

# ASIP Basic ESG Reporting

## CS (CH) Small Cap Switzerland Equity Fund

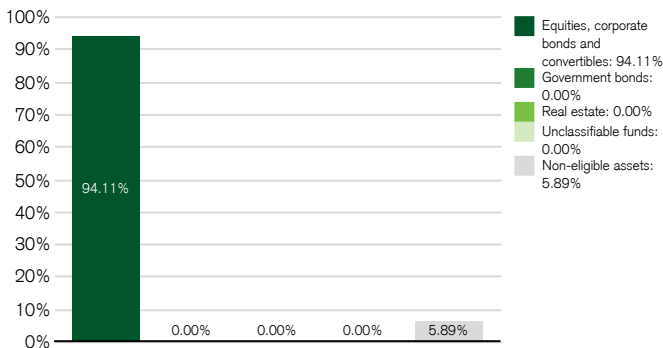
This report is intended to provide ESG metrics in line with the ASIP Basic ESG reporting guidelines recommended by the Swiss Pension Fund Association (ASIP) as of 01.01.2023 for use by Swiss pension schemes. Investors should note that this report has been prepared specifically with the ASIP Basic ESG reporting guidelines in mind and is not intended for any other use. Note that the portfolio metrics are provided on fund level and are compared to the portfolio's benchmark where applicable.

### Non-ESG fund

Investors shall note that this product does not pursue a dedicated environmental, social and governance ("ESG") investment strategy, and is not an "ESG" or sustainable fund. This fund does not adhere to the Credit Suisse Asset Management (CSAM) Sustainable Investing Policy, nor any specific client or investor sustainability preferences. No representation is given as to whether this product meets any sustainability related regulatory framework or the Credit Suisse (CS) Sustainable Investment Framework. Accordingly, this document and the information contained within it are provided for mere transparency purposes and nothing therein shall constitute, or be interpreted as, any promotion by UBS of the ESG characteristics of the fund.

Investors shall also note that the non-financial (ESG) performance of a product differs from its financial performance. UBS is not monitoring the ESG performance of the product, nor does UBS aim to create a positive sustainability impact through it. The current ESG scores are provided by our data vendors on a non-reliance basis and are subject to change at any time without notice. Investors shall note that this report does not constitute a regulatory reporting and that the ESG data provided in this document is not audited. This report shall be used for the recipient's internal business purposes only and no part of this report shall be disclosed, distributed, or made available to the public. ESG data provided is for information purposes only and does not imply that this product is considered a sustainable investment under the CS Sustainable Investment Framework. The investor shall read the ESG Notes at the end of the report.

### Asset breakdown<sup>1</sup>



Note: Real estate assets include CSAM issued and managed real estate funds (direct and indirect) as well as third-party real estate funds and companies. Unclassifiable funds reflect the proportion of the portfolio allocated to external and internal funds where the asset breakdown data is not available. Non-eligible assets reflect AuM allocated to asset classes that are not under scope for ASIP reporting, e.g., allocations to cash or alternative investments.

### Portfolio details

Fund name	Credit Suisse (CH) Small Cap Switzerland Equity Fund
Investment Manager	Christian Sauter, Lukas Minev
Fund launch date	03.01.1997
Related ISIN(s)	CH0199465599, CH0317767603, CH0265219490, CH0355687036, CH0005647661
Related Valor(s)	19946559, 31776760, 26521949, 35568703, 564766
Benchmark	ZKB Swiss Small Cap Index (TR)

### Sustainable investment approaches<sup>2</sup>

Exclusions	ESG integration	Best in class/ positive screening	Thematic investments	Impact investing	Stewardship (active ownership)	Proxy voting	Engagement	Climate-alignment
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<sup>1</sup> For all funds where CSAM can apply look through, the underlying holdings are allocated to the respective asset classes. These categories can show a negative value. This can be caused by negative committed cash positions and the use of certain types of derivatives (such as FX or OTC Collateral) due to trade settlement timing.

<sup>2</sup> In accordance with the sustainable investment categories proposed by the AMAS Self-Regulation. For the translation of the AMAS sustainable investment categories into the CSAM internal methodology please view the glossary.

