

Sustainability Risk Policy

Scope of the Policy:

This policy applies to all subsidiaries of Ekkio Capital and in particular Ekkio Capital AG.

Integrating risks:

Sustainable investment is a major objective of French and European legislation, integrating into the process the consideration of environmental, social and governance (ESG) criteria, as well as respect for human rights and the fight against corruption, in addition to financial criteria only. These indicators constitute a real benchmark for investors and their interlocutors as to the responsible approach taken by a financial or insurance product.

That is why, in accordance with the **Regulation (EU) 2019/2088 on sustainability disclosure in the financial services sector**, as amended (the "Sustainable Finance Disclosure Regulation" or "SFDR"), Ekkio Capital endeavors to address key sustainability risks in its investments.

According to the SFDR, a sustainability risk is an environmental, social or governance event or condition that, if it occurs, could have a material adverse effect, actual or potential, on the value of an investment. These risks are measured for each product, on a case-by-case basis, and integrated by Ekkio Capital in its evaluation process carried out, before each advice, on the basis of available information and with the help of product designers.

Considering negative impacts on sustainability factors:

Not considering negative impacts on sustainability factors:

Ekkio Capital is logically part of this responsible approach by integrating, as far as possible, in its overall operation, a sustainable development logic. However, **given the currently incomplete and evolving legal framework of the sustainable finance industry**, Ekkio Capital, being dependent on its partners Product Producers, is not currently able to take into account the main negative impacts of investment decisions on the sustainability factors outlined.

To date, there is simply a terminology of financial products related to SFDR:

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-Article 8 - products: promoting sustainable characteristics. They incorporate environmental and/or social features but do not pursue a sustainable investment objective.

- Article 9 - products: have a sustainable investment objective, i.e. invest in an economic activity that contributes to an environmental and/or social objective

- Article 6 - products: which do not fit into either of these two categories and which cannot be presented as sustainable

Nevertheless, until the sustainable finance industry agrees on a common methodology for measuring and analyzing these negative impacts, Ekkio Capital is committed to maintaining **its sustainability efforts** and adapting its policy as this legal framework evolves. Any significant changes in our approach will be communicated on the websites of the individual Ekkio Capital entities, in accordance with SFDR regulations.

On integration into the compensation policy:

The compensation policy applicable within Ekkio Capital does not encourage sustainability risk taking.