

Corporate Responsibility Framework & Strategy

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Public

Today, in rapidly evolving business landscape, the integration of Environmental, Social, and Governance (ESG) principles is no longer optional—it is essential for companies seeking long-term competitiveness and resilience. This strategic commitment is shaped by several critical drivers.

First and foremost, businesses carry an ethical responsibility to operate in a manner that contributes positively to society and the environment. Building a sustainable and responsible business is not only the right thing to do—it is increasingly expected by stakeholders across the board.

Secondly, the regulatory environment surrounding ESG is intensifying. A growing body of legislation demands proactive engagement with ESG-risks and mandates compliance with new standards. Companies must stay ahead of these developments to mitigate legal exposure and maintain operational integrity.

Moreover, ESG considerations are gaining prominence among a wide array of stakeholders, including investors, shareholders, employees, clients, and strategic partners. These groups are placing greater emphasis on transparency, accountability, and sustainable value creation.

In response to these dynamics, AssetMetrix is proud to introduce its **Corporate Responsibility Framework & Strategy** (“Responsibility Strategy”). This framework serves as the foundation for our approach to responsible business conduct. It outlines our key impact areas, strategic priorities, and operational activities, aligning them with our core values and long-term objectives.

The primary goal of this Responsibility Strategy is twofold: to drive meaningful progress within our organization across defined ESG target areas, and to ensure that our commitment to sustainability is clearly reflected in our relationships with business partners and stakeholders.

II. Guiding Principles

AssetMetric mainly relies on the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, as well as the ISO 26000 standards, to integrate social responsibility into business practices. The goal is to build trust with our stakeholders, improve risk management, and contribute to the sustainable development of society as a whole.



In this context, AssetMetric integrates the following principles into its business operations and strategy:

- Accountability
- Transparency
- Ethical behavior
- Respect for the rule of law
- Respect for human rights
- Respect for stakeholder interests
- Respect for international norms of behavior

Furthermore, the United Nations Guiding Principles on Business and Human Rights are an integral part of the AssetMetric' Corporate Responsibility Framework & Strategy.

These principles clarify the modalities of compliance, regardless of the countries where they operate, with the principles of the Universal Declaration of Human Rights (enacted by the UNO in 1948) and the Conventions of the International Labour Organisation (ILO) referred to in the appendix, including:

- The prohibition of forced or compulsory labor;
- The prohibition of any practice of modern slavery and human trafficking;
- The abolition of child labour;
- Compliance with health and safety requirements by providing their employees with safe and proper work environment and condition;
- Allocation of decent salary and working hours;
- Respect of the freedom of expression;
- Suppliers' obligation to undertake to implement progress plans with regard to their social and environmental practices

In this way, AssetMetric support the UN Sustainable Development Goals (SDGs) as outlined in Annex 3.

III. Signatory of the Principles for Responsible Investment



Since January 2020, AssetMetrix has been an official signatory of the Principles for Responsible Investment (PRI), thereby making a direct contribution to the development of a sustainable, global financial system.

The PRI initiative, launched by the United Nations, is the world's foremost proponent of responsible investment. It aims to grasp the implications of ESG factors for investment and to assist its global network of investor signatories in integrating these factors into their investment and ownership decisions.

The PRI's actions are aligned with the long-term interests of its signatories, the financial markets and economies in which they operate, and ultimately, the environment and society as a whole.

As a service provider, AssetMetrix is not in a position to influence its clients' investment decisions. Nevertheless, it is able to actively support the Principles for Responsible Investment via the product offering for its clients. Accordingly, AssetMetrix has developed ESG modules as part of its suite of services.

IV. Participation in the UN global Compact Initiative

As of December 2024, AssetMetrix is a participant in the United Nations Global Compact (UNGC) initiatives.

The United Nations Global Compact (UNGC) is the world's largest corporate sustainability initiative, launched in 2000 by then-UN Secretary-General Kofi Annan. It provides a principles-based framework for businesses to align their strategies and operations with ten universally accepted principles in the areas of:

- Human Rights
- Labour
- Environment
- Anti-Corruption

This commitment demonstrates our dedication to sustainable and ethical business practices, in alignment with the ten principles of the UNGC in the areas of human rights, labour, the environment, and anti-corruption.

