

Sustainability-Related Disclosures under SFDR

Pursuant to Regulation (EU) 2019/2088

*Applicable to **Mega Ploutos** as an External AIFM*

1. Article 3 – Sustainability Risk Integration

Mega Ploutos recognises that sustainability risks — defined as environmental, social, or governance (ESG) events or conditions that, if they occur, could cause a material negative impact on the value of an investment — are an integral part of investment risk.

As an external Alternative Investment Fund Manager (AIFM), we integrate sustainability risks into our investment decision-making processes across the funds we manage on behalf of third-party clients. This includes:

- Conducting ESG risk assessments during pre-investment due diligence,
- Considering material sustainability risks in investment structuring and approval processes,
- Monitoring ESG risk exposure on a periodic basis after investment.

This approach enhances our overall risk management framework but does not imply that all funds promote ESG characteristics or pursue sustainable investment objectives unless explicitly stated.

2. Article 4 – Principal Adverse Impacts (PAIs)

Mega Ploutos does not currently consider principal adverse impacts (PAIs) of investment decisions on sustainability factors as defined in Article 4(1)(b) of the SFDR.

This decision is due to limitations in data availability, methodological consistency, and the diversity of strategies across our client mandates. As an external AIFM managing a range of fund types, we consider it disproportionate to apply a unified PAI framework at this time. We will keep this position under regular review and may reconsider in light of regulatory developments and improved data quality.

3. Article 5 – Remuneration Policy and Sustainability

In accordance with Article 5 of the SFDR, **Mega Ploutos** confirms that its remuneration policy is consistent with the integration of sustainability risks.

As an external AIFM, we ensure that variable remuneration components are aligned with sound and effective risk management. Where relevant, sustainability risk considerations form part of the performance assessment of individuals involved in investment and risk functions. Our remuneration structures are designed to avoid excessive risk-taking and support long-term value creation, including the prudent consideration of ESG-related risks.

4. Article 6 – Product-Level Disclosure for Non-ESG Funds

Unless otherwise specified, the funds managed by **Mega Ploutos** are classified under **Article 6 SFDR**, meaning they do not promote environmental or social characteristics, nor do they have sustainable investment as their objective.

Integration of Sustainability Risks at Product Level:

Sustainability risks are considered during the investment process for these funds to the extent that they could materially impact the financial performance of underlying investments. This includes potential exposure to environmental damage, regulatory shifts, social controversies, or governance failures.

Impact on Returns:

Sustainability risks could negatively impact the value of investments and the overall returns of the fund. While these risks are assessed, the fund does not apply a dedicated ESG strategy or active sustainability mitigation approach.

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