

## Disclosures under the EU Sustainable Finance Disclosures Regulation

### PMT Matrix Funds plc

#### *Integration of sustainability risk into investment decision-making process*

PMT Matrix Funds plc is a self-managed UCITS umbrella fund with segregated liability between sub-funds regulated by the Central Bank of Ireland (the “**Company**”). PMT Matrix Capital Limited (the “**Investment Manager**”) has been appointed as delegate investment manager in respect of the Company. The Company is a “financial market participant” within the meaning of the EU Sustainable Finance Disclosures Regulation (2019/2088) (“**SFDR**”).

The SFDR defines a “sustainability risk” as an environmental, social or governance event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of an investment. Given the nature of the investment strategies pursued by the funds under management of the Company (as described in the prospectus of the Company) (the “**Funds**”) and the size of the Funds, as well as the Investment Manager’s views on the materiality of sustainability risks to the investments made by the Funds, the Investment Manager, acting in its capacity as delegate of the Company, does not currently integrate sustainability risks into its investment decision-making process for the purposes of or assess the likely impacts of sustainability risks on the returns of the Funds.

#### *No consideration of sustainability adverse impacts*

Neither the Company nor the Investment Manager considers the adverse impacts of investment decisions for each Fund on sustainability factors within the meaning of Article 4(1)(a) of the SFDR for the time being. They do not currently do so because, among other reasons, the final Regulatory Technical Standards which set forth the scope of “principal adverse impacts” and the corresponding mandatory reporting template have not yet been adopted by European legislators, which makes voluntary compliance with Article 4(1)(a) challenging. In addition, the Investment Manager could not gather and/or measure all of the data on which the Company would be obliged by the SFDR to report, or could not do so systematically, consistently, and at a reasonable cost to investors. This is in part because underlying companies or issuers (which are global, and many not public interest entities) are not widely obliged to, and overwhelmingly do not currently, report by reference to the same data. The Company’s position on this matter will be reviewed at least annually.