

# EU Sustainable Finance Disclosure Regulation

## Remuneration policy disclosure

### The WTW entities in scope of this disclosure are:

- Towers Watson Investment Management Limited – as investment manager of the WTW Irish Fund range
- Willis Towers Watson Investments GMBH – providing investment management and advice
- Willis Human Capital and Benefits Limited – providing investment advice
- Willis Towers Watson (Ireland) Limited – providing investment advice

### *(jointly, the **Firms**)*

The remuneration policy (“the Policy”) of the Firms who are subject to the EU Sustainable Finance Disclosure Regulation (“SFDR”) includes information on the integration of sustainability risks in the Firms’ remuneration procedures, as required by the SFDR.

The Firms acknowledge that this Policy, and an individual employee’s remuneration, must be consistent with and promote sound and effective risk management, including sustainability risks and not encourage risk-taking that exceeds the level of tolerated risk of the Firms.

The risk-limiting features of this Policy include amongst other things application of non-financial metrics, such as an assessment of an employee’s compliance with the Firms’ risk management and compliance with policies including the Sustainability Risk Policy.

The Firms carry out an assessment of an individual’s performance, when assessing and determining variable remuneration. For relevant individual employees, the qualitative criteria used include an assessment of whether the relevant individual employee has complied with the Firms’ sustainability-related policies, including but not limited to the Sustainability Risk Policy.

This assessment of compliance with sustainability- related policies will be carried out by a senior manager responsible for the employee and will form part of the overall performance assessment framework of the Firms. The results of the assessment will provide, amongst other factors, key input in the determination of the employee’s annual variable pay.

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#### About WTW

At WTW (NASDAQ: WTW), we provide data-driven, insight-led solutions in the areas of people, risk and capital. Leveraging the global view and local expertise of our colleagues serving 140 countries and markets, we help you sharpen your strategy, enhance organisational resilience, motivate your workforce and maximise performance. Working shoulder to shoulder with you, we uncover opportunities for sustainable success — and provide perspective that moves you. Learn more at [wtwco.com](https://www.wtwco.com).



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