

iM Global Partner ESG Report 2022





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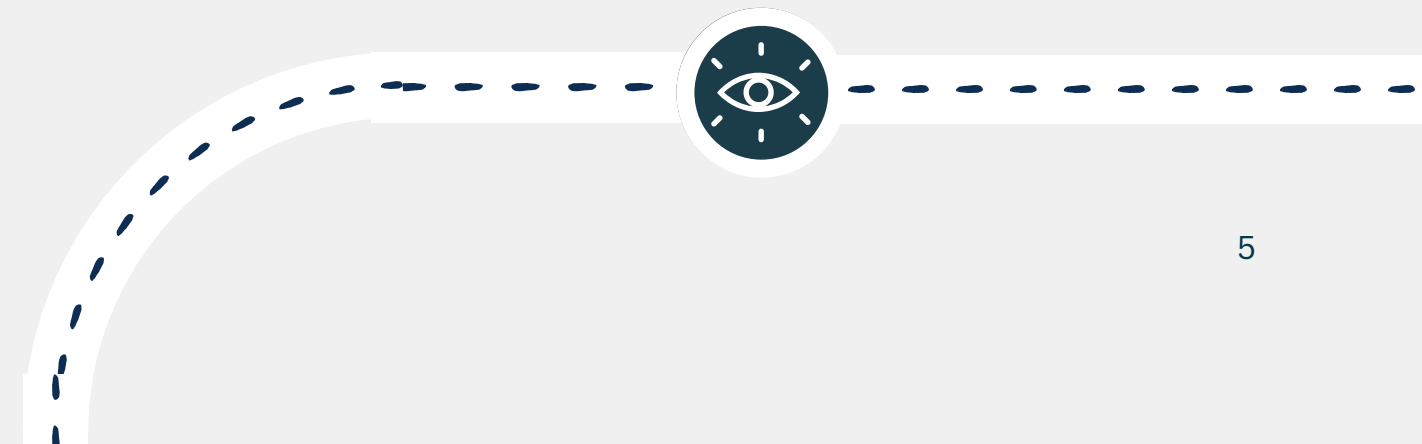
1. ESG VISION

As a worldwide network of investment boutiques, iM Global Partner ensures that its clients have access to best-in-class managers, high-performing strategies, deep and thorough research, finding value through excellence, quality, and a long-term commitment to its Partners and stakeholders. These standards could neither be attained nor maintained, without a firm commitment from our company and a practical understanding of how sustainability is impacting the international asset management industry as a whole.

iM Global Partner has been integrating sustainable practices since its creation in 2013. The group firmly believes that performance is born out of people. The governance processes of the asset management boutiques in which it invests should ensure ideal working conditions for the people that compose them. iM Global Partner believes that focusing on these governance practices naturally leads to both higher performance and lower risk over the long term.

Through our role as an asset manager and an investor, we have always believed that sustainability should be an inherent aspect of any investment decision. Although socially responsible investing (SRI) has evolved and investors have begun to integrate environmental, social and governance (ESG) factors into investment processes and decision-making, we believe that ESG is still a concept that is not yet fully formed. There is room for improvement in current ESG ratings and how ESG is defined and implemented.

Given these convictions, iM Global Partner's priority is to maintain its focus on meeting its clients' needs rather than to risk imposing a subjective consideration of what constitutes good ESG practice. We believe that by offering a wide range of products that have different financial and sustainability-related characteristics, we allow our clients to make their own choice and select our products according to their definition and approach to ESG.



However, it is still our responsibility to understand the current ESG environment and to adhere to and contribute to the best sustainable market practices in the most practical and relevant manner.



Identify and differentiate sustainability factors in our general investment analysis

Historically, our analysis process regarding investment into asset management boutiques was composed of 6 distinct pillars, all of which contained some form of sustainability-related information. A 7th pillar, the ESG pillar, has been built by identifying these factors and differentiating them in our analysis. This practice has now been added to our monitoring processes to understand how our Partners are progressing on ESG specifically, looking both at progress at the entity level and how the companies in which they invest are performing. We engage with our Partners on an ongoing basis to determine how we can continuously make progress toward improving ESG processes and performance.



Communicate effectively on the sustainable aspect of each of these products so that clients can make informed choices aligned with both their financial and sustainability needs

In collaboration with our sub-managers, we have analyzed each of our funds to determine the ones that could be classified as an SFDR Article 8 or an Article 9 fund. As a result of this analysis, our stakeholders are informed of the funds' classification in pre-contractual and periodical reports as well as through our website. We have identified the existing intrinsic ESG-related aspects of the investment strategy of each of these funds, and we also communicate this aspect in our Responsible Investing policy report.



Be exemplary in following and applying the regulators' approach to sustainability

We have developed a comprehensive understanding of EU sustainable regulation, notably of the Sustainable Financial Disclosure Regulation (SFDR) and its implications. With this knowledge, we support our Partners and delegated managers in understanding EU sustainable legislation and in adapting their different funds to this legislation.

2. ESG THROUGH ENGAGEMENT

iM Global Partner's key focus is to create long-lasting professional relationships with its Partners, helping them perform and develop in the most efficient manner through a strengthening and synergistic partnership. As ESG issues arise in different markets and sectors that can hinder the performance and risk of Partners, iM Global Partner strives to support on these issues, particularly when deemed material through both its investment process and partnerships. Identification and assessment of ESG risks is implemented in our due diligence and monitored as part of the investment process; it's about a continuous and ongoing dialogue with Partners.

RESEARCH & MONITORING OF ISSUERS

Initial due diligence is conducted through a rigorous process, guided by our seven pillars. Six pre-existing pillars, that had already incorporated elements of ESG, particularly governance and social. More recently, a seventh pillar that formalises and summarises material elements of ESG analysis identified throughout the due diligence process has been added. Importantly this also includes the monitoring of our Partners as an integral part of our process.

Specifically, the ESG pillar comprises two perspectives: corporate (or that of the investee) and investment (or that of the investor). In the first case, material ESG aspects related to all of our existing pillars except investment capabilities are captured. In the second case, investment capabilities are captured: analysis and integration of ESG (and impact where applicable) into the investment process, portfolio construction and risk management practices by the asset manager (potential or existing Partner) are assessed. Both the aforementioned aspects of our ESG pillar are of course put into the context of the asset class, size and best practice of the Partner being monitored.

The first perspective (or sub-pillar) covers a wide range of different considerations related to the asset management firm itself. For instance, under the corporate profile of the Partner we assess and monitor aspects such as the governance structures, ownership and alignment. Aspects related to employees, human resources and the regulatory framework in place are also covered here. In addition we consider firm-wide internal ESG policies, external commitments such as to UNPRI for instance, as well as commitments by firm (or individuals) to environment / social causes. Similarly, the material ESG aspects – where applicable and relevant, are also considered in our remaining pillars: track record, business development, operations and financials.

ENGAGEMENT WITH PARTNERS

Engagement is an important mechanism and feature of our approach to ESG and includes but is not limited to the goals of encouraging, enhancing and supporting our Partners with respect to the pragmatic implementation of sound ESG practices. Engagement, which starts as a dialogue at the early stages of due diligence, is ongoing and persists in periodic adhoc, quarterly and annual touch points with the Partner, as an important component of our monitoring.

It is through the context of this ongoing dialogue with Partners that ESG issues relative to specific markets and sectors are discussed and addressed. Examples include support with regard to understanding and implementing related aspects that may be relevant to them, from supporting their engagement with underlying investments in the portfolio, to EU Sustainable Regulation, to emphasising the importance of developing ESG capabilities.



Similarly to the ESG approach of its Research & Investment activity, iM Global Partner's Asset Management activity deems that ESG and Sustainability topics are, in general, an important element of investment management services. The guiding principles when making decisions concerning these topics are the following:

- 1.** Favor ESG-related proposals that in iM Global Partner AM's view tend to maximize long term clients' shareholder value
- 2.** Factor in the ESG aspects depending on their importance for the different sub-funds at least in terms of risk

In addition to this general approach, through its work with mandated fund managers, iM Global Partner has put in place various investment strategies which promote environmental and social characteristics or have sustainable investment as an objective.

iM Global Partner AM defines, with the support of each mandated manager, how and when ESG criteria will be incorporated into the investment process. Furthermore, we have spent time with our mandated fund managers to classify each managed sub-fund as either an SFDR Article 6, 8 or 9 depending on each of the sub-funds' standing in terms of sustainability. Thus, a large part of iM Global Partner AM's ESG approach is based on engagement and working with sub-managers on implementing ESG into fund analysis and fund creation, both through a traditional financial risk/return approach and through a regulatory lens.

