

Beresford Funds ICAV

Responsible Investing Disclosures

Principal Adverse Impact policy disclosure

The EU Sustainable Finance Disclosure Regulation (“SFDR”) requires Beresford Funds ICAV to make a “comply or explain” disclosure as to whether or not the principal adverse impacts of investment decisions on sustainability factors are considered in investment decision making. Beresford Funds ICAV and its appointed investment managers, Irish Life Investment Managers (“ILIM”) and Setanta Asset Managers Ltd (“Setanta”), will 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). Beresford Funds ICAV and ILIM and Setanta are therefore taking a principles based approach to compliance with the SFDR standards.

The 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 principal adverse impacts metrics specified in the SFDR regulations.

Sustainability Risk policy disclosure

Beresford Funds ICAV places reliance on the Sustainability Risks Policies of its appointed investment managers Irish Life Investment Managers (ILIM) and Setanta Asset Management Limited (Setanta) to ensure that, where appropriate, sustainability risks are considered when making investment decisions. Both firms believe that the consideration of sustainability risk is in the best interests of their clients and have implemented procedures to identify, measure, manage and monitor sustainability risks as part of their investment decision making processes. Information on how ILIM and Setanta approach sustainability risks is available on their websites - www.ilim.com and www.setanta-asset.com.