

Reichmuth & Co Investment Management AG – Sustainability-Related Disclosure

The EU has introduced regulation (in particular Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (“SFDR”)) requiring financial market participants, incl. firms managing investment funds, to provide transparency on their sustainability considerations, incl. sustainability risks and consideration of principal adverse sustainability impacts.

This sustainability related disclosure relates to Reichmuth & Co Investment Management AG, Lucerne, Switzerland (“RIMAG”).

Article 3 of Regulation (EU) 2019/2088: Information on integration of sustainability risks in the investment decision-making process

According to article 3 of the SFDR, financial market participants and financial advisors shall publish on their website information about their policies on the integration of sustainability risks in their investment decision-making process.

RIMAG does not have a general approach on how to take sustainability risk into account in its investment decision-making process across all of our investment funds.

RIMAG has focused on developing and implementing a sustainable investment approach for its fund SCS SICAV-RAIF – REICHMUTH SUSTAINABLE INFRASTRUCTURE, which has sustainable investment as its objective within the meaning of article 9 SFDR (the “Article 9-Fund”), and has not yet considered this for other investment products.

Article 4 of Regulation (EU) 2019/2088: Information on the consideration of Principal Adverse Impacts of investment decisions on sustainability factors

According to article 4 of the SFDR, financial market participants and financial advisors shall publish on their website whether or not they consider principal adverse impacts of investment decisions on sustainability factors, incl. supporting information.

RIMAG does not consider principal adverse impacts of investment decisions on sustainability factors on entity-level, given the overall difficulties in obtaining the necessary information and the resources required to put in place the necessary processes. RIMAG will continually consider whether to start considering principal adverse impacts of investment decisions on sustainability factors, but is unable to set a specific timeline for the start of such considerations.

Article 5 of Regulation (EU) 2019/2088: Information on integration of sustainability in the remuneration policies

According to article 5 of the SFDR, financial market participants and financial advisors shall include in their remuneration policies information on how those policies are consistent with the integration of sustainability risks and shall publish that information on their websites.

RIMAG’s remuneration policy does not, at this point in time, consider the integration of sustainability risks.