

Product(s) LEI: 213800BIVTG8H7D6ZL15

A. Summary

This section provides detailed sustainability-related disclosures regarding the **Cantor Fitzgerald Cash Fund** (hereinafter referred to as “the Fund”) now categorised as Article 8 as outlined in Article 10 of the Sustainable Finance Disclosure Regulation (“SFDR”):

Cantor Fitzgerald Asset Management Europe (CFAME), originally established in 1986, is one of Ireland’s leading performing pension and investment fund managers in the Irish market since its inception over 20 years ago. The Cantor Fitzgerald Cash Fund is a fund that gains exposure to a range of companies through investments in underlying funds and/or direct investments in the equities of such companies, integrating sustainability criteria throughout the investment selection process. The selection of these investments range across all sectors and focuses on maximising the rate of capital appreciation whilst considering the impact made by the investee company on the environment and society. In selecting its investments, the Investment Manager uses a screen to identify companies that do not align with the characteristics promoted by the Fund. Using this criterion, the Fund promotes environmental and social characteristics and is categorised in accordance with Article 8(1) of the SFDR.

Although the Fund does not have a sustainable investment objective, it does promote environmental and social characteristics. The Fund promotes the reduction of thermal coal generation and extraction, universal human rights, prohibition of forced labour, political stability & peace, and as well good governance practices. The Fund dedicates at least 70% of its net assets in investments that are aligned with the promoted environmental and social characteristics. To ensure achievement of this capital allocation, the Fund uses a series of sustainability indicators from external ESG data providers. The sustainability indicators consist of the percent portfolio revenue generated from thermal coal generation and extraction, the number of investee companies that violate the UNGC, ILO or OECD Guidelines for Multinational Enterprises, and the number of holdings voted on.

The Fund does not use a benchmark to assess its environmental or social performance but uses the indicators mentioned to assess such performance of investee companies. In addition, the Fund uses third-party software, which the Investment Manager actively uses to engage with investee companies with very severe global norms violations where there is a reasonable chance of influencing a company’s behaviour positively.

B. No Sustainable Investment Objective

The Fund promotes environmental and social characteristics but does not have a sustainable investment objective.

C. Environmental or Social Characteristics of the Financial Product

The Fund promotes the following environmental and social characteristics:

1. Environmental
 - a. Promotion of the reduction of thermal coal generation and extraction;
2. Social
 - a. Promotion of political rights;
 - b. Promotion of political stability and peace;
 - c. Promotion of universal human rights;
 - d. Prohibition of forced labour;
3. Promotion of good governance practices.

