LGT Fund Management Company Ltd.
Herrengasse 12, FL-9490 Vaduz

Phone +423 235 21 44
lgt.fmc@lgt.com, www.lgt.com
HR No.: 2004353-5, Reg. Office: 9490 Vaduz, VAT No. 50119
UID: CHE-134.016.399

14 February 2025

Article 10(1) statement in respect of the Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector, concerning

- **Product Name: Enabling Qapital UCITS Funds – EQ Emerging Markets Sustainable Bond Fund (the "Sub-fund").**
- **Legal Entity Identifier: 529900DJNKCB1BJSXB29**

All capitalized terms herein contained shall have the same meaning in this Article 10(1) statement as in the constituting documents of the Sub-fund, unless otherwise indicated. For further details on the definitions used herein, please refer to the constituting documents of the Sub-fund.

The Sub-fund meets the criteria of a financial product in accordance with Article 9 of Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector, as may be amended from time to time. The Management Company reserves the right to reassess this classification at any time.

(a) Summary	The Sub-fund was established to promote economic, social and societal development in emerging countries and to contribute to the development and financing of small and medium-sized enterprises. This is to be achieved through significant contributions to initiatives that are of key importance for both social improvement and environmental sustainability. This is done primarily via bonds from global issuers that are domiciled or primarily active in emerging and frontier markets and strive for a comprehensibly sustainable goal or are involved in impact investment activities. The Sub-fund ensures that all investments do not cause significant damage and are sustainable investments within the meaning of the SFDR. There is no explicit alignment with the EU taxonomy, as a social taxonomy does not yet exist. The Sub-fund pursues a sustainable investment objective in accordance with Art. 9 of the SFDR. Company-wide investment exclusions apply to certain sectors and issuers that violate global norms. The Sub-fund invests primarily in bonds and securities issued by government agencies and companies in emerging markets in order to promote progress in line with the UN SDGs. It may also invest in neutral investments such as cash and derivatives. At least 80% of the total net assets are invested in defined asset classes, with the exception of cash, money market investments and derivatives. The asset manager continuously monitors compliance with the sustainable investment objectives and ensures that no significant damage is caused. A systematic and integrated approach is used to define, measure and report on the sustainable investment objectives. All investments are assessed in terms of their ability to contribute to the sustainable objectives. The asset manager uses internal and external

	data sources and actively manages data quality and integration. Limitations may arise due to a lack of availability or inaccurate data from third-party providers, which could affect the analyses. However, these limitations should not materially affect the achievement of the sustainable investment objective. Guidelines and procedures are in place to incorporate ESG-related events and conditions into investment decision-making and monitoring. The Sub-fund actively engages with parties that do not consider sustainability-related issues in order to achieve the sustainable investment objective. The Sub-fund does not rely on a benchmark in accordance with Regulation (EU) 2016/1011 and does not seek to align with the methodological requirements of Delegated Regulation (EU) 2020/1818.
(b) No significant harm to the sustainable investment objective	The Sub-fund's sustainable investment objectives and principles, including the binding sustainability criteria, ensure that all of the Sub-fund's investments do not cause significant harm and are sustainable investments within the meaning of the SFDR. The Sub-fund aims to make investments with a social impact without the explicit direction or objective of the EU taxonomy. A social taxonomy does not yet exist, so the Sub-fund will not be able to conduct an environmental DNSH analysis at the investment level for all investments without a third-party data basis.
(c) Sustainable investment objective of the financial product	The Sub-fund pursues a sustainable investment objective in accordance with Art. 9 of Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (the "SFDR") Company-wide investment exclusions apply to the Sub-fund. These relate to sectors and issuers based on principles, standards and values. • The asset manager relies primarily on a third-party provider to assess the quantitative DNSH criteria • The Sub-fund excludes companies that the asset manager believes have violated one or more global norms and have caused significant environmental damage as a result; these companies are on the asset manager's list of global norm violators. In determining whether a company has breached such a norm, the asset manager considers relevant principles such as the UN Global Compact (UNGC), the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. The list of violations of global norms may be based on third-party assessments and own investigations where relevant to a particular situation. • The Sub-fund does not invest directly in the sectors listed in the International Finance Corporation IFC exclusion list: https://www.ifc.org/en/insights-reports/2012/ifc-performance-standards
(d) Investment strategy	The Sub-fund's investment objective is primarily to invest its assets in bonds, debt securities and other securities issued by governments, their agencies, supranational organizations and companies in emerging markets. This specifically includes development banks, so financial institutions that specialize in promoting economic, environmental and social development in low- and middle-income countries. They provide financial resources and technical assistance to promote economic growth, reduce poverty and improve living standards. Development banks typically work in the following ways: (a) Loans: They grant loans to governments and the private sector for infrastructure projects, education initiatives, healthcare and other development projects. (b) Loan guarantees: They offer guarantees for loans in order to reduce the risk for private investors and promote investment in developing countries. (c) Technical assistance: They provide expertise and support in areas such as policy development, project management and capacity building. (d) Promotion of private investment: They create a favorable environment for companies to grow and contribute to economic development. Through these measures, development banks make a significant contribution to improving infrastructure, education and healthcare. They promote sustainable development and play a crucial role in reducing poverty and improving living conditions in the countries concerned. This strategic use of capital aims to promote progress in line with one or more of the United Nations Sustainable Development

