BG & Partner AG
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Information on sustainability at BG & Partner AG

In accordance with the European Union's understanding of sustainability, sustainability should not be limited to environmental aspects, but should rather take into account the entire ESG spectrum (environment, social and governance). BG & Partner AG is subject to disclosure requirements under the Sustainable Finance Disclosure Regulation (SFDR), Articles 5 to 8 of the Taxonomy Regulation and Delegated Regulation (EU) 2022/1288. In fulfilment of these disclosure requirements, we hereby announce the following:

Sustainability strategy (Art. 3 SFDR)

BG & Partner AG does not take ESG criteria into account in its investment decision-making processes. Nevertheless, as a company, we want to actively contribute to a more sustainable and resource-efficient economy, in particular to minimise the risks and negative consequences of climate change. To this end, we also inform and sensitise our customers and interested parties about sustainability aspects before and during the business relationship.

Poor corporate governance, environmental conditions and social upheaval can have a negative impact on assets (earnings situation, financial position of companies) and are therefore critically assessed in the investment decision-making process. If a company or capital investment has an increased risk potential, such companies can also be actively excluded. Market-recognised valuation methods and research sources are generally used for this purpose. (Art. 3 SFDR)

Transparency of adverse sustainability impacts at company level (Art. 4 SFDR)

No consideration of adverse impacts of investment decisions on sustainability factors (Art. 4 SFDR and Art. 12 and 13 Del. Regulation (EU) 2022/1288).

BG & Partner AG does not currently take ESG criteria into account in its investment decisions, as this would significantly limit our product range. We associate this with certain risks and negative effects such as performance development and diversification in the customer portfolio. Furthermore, there is currently still an insufficient assessment of sustainability products (supply chains) and legal foundations. BG & Partner AG is therefore not yet in a position to offer and report on a meaningful and credible sustainability concept. Nevertheless, BG & Partner AG continues to monitor and evaluate the capital market in this regard. Should the fundamentals change and a sustainability concept become feasible, the company will offer this to its customers following an investment decision. The company continues to strive to contribute to a sustainable and resource-efficient economy, but without disadvantaging its clients.Transparenz nachteiliger Nachhaltigkeitsauswirkungen auf Ebene des Unternehmens. (Art. 4 SFDR)

Transparency of remuneration policy in relation to the consideration of sustainability risks (Art. 5 SFDR)

Our remuneration systems are conducive to the appropriate management of sustainability risks. They are designed in such a way that there are no incentives to take excessive risks. Our remuneration system takes the interests of our clients into account at all times. There are

therefore no incentives to acquire certain financial instruments. Nor are there any incentives to buy and sell financial instruments frequently. Overall, the remuneration system is designed to avoid conflicts of interest. The above also applies to sustainability risks. The remuneration system is neutral, i.e. there are no incentives to take on or avoid certain sustainability risks.Transparenz der Vergütungspolitik im Zusammenhang mit der Berücksichtigung von Nachhaltigkeitsrisiken. (Art. 5 SFDR)