ESG & SFDR DISCLOSURE STATEMENT

(Regulation (EU) 2019/2088 – Sustainable Finance Disclosure Regulation)

1. Introduction and Scope

3D Global Financial Services Ltd ("the Firm") provides investment advice and related financial services. This Environmental, Social & Governance (ESG) & Sustainable Finance Disclosure Regulation (SFDR) Disclosure Statement is published in accordance with Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector and sets out the Firm's approach to the integration of sustainability risks, its position on principal adverse impacts, and the alignment of its remuneration policies with sustainability considerations.

This statement reflects the Firm's size, internal organisation, and advisory-only business model and is prepared having regard to applicable guidance and supervisory expectations issued by the Cyprus Securities and Exchange Commission ("CySEC"), including Circular C553.

2. Regulatory Background

SFDR establishes harmonised rules for financial market participants and financial advisers regarding transparency on the integration of sustainability risks, the consideration of principal adverse impacts on sustainability factors, and the consistency of remuneration policies with sustainability risk integration.

As a financial adviser within the meaning of SFDR, the Firm is subject to disclosure obligations under Articles 3, 4, and 5 of the Regulation.

3. Article 3 – Sustainability Risk Integration

3.1 Definition of Sustainability Risk

For the purposes of SFDR, sustainability risks are defined as environmental, social, or governance ("ESG") events or conditions that, if they occur, could cause an actual or potential material negative impact on the value of an investment.

3.2 Integration into the Advisory Process

The Firm integrates sustainability risks into its investment advisory process as part of its overall suitability and appropriateness assessments. Sustainability risks are considered alongside traditional financial risks, including market, credit, liquidity, and operational risks.

In practice, this integration includes:

- Reviewing ESG-related disclosures, classifications, and risk indicators provided by product manufacturers and fund managers;
- Assessing whether identified sustainability risks are relevant and material to the recommended financial instruments;
- Taking such risks into account where they are reasonably expected to have a material impact on investment performance or outcomes.

3.3 Reliance on Third-Party Disclosures

The Firm does not manufacture financial products and does not exercise discretionary portfolio management. Accordingly, it relies on ESG-related information and SFDR disclosures provided by regulated product manufacturers, fund managers, and other third-party data sources. The Firm does not independently verify such information and cannot guarantee its completeness or accuracy.

4. Article 4 – Principal Adverse Impacts on Sustainability Factors

4.1 Entity-Level Position

In accordance with Article 4(1)(b) of SFDR, the Firm does not currently consider the principal adverse impacts ("PAI") of investment decisions on sustainability factors at entity level.

4.2 Rationale

This position reflects:

- The advisory-only nature of the Firm's activities;
- The Firm's lack of control over underlying investment decisions made by product manufacturers;
- The current limitations in the availability, consistency, and comparability of PAI data across the market.

4.3 Ongoing Review

The Firm keeps this position under regular review, taking into account regulatory developments, evolving market practices, improvements in ESG data quality, and further guidance issued by CySEC and other competent authorities. Where product manufacturers provide PAI disclosures at product level, such information is made available to clients as appropriate.

5. Client Sustainability Preferences

Where required under applicable MiFID II suitability requirements, the Firm captures clients' sustainability preferences as part of the fact-finding and suitability assessment process.

Where a client expresses sustainability preferences, the Firm seeks to recommend financial instruments that are consistent with those preferences, subject to the availability of suitable products and the ESG characteristics disclosed by product manufacturers.

The Firm does not provide assurances regarding the sustainability performance or outcomes of any financial instruments and relies on information supplied by product providers.

6. Article 5 – Sustainability Risks and Remuneration Policies

In accordance with Article 5 of SFDR, the Firm confirms that its remuneration policies are consistent with the integration of sustainability risks.

The Firm's remuneration framework:

- Does not incentivise excessive risk-taking in relation to sustainability factors;
- Does not promote the sale or recommendation of specific financial products based on ESG characteristics;
- Is aligned with regulatory conduct obligations and the Firm's duty to act in the best interests of its clients.

No element of remuneration is linked to the achievement of sustainability outcomes or the promotion of ESG-labelled products.

7. Governance, Oversight, and Review

Responsibility for the implementation and oversight of this ESG & SFDR Disclosure Statement rests with senior management. The Firm reviews this statement periodically to ensure ongoing compliance with SFDR, CySEC Circulars, and applicable regulatory guidance.

This statement will be updated where necessary to reflect changes in regulation, supervisory expectations, data availability, or the Firm's internal policies and procedures.

8. Publication

This ESG & SFDR Disclosure Statement is made available on the Firm's website in accordance with SFDR requirements.

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