

# **Environmental, Social & Governance**

**Disclosure Statement – May 2026**

## Overview

# MUFG Investor Services

"**MUFG Investor Services**" is a global service brand used by certain entities owned, directly or indirectly, by Mitsubishi UFJ Financial Group, Inc. ("**MUFG**").<sup>1</sup> MUFG is one of the world's largest banking groups, with more than 2,000 locations across 40 countries.

MUFG Investor Services delivers asset servicing solutions to investment funds managed by investment managers. The organisation combines its global reach and institutional backing to provide tailored solutions to its clients. This Environmental, Social and Governance Disclosure Statement ("**Statement**") applies to both regulated and unregulated entities operating under the MUFG Investor Services' brand.

MUFG Investor Services has chosen to publish this Statement to describe its Environmental, Social and Governance ("**ESG**") beliefs and guiding principles. This Statement will also outline, at a high-level, the approach the organisation intends to take in integrating ESG considerations into its business, where appropriate and having regard to applicable legal, regulatory and commercial considerations.

For certainty, this Statement only describes the ESG principles of entities directly owned by MUFG Investor Services Holdings, and is not intended to describe MUFG, MUFG Bank, Mitsubishi UFJ Trust and Banking or any other subsidiary of MUFG.

For the purposes of this Statement, the entities comprising "MUFG Investor Services" can be found at [Location Regulatory Disclosure - MUFG Investor Services](#).

<sup>1</sup> [MUFG: Our Brand | Mitsubishi UFJ Financial Group](#).

\*JPY denominated amounts for March 31, 2025, converted to USD based on an exchange rate of 149.52 JPY/USD.

## Overview

# MUFG Investor Services

MUFG Investor Services is a trusted partner to many of the world's largest public and private funds, providing asset servicing and operational solutions built for alternatives. With \$1.28 trillion in client assets under administration<sup>2</sup>, we offer fund administration, business process outsourcing, banking, treasury, fund financing, foreign exchange overlay, corporate and regulatory services, custody and depository solutions, business consulting, and more. Operating from 16 locations worldwide, we help clients mitigate risk, enhance efficiency, and navigate the operational complexities of today's investment management landscape.

As a subsidiary of MUFG, one of the world's largest financial institutions with approximately \$3 trillion in assets, we combine deep expertise with the strength and stability of a leading financial institution.

To learn more, visit us at [www.mufg-investorservices.com](http://www.mufg-investorservices.com).

<sup>2</sup> Numbers as of Q3 2025

# Journey on ESG

MUFG Investor Services engages with its clients and the industry to reflect on how, as a service provider within the financial services market, it can continue to evolve its approach to ESG considerations. In doing so, MUFG Investor Services seeks to enhance transparency around its own ESG practices and to support informed dialogue with clients and other stakeholders.

MUFG Investor Services recognises that long-term sustainable performance is supported by balancing traditional financial services considerations with efforts to minimise the environmental impact of its service offering and to promote employee wellbeing. MUFG Investor Services believes that ESG considerations are important elements to its success and long-term sustainability.

MUFG Investor Services' approach to ESG is guided by the following principles:

- Consider replacing with: "Corporate purpose should seek to create value for a broad range of stakeholders, alongside the delivery of long-term shareholder value.
- The incorporation of ESG factors to MUFG Investor Services operations, ethics, and culture is increasingly important to the financial services industry.
- All participants in the financial services industry should operate sustainably and move forward together on this journey.





## MUFG Investor Services

# ESG Team

MUFG Investor Services established an ESG Team in 2024. This dedicated team is responsible for driving MUFG Investor Services' commitment to sustainable and responsible business practices. The ESG Team works collaboratively across the organisation to provide oversight, guidance and coordination in relation to ESG-related activities, including the integration of ESG considerations into relevant aspects of MUFG Investor Services' operations, policies and procedures.

The ESG Team supports the organisation in responding to applicable ESG-related regulatory requirements and evolving market expectations, and in enhancing transparency around MUFG Investor Services' environmental and social practices. Responsibility for ESG-related matters is shared across relevant business, risk and control functions, consistent with the organisation's overall governance framework.

The ESG Team provides regular reporting internally to MUFG Investor Services' Sustainability Committee and, where appropriate, to the relevant Board of Directors (the "**Board**"). The Board has delegated oversight of ESG-related matters to the Sustainability Committee, which in turn receives updates from the ESG Team to support informed governance and decision-making. Through this structure, MUFG Investor Services seeks to promote transparency, accountability, and long-term value creation for all relevant stakeholders.

# ESG Policies & Procedures

- **ESG Policy**

MUFG Investor Services has implemented policies designed to formalize and standardize the procedures for ESG reporting. These policies are crafted to support alignment of ESG reporting with regulatory requirements, expectations and industry practices. By institutionalizing these procedures, the organisation aims to enhance the accuracy, consistency, and transparency of our ESG disclosures, thereby reinforcing our commitment to sustainable development and corporate responsibility.

- **ESG Procedure**

MUFG Investor Services has implemented an ESG Procedure which outlines the actions to be taken for the incorporation of ESG principles and values in the daily activities and operations of the organisation. This includes ESG assessment and scoring of third-party providers and clients, raising ESG-related concerns, identification and management of ESG impacts, risks and opportunities and other relevant processes.