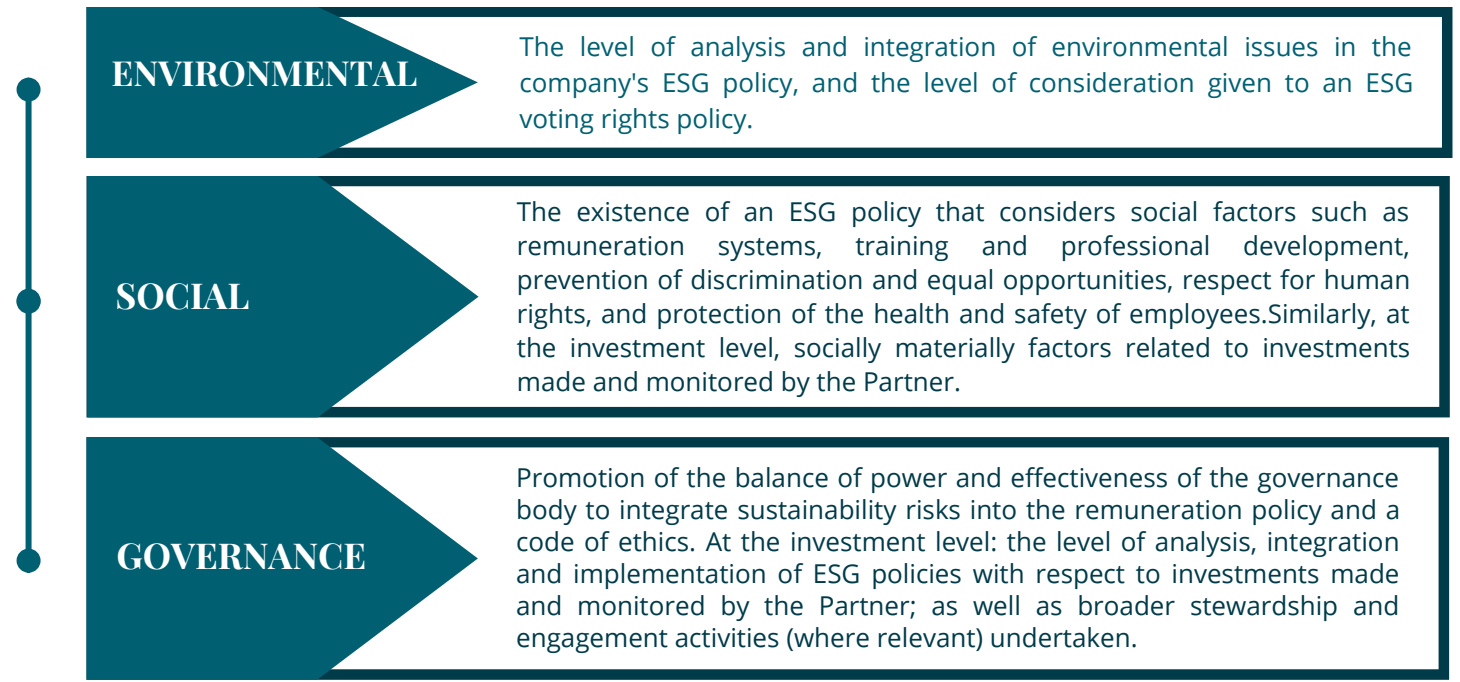
3. ESG POLICY

iM Global Partner's due diligence process has historically been divided into six distinct "pillars" of analysis. These consisted of:

- A corporate profile of the company
- Its investment capabilities
- Its track record
- Its development as a business
- An analysis of its operations
- Financial analysis

These pillars had already contained elements of ESG. During the year 2022, we chose to identify and to enhance these ESG-related factors in each pillar and create a distinct ESG pillar. Through this ESG pillar, an analysis is made at the Partner level as an investment manager, but also at the level of the Partner's investments in investee companies.

During this pre-acquisition due diligence phase, iM Global Partner SAS set up an analysis process incorporating around 15 ESG indicators. The main ESG criteria covered include:



This approach to ESG analysis has then been incorporated into our overall due diligence and throughout our investment process, and the ESG criteria are monitored regularly through our ongoing dialogue with Partners. Possible ESG issues are examined through this continuous due diligence of Partners to identify their areas of improvement. All the data obtained are summarized in a report that aims to evaluate the Partner.

This strengthens our approach to ESG as ESG-related events occur constantly and can impact our Partners' long-term performance throughout our ongoing partnership. In addition to this ESG Pillar, iM Global Partner has also developed a specific ESG exclusion policy and will not invest in the following companies:

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- **Companies involved in the manufacture of controversial weapons** (2008 Oslo Treaty and 1997 Ottawa Convention);
 - **Companies involved in the production and marketing of chemical and biological weapons;**
 - **Companies that produce, manufacture, maintain, sell, and trade in nuclear weapons or critical components and services for nuclear weapons in accordance with the Nuclear Non-Proliferation Treaty;**
 - **Companies that do not comply with certain fundamental principles, due to serious misconduct such as human rights violations, significant environmental damage, or serious cases of corruption.**

An important aspect of iM Global Partner's impact in terms of ESG also resides in its Partner's specific approaches to ESG, which we summarize in the following section.



Overview:

ESG and Sustainability topics are, in general, important elements of investment management services. iM Global Partner AM's guiding principles when making decisions concerning these topics should:

- ✦ Favor proposals that tend to maximize long-term client shareholder value,
- ✦ Factor the ESG aspects, depending on their importance for the different delegated funds, at least in terms of risks,
- ✦ Have also, with certain sub-managers, put in place various investment strategies which promote environmental and social characteristics or have sustainable investment as an objective.

With the support of each sub-manager, iM Global Partner AM defines how and when ESG criteria will be incorporated into the investment process and how the delegated fund is likely to be classified under SFDR regulation (such as Article 6, 8 or 9).



ESG Guiding Principles at Management Company Level:

iM Global Partner AM believes that taking into account ESG and sustainability aspects is a key part of security selection. However, the importance of specific factors varies highly depending on the asset class, sector or individual companies involved.

The Management Company also believes in a variety of different approaches and seeks to identify the ESG and sustainability approach that is relevant to a particular asset class and that is also consistent with the investment philosophy of a particular sub-manager.

iM Global Partner AM delegates, under its supervision, the application of the ESG Policy to the designated sub-manager based on its own ESG Policy. This delegation is mentioned in the portfolio management agreement with the sub-manager.

Currently, there is no common series of factors and criteria that can be used to evaluate how sustainable an investment is. Not having a common framework has led the iM Global Partner AM team to consider various approaches to identifying the sustainability risks that may result in different standards for each delegated fund. ESG factors are subject to the bias of the mandated funds, ones that adapt them to different asset classes, portfolio constructions, and investment objectives.

Due to the lack of well-defined standards and different approaches toward sustainable practices, ESG data is intrinsically based on a qualitative and discretionary assessment, which may cause the data to be inaccurate. Elements of subjectivity are part of the collecting and interpretation of ESG data, which could make the comparison between ESG-integrated strategies difficult. Investors should be aware that their evaluation of certain ESG factors may be consistently different from the approach selected by a sub-manager.

ESG criteria integration may also carry the risk of missing market opportunities when making decisions towards asset exclusion due to non-financial reasons.

Third-party providers of ESG data may apply different frameworks, which could lead to incomplete, inaccurate, or unavailable data. This uncertainty on data gathering can adversely affect portfolios relying on such data for the investment decision process. The sustainable finance framework and other approaches are evolving, and investment decision-making processes that integrate ESG factors could change over time, from the incorporation of new data or techniques, or due to new regulatory developments.



