



iSAM TCFD Entity Report

December 2025

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 to 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 such as by highlighting environmental issues like climate change and carbon emissions, and by bringing applicable ESG considerations into decision-making processes.

iSAM’s senior management is responsible for climate oversight and 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 in line 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 representatives from senior management, Client 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 Vector is a fully systematic trading strategy that invests in global futures, swaps, forward contracts and options. iSAM Helix is a fully systematic statistical arbitrage strategy trading global equities. Investment trading decisions are determined solely by proprietary models, which do not consider corporate governance issues. The strategies do not invest in companies with the intention of taking any activist role in directing management or of taking any form of controlling interest and iSAM does not calculate financed emissions due to lack of available data in the instruments traded. ESG factors are not applicable to the investment strategies but are considered at the corporate level through iSAM’s ESG Committee.

The main risks to iSAM are regulatory and reputational but the firm will continue to monitor the developing regulatory requirements in this area, prioritise initiatives that are identified as material and ensure any risks 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, market risks and international regulatory requirements, which it actively monitors to ensure timely compliance with regulation.

iSAM trades a large variety of markets which limits the impact of restrictions to trade certain markets on its trading strategy. 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.

iSAM will continue to review its internal data processes and consider how any climate related data applies to the organization and its risk framework.

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. However, iSAM does assess its operations in order to reduce its environmental impact generally.

Signature	Alexander Lowe
Name:	Alexander Lowe
Date:	04 December 2025
Title:	Director

iSAM Funds (UK) Limited
100 Bishopsgate
London
EC2N 4AG
Tel: +44 207 258 9940

www.isam.com

