

WEBSITE DISCLOSURE – INDIA OPPORTUNITIES TRUST

Compliance with Article 3 and Article 4 of 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 (as amended) (SFDR)

KBA Consulting Management Limited (the **Manager**) is a financial market participant under the definition in Article 2 of SFDR and has been appointed as UCITS Management Company to India Opportunities Trust (the **Trust**) and its sub-fund, India Dynamic Fixed Income Fund (the **Fund**). The Manager has appointed ICICI Prudential Asset Management Company Limited (the **Investment Manager**) as the discretionary investment manager of the Trust and the Fund.

Article 3 and Article 4 of SFDR require financial market participants to publish certain information on their websites. Article 3 of SFDR requires the publication of information about policies on the integration of sustainability risks in the investment decision-making process. Article 4 of SFDR requires the publication of whether or not principal adverse impacts of investment decisions on sustainability factors are taken into account.

Article 3 - Transparency of sustainability risk policies

A sustainability risk in the context of the Trust and the Fund is 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. Information on whether and/or how sustainability risks are considered and integrated into the investment decision-making is set out in the supplement for the Fund. The Fund does not promote environmental or social characteristics pursuant to article 8 of the SFDR or have sustainable investment as its objective pursuant to article 9 of SFDR.

Article 4 - Transparency of adverse sustainability impacts at entity level

The Manager and the Investment Manager do not currently consider the principal adverse impacts of their investment decisions regarding the Fund on sustainability factors. A sustainability factor in this context means environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters. The Manager and Investment Manager have opted against doing so, primarily as the regulatory technical standards supplementing SFDR (the **RTS**) which will set out the content, methodology and information required in the principal adverse sustainability impact statement remain in draft form and have been delayed. However, this will be kept under review and the Manager or Investment Manager may determine whether to consider the principal adverse impacts of investment decisions on sustainability factors once the RTS come into effect.