



PRINCIPAL ADVERSE IMPACTS DISCLOSURE STATEMENT

Principal Adverse Impacts Disclosure Statement: The EU Sustainable Finance Disclosure Regulation (“SFDR”) requires ILIM to make a “comply or explain” decision whether to consider the principal adverse impacts of ILIM’s investment decisions on sustainability factors. ILIM has decided to comply with this regime, it is noted that the legislation relating to disclosure standards continues to evolve at the date of this disclosure (10/3/21) and ILIM is therefore taking a principles based approach to compliance with the SFDR standards. ILIM’s framework for considering principal adverse impacts is driven by two considerations: companies whose products or services cause harm when used as intended or companies where there is a persistent breach of international standards on company behaviour as defined by the PAI metrics specified in the SFDR regulations. ILIM will monitor and report on these metrics as required under SFDR. ILIM is a member of the UNPRI and reports annually according to the UNPRI framework. ILIM has an engagement policy which outlines ILIM’s approach to engagement. [This policy is available here.](#)



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