Rules for Delegated Funds:

The Management Company has implemented the following, regardless of the categorization of each delegated fund:

- ↔ An exclusion list that excludes Controversial Weapons manufacturers and international sanctions lists.
- ↔ Proxy voting policy, taking into account ESG criteria for relevant delegated funds.
- ↔ Concerning the Principal Adverse Impacts (PAI) defined as the most significant negative impact of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters, the Managing Company will follow the iM Global Partner Group CSR (Corporate Social Responsibility) policy.

1 The applicable rules for each manager depend on the article that the Management Company and the sub-manager have agreed to adhere to within a particular sub-fund. Some portfolios have criteria that exclude investments in issuers with negative social or environmental impact or a lack of good governance practices. These criteria are binding and apply systematically to the entire portfolio (all securities, all asset classes except for index-based instruments [futures], received collateral, cash, and derivatives [used for hedging purposes]) at all times. In the case of a list update, a divestment period should be determined according to liquidity conditions. The timeline is expected to be similar to the one defined for resolving a passive breach, and must still respect the best interests of the shareholders. One should note that this period may be slightly extended due to the market activity incurred by the changes in ESG classification on the concerned securities.

2 The ESG rules consist of exclusion policies as well as eligibility criteria. These rules are specific to each delegated fund. The delegated funds generally integrate material ESG factors as part of an evaluation of a company's financial risks. The level of integration depends on the asset class and the sub-manager.

3 Delegated funds categorized as article 6 categorization according to SFDR regulation.

During the fundamental research process, the sub-manager may consider environmental, social, and governance factors as part of an evaluation of a company's financial risks, depending on the asset class and the investment philosophy. Such factors do not limit the final decision of investment or portfolio construction.

4 Delegated funds categorized as article 8 according to SFDR regulation

Some delegated funds combine exclusion and have a target on their ESG Quality score. Other delegated funds rely on a fully ESG integration approach where each invested security will be subject to a thorough assessment based on a variety of ESG factors provided by external sources and complemented by the sub-manager's internal research. While the sub-manager may, on a case-by-case basis, retain instruments for a portfolio showing lower ESG characteristics, a significant part of the portfolio will be invested in financial instruments considered by the sub-manager to have high ESG characteristics, according to the ESG policy.

5 Delegated funds categorized as article 9 according to SFDR regulation.

The delegated fund makes sustainable investments that contribute to environmental and social objectives. Such sustainable investments may include those defined by the EU Regulation, upon the establishment of a framework to facilitate sustainable investment (the "Taxonomy Regulation"), as Taxonomy-aligned investments. The sub-manager selects shares in companies that provide solutions to critical social and environmental challenges that the global population will face over the next few decades and that fall within certain sustainable investment themes ("Sustainable Investment Themes"). These are at present: (1) cleaner energy, (2) environmental services, (3) resource efficiency, (4) sustainable transport, (5) water management, (6) education, (7) health, (8) safety, and (9) well-being. In order to qualify for investment, at least half of the company's revenues must be derived from products and services with a positive social and/or environmental impact (as set out below) related to the delegated fund's Sustainable Investment Themes.

From this universe, the sub-manager uses a proprietary methodology to assess the impact 'intensity' of a company's products and services. The sub-manager selects stocks it perceives as promising i.e. those companies in the universe that provide solutions to sustainability challenges that fall within the Sustainable Investment Themes. The sub-manager analyses the fundamentals of these companies (such as financial information and management commentary, as reported in quarterly or annual statements, press releases, or other public sources) to determine the dimensions of their positive social and/or environmental product impact. Additionally, the sub-manager reviews the environmental, social, and governance ("ESG") quality of the company's policies and practices as part of its investment process to identify business and management quality.

Based on the totality of this fundamental analysis, the sub-manager assesses the company's quality and suitability for the delegated fund to ensure an investment in the company will not significantly harm the environmental or social investment objectives of the delegated fund. For example, if the company is, in the sub-manager's view, exposed to excessive reputational risk, or has significant activity in areas that are not consistent with the investment philosophy of the delegated fund, it is unlikely to be selected for investment. Companies with persistently poor practices regarding equal employment opportunities, human rights, and environmental management are highly unlikely to be selected for investment. If a company is considered particularly weak on any single metric in the fundamental analysis profile, scoring a zero, it will not be qualified for investment.

Every company in the portfolio goes through the aforementioned analytical process.



iMGP US Value
iMGP Global Concentrated Equity

Scharf Investments

Overview:



For nearly 40 years, Scharf Investments has integrated environmental, social, and governance (ESG) considerations into its work to preserve and grow capital for institutional and individual investors. Since its founding amidst the redwood trees of California's Central Coast, its investment process has focused on quality (especially sustainable earnings over an economic cycle and risk mitigation) modelling downside risk as much as upside returns and demanding a spread between value and price.

As a result, Scharf Investments believes this creates portfolios of sustainable businesses with compelling Carbon and ESG Risk scores. To the investment firm, buying high-quality companies at compelling valuations is foundational to long-term investment success.

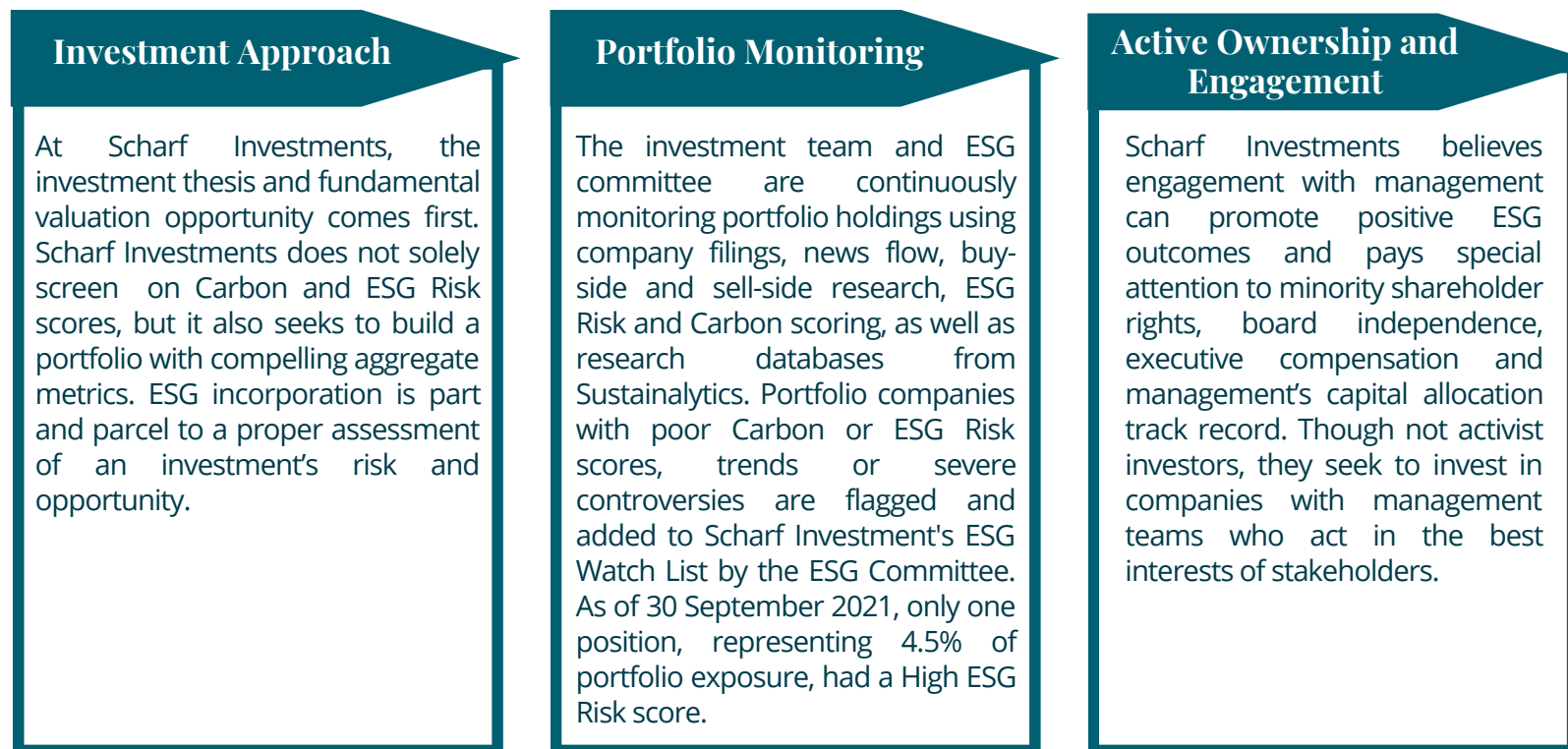
ESG Guiding Principles:

Scharf Investments' guiding ESG principles are the following:

- Companies that score well on ESG metrics tend to be less risky and have more durable earnings growth.
- Combining ESG risk factors with rigorous, fundamental investment analysis improves the chances for superior risk-adjusted returns for our clients.
- Superior corporate financial performance is often associated with superior environmental and social performance, and best-in-class governance practices often indicate top management and leadership.
- Buying high-quality companies at compelling valuations is foundational to long-term investment success.

