This statement explains how Findlay Park Funds PLC (the "Company") complies with its obligations under Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on Sustainable Finance Disclosure Regulation ("SFDR").

The Company has delegated investment management of the American Fund (the "Fund") to Findlay Park Partners LLP ("Findlay Park") and, therefore, the approach to responsible investment is the same for both Findlay Park and the Company.

The integration of Environmental, Social and Governance ("ESG") factors into Findlay Park's investment process is guided by its Investment Philosophy and is applied to all stocks in the Fund's portfolio. ESG risks are increasingly impacting both corporate and financial performance. Consideration of these issues plays an important role in delivering Findlay Park's purpose: to generate compelling compound returns for investors, measured over decades.

Findlay Park aims to invest in great businesses, and believes that responsibly managed companies are best placed to provide superior long-term investment opportunities. Although Findlay Park assesses the materiality of ESG issues and risks on the financial performance of companies, it does not review "sustainability impacts" in their own right. This means it does not look for companies to achieve sustainability outcomes alongside financial performance, and does not systematically avoid certain practices or sectors (although many controversial businesses tend not to fit with its Investment Philosophy's strict criteria). Therefore, Findlay Park does not consider all "principal adverse sustainability impacts" as defined by SFDR.*

A description of how Findlay Park integrates ESG risks into its investment decision making process for the Fund is set out in its Responsible Investment & Engagement Policy, as well as the Fund's Prospectus (p. 87-89).

In addition, the remuneration policies for both Findlay Park and the Company are consistent with the integration of ESG risks into the investment process for the Fund.

**SFDR seeks to provide shareholders with greater transparency in relation to how sustainability risks are managed within the financial services sector. SFDR distinguishes between the consideration of ESG factors as risks to investments, and the external impact these investment decisions have on sustainability factors. The latter is defined as "principal adverse sustainability impacts" and requires consideration of specific impact indicators, not all of which are reported by North American companies (e.g. greenhouse gas emissions, biodiversity, water emissions, hazardous waste, gender pay gap). Findlay Park monitor a number of ESG issues based on their materiality (e.g. climate warming potential, employee satisfaction, cyber risk). Findlay Park does not look at the external impacts of these companies in and of themselves, nor does Findlay Park systematically avoid or exclude certain companies based on these factors.*

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