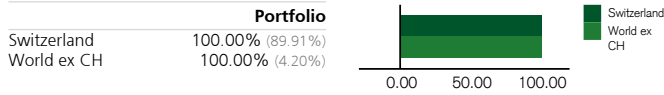
## Stewardship (active ownership)

### Proxy voting overview

Proxy voting details for the rolling period of the last 12 months are separately illustrated for investee companies domiciled in Switzerland and abroad (votable portfolio in parentheses). Source: CSAM proxy voting data provided by ISS.

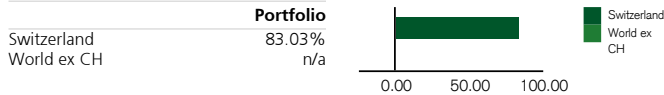
#### Companies voted

(in % of votable portfolio)



#### Management/BoD recommendations supported

(In % of voted proposals)



Note: CSAM has developed its own proxy voting methodology. ISS acts as a research provider and voting platform. Data coverage in % of eligible assets for «companies voted»: 100.00% Switzerland, 100.00% World ex CH. For details on the KPIs and data coverage see the glossary. The KPI «Management/BoD recommendations supported» is not available for «World ex CH» because this fund did not hold any security for which voting was performed on CSAM level at the respective record/cut-off date.

The latest Active Ownership Report can be downloaded from the [CSAM website](#). The Active Ownership Report contains details of CSAM's engagement initiatives. For details on votes executed by CSAM, please see the [CSAM proxy voting dashboard](#).

### Engagement

Investment product's eligibility for engagement and overview on ongoing engagement memberships of Credit Suisse Asset Management. Source: CSAM.

#### Engagement initiatives (general)

Is the investment product eligible for engagement?	Yes
Credit Suisse Asset Management (CSAM) participates with the following collaborative engagement initiatives. Issuers that are covered by these initiatives may or may not be part of this portfolio.	Climate Action 100+, PRI Advance, FAIRR

Note: «Yes»: Portfolio is eligible for engagement (may include direct and pooled equity/fund of fund and corporate bond holdings). This does not necessarily indicate that CSAM has engaged during the referenced period with one or more companies in the portfolio as part of the initiatives listed above. «No»: Portfolio is not eligible for engagement.

## Equities, corporate bonds, and convertibles – listed

### Greenhouse gas emissions

CO2 intensity and footprint for scope 1 & 2 emissions. Portfolio exposure followed by data coverage in % (in parentheses). Source: MSCI

	Portfolio	Benchmark
CO2 intensity (tCO2e / CHF Mio. revenue)	27.57 (84.28%)	29.10 (86.38%)
CO2 footprint (tCO2e / CHF Mio. invested)	14.64 (84.28%)	17.05 (86.38%)

Note: The calculations of CO2 intensity and footprint are based on the PCAF Global Greenhouse Gas Accounting and Reporting Standard for the Financial Industry methodology. Revenues and EVIC (Enterprise Value Incl. Cash) are converted from USD to CHF for the calculation of CO2 intensity and footprint, respectively.

### Exposure to fossil fuel activities

Share of investments in companies with activities in coal and other fossil fuels (where more than 5% of their revenues results from those activities) followed by data coverage in % (in parentheses). Source: MSCI

	Portfolio	Benchmark
Coal	0.00% (84.28%)	0.00% (86.38%)
Other fossil fuels	0.00% (84.28%)	0.00% (86.38%)

Note: Activities in coal include the mining of thermal coal (incl. sale to external parties) and thermal coal-based power generation (electricity). Activities in other fossil fuels include liquid fuel and natural gas-based power generation and other activities such as the distribution/retail, equipment and services, extraction, production, petrochemicals, pipelines, transportation and refining of oil and gas sources.

## Government bonds

### Greenhouse gas emissions

Figures and KPIs for this section are not applicable as there are no investments in the eligible asset class.

## Real estate – Switzerland

### Greenhouse gas emissions

### Energy mix

Figures and KPIs for this section are not applicable as the portfolio does not contain real estate investments in Switzerland or no real estate investments at all.