ESG Integration:

Scharf Investments' approach to ESG integration is comprised of three distinct components:



ESG Governance:

Scharf Investments does not believe ESG research considerations should be primarily reviewed by a dedicated ESG research team. Given its strategy, Scharf Investments believes it is more effective and holistic to fundamentally integrate ESG into each step of the research and portfolio management process. The covering analyst leads research on the company and its specific ESG risks and leverages our ESG Committee for assistance. The ESG Committee focuses on corporate and industry ESG trends, best practices and issues.

The ESG Committee reports to Scharf Investments' Investment Risk Committee as it recognizes the benefits of a separate ESG oversight function that seeks to measure and manage risk and promote aggregate ESG outcomes via formal ESG policies regarding proxy voting, portfolio reporting and company engagement.

Meanwhile, Scharf Investments strongly believes that portfolio decisions are made solely by the investment team.



iMGP US High Yield
 iMGP US Small & Mid Company Growth
 Polen Capital Focus US Growth Fund
 Amundi Fds Polen Capital Global Growth
 Polen Capital US Small Company Growth

Polen Capital

Overview:



Sustainability is a key focus for Polen Capital, as the investment manager is committed to honesty, integrity, and ethical practices in all aspects of its business. Integrating environmental, social, and corporate governance (“ESG”) considerations into its day-to-day operations and business decisions is a fundamental part of its commitment.

Through its investment strategies, Polen Capital seeks to provide clients with financial security and peace of mind. The firm’s employees are the key to achieving its mission and delivering on its promise to clients. Polen Capital focuses on creating an empowering environment where colleagues can be their best selves and continuously grow.

Polen Capital’s clients and colleagues also make up the very fabric of its communities, and the investment firm is dedicated to bettering the environments in which they work and live. The investment firm strongly believes this is essential to creating value for its stakeholders and developing a more sustainable and successful long-term strategy for its business. Polen Capital’s business philosophy extends to the portfolios it builds to fulfill its mission – to preserve and grow client assets to protect their present and enable their future.

ESG Guiding Principles:

Polen Capital specializes in the management of high-conviction, concentrated portfolios of companies that they believe have the following characteristics:

- ✦ **QUALITY:** Competitively-advantaged businesses sustainably delivering value through differentiated products/services and a strong culture
- ✦ **GROWTH:** Secular growth companies sustainably delivering organic revenue and attractive long-term earnings per share growth
- ✦ **LONG-TERM:** Companies that share our long-term, business owner’s mindset in management and strategy around sustainability

This focus on sustainability through quality, growth and long-term vision led Polen Capital to develop the following approach to ESG integration.

ESG Integration:

Polen Capital’s integration of ESG factors supports its aim to deliver attractive risk-adjusted returns to its clients. The firm believes that the management of ESG issues is connected to a company’s financial sustainability. As part of a comprehensive assessment of all company risks and opportunities, they integrate relevant and material environmental, social, and governance factors into their analysis.

Evaluation of management teams

Polen Capital undertakes an in-depth appraisal of management team quality, evaluating the history of management decisions as well as previous and ongoing behaviors to gain confidence in their skills and judgment. The investment firm looks for commitment to a total stakeholder approach as well as a strong and healthy culture, which they believe leads to positive ESG outcomes for companies.

This assessment identifies leaders who exhibit critical characteristics for effective management to drive long-term value creation. Among the governance issues assessed, Polen Capital seeks companies with high-quality, well-incentivized management teams and independent, diversified boards. This structure lends to greater accountability and alignment of the company with shareholder interests.

Value creation for stakeholders

To Polen Capital, the working environment the company cultivates for its employees and the experience it offers its customers often builds loyalty and retention that can strengthen the brand. The firm considers a company’s environmental practices, such as improved energy, water efficiency, or product packaging, as it views them as material to the company’s long-term financial sustainability. Through this, its approach to ESG integration and ESG analysis is embedded within its fundamental analysis.

Polen Capital assesses the value of the company through the eyes of key stakeholders and determines whether it believes that the business is positioned to offer similar, or ideally stronger, value to its key stakeholders over time. The firm believes businesses that thoughtfully balance the interests of key stakeholders while delivering exceptional value are in the best position to deliver sustainable outcomes and profitability.

ESG Governance:

Stewardship and oversight of ESG activities are performed through several capacities:

- ✦ The Advisory Board provides insights and guidance on our ESG effort.
- ✦ The heads of each investment team oversee the integration of ESG factors in the investment process and within engagement and proxy voting activities.
- ✦ The ESG Committee, a cross-functional group, sets the strategic direction and supports the ongoing advancement of our ESG goals. The ESG Committee meets at least monthly and reports to the Operating Committee.
- ✦ The Portfolio Risk Sub-Committee meets with the Risk and Compliance Committee semi-annually at the least, reviewing portfolio risks, including material ESG risks.



Zadig Asset Management

Memnon European Equity

Overview:



Zadig is an asset manager whose mission is to deliver alpha for its clients by building concentrated portfolios of high-conviction ideas. As an early signatory of the United Nations' Principles for Responsible Investment in 2015, Zadig has been adapting its investment process to integrate the extra-financial considerations that make our investments not only attractive from a risk-reward perspective but purposeful and sustainable.

With Zadig, environmental, social, and governance insights (collectively known as ESG) come in addition to its rigorous bottom-up, valuation-driven stock picking.

ESG Guiding Principles:

As curious stock pickers, a significant part of Zadig Asset Management's job is asking questions, testing hypotheses, and challenging the status quo. "What is the company's fundamental reason for being?" is the first and most crucial question the firm asks. It is the starting point of their due diligence process when assessing a potential investment. To Zadig AM, through its day-to-day activities, a company must demonstrate that it creates value not only for its shareholders but for all of its stakeholders for Zadig to consider an investment.

Moreover, Corporate governance is a key focus of Zadig's investing process. Understanding voting rights, the different centers of decision-making power, the structure of the board, and the safeguards to protect minority shareholders have been points on the firm's due diligence checklist years before becoming popular in the ESG framework.

On top of this, Zadig has started to integrate Environmental and Social factors in its research process, which it would describe as including risks and opportunities linked to environmental and social matters in its valuation and investment cases.

Zadig's Socially Responsible Investing process, specific to the European SRI strategy, goes a step further and focuses on companies actively addressing UN SDGs. Zadig's members are advocates of reasonable transparency, and when they feel companies could do more, they encourage them to improve their disclosure on ESG and Sustainability issues.

ESG Integration:

Zadig defines ESG as a set of metrics that help them understand a company's non-financial performance in three areas (Environmental, Social, and Governance) that are usually compared and ranked within an industry or peer group. It believes ESG factors are not here to help form an opinion on an industry's impact on the world but rather assess how a company manages and tries to improve its impact on all stakeholders, whether it be local communities, employees, or shareholders, given the industry in which the company is operating.

