TRANSPARENCY INFORMATION OF EMCORE AG ACCORDING TO THE DISCLOSURE REGULATION ([EU] 2019/2088) – SFDR

Sustainability Strategy (Art. 3 SFDR)

EMCORE AG considers sustainability risks within its investment decision-making processes to the extent that they are assessed as material to the financial performance of investments. Sustainability risks are events or conditions from the environmental, social, or governance (ESG) domains that could have actual or potential significant negative impacts on the value of an investment.

These risks are integrated through qualitative assessments as part of the due diligence processes. Sector-specific risks, regulatory developments, and publicly available ESG information are particularly taken into account. A systematic ESG integration in the form of comprehensive ESG screening or scoring is currently not carried out.

No consideration of adverse impacts of investment decisions on sustainability factors (Art. 4 SFDR as well as Art. 12 and 13 del. VO (EU) 2022/1288)

EMCORE AG currently does not consider adverse impacts of investment decisions on sustainability factors as defined in Article 4(1)(b) SFDR and Articles 12 and 13 of Delegated Regulation (EU) 2022/1288.

EMCORE AG does not currently pursue an investment strategy that restricts the product range based on ecological or social criteria. Considering adverse sustainability impacts would require a fundamental overhaul of investment processes and strategies, which is currently not aligned with the business model.

However, EMCORE AG regularly reviews whether future consideration of these impacts is reasonable and feasible. A corresponding transition will be considered when regulatory, market-related, or strategic developments suggest it.

Transparency of Remuneration Policy in Relation to the Consideration of Sustainability Risks (Art. 5 SFDR)

Our remuneration systems support appropriate management of sustainability risks. They are designed so that there are no incentives to take excessive risks. The interests of the client are always considered within our remuneration system. Therefore, there are no incentives to acquire specific financial instruments, nor are there incentives for frequent buying and selling of financial instruments. Overall, the remuneration system is designed to avoid conflicts of interest. This also applies to sustainability risks. The remuneration system is set up neutrally, meaning no incentives are given to take on or avoid specific sustainability risks.

Product-Level Disclosure Obligations (Art. 10 SFDR)

As an asset manager, we manage portfolios with various investment strategies and preferences, including those of collective investment schemes.

(Sub-)funds where ESG factors are (at least partially) a fixed and defining part of the investment process – so-called ESG strategy products – are referred to as light green funds (products under Article 8 SFDR).

(Sub-)funds that aim for sustainable investments, i.e., that contribute to achieving specific environmental or social objectives measured using sustainability indicators – so-called ESG impact products – are referred to as dark green funds (products under Article 9 SFDR).

Both light green and dark green funds are subject to extensive disclosure obligations in the fund's prospectus and annual report. The required website disclosure under Art. 10 SFDR is made via the fund's official publication platform: http://www.lafv.li. EMCORE AG is happy to take on portfolio management for funds under Articles 8 or 9 SFDR.