# Glossary

AuM	Assets under Management
BoD	Board of directors
Carbon emission footprint: Equities, corporate bonds, and convertibles	The weighted average Carbon footprint, which is provided by MSCI ESG, divides the scopes 1 and 2 emissions in tons of CO2-equivalent by million CHF invested capital for portfolio holdings into listed equities, corporate bonds, and convertibles.
Carbon emission intensity: Equities, corporate bonds, and convertibles	The weighted average Carbon emissions intensity, which is provided by MSCI ESG, divides the scopes 1 and 2 emissions in tons of CO2-equivalent by million CHF sales for portfolio holdings into listed equities, corporate bonds, and convertibles.
Companies voted	Share of market value weighted portfolio holdings at reporting date where voting was performed over the last 12 months rolling on CSAM level.
Data coverage	Data coverage for all sections except for «proxy voting overview» reflects the percentage of AuM for which data is available. Data coverage («proxy voting overview») for «companies voted» reflects the proportion of the «votable portfolio» for which meeting ballots have been received from ISS.
Direct real estate funds	Funds that invest directly in real estate projects and properties in contrast to indirect real estate funds which participate in listed and non-listed funds and equity from the real estate sector.
Eligible assets	Eligible asset classes are represented by allocations to companies (equities, corporate bonds, and convertibles), government bonds and real estate assets.
Engagement	A flag reflects that the portfolio is eligible for engagement (may include direct and pooled equity and corporate bond holdings). This does not necessarily indicate that CSAM has engaged during the referenced periods with one or more companies in the portfolio. Our Credit Suisse Asset Management objective has been to proactively engage with investee companies. We do this in order to address sustainable investment-related systemic risks and to play an important role in helping drive change and ensuring that international standards are being applied, in line with our fiduciary duty. For information on our engagement activities please visit <a href="#">our website</a> .
ISS	Institutional Shareholder Services Inc. (ISS) offers proxy voting services such as proxy research, vote execution and reporting.
Management/BoD recommendations supported	Share of agenda items from the management/BoD or shareholders for which votes were cast in accordance with the management/BoD recommendation. The calculation of the KPI is based on the number of agenda items and not on the portfolio holding weights.
PCAF	<a href="#">Partnership for Carbon Accounting Financials (PCAF)</a> is a global partnership of financial institutions that work together to enable transparency and accountability in the assessment and disclosure of greenhouse gas (GHG) emissions associated with loans and investments. PCAF has developed an open-source global GHG accounting standard for financial institutions, the "Global GHG Accounting and Reporting Standard for the Financial Industry".
Proxy Voting	Proxy voting refers to the act of exercising our voting rights. Through proxy voting, we participate in the shareholder meetings of investee companies and critically examine the most important voting matters, in line with our fiduciary duty.
Stewardship (active ownership)	As an asset manager, we see active ownership as part of our duty to act in the best interests of our clients and to preserve and optimize the long-term value of their investments. To promote best practices and to ensure that the investee companies are sustainable and successful in the long term, we influence the companies we invest in on two levels: first, through proxy voting, and second, through engagement.
Transparency ratio	The ASIP ESG reporting guidelines refer to a transparency ratio. In this report the transparency ratio is separated into eligible assets and data coverage.
Votable portfolio (eligible assets proxy voting)	Eligible assets for proxy voting (votable portfolio) include CSAM managed direct and pooled equity/fund of fund holdings which grant proxy voting rights and where CSAM is entitled to perform proxy voting.

