

Annex II

Template periodic disclosure for financial products referred to in Article 8(1) of Regulation (EU) 2019/2088

Product name/legal identifier: [complete]

Reference period: [complete]

Environmental and/or social characteristics

[tick when relevant]

This product: Promotes environmental or social characteristics, but does not have as its objective a sustainable investment

- It does not invest in sustainable investments
- It invests partially in sustainable investments
 - In activities aligned with the EU Taxonomy
 - In activities not aligned with the EU Taxonomy
- Has sustainable investment as its objective. Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.
 - In activities aligned with the EU Taxonomy
 - In activities not aligned with the EU Taxonomy



To what extent were the environmental and/or social characteristics promoted by this financial product met? *[for financial products referred to in Article 6 of Regulation (EU) 2020/852, in respect of sustainable investments with environmental objectives, list the environmental objectives set out in Article 9 of Regulation (EU) 2020/852 to which the sustainable investment underlying the financial product contributed]*

● **How did the sustainability indicators perform?**

● **...and compared to previous periods?** *[include question for financial products where at least one previous periodic report was provided in accordance with Section 1 of Chapter V of Commission Delegated Regulation (EU) 2021/xxx]*

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

REFERENCE PERIOD	[INDICATOR 1]	[INDICATOR 2...]



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
---------------------	--------	----------	---------

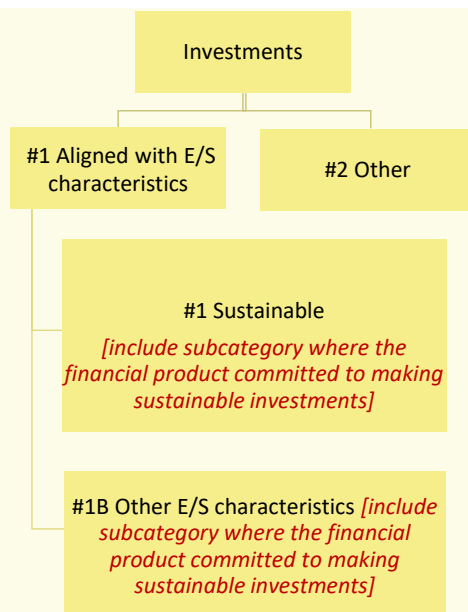
The list includes the investments constituting the **greatest proportion of investments** of the financial product during the reference period which is: [complete]



What was the proportion of sustainability-related investments?

● What was the asset allocation?

Asset allocation describes the share of investments in specific assets.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

[include text below where the financial product committed to making sustainable investments]

The category **#1 Aligned with E/S characteristics** covers:

- The Subcategory **#1A Sustainable** covers investments that qualify as sustainable investments.

- The sub-category **#1B Other E/S characteristics** covers investments aligned with the environmental or social characteristics that do not qualify as sustainable investments.

- **What investments were included under “other”, what was their purpose and were there any minimum environmental or social safeguards?**
- **In which economic sectors were the investments made?**



To which objectives did the sustainable investments contribute to and how did they not cause significant harm? *[include section where the financial product included a commitment to make sustainable investments]*

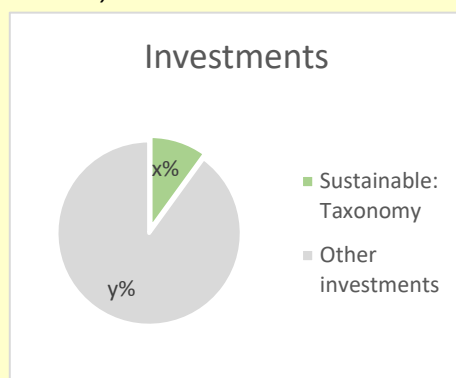


What was the share of investments aligned with the EU Taxonomy? *[include subsection for financial products referred to in Article 6 of Regulation (EU) 2020/852] [where information relating to the taxonomy alignment of investments is not readily available from public disclosures by investee companies, include details of how equivalent information was obtained directly from investee companies or from third party providers]*



The symbol refers to investments that finance activities considered sustainable under the EU Taxonomy. The EU Taxonomy is a classification system, establishing a list of environmentally sustainable economic activities.

The graph below shows in green the percentage of investments that are aligned with the EU Taxonomy.



[include statement and question for financial products referred to in Article 6 of Regulation (EU) 2020/852 with sustainable investments in environmentally sustainable economic activities]

The percentage of investments of the financial product that are aligned with the EU Taxonomy are made in environmentally sustainable economic activities.

Was this statement subject to an external review by a third party?

- Yes: *[include name of third party]*
- No

- **What was the breakdown of the environmental objectives that the sustainable investments contribute to?**
- **What methodology was used for the calculation of the alignment with the EU Taxonomy and why?** *[indicate methodology chosen for non-financial investee companies and the reasons for that choice including how that choice is appropriate for investors in the financial product]*
- **What was the share of transitional and enabling activities?**
- **How did the percentage of investments that are aligned with the EU Taxonomy compare with previous reference periods?** *[include question where at least one previous periodic report was provided in accordance with Section 1 of Chapter V of Commission Delegated Regulation (EU) 2021/xxx]*

REFERENCE PERIOD	PERCENTAGE OF INVESTMENTS ALIGNED WITH EU TAXONOMY



What was the share of sustainable investments that are not aligned with the EU Taxonomy? *[include subsection for (i) financial products referred to in Article 6 of Regulation (EU) 2020/852 where the financial product invested in economic activities that are not environmentally sustainable economic activities; or (ii) financial products that included a commitment to make sustainable investments with social objectives]*

- **Why did the financial product invest in economic activities that are not environmentally sustainable?** *[include question for financial products referred to in Article 6 of Regulation (EU) 2020/852 where the financial product invests in economic activities that are not environmentally sustainable economic activities]*

- **How did sustainable investments contribute to a sustainable investment objective and did not significantly harm any sustainable investment objective?**

- How were the indicators for adverse impacts on sustainability factors taken into account?

- Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

Principal adverse impacts are the most significant negative impact of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?



How did this financial product perform compared to the designated reference benchmark? *[include section where an index has been designated as a reference benchmark for the purpose of the attainment of the environmental or social characteristics promoted by the financial product and indicate where the methodology used for the calculation of the designated index can be found]*

- **How does the reference benchmark differ from a broad market index?**

- **How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?**

- **How did this financial product perform compared with the reference benchmark?**

- **How did this financial product perform compared with the broad market index?**

[include note where an index has been designated as a reference benchmark for the purpose of the attainment of the environmental or social characteristics promoted by the financial product]

Reference benchmarks are indexes used to measure whether the financial product attains the environmental or social characteristics that they promote.