

## **ESG Policy / Sustainability Policy**

Information on Sky Asset Management AG's commitment to Sustainability, March 2026

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### **Explanation**

Sky Asset Management AG is committed to the principles of sustainability in corporate governance and investment management. However, for the time being, we will not align our investment management with the EU's rulebook, as this does not yet allow for a scale-compatible, clear and practical implementation. The legislative process is also too formalistic and has not yet been completed. In addition, in our opinion, there is no binding definition of "sustainability".

Furthermore, due to the lack of harmonization in the EU, the evaluated data providers do not have a uniform solution that is compatible with size and financially sustainable.

In order to avoid legal disadvantages, Sky Asset Management AG therefore declares that the investment strategies and financial instruments it uses do not comply with the principles of Articles 8 and 9 of the Disclosure Regulation. Sky Asset Management AG will closely follow the development towards sustainability so that in the future the disclosure requirements (SFDR) can be made easily accessible, financially viable and transparent for the benefit of the client (Art. 12 Disclosure Regulation).

### **Information on the inclusion of sustainability risks:**

This information is provided on the basis of legal requirements, including the implementation of Regulation (EU) 2019/2088 and (EU) 2022/1288 of the European Parliament and of the Council on sustainability-related disclosures in the financial services sector (Disclosure Regulation). This disclosure is not intended to promote environmental and social characteristics in our investment strategy and financial instruments.

### **Strategies for the integration of sustainability risks (Art. 3 Disclosure Regulation)**

According to this provision, a sustainability risk is defined as an environmental, social or governance (ESG) event or condition whose occurrence could have a significant negative impact on the value of an investment. As mentioned at the beginning, Sky Asset Management AG will take sustainability principles into account in corporate governance and investment management. This may result in certain exclusion criteria being applied to investments in specific sectors. To avoid legal disadvantages, Sky Asset Management AG has decided that the investment strategies and financial instruments it uses do NOT have to comply with the principles of Articles 8 and 9 of the Disclosure Regulation. Sky Asset Management AG will closely monitor developments in the area of sustainability and review and adjust its policy in this regard at an appropriate time.

**No consideration of adverse effects of investment decisions on sustainability factors (Art. 4 Disclosure Regulation)**

Sustainability risks can have a direct impact on the value of investments by increasing other relevant risks, such as market risk, credit and counterparty risk, liquidity risk, legal risk, reputational risk or operational risk. Among other things, they can lead to a material deterioration in a company's profitability or reputation, thus having a negative impact on the value of the company. Sky Asset Management does not take into account the adverse effects of investment decisions on sustainability factors in investment management. It will also closely monitor developments in this area and update its policy in this regard in due course. As part of its ongoing business policy adjustments, Sky Asset Management AG intends to examine the possibility of considering the adverse effects of sustainability. Responsibility for this lies with compliance in cooperation with the management.

**Consideration of sustainability risks in remuneration policy (Art. 5 Disclosure Regulation)**

Any future inclusion of sustainability risks will have no impact on Sky Asset Management AG's remuneration policy. The remuneration policy does not set any negative incentives to disregard sustainability risks. This is completely independent of the investment management and the financial instruments used.

Sky pursues a clear and transparent remuneration policy designed to ensure the long-term success of the company without unduly promoting or neglecting sustainability risks. Sky is committed to responsible Business conduct and compliance with the relevant provisions of the Disclosure Regulation.

**Transparency in the consideration of sustainability risks in pre-contractual information  
(Art. 6 Disclosure Regulation)**

Sky Asset Management AG does not currently provide investment advice, so there is no need to publish pre-contractual information.

At the explicit request of the customer, further details on the topic of sustainability and the previous information can be provided.