



**Information Statement  
on our Policy on  
the Integration of Sustainability Risks in the Investment Decision-Making Process**

Issued by Kieger AG (the "Company")  
In respect of Kieger UCITS Fund

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### **Sustainable Finance Transparency**

The European Union has introduced a series of legal measures (the primary one being the Sustainable Finance Disclosures Regulation (Regulation (EU) 2019/2088), "SFDR") requiring firms that manage investment funds to provide transparency on how they integrate sustainability considerations into the investment process with respect to the investment funds they manage.

This Information Statement has been prepared for the purpose of meeting the disclosure requirements in Article 3 of SFDR, that is, specifically, the disclosure requirements applicable to us as a firm with regard to our policy on the integration of sustainability risks in the investment decision-making process.

### **Our Approach to Sustainable Investment**

We believe that investors, and asset managers that invest on their behalf, have a responsibility to make their investments in a way that effectively supports a sustainable society.

At the core of our commitment to help our clients achieve their financial objectives is a conviction that this can be achieved by investing responsibly.

We value the importance of integrating Environmental, Social, and Governance ("ESG") factors into our investment and risk processes and fundamentally believe that this is aligned with the aim of achieving long-term positive financial performance for our investors. We also recognise and value the fact that this will also support the better functioning of companies we invest in, enhancing behaviour in a wide range of markets and industries and having a positive societal impact beyond the financial markets.

### **What is a Sustainability Risk?**

In this context a sustainability risk is considered to be an environmental, social or governance event or condition that, if it occurs, could cause an actual or potential material negative impact on the value of an investment.

### **Information on How we Integrate Sustainability into the Investment Decision-Making Process**

Kieger AG recognises that investments can have a large impact on the environment and society, and vice versa, and sustainability factors are increasingly important drivers of business risk and opportunity.

In managing Kieger UCITS Fund and as part of the process to undertake appropriate due diligence on investments, consistent with our approach to sustainable investment (as outlined above), we will conduct a level of research on each company or issuer which will give us an understanding of the company or issuer. This will include a consideration

of fundamental and quantitative elements such as financial position, revenue, capital structure etc. as well as qualitative and non-financial elements such as the company's or issuer's

approach to ESG factors and consideration of sustainability risks, with the aim of taking a more holistic view of an investment and its long-term financial performance.

We recognise the importance of integrating these ESG factors and this sustainability risk assessment into our investment research process. This will occur both initially and on an ongoing basis for the duration of the period an investment is held. The specific approach to ESG integration is based on multiple factors, including (i) the objectives of the financial product's strategy, (ii) the assets held by the financial product, (iii) the investment time horizon, (iv) specific research undertaken by us, (v) the assessment of the likely impact of sustainability risks on the returns of the financial product and (vi) the overall investment process.

For more details, please refer to the investment strategy of the relevant Fund as set out in the prospectus and associated investor materials.

## Further Information

This Information Statement is issued for information purposes only.

This Information Statement is not intended as investment advice and is not an offer or a recommendation about managing or investing assets and should not be used as the basis for any investment decision.

The information contained herein is current as of the date of issuance and is subject to change without notice.

We do not make any express or implied warranties or representations as to the completeness or accuracy or accept responsibility for errors.

No risk management technique can guarantee the mitigation or elimination of risk in any market environment.

**Past performance is not a guarantee or a reliable indicator of future results and an investment could lose value. All investments involve risk, including the possible loss of capital.**

Kieger AG has its registered office at Limmatstrasse 264, 8005 Zürich, Switzerland.

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Kieger AG is authorised in Switzerland and regulated by the Swiss Financial Market Supervisory Authority.

Zürich, 10 March 2021