	Goals (UN SDGs). This is to be achieved through significant contributions to initiatives that are central to both social improvement and environmental sustainability The following SDGs are the focus of the investment of the Sub-fund: (a) SDG 5 - Achieve gender equality and empower all women and girls (b) SDG 8 - Promote sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all (c) SDG 9 - Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation (d) SDG 10 - Reduce inequality within and between countries (e) SDG 13 - Take urgent action to combat climate change and its impacts In order to achieve its investment objective, the Sub-fund invests primarily in emerging markets, i.e. the asset manager will target issuers in upper middle class, lower middle class and low income countries according to the World Bank's general definition (https://www.worldbank.org/). The Sub-fund may also invest in assets that the asset manager considers neutral in terms of its sustainability criteria, such as cash, money market investments and derivatives, which are used with the aim of reducing risk or managing the sub-fund more efficiently. In line with SDG 13, "Take urgent action to combat climate change and its impacts", the financial product's environmentally sustainable investments will contribute to the climate change mitigation and adaptation objectives set out in Article 9 of Regulation (EU) 2020/852. However, these investments do not have to be taxonomy-driven. This is achieved by: 1) By excluding companies involved in controversial activities and through standards-based exclusions based on the analysis of the companies' compliance with international standards: • PAI 4: Engagement to companies active in the fossil fuel sector • PAI 7: Activities negatively affecting biodiversity-sensitive areas • PAI 10: Violations of the UN Global Compact Principles and the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises • PAI 11: Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and the OECD Guidelines for Multinational Enterprises • PAI 14: Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical and biological weapons) • The additional PAIs also emphasize the existence of a target to reduce CO2 emissions and an anti-bribery and anti-corruption policy in line with the United Nations Convention against Corruption. 2) By excluding countries that, according to the state analysis methodology used by the asset manager for analysis and the screening methodology of the asset manager, are identified as countries that systematically violate the civil and political rights of the inhabitants of their citizens. • PAI 16: Investee countries subject to social violations 3) Through voting rights: In order to avoid and/or reduce negative impacts on sustainability factors, the sub-fund also considers negative impacts through exercise of voting rights. The asset manager prioritizes its voting practices based on an assessment of the most important and relevant ESG challenges faced by industries and issuers, taking into account both financial and social and environmental impacts. The focus areas of the asset manager's voting practice are the energy transition, fair labor conditions and business ethics. As part of its dialog and voting activities, the asset manager considers, for example, PAI 1, 2 and 3 (GHG emissions, carbon footprint and GHG intensity of investee companies), PAI 4 (exposure to companies active in the fossil fuel sector), PAI 6 (energy consumption intensity per high impact climate sector), PAI 10 (violations of UN Global Compact principles and Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises) and PAI 12 and 13 (unadjusted gender pay gap and board gender diversity).

(e) Proportion of investments	The fund invests at least 80% of its total net assets in each of the asset classes defined in Appendix A of the prospectus and Sub-fund contract in section 1, with the exception of cash, money market investments and derivatives that are used with the aim of reducing risk (hedging) or managing the sub-fund more efficiently.
(f) Monitoring of sustainable investment objective	The asset manager monitors compliance with the sustainable investment objectives on an ongoing basis. The Sub-fund's sustainable investment objectives and principles, including the binding sustainability criteria, ensure that all Sub-fund investments do not cause significant harm and are sustainable investments within the meaning of the SFDR. The Sub-fund aims to make investments with a social impact without an explicit orientation or objective of the EU taxonomy. As a social taxonomy does not yet exist, the Sub-fund will not be able to conduct an environmental DNSH analysis at the investment level for all investments without a third-party data basis.
(g) Methodologies	The asset manager applies a systematic and integrated approach to ensure that the sustainable investment objectives and their achievement are appropriately defined, measured and reported in accordance with industry standards. All Sub-fund's investments are assessed and measured in terms of their ability to contribute to the sustainable investment objectives. This assessment is carried out using the Sub-fund's strategic impact framework and the asset manager's standardized impact analysis.
(h) Data sources and processing	The asset manager relies on internal and external information sources, including external data and reference values from specialized third-party providers. The asset manager undertakes active oversight of data quality and integration, and is responsible for processing and managing all data included in its analyses.
(i) Limitations to methodologies and data	Limitations of methodologies and data may include the lack of availability of data or inaccurate or erroneous data provided by third party providers, which could limit the ability of the asset manager to perform certain analyses or affect the quality of such analyses. However, these limitations are not expected to affect the achievement of the Sub-fund's sustainable investment objective as such. The data situation in the area of emerging markets is often inadequate, which further complicates the implementation of the taxonomy. This is due, among other things, to different regulatory standards, limited resources for data collection and analysis and varying reporting obligations. Despite these challenges, efforts are being made to implement a taxonomy based on best practice standards, depending on the availability of data. This entails the continuous effort to enhance the quality of data, to adhere to the most stringent standards that are available, and to establish connections with new data providers.
(j) Due diligence	The asset manager applies policies and procedures aimed at incorporating ESG-related events and conditions that, if they were to materialize, could pose a sustainability risk into the asset manager's decision-making and into the valuation and monitoring of investments.
(k) Engagement policies	Engagement is a means of achieving the Sub-fund's sustainable investment objective and the ongoing monitoring of sustainability indicators. If the Sub-fund has reason to believe that an investment is unable or unwilling to comply with sustainability-related issues, the Sub-fund will seek to engage with the relevant party on such issues.
(l) Attainment of the sustainable investment objective	The Sub-fund does not rely on a benchmark in accordance with Regulation (EU) 2016/1011 and does not aim to align with the methodological requirements of Delegated Regulation (EU) 2020/1818.