global strategy, business and governance.

<u>Human Capital</u>: As an asset manager, Signet's long-term sustainability is heavily dependent on its employees. We deliberately align employee incentives with the risk and performance frameworks of the firm. We are committed to fostering a unifying culture, encouraging innovation, ensuring that we are recruiting, developing, and retaining the best talent and incorporating inclusion and diversity into all levels of our business.

<u>Environmental Sustainability</u>: Signet is committed using its resources responsibly to support the long-term sustainability of Signet and of the global environment. Employees are also encouraged to participate in

activities that have impact on the environment, including but not limited to low carbon travel to work; and video conferencing in lieu of travel.

Risk Management: Understanding and managing risk is the cornerstone of Signet's approach to responsible investing. Signet's asset management team analysis investment approach by providing independent top-down and bottom-up oversight to help identify investment, counterparty, operational, regulatory and technology risks. Signet's Board has ultimate responsibility for oversight the risk management activities.

Public Policy: Signet believes that public policies and regulations are created towards its clients/investors and shareholders long-term interests. Therefore, Signet supports the creation of regulatory regimes that increase the protection of the investors, the financial market transparency, and facilitate responsible growth of capital markets as well as properly balancing benefits.

INVESTMENT & PORTFOLIO CONSTRUCTION PROCESS

At Signet we cooperate with our clients/investors to identify and deliver investment objectives that fit with their specific objectives and needs. The provision of asset management is our primary service offered to our clients/investors and it is provided from the members of the asset management divisions daily.

The asset management department is responsible for the continuous monitoring of the relevant markets for each investment asset class. An investment can be rejected for various reasons including aspects relating to ESG risks. Signet's investment committee discuss and approves the investment strategies and direct the asset management team accordingly. This ensures not only accuracy, but also transparency.

Signet's investment strategy and process followed by sustainable investment principles is based on the identification of companies in accordance with our quantitative and qualitative criteria including ESG sustainability risks. For this reason, Signet's considers the following:

- Divest capital from those companies that may be at risk due to structural changes;
- Continued enhancement of knowledge and perspectives on the key sustainability risks that will allow us to optimize our ability to make successful decisions.

ESG RISKS

Our asset management and investment analysis teams are responsible to complete an ESG risks checklist and underline the identified material ESG factors as a required part of their duties when presenting recommendations to our investment committee. In addition, ESG factors are different for each company and the evaluation of these factors does not depend only to those rules or metrics since we assess a company's performance on ESG risks in the context of its respective industry, domicile, and history. As long-term investors, we weigh valuation against risks and opportunities for each company and issuer separate, and we believe that material ESG risks have a meaningful impact on current and future valuations.

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SUSTAINABILITY RISK INTEGRATION IN REMUNERATION POLICY

Under Article 5 of the Sustainable Finance Disclosure Regulation (SFDR), Signet is required to disclose how its remuneration policy is consistent with the integration of sustainability risks.

Signet does not currently manage or advise financial products that promote environmental or social characteristics, nor does it pursue sustainable investments as an objective. Accordingly, all financial products under management are classified as “Article 6” under the SFDR.

While sustainability risks are not a primary consideration in investment decision-making or remuneration decisions, the Company acknowledges that such risks can impact financial performance and may be relevant to risk management. As such, Signet's remuneration framework discourages excessive risk-taking of any kind, including behavior that may result in significant ESG-related risk exposure or reputational harm.

Variable remuneration is discretionary and may be adjusted downward where non-financial factors—including regulatory compliance, risk management failures, or inappropriate conduct—have been identified. This may include instances where sustainability risks materialise due to individual or collective staff actions.

This approach ensures that remuneration practices remain aligned with the Signet's risk appetite and long-term client interests, while remaining proportionate and consistent with the nature and scope of the Signet's investment services.

CONCLUSION

Our investment beliefs about integrating sustainability risks in the core of our investment process make us to analyse the past to better anticipate future developments through our long-term investments. Our investment decisions consider environmental, social and governance risks which allow us to provide efficient asset management services towards our clients/investors.