V. Appointment of Sustainability Manager

The Company has appointed a Sustainability Manager, whose role is to develop and implement strategies to ensure that the Company operates in an environmentally, socially and economically sustainable manner.

The Sustainability Manager oversees all sustainability initiatives, ensuring they align with the Company's goals and regulatory requirements. The role is also responsible for shaping the Company's approach and strategic direction to sustainable business practices and corporate impact, including forming and improving the sustainability strategy of the Company. The Management ensures that the Sustainability Manager is provided with the necessary resources and has in-depth knowledge of the regulatory and statutory requirements.

Strategic Direction includes:

- Monitoring current trends and developments to identify sustainability risks, opportunities, applicable laws, rules and regulations
- Identifying areas of improvement within the Sustainability Strategy and assisting with the development of action plans and initiatives to ensure timely compliance by the Company
- Work with the Marketing- and People&Culture team to raise both internal and external awareness and drive engagement with the Sustainability Strategy

Essential Duties and Responsibilities:

- Identifying and assessing sustainability related legal and reputational risks;
- Identifying and assessing related opportunities in relation to the Sustainability Strategy;
- Identifying key developments in the ESG & sustainability regulatory landscape, including horizon-scanning;
- Regularly reviewing the Sustainability Strategy to ensure that it remains fit for purpose;
- Leading the implementation of the Sustainability Strategy.
- Providing ESG & sustainability advice across the Company
- Regularly reporting to Management on and advising on ESG & sustainability matters
- Working with and informing the product development department about regulatory developments with the goal of supporting ESG service offerings
- Leading engagement and awareness of the Sustainability Strategy in the Company's internal development programs

Responsible & Sustainable

Business Conduct

A. Our responsibility as a firm

Meeting the expectations of all our stakeholders and strengthening our sustainable business

Transparent and responsible corporate governance

Our social impact commitments

Protection of our environment

B. Our responsibility as a service provider

Developing products for our clients with an increasing focus on ESG insights and reporting to help drive impact investing & sustainable development

Development of transformative technology & innovation

Responsible investing reporting tools

Our ESG-inhouse expertise

A. Our responsibility as a firm

1. Transparent corporate governance

a) Corporate Structure and Division of Responsibilities

AssetMetrix is committed to the principles of good corporate governance based on the applicable law as well as leading international standards. In that context, AssetMetrix maintains a clear separation of responsibility between the Management Board and the Advisory Board. The following measures have been implemented:

- Regular communication: A collegial and transparent corporate culture is a prerequisite for entrepreneurial success. Managers work together with their employees in a spirit of trust. Internal communication with employees occurs regularly and, on an ad,-hoc basis as necessary. In addition, Company has established a formal yearly performance and feedback review to evaluate both managers and employees. Further, external communication with shareholders and the Advisory Board occurs at least once every quarter in a form of Advisory Board Meeting.
- Standardized processes: All internal communication, such as yearly feedback, performance and development reviews, are set up and exercised in a standardized and equal manner for all, inspection of corresponding documentation and records being possible at any time.
- Control: Advisory Board of industry experts, voluntary year-end audit: Meetings with our Advisory Board take place at least quarterly; catalogue of legal actions requiring approval anchored in Articles of Association, shareholders' agreements and rules of procedure; organizational divisions and hierarchy are structured in a way that ensure effective controls and avoid conflict of interest, whereas critical roles are assigned and report directly to the Management Board (e.g. DPO, CRO).

A. Our responsibility as a firm

1. Transparent corporate governance

All members of the Management Board conduct the business of the Company with the due care and diligence of a prudent and conscientious businessperson (*mit der Sorgfalt eines ordentlichen und gewissenhaften Geschäftsmannes*).

It is the responsibility of the Management Board to ensure that all provisions of law and internal policies are complied with.

The internal control system and risk management system are integrated into a unified compliance management system that is aligned with the enterprise's risk profile.

