



---

**iSAM TCFD Entity Report**  
**30 June 2024**  
iSAM Funds (UK) Limited



## 1 INTRODUCTION

iSAM Funds (UK) Limited (“**iSAM UK**”) is required by the Financial Conduct Authority (the “**FCA**”) to make available a Task Force on Climate-related Financial Disclosures (“**TCFD**”) entity report.

This iSAM UK TCFD Report (the “**Report**”) is in accordance with the FCA’s mandatory Environmental, Social and Governance (ESG) Sourcebook (the “**ESG Sourcebook**”) disclosure obligations and outlines iSAM UK’s approach in managing climate-related risks and opportunities.

## 2 GOVERNANCE

The iSAM group (“**iSAM**”) has established an ESG Committee to review internal ESG and diversity reporting, discuss industry reporting standards in accordance with market trends, and applicable regulatory considerations to make internal recommendations and assist the various boards of iSAM on the implementation of ESG practices and initiatives.

The ESG Committee is responsible for the day-to-day implementation of the firm’s ESG framework at a corporate level. The ESG Committee aims to create a greater awareness of the iSAM Group’s collective responsibility by highlighting environmental developments such as carbon emissions and bring ESG considerations to decision-making processes.

iSAM’s senior management is responsible for setting the firm’s climate strategy from a corporate perspective. The Compliance and Risk Committee, together with the ESG Committee will review any applicable regulatory and/or business changes inline with ESG market practices that could impact the iSAM business and ensure compliance with such regulations and disclosures related to climate, sustainability and other ESG considerations.

The ESG Committee meets quarterly and currently comprises of representatives from senior management, Investor Relations, Compliance, HR, Legal, and Procurement.

## 3 STRATEGY

iSAM acknowledges the importance of ESG factors in responsible investment but currently does not directly apply ESG or climate sustainability factors within the investment process.

iSAM’s fund business is fully systematic, investing in multiple asset classes. Investment trading decisions are determined solely by proprietary models, which do not consider corporate governance issues. The current strategies do not invest in companies with the intention of taking any activist role in directing management or taking any form of controlling interest.

ESG factors are not applicable to the investment strategy but are considered at the corporate level through iSAM’s ESG Committee.

The main risks to iSAM are regulatory and reputational. The firm will continue to monitor the developing regulatory requirements in this area and prioritise initiatives that are identified as material to ensure that any risks or opportunities that may directly impact our business or investors are addressed.

## 4 RISK MANAGEMENT

From a corporate perspective, iSAM considers climate-related risks from current and emerging industry trends and international regulatory requirements, which it actively monitors to ensure timely compliance with regulation.

Strategic and/or operational climate change risks, are managed in the same way as other business risks and are covered by the firmwide risk management systems.

## 5 METRICS AND TARGETS

iSAM does not set any targets to assess or manage climate-related risks and opportunities on the assets it manages on behalf of investors for the funds.

iSAM has not calculated any GHG emissions due to the lack of available data for the instruments traded, and it has also not set any GHG emissions targets in terms of its operations.

iSAM's ESG Committee works closely with a consultant who conducts an annual carbon survey of the operational footprint of the businesses across the global organization. The analysis explores the daily operations across the organization, taking into consideration office space globally, procurement and employees business activities to better understand the supply chain used to support the business and any emissions that are caused.

<b>Signature:</b>	<i>Alexander Lowe</i>
<b>Name:</b>	Alexander Lowe
<b>Date:</b>	30 June 2024
<b>Position:</b>	Director



**iSAM FUNDS (UK) LIMITED**

100 Bishopsgate  
London  
ECON 4AG  
United Kingdom

Tel: +44 207 258 9940

[Client.Relations@isam.com](mailto:Client.Relations@isam.com)  
[www.iSAM.com](http://www.iSAM.com)