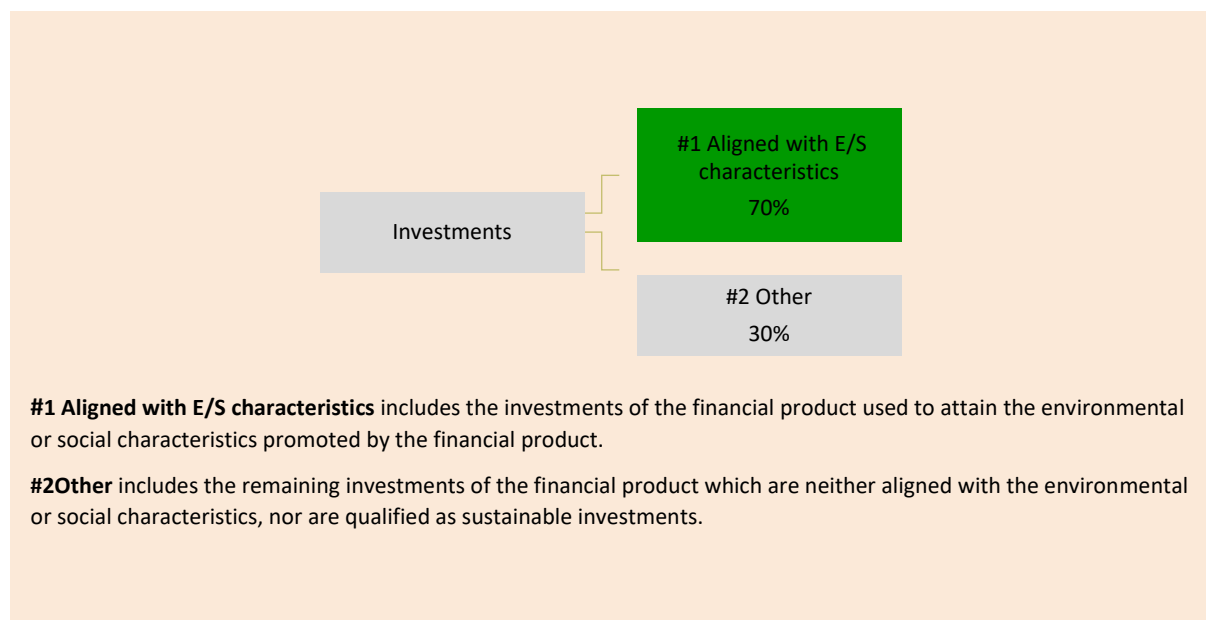
D. Investment Strategy

The Fund pursues an actively managed investment strategy that gains exposure to a range of companies through investments in underlying funds and/or direct investments in the equities and bonds of such companies, integrating sustainability criteria throughout the investment selection process. The selection of these investments range across all sectors and focuses on maximising the rate of capital appreciation whilst considering the impact made by the investee company on the environment and society. In selecting its investments, the Investment Manager uses a screen to identify companies and sovereigns that do not align with the characteristics promoted by the Fund. Additionally, the Fund incorporates a good governance assessment into their investment selection process. To do this the Investment Manager uses a third-party ESG research provider to identify a company's performance in four key governance areas: management structure, employee relations, remuneration of staff, and tax compliance. The Investment Manager then uses a proprietary screen to identify companies that it considers are underperforming in these areas and makes a materiality assessment. For further details on the screen and process used, please consult the Investment Manager's [Good Governance Policy](#).

E. Proportion of Investments

The Fund invests at least 70% of its net assets in investments that are aligned with the promoted environmental and social characteristics (#1 Aligned with E/S characteristics). The asset allocation is constantly monitored by the Investment Manager and reviewed quarterly.

Up to 30% of the investments are not aligned with these characteristics (#2 Other). These assets consist of ETFs, derivatives, cash, and other cash equivalents. No minimum safeguards are applicable to these assets.



F. Monitoring of Environmental or Social Characteristics

The following sustainability indicators are used to measure the attainment of the environmental and/or social characteristics promoted by the Fund.

1. Environmental

- a) The percent of portfolio revenue generated from thermal coal generation and extraction;

2. Social

- a) Number of investee issuers that are subject of European Union (EU) or United Nations (UN) sanctions;
- b) Percent of sovereign investments flagged for having lack of political rights;
- c) Weighted average of sovereign investments stability and peace score as measured by MSCI ESG Research;
- d) The number of investee companies that violate the UNGC, ILO or OECD Guidelines for Multinational Enterprises and are therefore part of the Investment Manager's norms-based engagement programme. Further details can be found [here](#);

3. Good Governance

- a) The number of holdings voted;
- b) Number of holdings that violate Sovereign and Fund screen as mentioned in the Investment Managers [Good Governance Policy](#).

The Investment Manager does not use external control mechanisms to review monitoring of the sustainability indicators.

Additionally, the Investment Manager has direct communication lines with Cantor Fitzgerald Ireland's ("the group") Sustainable & Responsible Investing Team to discuss any changes or trends in environmental or social characteristics.

G. Methodologies

The Fund uses a variety of methodologies and data sources to help measure how the environmental or social characteristics promoted by the Fund are met.