The Advisory Board is responsible for appointing and dismissing members of the Management Board. It oversees and provides guidance to the Management Board in the enterprise's management and is involved in decisions of significant importance to the enterprise. Furthermore, the provision of supervision and advice encompasses the domain of sustainability.

b) Commitment to Ethical Practices throughout the Supply Chain

The Company's unwavering commitment to ethical conduct is fundamental to its operational philosophy.

It is our expectation that all business partners will adhere to the aforementioned ESG principles, thereby ensuring that their operations are aligned with our values of sustainability, fairness, and responsibility.

As set forth in our Code of Conduct and Ethics, we clearly define our values in a transparent manner and provide regular education and training to all employees regarding our principles and corporate values. To this end, we require all vendors and service providers to pledge adherence to sustainable and ethical business practices in accordance with our legally binding Code of Conduct & Ethics and Supplier Code of Conduct.

A. Our responsibility as a firm

1. Transparent corporate governance

c) Whistleblowing System

In order to demonstrate our commitment to this transparency and integrity, we have implemented a comprehensive whistleblowing system.

This system encourages employees and stakeholders to report any unethical or illegal activities without fear of retaliation.

It is a fundamental element of our governance framework, guaranteeing that all concerns are addressed in a prompt and effective manner.

d) Annual Independent Financial Audit, ISAE 3402, Data Protection Audit

Our company is dedicated to upholding the highest standards of financial integrity and transparency.

To guarantee this, we engage a reputable, independent auditing firm to conduct a comprehensive financial audit on an annual basis.

This comprehensive audit process is designed to provide an objective assessment of our financial statements, internal controls, and compliance with all applicable laws and regulations. Our objective is to maintain the trust of our stakeholders and to continuously improve our financial practices.

In line with GDPR, AssetMetric is regularly audited in the context of data protection compliance.

A. Our responsibility as a firm

1. Transparent corporate governance

e) AI Compliance and Ethical Use

We are dedicated to ensuring that our use of artificial intelligence (AI) complies with all applicable laws and regulations, including the EU AI Act and the General Data Protection Regulation (GDPR).

Our commitment to ethical AI practices is founded on the principles of transparency, lawfulness, fairness.

Furthermore, AssetMetrix is dedicated to guaranteeing that AI is employed in a manner that upholds and safeguards human fundamental rights.

We do not rely solely on AI to make decisions that could potentially impact individuals' rights and freedoms.

Our AI decision-making processes are overseen by human experts, who ensure that ethical considerations are always at the forefront.

By adhering to these principles, we aim to foster trust and confidence in our AI systems, ensuring they are used responsibly and for the benefit of all stakeholders.

A. Our responsibility as a firm

2. Our social impact

a) Integration of DEI principles

Our Company's strength is enhanced by the diversity of our workforce. We recognize that fostering a diverse, equitable, and inclusive environment is essential to our success and sustainability.

Accordingly, AssetMetrix has a performance-based promotion policy, with employees advancing based on their individual capabilities. All staffing decisions are made according to objective criteria. Furthermore, we are dedicated to fostering a workplace where every individual feels valued, respected, and empowered to contribute their unique perspectives and talents.

To ensure DEI, we are taking the following main actions:

- Conduct regular pay equity analyses to ensure fair compensation
- Multicultural working environment
- English as an additional official language of the Company to improve integration
- Direct support of the respective department with integration process
- Discrimination and harassment free working environment
- Yearly training of business ethics

A. Our responsibility as a firm

2. Our social impact

b) Corporate Policy on Annual Charitable Donations

At AssetMetrix, we are dedicated to supporting local charitable organizations through our annual donations program.

Annually, a designated amount of our financial resources, commencing with FY 2024, is allocated to support certain non-profit local organizations, which are selected by the Management Board based on proposals by the Sustainability Manager.

This initiative demonstrates our commitment to social responsibility and our ongoing efforts to make a positive impact on the local communities in which we operate.

A. Our responsibility as a firm

2. Our social impact

c) Modern Slavery Statement

At AssetMetrix, we are committed to ensuring that modern slavery, including human trafficking, forced labour, and all forms of exploitation, has no place in our business operations or supply chains. We recognize our responsibility to uphold human rights and to act ethically and with integrity in all our business operations.