The criteria Zadig uses in its ESG assessments are split into 10 themes and 37 key issues. The main Environmental themes are climate change, natural resources, pollution & waste, and environmental opportunities. The main Social themes are human capital, product liability, stakeholder opposition, and social opportunities. Finally, the main Governance criteria are corporate governance and corporate behavior.

While governance metrics can easily be compared across industries, this is not the case for environmental and social metrics. Comparing an asset-heavy and labor-intensive car maker to a software company on social and environmental topics is difficult. For this reason, ESG rating providers compare and rank companies within their industries.

Due to this, and because ESG agencies tend to disagree 50% of the time on the rating of a given company, Zadig does not only use third-party ESG metrics but also builds its scores based on what it considers as most important for each company.

Zadig then applies different weights for each sector. For example, industrial sectors have a higher weight for environmental matters, whereas, for service companies, Zadig focuses more on social issues. It considers governance a crucial component for any investment, no matter the sector, and therefore applies a constant 40% weight.

Companies that obtain a low ESG score are subject to dedicated engagement with management.

ESG Governance:

Zadig's research and investment team frequently meets with the management of companies that are either in the portfolio or are potential candidates for the portfolios. The firm exercises its voting rights in the best interests of the fund's shareholders and clients.



Dolan McEniry

iMGP US Core Plus

Overview:



Dolan McEniry Capital Management believes that responsible investment practices incorporating an assessment of environmental, social, and governance (ESG) factors add sustainable value for our investors by mitigating risk and positively influencing long-term financial performance, consistent with their fiduciary duty.

ESG Guiding Principles:

Through this approach to ESG, Dolan McEniry aims to understand the ESG risks and opportunities that are material to a given investment. These factors will vary between companies and sectors. Typical ESG factors that can be reviewed and analyzed for particular investment opportunities may include, but are not limited to the following:

- ✦ ENVIRONMENTAL: Greenhouse gas emissions, carbon footprint, waste reduction, resource conservation.
- ✦ SOCIAL: Human rights including labor rights, worker health & safety, customer safety and welfare, diversity, equity & inclusion.
- ✦ GOVERNANCE: Board composition and independence, executive compensation, shareholder rights, legal & regulatory compliance, anti-bribery & corruption, cybersecurity & data privacy.

Screening and Exclusionary Practices

As part of Dolan McEniry's assessment of potential investment opportunities for its iMGP US Core Plus UCITS portfolio, Dolan McEniry is committed to excluding investment in the following controversial sectors:

- Fossil Fuel Extraction and Production
- Direct Investments in Controversial Weapons

ESG Integration:

Due Diligence

As part of its decision-making process for this portfolio, Dolan McEniry considers material ESG factors within its fundamental research process, leveraging external ESG data and in-house qualitative assessment to identify potential material risk factors. Material ESG risks are documented in an Internal Research Note for each new investment, along with other all other fundamental and financial analysis. If an investment scores poorly on the relevant factors according to third-party data sources, the investment team conducts further research to determine what drove the score down. A poor ESG score does not preclude Dolan McEniry from investing in the company but it is rather used as an input to the investment decision-making process. Ultimately, ESG considerations inform Dolan McEniry's decision-making, however, it is important to note that this is but one of many qualitative and quantitative inputs to its investment process, not a primary objective.

Portfolio Construction

The investment team desires to construct a portfolio with compelling aggregate Carbon and ESG Risk Scores. Specifically, the team seeks to construct a portfolio with a Carbon score lower than 10 on a scale from 0 (negligible) to 50+ (severe). Portfolios have historically been intentionally under-indexed to industries characterized by high Scope 1 and 2 emissions, overweighting sectors and industries associated with lower carbon scores. The investment team continuously monitors portfolio holdings through company filings, news flow, internal and external research, as well as ESG Risk, Carbon scoring and research databases from Sustainalytics. Generally, companies with poor Carbon and ESG Risk scores or severe controversies are not included in the portfolio.

Engagement

As mentioned in the ESG section of this report, Dolan McEniry believes that engaging companies in dialogue about ESG-related disclosures can help them enhance their knowledge of ESG risks and take action to reduce their environmental and social impact. While Dolan McEniry does not take an activist position, the investment team may engage in conversations with the company's management on ESG practices and behavior. These conversations aim to understand how potential ESG risks and opportunities are managed, among other issues. Dolan McEniry reviews third-party ESG reports for securities periodically to monitor changes to the ESG performance of the investment, which it documents in Internal Research Notes.

ESG Governance:

Dolan McEniry's Investment team and Compliance team are responsible for setting the policy and standards for responsible investment processes through the maintenance of this ESG approach and associated implementation tools, as well as monitoring the adherence to this approach.

Richard Bernstein Advisors

iMGP Responsible
Global Moderate



ESG capabilities centered around people



RBA is managed by its Executive Committee, which is comprised of seasoned employees with an average of 30+ years of experience in the industry. The committee has monthly meetings to assess industry trends, make strategic decisions for the firm, and provide a clear strategy and vision. This inclusive approach at the executive level – which incorporates regular and deep collaboration across the main functions of the firm – significantly reduces key man risk and lays the foundation for future growth at the firm.

The most senior portfolio managers at the firm have worked together prior to the founding of RBA. This reinforces the entrepreneurial and collaborative culture currently in place. In addition to RBA's strong culture, the relatively flat organizational structure empowers employees of all tenures to work closely together.

To this end, the firm offers numerous benefits to its employees such as semi-annual diversity training, 401(k) matching, summer Fridays, discounted gym memberships to promote wellness, and flexible hours to maintain a healthy work-life balance.

As a testament to the culture and job satisfaction at the firm, RBA has been recognized as "one of the Best Places to Work in Money Management" for two years in a row by Pensions & Investments. Aside from being conducted by a third party in a highly competitive industry, the award is meaningful as it reflects the views of every employee on the quality of the leadership, culture, and overall work environment.

➤ RBA is submanaging the iMGP Responsible Global Moderate UCITS fund which is Article 8 under SFDR. The fund uses the same framework as the Global Risk-Balance strategy, however it excludes commodities and holds at least 75% of its assets in Article 8 and Article 9 ETFs, which, for instance, results in lower traditional energy exposure.

Dynamic Beta investments

iMGP Stable Return



ESG capabilities centered around transparency



DBi's ethos is centered around transparency, which is reflected in its market offerings. Such transparency is also carried forward to a number of its stakeholders, with almost all of them benefiting from both DBi's ability to know and willingness to share, if needed, exposures and positions in a comprehensive manner and on a daily basis.

DBi has set up an internal governance with the proper policies and procedures in place, such as conflicts of interest, complaints from clients and investors and related escalation, trading and trading errors, proxy voting, anti-money laundering, and data privacy. In addition to formalizing such policies in its compliance manual, DBi maintains a code of ethics, which also covers its gift and whistle blowing policies.

Portfolio monitoring remains a key role of the investment team. Accordingly, DBi is deliberate about cross-training (to ensure, for instance, a back-up trader is in place). The firm maintains a robust network of high performing service providers.

Consistent with the aforementioned commitments, DBi became a UN PRI signatory in March 2022. As part of this commitment, the firm seeks ways to incorporate ESG considerations into its own operations and, to the extent this is feasible, into its investment process.

In addition to this culture of transparency, the provision of daily exposures is made possible thanks to the firm's approach to liquid alternative investing. Only a limited number of highly liquid futures contracts — c10 to 15 — are employed to execute its replication strategies, which enables DBi to provide timely insight into the underlying exposures of each of the strategies or its sub-components.

The firm is currently formulating and formalizing its approach to integrating ESG considerations into the investment process. However, given the limitations inherent to liquid alternative investments and specifically to managed futures, DBi has conceived that the most pragmatic approach would be to focus on cash and cash-equivalent assets.

At the product level, the iMGP Stable Return fund is currently the only DBi UCITS fund classified as Article 8 under SFDR. In this case, commodity futures contracts have voluntarily been excluded due to ESG considerations. Two other UCITS funds – the SEI Liquid Alternative Fund and the Inversis Dynamic Alternative Fund, both of which are Article 6 – also do not trade commodities futures contracts, yet solely due to UCITS constraints (as opposed to ESG purposes). We have reasonable grounds to expect that the Inversis fund could migrate to SFDR Article 8 status in the future.