For example, the Fund uses an ESG Framework to ensure alignment with the Investment Manager's promoted environmental and social characteristics. The process begins with a negative screen, which identifies any investment not meeting the Investment Manager's criteria/promoted environmental and social characteristics. After the screen, the Investment Manager will identify the remaining securities norm-based alignment (further described below). In cases where norm-based criteria are violated, the Investment Manager will engage with a company. For further details please see the Investment Manager's engagement policy. Finally, the Investment Manager utilises an in-house principal adverse impact (PAI) scoring file that helps the Investment Manager view how a company is performing in all areas of the PAIs.

H. Data Sources and Processing

The Fund uses multiple data sources, employing a combination of research, news, information gathered through dialogue with companies and data from external research providers including but not limited to the following:

- MSCI ESG Manager
- International Shareholders Service (ISS)

- Bloomberg ESG

The Fund uses MSCI ESG Manager for screening purposes, both MSCI ESG Manager and Bloomberg ESG for assessing a company's governance performance, and ISS for norm-based screening, engagement, and proxy voting purposes. When using ESG data from the selected providers, the Investment Manager scrutinises available data to perform proper due diligence. This includes both checking data discrepancies/accuracy between data vendors, as well as checking the data coverage/availability of each data vendor. If conflicting data is identified between data providers, the Investment Manager will be query and seek to remedy the data issues in order to achieve a consensus on the ESG performance of a company.

Data processing takes places in different forms, with the preferred method being automation, to avoid operational risks as well as human intervention. The Investment Manager uses a combination of the data provider and automated excel spreadsheets that display relevant metrics, as well as the data availability for each metric. The Investment Manager has chosen data providers with high amounts of data availability. As it stands now, evaluating the proportion of vendor sourced data that is estimated is difficult due to insufficient metadata.

I. Limitations to Methodologies and Data

ESG data is reliant on third party data providers, which all can have different assessments of what ESG risks are financially material to a company. Additionally, in cases of insufficient data, ESG data providers may rely on estimates and approximations using internal methodologies that may be subjective and vary from other providers. Such limitations do not affect how the promoted characteristics are met, even if returns are negatively impacted. In addition, it should be noted that the consideration of non-financial data when constructing portfolios may lead to the exclusion of certain issuers and imply the foregoing of certain investment opportunities that would nevertheless be available to a fund not considering such data.

J. Due Diligence

The Investment Manager performs due diligence prior to any investment. Such due diligence includes the internal control mechanism of applying a negative ESG screener before making an investment, as well as ensuring a company meets the Investment Manager's good governance criteria. Additionally, the Investment Manager uses an internal PAI scoring file that provides a score of a company's performance on the mandatory PAI's. The outcome of the due diligence, including any information on sustainability risks and opportunities, guides the Investment Manager's investment decision. Further details on how sustainability risks are integrated into the investment decision making process for the Fund is provided in the Investment Manager's ESG Policy. The Investment Manager does not use any external control mechanisms.

K. Engagement Policies

A key part of the Investment Manager's approach to ESG is actively engaging with companies which violate global norms. The Fund will engage with any company that breaches the United Nations Guiding Principals (UNGPs), International Labour Organizations (ILO) standards, United Nations Global Compact (UNGC) or Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises. Engagement is performed using a service from the Institutional Shareholders Services (ISS), which pools together investors to engage with companies. The Investment Manager actively uses the service and monitors ongoing engagements with companies and as well to assess whether an ongoing engagement is successful or not.

Additionally, the Investment Manager's proxy voting is carried out by ISS, who acts as the Investment Manager's proxy voting advisor. The Investment Manager therefore votes to be in line with ISS's Sustainable Proxy Voting policy and monitors the voting guideline to ensure alignment with the Investment Manager's approach to stewardship. For further information, please see the Investment Managers [Shareholder Engagement Policy](#).

L. Designated Reference Benchmark

No reference benchmark has been designated for the purposes of attaining the environmental or social characteristics promoted by the Fund.