Our Commitment:

- Zero Tolerance: We have a zero-tolerance approach to modern slavery and are dedicated to preventing it in all its forms.
- Supply Chain Transparency: We strive to work with suppliers and partners who share our commitment to ethical practices. We conduct due diligence to ensure that our supply chains are free from modern slavery.
- Employee Awareness: We provide training and resources to our employees to help them identify and report any concerns related to ethical business practices.
- Continuous Improvement: We regularly review and update our policies and practices to address the risks of modern slavery and to ensure compliance with ethical standards.

A. Our responsibility as a firm

3. Protection of our environment

a) Carbon footprint reduction

Our efforts to protect our environment are focused on how AssetMetric performs as a steward of the natural environment, including in relation to:

- Greenhouse gas emissions reduction
- Energy efficiency
- Resourcing/Supply Chain and Waste management

Our objectives and priorities are focused on contributing to a climate-resilient economy as well as enhancing opportunities, avoiding adverse impacts and safeguarding the natural environment.

When operating our business, we strive to safeguard natural resources and to ensure that the potential negative impact of internal operations on the environment is reduced as much as possible through resource saving and energy efficient planning and, by avoidance, reduction and recycling of waste.

A. Our responsibility as a firm

3. Protection of our environment

The following measures have been/will be implemented:

- Digitization of processes to reduce paper consumption: Internal processes are continuously digitalized and improved to reduce the use of paper;
- Use of green energy or technology, to the greatest extent possible;
- Waste separation;
- When procuring suppliers, advertising material and external services, ESG criteria have also to be taken into consideration.

AssetMetrix is committed to achieving net zero greenhouse gas emissions by 2030.

This commitment reflects our dedication to reducing our environmental impact and contributing to global efforts to combat climate change.

The implementation plan will be defined in 2025. In this context, the Sustainability Manager will be responsible for developing a strategy, implementing monitoring procedures, and reporting to the Management Board on the progress made in achieving the net zero target on an annual basis.

B. Our responsibility as a service provider

1. Development of transformative technology & innovation

As part of our service offering, we develop transformative solutions that enhance operational efficiency in context of regulatory reporting related to ESG factors.

Our Key Focus Areas are:

- **Innovative Solutions:** We invest in the latest technological advancements to create innovative solutions that address the evolving needs of the financial sector. In this context, we focus on developing tools and platforms that streamline processes, reduce costs, and improve overall service delivery.
- **Sustainability Integration:** Our technology initiatives are designed with sustainability in mind. We prioritize the development of systems that minimize environmental impact, promote energy efficiency, and support sustainable business models. This approach ensures that our clients can conduct their operations in a more environmentally responsible manner.
- **Client Empowerment:** By providing our clients with state-of-the-art technology, we empower them to operate more efficiently and responsibly. Our solutions enable clients to make informed decisions, manage risks effectively, and adhere to regulatory requirements, thereby fostering a culture of sustainability within their organizations.

B. Our responsibility as a service provider

2. Responsible investing reporting tools/ ESG Service & Product Offering

We develop and provide advanced reporting tools that support responsible investing. These tools enable our clients to track and report on the environmental, social, and governance (ESG) performance of their investments. By offering detailed insights and analytics, we help our clients make informed investment decisions that align with their sustainability goals.

We are dedicated to the ongoing advancement of products for our clients, with an intensifying emphasis on ESG insights and reporting to facilitate impact investing and sustainable development in general.

In 2020, AssetMetrix launched two ESG service modules, which are being continuously improved and further developed based on market feedback and regulatory developments.

Our service offering is designed to facilitate regulatory compliance in a variety of scenarios, whether integrated or stand-alone. In that context, we provide support for the collection, validation, aggregation, and benchmarking of ESG data for asset owners and asset managers alike. In this context, we provide ESG insights and regulatory reports and solutions that are applicable across a range of frameworks and reporting channels.

Precisely, the solution includes data collection processes for the purposes of the EU Taxonomy Regulation and EU SFDR, which are key components of the European Union's sustainable finance framework. It establishes a classification system to define which economic activities can be considered environmentally sustainable.

This provides a framework for investment decisions that align with the EU's climate and environmental objectives.

