TRIGON ASSET MANAGEMENT

# Ignoring the negative impact of investment decisions on sustainability factors

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In this statement, the fund management company AS Trigon Asset Management (hereinafter referred to as Trigon) provides sustainability-related information as set out in Regulation (EU) 2019/2088 of the European Parliament and of the Council of 2019-11-27 on disclosure of sustainability-related information in the financial services sector (hereinafter referred to as SFDR).

**AS Trigon Asset Management does not consider the principal adverse impacts of its investment decisions on sustainability factors at entity level, within the meaning of Article 4(1)(b) of the SFDR.**

Due to the size of Trigon as a company, the SFDR makes entity-level consideration of Principal Adverse Impacts (PAI) voluntary for Trigon. Trigon has nonetheless integrated the assessment of ESG factors and their risks into its investment decision-making procedures generally.

This decision is based primarily on considerations of proportionality relative to the size and resources of Trigon as a management company, which falls below the 500-employee threshold above which entity-level consideration of principal adverse impacts is mandatory under the SFDR. In addition, for a number of the markets and issuers in which Trigon's managed portfolios invest — in particular smaller and less liquid Central and Eastern European and Baltic markets — consistent, reliable and cost-proportionate data needed to measure principal adverse impacts is not yet sufficiently available.

In relation to managed investment funds that promote environmental or social characteristics within the meaning of Article 8 of the SFDR, Trigon considers principal adverse impacts to the extent described in the relevant fund's prospectus. As at the date of this statement, this applies to TRIGON - New Europe Fund. For TRIGON - New Europe Fund, IPConcept (Luxemburg) S.A acts as the fund's management company. Trigon acts as the fund's investment manager and takes principal adverse impacts into account when making investment decisions for the fund, in accordance with the fund's prospectus.

Trigon reviews this position at least annually as part of its ongoing review of its Responsible Investment and Sustainability Risk Integration Policy. At present, Trigon does not have a fixed date for extending principal adverse impact consideration to all of its managed assets at entity level; any such extension will depend on the future availability of consistent, reliable and cost-proportionate sustainability data across the relevant markets.

# Remuneration policies with regards to sustainability risks

Trigon applies the Remuneration Principles, which ensures that Trigon's employee remuneration determination practices are consistent with and contribute to the effective management of the risks that Trigon faces. This includes an assessment of the risks associated with the application of ESG.

The remuneration principles are applied taking into account Trigon's business strategy and long-term goals of the managed funds. The remuneration policy is applied in conjunction with the Responsible Investment and Sustainability Risk Integration Policy.

The reasonable and appropriate remuneration determination environment ensures that Trigon's employees are not encouraged to take excessive or inappropriate risks. Risk associated with ESG are part of all risks Trigon and the managed funds are exposed to.

The Remuneration Principles are published on Trigon's website.

*Version history: First published 30 June 2024. Reviewed and updated September 2026 to confirm continued accuracy and to reflect Trigon's current entity-level and fund-level positioning on principal adverse impacts, including the addition of Trigon New Europe Fund as an Article 8 SFDR fund. This statement is reviewed at least annually.*