# Value Chain

MUFG Investor Services conducts due diligence on existing and new clients and Third Party Providers to support alignment with its ESG expectations and broader ESG principles across the value chain.

As part of its internal governance and risk management framework, MUFG Investor Services conducts periodic screening of Third Party Providers and clients to better understand how environmental, social and governance considerations may be reflected within its business relationships. This exercise, while not an audit or certification of third-party practices, is intended to inform MUFG Investor Services' own policies, engagement priorities and decision-making, and to support its ongoing commitment to responsible business practices.

Recognizing the global importance of countering modern slavery and human trafficking, the organisation maintains controls within its Third Party Provider and client selection processes to identify and mitigate exposure to such risks.



# ESG Objectives

## Environmental

MUFG Investor Services recognises that environmental considerations, including climate-related risks and opportunities, are increasingly relevant to the long-term resilience of financial services organisations. As an asset servicing provider, it seeks to manage the environmental footprint of its own operations and to integrate relevant environmental considerations into relevant decision-making in a manner proportionate to its activities and business model. MUFG Investor Services also considers how it can support greater transparency around environmental matters and, where appropriate, contribute to efforts to address climate-related challenges.

### **Looking ahead, MUFG Investor Services' environmental objectives include the following:**

- To continue incorporating environmental considerations into client and Third Party Provider due diligence processes, with a focus on identifying potential ESG-related risks that may be relevant to MUFG Investor Services' business relationships, based on available information and a risk-based approach.
- To enhance the monitoring of greenhouse gas emissions associated with business air travel, and to explore opportunities to reduce emissions over time where operationally feasible.
- To assess the potential role of carbon offsetting and technology-based tools in supporting greater visibility of the organisation's carbon footprint, alongside continued promotion of flexible and hybrid working practices.
- To promote responsible IT asset management and disposal practices, with the aim of reducing environmental impact over the lifecycle of technology assets.
- To consider the incorporation of climate-related risks into business continuity planning and resilience arrangements, including, where appropriate, the use of scenario-based analysis to inform risk awareness and strategic considerations.

# ESG Objectives

## Social

MUFG Investor Services recognises the importance of fostering a working environment that promotes dignity, respect, fairness and employee wellbeing. Within its role as a global asset servicing provider, the organisation seeks to uphold applicable human rights standards within its own operations and employment practices, and to manage related risks in a manner proportionate to its activities and business relationships. MUFG Investor Services' approach to social responsibility focuses primarily on its workforce, workplace practices and community engagement. In relation to business relationships, the organisation considers human rights-related factors as part of relevant risk-based processes, recognising the practical limitations of leverage and control within global value chains.

### **Looking ahead, MUFG Investor Services social objectives include the following:**

- Engage employees and clients to identify priority community well-being initiatives that shape the organisation's social impact agenda.
- Align social initiatives with the employee brand, supported by a clear purpose and consistent messaging.
- Continue investing in fair and equitable HR practices to attract and retain talent.
- Advance existing initiatives such as DEIB (Diversity, Equity, Inclusion, Belonging), employee well-being, and people data, to support a meaningful social impact.
- Assess human rights considerations relevant to operations with regard to risks to employees, families, and the supply chain.
- Provide fair market compensation, supported by periodic review of relevant financial benchmarks.
- Create opportunities for employees to contribute to social and community initiatives, supported by learning and development programs that promote awareness of responsible business practices.
- Support global and locally-driven social initiatives that reflect the diverse contexts in which MUFG Investor Services operates.

# ESG Objectives

## Governance

Adapted from the World Economic Forum and the UN 2030 Agenda for Sustainable Development<sup>2</sup>, MUFG Investor Services frames its approach to ESG based on the following three principles - agency, accountability and stewardship.

Through the establishment of ESG monitoring and reporting to the Sustainability Committee, Executive Committee and respective Boards, MUFG Investor Services strives to hold itself accountable in tracking the effectiveness in achieving MUFG Investor Services' ESG objectives and being transparent on its ESG journey.

### **Looking ahead, MUFG Investor Services governance objectives will be to:**

- Strengthen ESG culture across the organisation through clear policies, training, leadership engagement, and visible green initiatives.
- Demonstrate ESG commitment consistently to employees, clients, Third Party Providers, and other stakeholders.
- Improve payment practices to ensure timely and accurate payments to employees and Third Party Providers, reducing service disruption.
- Enhance accountability by regularly reporting on ESG progress, supported by defined KPIs, metrics, targets, and improved data architecture.

<sup>2</sup>[WEF\\_IBC\\_ESG\\_Metrics\\_Discussion\\_Paper.pdf](#)

# Ethics & Culture

Ethics are the principles that guide employees and representatives of MUFG Investor Services to make a positive impact through their day-to-day decisions and actions. Building and maintaining relationships of trust and confidence with clients, between employees, in the community, and with wider market participants is important to the organisation and MUFG Investor Services' business success.

In the years ahead, MUFG Investor Services will aim to integrate additional content pertaining to its ESG journey into its internal Business Ethics Training module for employees, highlighting how MUFG Investor Services is striving to further enhance its ethical behavior and culture.



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