B. Our responsibility as a service provider

3. Our Inhouse ESG Expertise

AssetMetrix is committed to ongoing improvement and innovation and makes sure our product team has extensive expertise in ESG reporting.

Our research and development teams are engaged in ongoing research and development activities to identify new technologies and methodologies that can be leveraged to enhance our offerings.

We are committed to ongoing employee education and skill development to ensure our team remains at the forefront of ESG knowledge and practices.

This dedication to professional development is essential for navigating the rapidly evolving regulatory landscape and maintaining our position as a leader in ESG innovation.

1. PRI Reporting

Starting in 2021, AssetMetrix reports to the PRI once a year as a service provider signatory as set forth by PRI internal rules and policies. This report provides an in-depth look into both our activities internally as a Company and the ESG services we provide to our clients.

2. Annual Communication on Progress (COP)

As a proud participant of the UN Global Compact Initiative, AssetMetrix is committed to upholding the highest standards of corporate sustainability and responsibility. To ensure transparency and accountability, we adhere to the following reporting obligations:

Beginning in 2025, we will submit on a yearly basis a COP that outlines our efforts to integrate the Ten Principles of the UN Global Compact into our business strategies and operations in 2025. This report provides an update on our progress in the areas of human rights, labour, the environment, and anti-corruption.

AssetMetrix is committed to maintain the highest standards of ESG performance. To ensure our Corporate Responsibility and Sustainability Strategy & Framework remain effective and relevant, we will:

- Regular Review and Update:
 - Conduct regular reviews of our ESG policies and practices to ensure they align with the latest regulatory developments, industry standards, and emerging trends.
 - Update this Strategy as necessary to address new challenges and opportunities in the ESG landscape.
- Regulatory Compliance:
 - Stay informed about and comply with all applicable laws, regulations, and guidelines related to ESG issues.
 - Proactively adapt our business operations to meet or exceed regulatory requirements.

- Trend Monitoring and Adaptation:
 - Continuously monitor global and local ESG trends to identify and respond to evolving stakeholder expectations and market dynamics.
 - Integrate innovative practices and technologies that enhance our ESG performance and contribute to sustainable business growth.
- Stakeholder Engagement:
 - Engage with stakeholders, including employees, customers, investors, and the community, to gather feedback and insights on our ESG initiatives.
 - Foster open communication and collaboration to ensure our ESG strategy reflects the needs and expectations of our stakeholders.

Annex 1

Referenced international standards

The Ten Principles of the UN Global Compact

Corporate sustainability starts with our Company's value system and a principles-based approach to doing business.

This means operating in ways that, at a minimum, meet fundamental responsibilities in the areas of human rights, labour, environment and anti-corruption. Responsible businesses enact the same values and principles wherever they have a presence and know that good practices in one area do not offset harm in another.

By incorporating the Ten Principles of the UN Global Compact into strategies, policies and procedures, and establishing a culture of integrity, companies are not only upholding their basic responsibilities to people and planet but also setting the stage for long-term success.

The Ten Principles of the United Nations Global Compact are derived from: the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption.

Annex 1

Referenced international standards

Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and

Principle 2: Make sure that they are not complicit in human rights abuses.

Labour

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4: The elimination of all forms of forced and compulsory labour;

Principle 5: The effective abolition of child labour; and

Principle 6: The elimination of discrimination in respect of employment and occupation.

Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges;

