







# Regulatory Disclosures






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## Section 172(1) statements

In accordance with the Companies (Miscellaneous Reporting) Regulations 2018, the section 172(1) statements of Man Group's subsidiaries are available in the companies' annual reports, copies of which are available below.

Man Group plc's section 172(1) statement can be found on page 68 of its [Annual Report 2021](#) 

Man Fund Management UK Limited	<a href="#">Download</a> 
Man Group Holdings Limited	<a href="#">Download</a> 
Man Group Investments Limited	<a href="#">Download</a> 
Man Group Limited	<a href="#">Download</a> 
Man Group Operations Limited	<a href="#">Download</a> 

Man Group UK Limited	<a href="#">Download</a> 
Financial Risk Management Limited	<a href="#">Download</a> 
Man Investments Finance Limited	<a href="#">Download</a> 
Man Investments Holdings Limited	<a href="#">Download</a> 
Man Investments Limited	<a href="#">Download</a> 
Man Solutions Limited	<a href="#">Download</a> 
Man Strategic Holdings Limited	<a href="#">Download</a> 
Man Global Private Markets (UK) Limited	<a href="#">Download</a> 

## Modern Slavery

Man Group is committed to ensuring that modern slavery does not exist within our supply chain or any part of our business. Man Group has a zero tolerance approach to slavery and human trafficking and we expect all those in our supply chain to comply with those values. Man Group will not support or deal with any business knowingly involved in slavery or human trafficking.

### Downloads

[2022 Modern Slavery Transparency Statement](#) 

[2021 Modern Slavery Transparency Statement](#) 

[2020 Modern Slavery Transparency Statement](#) 

[2019 Modern Slavery Transparency Statement](#) 

[2018 Modern Slavery Transparency Statement](#) 

[2017 Modern Slavery Transparency Statement](#) [2016 Modern Slavery Transparency Statement](#) 

## Preventing the Facilitation of Tax Evasion

Man Group is committed to ensuring that tax evasion and facilitation of tax evasion are not being committed in the conduct of Man's business by our investors, within our supply chain or in any part of our business. In line with our policies, no one conducting business with, for or on behalf of Man Group should be involved in the deliberate and dishonest act of tax evasion or facilitate tax evasion.

[Download](#)[Commitment to prevent tax offences](#) 

## Man and AEOI Compliance

Governments around the world have introduced new information-gathering and reporting requirements for financial institutions with which Man Group and the Funds we manage are obligated to comply. These requirements are collectively referred to as Automatic Exchange of Information (AEOI) requirements.

AEOI requirements have been introduced to provide tax authorities globally with greater transparency over financial assets (and associated income) held offshore. This page provides further information on AEOI requirements and what it means for you.

[AEOI regulations](#)

AEOI requirements arise from two principle sets of regulations, which have been adopted in over 100 jurisdictions globally, namely US FATCA (Foreign Account Tax Compliance Act - introduced by the US Government) and the CRS (Common Reporting Standard – introduced by the Organisation for Economic Co-operation and Development, “OECD”).

## What are Man funds required to do?

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Under these regulations Man, and other similar Financial Institutions, are obliged to determine where you are “tax resident” and, for FATCA, whether you are a US person. Financial Institutions then have to complete reporting to relevant tax authorities where investors are identified to be tax resident outside of the jurisdiction where an investment is held (or to be a US person). This will require Man to:

- Collect and review tax information during on-boarding of all new clients through collection of valid self-certifications and/or US Inland Revenue Service (IRS) W-series forms from investors;
- Review information held in respect of our existing investor base and request additional information from investors where necessary;
- Complete annual reporting to relevant tax authorities in respect of those investors identified as being a US person (under FATCA) or CRS reportable persons (under CRS) based on the their tax residency and as per the requirements of the relevant regulations.

## Potential impact on investors

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AEOI regimes may impact you whether you are an individual investor or an entity/business investor. The impact will typically depend on the type of investment you hold, where your investment is held and where you live or operate as a business.

We may request you to complete self-certifications and/or IRS W-series forms in order to help us correctly classify you for the purposes of the regimes, and where appropriate will report necessary information securely to relevant tax authorities.

It is therefore important that the information you provide is accurate and valid in order to help us establish your tax status. We may not be able to accept your investment if you choose not to provide the requested information and any existing investments you hold may also be restricted on redemptions.

US FATCA Rules is enforced by imposing a 30% US tax on US-source payments such as dividends, interests and sales proceeds paid to non-participating FFIs (Foreign Financial Institutions i.e. financial institutions that have not signed an agreement with the IRS). FATCA withholding, in general does not apply in these participating jurisdictions, however US tax regulations of Chapter 3 withholding may still apply.