WHEB Asset Management

iMGP Sustainable Europe

Overview:



WHEB Asset Management is a boutique investment business focused on sustainable and impact investing. The fundamental philosophy underpinning its strategy is that high-quality companies that provide solutions to society's most pressing needs and challenges will generate superior financial returns over the long term.

WHEB believes that responsible investment practices incorporating an assessment of environmental, social, and governance (ESG) factors add long-term sustainable value for investors by mitigating risk and positively influencing long-term financial performance.

WHEB's focus is to create long-term value for investors through a small number of high-conviction products. Though its main focus is impact investing, WHEB performs a "Fundamental Quality analysis" to assess the overall quality of a business, which includes how it manages critical environmental, social, and governance (ESG) issues, alongside an assessment of the quality of the company's business model and financial management.

ESG Guiding Principles:

Across WHEB's range of investment management activities, the approach consists of:

- I. Integrating ESG issues into the investment analysis and decision-making processes:**
WHEB does not use external ESG ratings in the analysis, instead it builds bespoke profiles that factor material ESG issues into the overall analysis of a company.
- II. Being active owners and integrating ESG issues into ownership policies and practices:**
The team regularly meets and discusses ESG issues with company management.
- III. Encouraging appropriate disclosure on ESG issues with the entities in which WHEB invests:**
WHEB believes that clear communication of policies and performance on material ESG-related issues is of great value as it allows investors and other stakeholders to have a clear, holistic understanding of a business and its future prospects.

Within the actual investment process, sustainable investment is integrated into WHEB's approach to research, stock selection, and engagement, based on three interlinked beliefs:

- ✦ Sustainability is creating new growth markets
- ✦ A long-term, fundamental approach to stock selection leads to out-performance
- ✦ Analysis that integrates ESG factors enables better stock selection.

ESG Integration:

WHEB invests in companies that provide solutions to critical social and environmental challenges that the global population will face over the next few decades and fall within certain sustainable investment themes.

From its investment universe, WHEB uses a proprietary methodology to assess the impact 'intensity' of a company's products and services. WHEB selects stocks it perceives as promising, i.e. companies from the investment universe that provide solutions to sustainability challenges that fall within the Sustainable Investment Themes, and analyses the fundamentals of the companies (such as financial information, management commentary, data reported in quarterly or annual statements, press releases or other public venues) to determine the dimensions of their positive social and/or environmental product impact. Additionally, WHEB reviews the environmental, social, and governance ("ESG") quality of the company's policies and practices as part of its investment process to identify business and management quality.

ESG Governance:

WHEB's investment team is required to consider ESG issues as a core part of the fundamental stock analysis process.

WHEB's objective is to build a relationship of trust with the clients, co-investors, and other Partners based on open and honest communication. WHEB aims to be innovative and transparent in its approach, working collaboratively to promote more responsible investment practices across the financial community. WHEB seeks to:

- ✦ Promote responsible investment practices through collaborative initiatives;
- ✦ Report on its activities and progress in implementing this policy;
- ✦ Periodically review and update this policy in light of new developments in the practice of responsible investment.



Ersel Asset Management

iMGP European Corporate Bonds
iMGP European Subordinated Bonds

Overview:



Considerations regarding environmental, social, and governance aspects have always been an integral part of the investment selection process at Ersel AM. They believe ESG factors are essential when investing in the corporate bonds space for several reasons.

Ersel AM strategies are directly invested in debt instruments issued by financial and non-financial companies, which, together with governments, are the main actors in the transition towards a more sustainable future. They also believe that the financial industry plays an important role in aligning investment decisions with the broader objectives of society.

ESG Guiding Principles:

The iMGP European Corporate Bonds and the iMGP European Subordinated Bonds sub-funds invest in companies from different sectors, with very different approaches to social, environmental, and governance issues depending on the sector they belong to and the geographic area in which they operate.

ESG Integration:

1. Bond Selection

Ersel AM's proprietary Credit Evaluation methodology uses different criteria to assess the creditworthiness of an issuer. These criteria vary according to whether the issuer is a financial or non-financial company and may range from characteristics such as size, profitability, leverage, coverage, capitalization, and asset quality to assessments of financial policy or business risk. Each criterion reflects the relative positioning of issuers within their sector and is equally weighted to calculate the final weighted average relative credit score.

Non-Financials	Financials
Cyclicity Profitability Size Leverage Coverage Financial Policy	Country Asset Quality Size Capital Income Quality Leverage Ratio

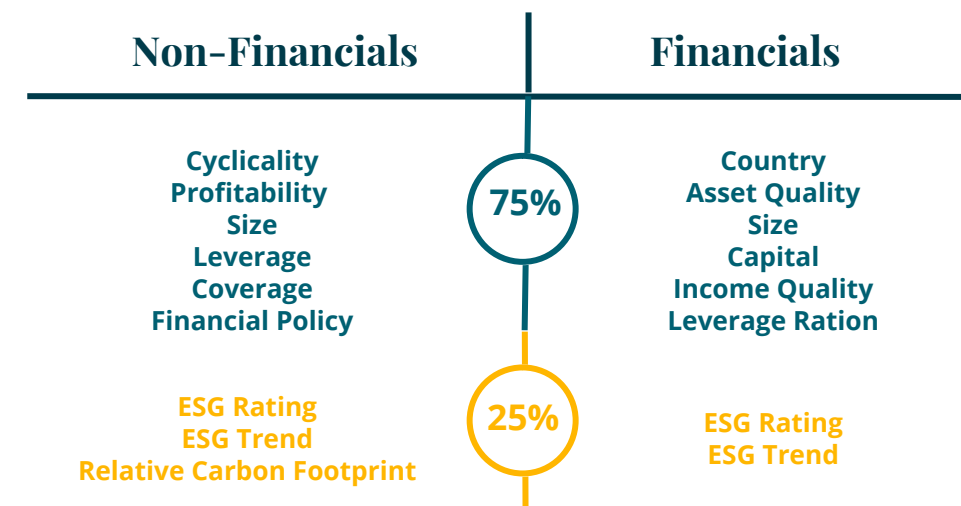
To integrate ESG considerations into the bottom-up analysis, ESG-related factors have been added to purely financial factors. This should ensure that - all other things being equal - issuers that better incorporate ESG practices into their strategy are more likely to be candidates for our portfolios. In contrast, "worst-in-class" players are penalized.

ESG factors enter bottom-up analysis in 3 different ways:

First, ESG rating, ESG momentum, and carbon footprint (which is only for non-financials) directly enter the scoring model with a 25% total weight for ESG. Therefore, higher-rated companies, companies with improving momentum, or companies with a lower carbon footprint will get a higher score than their peers, all else being equal.

Then, a qualitative assessment of a company's ESG practices is conducted.

Finally, for companies where ratings are not readily available, the management team looks at all other sources to form an opinion on the issuer's ESG profile.



2. Portfolio construction

After removing the non-compliant issuers from the investment universe and selecting the bonds/issuer that best fit both financial and sustainable criteria, the strategy must also be compliant with a set of ESG guidelines at the portfolio level to further emphasize positive ESG characteristics.

iMGP European Corporate Bonds and iMGP European Subordinated Bonds sub-funds are based on the following guidelines.

ESG Governance:

As confirmation of its commitment in the area of governance with regard to ESG aspects, the Group has set up a Sustainability Committee made up of the top decision-making and business lines dedicated to supervising sustainability issues connected with the company's operations and its interaction with all stakeholders.



Eurizon Capital

iMGP Japan Opportunities

Overview:



For over 25 years, Eurizon has demonstrated the importance of transparency when providing collective management and investment services. Additionally, according to European regulations, it has adopted a sustainability policy that sets out the procedures for incorporating sustainability risks into the investment decision process. It defines the specific methods for selecting and monitoring financial instruments, included in the assets under management. These take into account the principles of Sustainable and Responsible Investment (SRI) and environmental, social, and governance (ESG) factors.