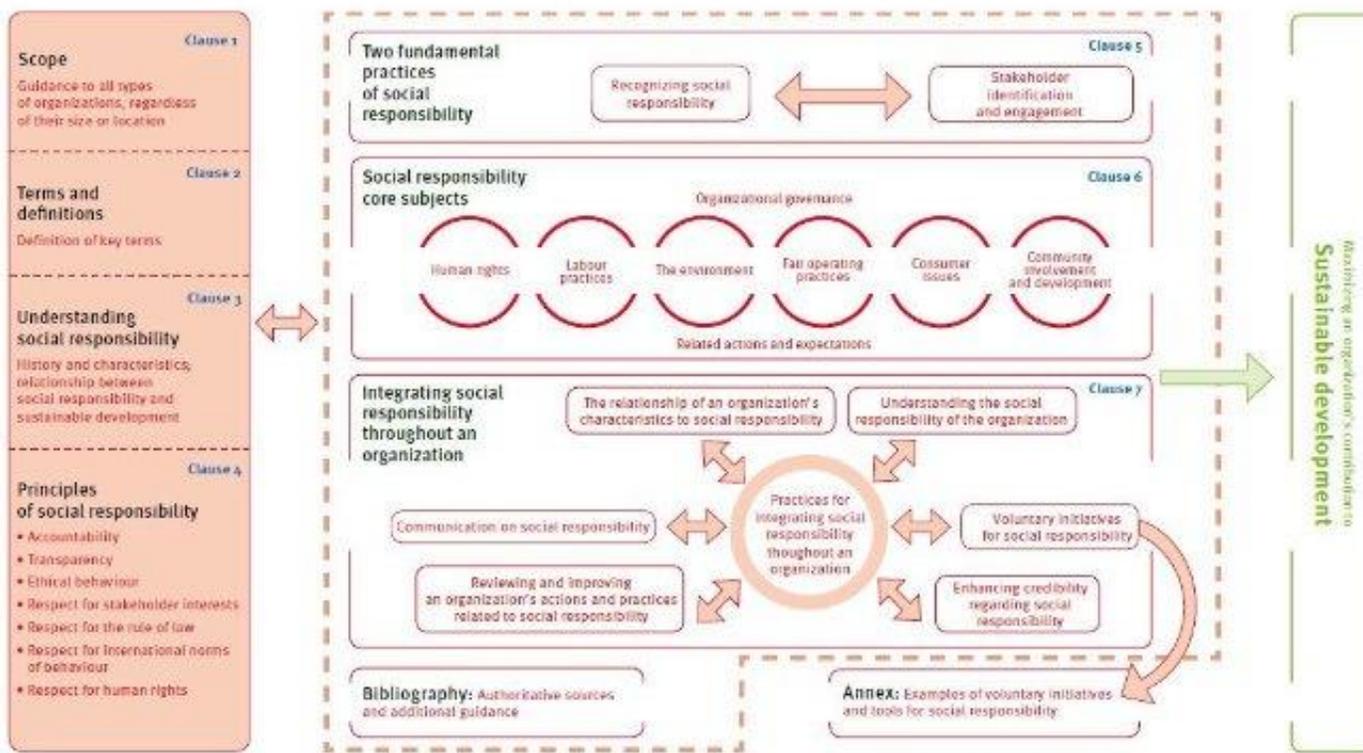
Principle 8: Undertake initiatives to promote greater environmental responsibility; a

Principle 9: Encourage the development and diffusion of environmentally friendly technologies.

Principle 10: Businesses should work against corruption in all its forms, including extortion and liberty

Annex 2

ISO Schematic overview of ISO 26000



Annex 3

The United Nations Sustainable Development Goals

- SDG 1 End poverty in all its forms everywhere
- SDG 2 End hunger, achieve food security and improved nutrition, and promote sustainable agriculture
- SDG 3 Ensure healthy lives and promote well-being for all at all ages
- SDG 4 Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- SDG 5 Achieve gender equality and empower all women and girls
- SDG 6 Ensure availability and sustainable management of water and sanitation for all
- SDG 7 Ensure access to affordable, reliable, sustainable and modern energy for all
- SDG 8 Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
- SDG 9 Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
- SDG 10 Reduce inequality within and among countries

Annex 3

The United Nations Sustainable Development Goals

- SDG 11 Make cities and human settlements inclusive, safe, resilient and sustainable
- SDG 12 Ensure sustainable consumption and production patterns
- SDG 13 Take urgent action to combat climate change and its impacts
- SDG 14 Conserve and sustainably use the oceans, seas and marine resources for sustainable development
- SDG 15 Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
- SDG 16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
- SDG 17 Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

Annex 4

Document Guidance

Document Owner:

Katja Roganec
General Counsel, Legal & Compliance

Approval:

Management Board

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Theresienhöhe 13
D-80339 Munich
www.asset-metrix.com