## Additional information

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If you require further information or have any questions concerning the FATCA or CRS regulations, please refer to the website links below or speak to a tax advisor. Please be aware that we are not in a position to provide investor tax advice.

#### Useful information websites:

[IRS FATCA Website](#) 

[OECD CRS Information Portal](#) 

**Self-Certification forms:** Where required we will provide you with the relevant self-certification forms to complete. Please contact your relationship service provider if you have not received these forms.

**Taxpayer Identification Numbers (TIN):** Self-certification forms include requests for TIN information. Your TIN is a unique combination of letters and/or numbers assigned to you/your entity. Some countries do not issue a TIN, but may rely on other issued numbers such as social security/national insurance numbers or company registration numbers for entities. You may need to provide these if requested. The OECD has published a list of the acceptable Taxpayer Identification Number (TIN) formats:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/> 

## Best Execution Disclosure



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[Man Group Investments Limited Annual Best Execution Disclosure 2020](#) 

[Man Group Investments Limited Annual Best Execution Disclosure 2020](#) 



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[Man AHL Annual Best Execution Disclosure 2020](#) 

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[Man GLG Annual Best Execution Disclosure 2018](#) 

[Man GLG Annual Best Execution Disclosure 2018](#) 

[Man GLG Annual Best Execution Disclosure 2017](#) 

## Man Group Tax Strategy

Our tax strategy sets out the fundamental principles for the management of taxes within the Group based on an understanding of the needs of our stakeholders and in line with our corporate governance procedures so that the Group manages its tax affairs to provide responsible and sustainable support to our business.

Download


[Man Group Tax Strategy](#) 

## The EU Sustainable Finance Disclosure Regulation ("SFDR")

Download

[Man Asset Management \(Ireland\) Limited - Sustainability Risk Policy](#) 

[Man Asset Management \(Cayman\) Limited - Sustainability Risk Policy](#) 

[Man Asset Management \(Ireland\) Limited - Remuneration Policy](#) 

Man Asset Management (Ireland) Limited

### Principal Adverse Impacts

In accordance with the discretion granted pursuant to Article 4(1)(b) of SFDR, Man Asset Management (Ireland) Limited ("MAMIL") does not currently consider the principal adverse impacts ("PAI") of investment decisions on sustainability factors or issue a statement on its website, in relation to the due diligence policies with respect to those impacts at the level of MAMIL. MAMIL is supportive of the policy aims of the PAI regime, to improve transparency to clients, investors and the market, as to how financial market participants integrate consideration of the adverse impacts of their investment decisions on sustainability factors. However, taking account of MAMIL's size, the nature and scale of its activities and the types of products MAMIL makes available, MAMIL considers that it would be disproportionate to comply with the specific regime in the SFDR at this time. MAMIL will continue to review its position in relation to the consideration and publication of adverse impacts.

## Man Asset Management (Cayman) Limited

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### Sustainability risks and Remuneration policy

Man Asset Management (Cayman) Limited is not subject to a requirement under applicable EU sectoral legislation to establish and maintain a remuneration policy. We have not therefore integrated consideration of sustainability risks into any remuneration policy required under EU sectoral legislation, in accordance with Article 5 Sustainable Finance Disclosures Regulation.

### Principal Adverse Impacts

Man Asset Management (Cayman) Limited does not currently consider the principal adverse impacts of investment decisions on sustainability factors pursuant to Article 4 of SFDR (either generally or in relation to the funds it manages) (the "PAI regime"). Man Asset Management (Cayman) Limited is supportive of the policy aims of the PAI regime, to improve transparency to clients, investors and the market, as to how financial market participants integrate consideration of the adverse impacts of investment decisions on sustainability factors. However, taking account of the types of products Man Asset Management (Cayman) Limited makes available, Man Asset Management (Cayman) Limited considers that it would be disproportionate to comply with the specific PAI regime of the SFDR.

## Voice Recording Disclosure

Man is subject to regulations that require us to record certain telephone and electronic communications undertaken by our employees. As such, communications with external parties may also be recorded and monitored and in certain jurisdictions you may have a right to request a copy of the recording of relevant communications.

## Shareholder Rights Directive II

[Download](#)

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## Financial Crime Compliance Statement of Principles

The Financial Crime Statement of Principles provides key details on how Man manages the risks related to Anti-Money Laundering, Counter Terrorist-Financing, Anti-Bribery and Corruption, Financial Sanctions and Facilitation of Tax Evasion. Key components to the policies are outlined.

[Download](#)

[Financial Crime Compliance Statement of Principles](#) 

## MIFIDPRU 8 Disclosures

In accordance with Chapter 8 of the FCA's Prudential Sourcebook for MiFID Investment Firms ("MIFIDPRU 8"), the public disclosure documents of relevant Man Group subsidiaries are available in the download box.






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