

JK Funds plc – SFDR Level 1 Website Disclosure – March 2021

Principle Adverse Impact Statement

Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (“**SFDR**”) requires JK Funds plc (the “**Company**”) to determine whether it considers the principal adverse impacts of its investment decisions on sustainability factors.

The Company does not currently consider the adverse impacts of investment decisions being made in respect of its sub-funds (the “**Funds**”) on sustainability factors as such analysis is currently not relevant to the respective investment strategy of each Fund. It has determined, in consultation with the Investment Manager, that sustainability factors are not currently relevant to the investment decisions being made in respect of the Funds, based on their respective investment strategy (see further the sections of the relevant Supplement entitled “Investment Policy” and “Investment Strategy”). Sustainability factors mean, for the purposes of the Disclosures Regulation, environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.”

Integration of Sustainability Risks in the investment decision-making process

SFDR requires the Company to publish on its website information about its policies on the integration of sustainability risks in its investment decision-making process. Sustainability risk is defined in SFDR as “an environmental, social or governance event or condition that, if it occurs, could cause an actual or potential material negative impact on the value of the investment”. The Company, in consultation with the Investment Manager, has made a determination that sustainability risks are not currently relevant to the investment decisions being made in respect of the Funds, based on the respective investment strategy of each Fund (see further the sections of the relevant Supplements entitled “Investment Policy” and “Investment Strategy”) and has further determined that sustainability risks are currently not likely to have a material impact on the returns of the Funds. The Company may consider it appropriate to integrate sustainability risks into their investment decisions for the Funds in the future and this disclosure will be updated in accordance with the Disclosures Regulation to reflect any such decision.

Integration of Sustainability Risks in the Remuneration Policy

SFDR requires the Company to include in its remuneration policy information on how its remuneration policy is consistent with the integration of sustainability risks. The same information (or a summary of it) must be published on the Company’s website.

The Company is for the purposes of SFDR a “financial market participant”. Accordingly, a sustainability risk is an environmental, social or governance event or condition which, if it occurs, could cause an actual or potential material negative impact on the value of the investments made by the Funds of the Company.

The Company’s remuneration policy promotes sound and effective risk management and does not encourage excessive risk taking, including with respect to sustainability risks. Where it has been determined that staff have operated in a manner that is inconsistent with these objectives this will be considered when determining the remuneration of the relevant staff member.

The revised remuneration policy is available at [JK Funds plc-Remuneration-Policy](#)