

## **Sustainability-Related Disclosures (SFDR)**

### **1. Sustainability Risk Disclosure**

*(Article 3 of Regulation (EU) 2019/2088)*

FxNet Ltd (trading as **EMS Brokers**) has assessed the relevance of sustainability risks (environmental, social and governance factors) in the context of its business activities.

Given the Company's business model, which focuses on the provision of execution-only investment services in **Contracts for Difference (CFDs)** and does not include portfolio management, asset management, or the provision of sustainability-related financial products, sustainability risks are **not considered to be material as standalone risk factors**.

Where relevant, sustainability-related events may be indirectly captured through existing risk categories, including **market risk, operational risk, legal and regulatory risk, and reputational risk**, which are assessed as part of the Company's overall risk management framework and ICARA.

### **2. Principal Adverse Impacts Statement**

*(Article 4 of Regulation (EU) 2019/2088)*

FxNet Ltd **does not consider the principal adverse impacts of investment decisions on sustainability factors** as defined under the Sustainable Finance Disclosure Regulation.

This decision is based on the nature, scale and complexity of the Company's activities, which do not involve investment decision-making, discretionary asset management or the promotion of financial products with environmental or social characteristics.

The Company will review this position on an ongoing basis and update this disclosure if its business model or regulatory obligations change.

### **3. Remuneration and Sustainability Risks**

*(Article 5 of Regulation (EU) 2019/2088)*

The Company's remuneration policies are designed to promote **sound and effective risk management** and do not encourage excessive risk-taking.

Sustainability risks are **not a specific factor** in the Company's remuneration arrangements, given the nature of the services provided and the absence of sustainability-related investment products. Nevertheless, the remuneration framework remains aligned with the Company's overall risk profile and regulatory obligations.