In addition to adhering to the reference principles and values of the Intesa Sanpaolo Group and the Asset Management Division, the integration of ESG factors and SRI principles is also connected to adhering to - starting from 2015 - the "Principles for Responsible Investment", the guiding principles on Responsible Investments promoted by the United Nations.

ESG Guiding Principles:

Eurizon believes it is essential that the asset management industry contributes to a better future by promoting behavior that focuses on the sustainability of investments and high governance standards. The company believes the integration of ESG factors and the SRI principles of sustainable investment are a key element to achieving sustainable performance over time.

In order to mitigate sustainability risks, Eurizon has adopted specific risk management safeguards to monitor informed investment choices for the assets under management, in line with the mandate received from its customers.

For each of the screening strategies - negative and/or positive - Eurizon has defined specific decision-making processes and operational limits aimed at containing risks, including reputational risks of the portfolios under management, of which the Risk Management Function monitors compliance with the support of the Compliance & AML Function.

ESG Integration:

The integration of ESG factors in the analysis, selection, and composition of managed assets ("ESG Integration"), with the aim of creating portfolios while observing good governance practices with:

1. An ESG score higher than that of the investment universe ("ESG Score Integration");
2. Processes for selecting investments based on positive and negative screening criteria as detailed in the offering documentation and as in the case of Ethical and Thematic Funds ("Thematic Integration");
3. Processes for selecting investments based on sustainable investment criteria, according to the SFDR; this objective is achieved by investing in issuers whose activities contribute to one or more of the sustainable development objectives, such as the Sustainable Development Goals (SDGs) promoted by the United Nations ("Sustainable Integration");
4. Processes for selecting investments based on the screening of target CIUs applicable to "wrapper" products such as funds of funds and retail and unit-linked portfolio management ("Manager Selection Integration"), on the condition that these products invest at least 70% of assets in target CIUs that promote environmental or social characteristics or sustainable investment goals;
5. Investment selection processes that take into account standards for the construction of the respective benchmarks, identified on the basis of environmental, social, and corporate governance factors, provided that these products - such as Limited Tracking Error products and index-linked products - invest at least 90% of their assets in issuers present in the benchmark ("ESG Index Integration").

ESG Governance:

To promote a correct adoption of its own Sustainability Policy, Eurizon has established a framework involving the following corporate bodies and structures:

- Board of Directors;
- Chief Executive Officer and General Manager;
- Sustainable and Responsible Investments Committee;
- Financial, Credit, and Operational Risks Committee;
- Sustainability Committee;
- Donations Committee;
- ESG & Strategic Activism Structure;
- Long-Term Sustainable Strategies Structure;
- Green and Sustainable Finance;
- Multimanager Investments & Unit Linked;
- Compliance & AML Function;
- Risk Management Function.



iMGP Absolute Return GBP
iMGP Global Diversified Income
iMGP EURO Fixed Income
iMGP Multi-Asset Absolute Return EUR

Banque SYZ

Overview:



Bank SYZ Ltd (Switzerland) integrated Responsible Investing into its Wealth Management functions in July 2020. The management teams are not only convinced that integrating ESG risks in the investment process creates long-term value and the strongest performance for our clients but it also recognizes that finance has a huge role to play in the energy transition and can influence positive changes.

ESG Exclusion Policy:

Bank SYZ Ltd (Switzerland) has decided to strengthen research by excluding companies and sectors not compatible with our views on sustainable development with a specific focus on:

I. Controversial Behaviour

Companies in breach of the United Nations Global Compact principles and with a corruption score less than 20 as calculated by Transparency.org, companies placed on a « Watch List » are subject to the approval of the ESG Committee.

For non-rated companies, the sub-manager assesses if the company has been delisted for failing to report or if the company faces controversies within the OECD & UNGC principles.

II. Controversial Weapons

Cluster munitions, anti-personal mines, landmines, depleted uranium, biological/chemical weapons, nuclear weapons.

Exclusion applies to companies not complying with international treaties. Bank SYZ Ltd (Switzerland) refers to the Robeco Exclusion List.

III. Coal & Thermal Coal

Companies that derive more than 25% of their revenues from thermal coal extraction, unless a transition plan towards renewables is in place and there are no other breaches, within the norms of environmental, social or governance, observed.

Additionally, in order to strengthen research referenced by the Coal Exit List (Urgewald), companies in this list will be subject to the ESG Committee's approval.

IV. Ratings

Securities with the following characteristics are excluded from the portfolio manager's universe: CCC & B rated as defined by MSCI ESG Research LLC.

For companies not rated by MSCI, Bank SYZ evaluates whether revenues and activities are compliant with:

- ⚡ SOCIAL: child labor and hazardous working conditions at the country and sector level (ILO official list)
- ⚡ HEALTH & SAFETY: Policies and training, number of fatalities of the employees and suppliers, controversies
- ⚡ COMMITMENT: Signatory of Human and Labor conventions
- ⚡ BRIBERY & CORRUPTION: Not hold government debt or state-owned companies issued by countries having a corruption score <20 on the Transparency International list. Training and Code of Conduct
- ⚡ TRANSPARENCY: We evaluate if the company has a Corporate Sustainable Report that addresses clear targets and measures, risk assessments, involvement of parties
- ⚡ SUPPLIERS: Policies, regular audits, and business involvement in high-risk regions or sectors

ESG & Carbon Intensity Objectives:

The ESG Quality Score is calculated using MSCI data and methodology. It is the fund's compounded score adjusted by industry, momentum, and overall rating distribution. Cash and derivatives are excluded from this MSCI analysis.

Carbon intensity is also monitored versus the assigned benchmark or reference index. For strategies that do not have an assigned benchmark or reference index, the ESG rating and the carbon intensity are monitored on an absolute basis.

The sub-manager can invest up to 20% within MSCI non-rated companies, subject to the approval of the ESG Committee. The companies are reviewed at least every 3 months. In the event of a severe breach, the Portfolio Manager has one month to disinvest for equities and up to three months for bonds.



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EURIZON
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ERSEL

4. ESG GOVERNANCE

Efficient ESG Governance is essential for iM Global Partner to maintain its ESG vision and strategy over time. iM Global Partner has decided to structure its ESG Governance around three central standards:

- ⚡ Centralized ESG-related information
- ⚡ Common and regular communication on ESG-related topics
- ⚡ The monitoring of an ESG improvement plan to apply iM Global Partner’s ESG Vision and Strategy

We address these first two standards in the following sub-sections and have dedicated the final section of this report to exploring iM Global Partner’s ESG Strategy and Improvement Plan.

4.1 Centralized ESG-Related Information:

Regarding iM Global Partner’s Research & Investment activity, an ESG analysis is performed, the ESG performance of Partners is monitored and iM Global Partner regularly engages with its Partners to improve ESG processes. This is done by the entire research and investment team, supported by a dedicated ESG analyst under the direct supervision of the Deputy CEO – CIO Research & Investment.