## ESG notes

There is currently no universal definition or exhaustive list defining the issues or factors that are covered by the concept of "ESG" (Environmental, Social, Governance). If not indicated otherwise, "ESG" is used interchangeably with the terms "sustainable" and "sustainability". Unless indicated otherwise, the views expressed herein are based on UBS' own assumptions and interpretation of ESG at the time of drafting. UBS' views on ESG may evolve over time and are subject to change. The figures contained in this report are not audited. Where ESG related information, statements and scorings are made in this report, UBS may have, partially or entirely, relied on publicly available information, internally developed data and/or information obtained from other third-party sources (including from MSCI available data and data from other external sources) which UBS believes to be reliable. UBS' ability to verify such ESG information may be limited by the reliability of the data available in respect of the underlying assets and the status of the regulations in relation to tracking and providing such data. UBS has not independently verified any information obtained from these public and third-party sources and cannot make any representations or warranties as to its accuracy, completeness fitness for a particular purpose or reliability. It is possible that the data from ESG data providers may be incorrect, unavailable, or not fully updated. This is especially true where UBS has limited access to data from external parties regarding the underlying elements of an investment, for example due to a lack of look-through data. Generally, ESG scores from external assessing parties are opinions and evaluation of these parties and, in the absence of a standardized ESG scoring system, each ESG assessing party has its own research and analysis framework. Therefore, ESG scorings given by different assessing parties can vary greatly. Clients using those ESG scoring as one of their portfolio selection criteria may need to look at the rationale behind the scorings carefully to see if they are consistent with their own views. This report shall be used by you and your company for your company's internal business purposes only and no part of this report shall be disclosed, distributed, quoted or referred to by any party or incorporated by reference in any public document, included but not limited to any regulatory disclosure or reporting document. UBS cannot make any guarantee about the content or completeness of such ESG disclosures, which remain subject to change and cannot be relied upon. In particular, UBS shall not be liable for any errors or omissions in connection with any ESG data herein, or for any direct, indirect, special, punitive, consequential or any other damages (including lost profits). The ESG-performance of a portfolio might also differ from its financial performance and UBS cannot make any representation as to the correlation between financial and ESG performance.

### Important information

Source: UBS, unless otherwise specified

This material does not constitute or form part of an offer or invitation to issue or sell, or of a solicitation of an offer to subscribe or buy, any securities or other financial instruments, or enter into any other financial transaction, nor does it constitute an inducement or incitement to participate in any product, offering or investment.

This marketing material is not a contractually binding document or an information document required by any legislative provision.

Nothing in this material constitutes investment research or investment advice and may not be relied upon. It is not tailored to your individual circumstances, or otherwise constitutes a personal recommendation, and is not sufficient to take an investment decision.

The information and views expressed herein are those of UBS at the time of writing and are subject to change at any time without notice. They are derived from sources believed to be reliable.

UBS provides no guarantee with regard to the content and completeness of the information and where legally possible does not accept any liability for losses that might arise from making use of the information. If nothing is indicated to the contrary, all figures are unaudited. The information provided herein is for the exclusive use of the recipient.

The information provided in this material may change after the date of this material without notice and UBS has no obligation to update the information.

This material may contain information that is licensed and/or protected under intellectual property rights of the licensors and property right holders. Nothing in this material shall be construed to impose any liability on the licensors or property right holders. Unauthorised copying of the information of the licensors or property right holders is strictly prohibited.

The full offering documentation including, the prospectus or offering memorandum, the Key Investor Information Document (KIID), the Key Information Document (KID), the fund rules, as well as the annual and bi-annual reports ("Full offering documentation"), as the case may be, may be obtained free of charge in one of the languages listed below from the legal entity/entities indicated below and where available via FundSearch ([credit-suisse.com/fundsearch](https://credit-suisse.com/fundsearch)).

Information on your local distributors, representatives, information agent, paying agent, if any, and your local contacts in respect of the investment product(s) can be found below.

The only legally binding terms of any investment product described in this material, including risk considerations, objectives, charges and expenses are set forth in the prospectus, offering memorandum, subscription documents, fund contract and/or any other fund governing documents.

For a full description of the features of the products mentioned in this material as well as a full description of the opportunities, risks, and costs associated with the respective products, please refer to the relevant underlying securities prospectuses, sales prospectuses, or other additional product documents, which we will be pleased to provide to you at any time upon request.

The investment promoted in this marketing material concerns the acquisition of units or shares in a fund and not of any underlying assets. The underlying assets are owned by the fund only.

This material may not be forwarded or distributed to any other person and may not be reproduced. Any forwarding, distribution or reproduction is unauthorized and may result in a violation of the U.S. Securities Act of 1933, as amended (the "Securities Act"). The securities referred to herein have not been, and will not be, registered under the Securities Act, or the securities laws of any states of the United States and, subject to certain exceptions, the securities may not be offered, pledged, sold or otherwise transferred within the United States or to, or for the benefit or account of, U.S. persons.

MSCI information was used herein; ©2024 MSCI and/or its affiliates. Used with permission all rights reserved; see [msci.com/disclaimer](https://msci.com/disclaimer)

© UBS 2024. The key symbol and UBS are among the registered and unregistered trademarks of UBS. All rights reserved.