



No consideration of adverse impacts of investment decisions on sustainability factors

Transparency of adverse sustainability impacts at company level (Article 4(1)(b) of 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)

IFM Independent Fund Management AG is required under Article 4 of Regulation (EU) 2019/2088 of 27 November 2019 on sustainability-related disclosures in the financial services sector (Disclosure Regulation) to provide information on the consideration of adverse impacts on sustainability factors at company level. According to the Disclosure Ordinance, sustainability factors are environmental, social and employee matters, respect for human rights and the fight against corruption and bribery. Material adverse sustainability impacts are defined as significant negative impacts of investments on sustainability factors. **IFM Independent Fund Management AG** does not currently take any adverse sustainability impacts into account. For example, not all companies are currently obliged to report on sustainability factors or to provide non-financial reporting on these issues. There is therefore insufficient data available to comprehensively determine and prioritise adverse sustainability impacts. The availability of data is regularly monitored to check whether the most important adverse effects of investment decisions on sustainability factors can be taken into account.

Schaan, 4th September 2024