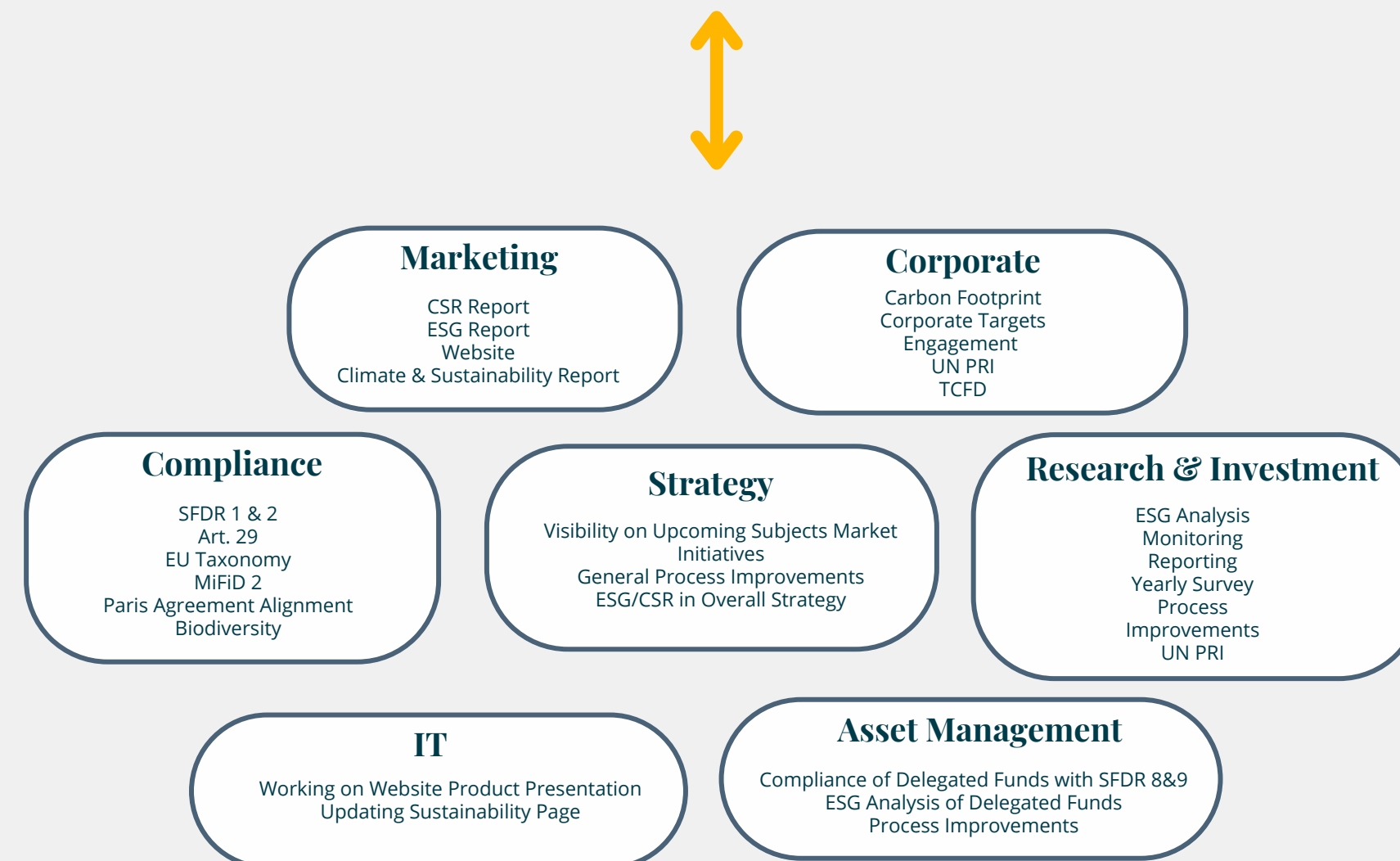
Regarding the Asset Management activity, a significant amount of work has been done to analyze delegated funds to help them transition, when possible, to SFDR 8 or SFDR 9 funds. This work is performed by a dedicated ESG analyst under the supervision of the Deputy CEO - CIO Global Asset Management.

At the managing entity level, the VP - Compliance & Legal oversees the aligning of iM Global Partner’s different corporate entities to French and EU regulations under the direct supervision of the Head of Operations & Compliance.

All this information is gathered and centralized by the Head of Operations & Compliance with the assistance of the VP - Compliance & Legal.

A key function: the Head of Sustainability

Head of Sustainability





Alexandre Pierron

Managing Director - Head of Sustainability



Efficient governance of ESG-related issues has become essential for any investment manager. With a presence in both France and the UK, this is all the more relevant for iM Global Partner.

Through its EU Action Plan on Financing Sustainable Growth, the European Commission requires ever-increasing levels of disclosure on sustainability issues from any private entity that wishes to do business in EU countries. The French government and its financial regulator the AMF are also asking for more disclosure, specifically on subjects related to climate change and biodiversity.

In addition to these growing regulatory requirements, market standards on ESG reporting are evolving and becoming more specific. As a UNPRI signatory, at iM Global Partner we have made the choice to start preparing voluntary reporting through the UNPRI framework but we have also started to study global climate and nature-related frameworks such as those developed by the Task Force on Climate-related Financial Disclosure (TCFD) and Task Force on Nature-related Financial Disclosure (TNFD).

These evolutions are bound to impact iM Global Partner, our Partners and our various stakeholders and need to be monitored closely. Corresponding potential impacts need to be assessed, and iM Global Partner's leadership continuously informed so that appropriate measures can be taken.

For this to be the case, iM Global Partner created an ESG and Sustainability committee in 2022. Relevant members of the committee have been identified and the committee's mission has been defined. Furthermore, the Head of Sustainability role has been created to centralize all ESG-related issues.

Establishing such ESG governance is an essential first step for iM Global Partner to develop a constant and ongoing awareness of ESG-related issues as these will undoubtedly develop in the near future.



4.2 ESG & Sustainability committees:

To ensure this communication is achieved, an ESG and Sustainability committee has been created. The committee meets every two months.



- Head of Sustainability (Chair)
- CEO & Founder
- Deputy CEO - CIO Global Asset Management
- Deputy CEO - CIO Research & Investment.
- Deputy CEO - US Chief Operating Officer & Head of US Distribution
- Deputy CEO - Head of International Distribution
- Deputy CEO - Chief Finance Officer
- Managing Director - Head of Human Resources
- Managing Director - Chief Technology Officer
- Managing Director - Chief Marketing Officer
- Director - Legal and Compliance
- Director - Head of Risk Management and Cybersecurity



Progress on ESG Strategy and ESG Development Plan

Compliance with ESG-related regulation:

- SFDR
- Article 29
- Taxonomy & MiFiD 2

ESG-related marketing material:

- ESG and CSR Reports
- Website updates

ESG analysis:

- Research & investment division: monitoring and ESG analysis improvements / updates
- Asset Management division: implementation and monitoring of ESG performance

Updates on new initiatives and trends:

- UNPRI
- TCFD
- Carbon Footprint

5. ESG STRATEGY

5.1. An ESG Strategy to Fit the Vision:

Vision:

iM Global Partner's vision in terms of sustainability and ESG is to maintain its focus on meeting its clients' needs by offering a wide range of products with different financial and sustainability-related characteristics, all the while adhering and contributing to the best sustainable market practices.

iM Global Partner has set three main priorities to achieve this vision:

- 1.** Identifying and differentiating sustainability factors in its general investment analysis.
- 2.** Communicating effectively on the sustainable aspect of each product so that clients can make informed choices aligned with both their financial and sustainability needs.
- 3.** Be exemplary in following and applying the regulators' approach to sustainability.



Strategy:

In order to implement these priorities, iM Global Partner's strategic approach consists of initiating voluntary reporting processes of major private initiatives that provide frameworks to help financial actors tackle sustainability and ESG-related challenges, namely:

The United-Nation Principles for Responsible Investing (UNPRI) reporting framework

iM Global Partner is already a signatory and has supported some of its Partners in becoming signatories as well. Initiating voluntary reporting is the next step to better understanding the UNPRI's market-wide approach to responsible investing.

The Taskforce for Climate-Related Financial Disclosure (TCFD) reporting framework

The TCFD is a widely recognized framework to help companies and investors understand their impact in terms of climate change and to structure their reports accordingly. Among the various ESG factors that can have an important impact on the sustainable long-term performance of iM Global Partner's different stakeholders, the climate is certainly one of the most potent. Initiating this reporting process will undoubtedly prove insightful in the context of iM Global Partner's vision for ESG and sustainability.

The Taskforce for Nature-Related Financial Disclosure (TNFD) reporting framework

Following the wide success of the TCFD reporting framework, the TNFD was developed to tackle the issue of nature and biodiversity. Though less advanced, this framework is developing to help financial and non-financial firms deal with what has also been identified by the global and scientific communities as one of the most pressing sustainability-related challenges of the century.



5.2 Implementing the Strategy

Through these different reporting schemes, iM Global Partner will develop a practical understanding of its climate and biodiversity impact and its ESG reporting responsibilities as a UNPRI signatory. This increased understanding will lead iM Global Partner to strengthen its approach to all its strategic ESG and sustainability priorities:



iM Global Partner
20, rue Treilhard
75008 - Paris