

## **Disclosures Pursuant to Regulation (EU) 2019/2088**

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re-upster GmbH (“re-upster”), LEI: 391200RHQKEBFUKJOJ49, is an alternative investment fund manager within the meaning of the German Investment Code (Kapitalanlagegesetzbuch, “KAGB”) and as such publishes the following information in light of the consideration of sustainability-related aspects in accordance with Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability disclosure requirements in the financial services sector (“SFDR”).

### **Article 3 SFDR – Sustainability Risk Policies Statement**

re-upster addresses sustainability risks in its investment decision-making process insofar as relevant. “Sustainability risk” means an environmental, social or governance event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of the investment. During the due diligence on potential investments, re-upster conducts a careful analysis of the investment's exposure to environmental, social, and governance risks that could impact its value. When identifying a sustainability risk during the due diligence on potential investments, re-upster decides in light of the specific situation, taking due account of the proportionality principle whether it gives up on the investment or proceeds with the investment alongside appropriate measures to mitigate the relevant sustainability risk.

### **Article 4 SFDR – No Consideration of Adverse Impacts of Investment Decisions on Sustainability Factors**

re-upster does not consider principal adverse impacts (“PAI”) of investment decisions on sustainability factors. “Sustainability factors” mean environmental, social, and employee matters, respect for human rights, anti-corruption, and anti-bribery matters. re-upster does not use sustainability indicators. The standardized catalog of PAI indicators (“PAII”) provided by Annex I of the regulatory technical standards issued under the SFDR is not tailored to the specific needs of re-upster's investment strategy, which focuses on investments in distressed start-up companies.

In many instances, data will be insufficient for analyzing PAI, and on occasions where data is obtainable, it tends to offer little in terms of comparability and fails to provide additional insights for re-upster. Therefore, collecting data on PAII will not only increase the administrative burden and costs but also fail to provide a new perspective for re-upster.

### **Article 5 SFDR – Remuneration Disclosure**

As a registered alternative investment fund manager within the meaning of the KAGB, re-upster does not have, nor is required to have, a remuneration guideline or policy in accordance with the requirements of the KAGB. Sustainability risks are not considered with respect to the determination of remuneration.