ANNEX IV

Template periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

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.

Product name: CIM Investment Fund ICAV – CIM Dividend Income Fund
Legal entity identifier: 213800YSMJV1R5NC9798

Environmental and/or social characteristics

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Did this financial product have a sustainable investment objective?	
☐ **Yes**	☒ **No**
☐ It made **sustainable investments with an environmental objective:** ___%	☒ It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of 34.9% of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☒ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
	☒ with a social objective
☐ It made **sustainable investments with a social objective:** ___%	☐ It promoted E/S characteristics, but **did not make any sustainable investments**

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

To what extent were the environmental and/or social characteristics promoted by this financial product met?

The Fund's investment policy promoted environmental and/or social characteristics primarily by fully integrating consideration of sustainability risks and opportunities within the Investment Manager's investment philosophy and process. This approach ensured that sustainable investing was not just an afterthought, but a fundamental aspect of the investment decision-making process. As a result, the Investment Manager was able to identify and capture opportunities that aligned with the Fund's environmental and social characteristics promoted while simultaneously managing risks effectively.

A key guiding principle for the Fund's alignment is the United Nations Sustainable Development Goals ('UN SDGs') which provides a powerful framework for prioritising the most pertinent global ESG issues. In 2025, the Fund invested 34.9% of the weighted average portfolio in companies that materially contributed to their mapped UN SDGs and displayed significantly positive trajectory in their relevant sustainability indicators based on the latest available reported sustainability disclosure. Aligning with the SDGs allowed the Investment Manager to prioritise the ESG factors that had the greatest potential to contribute to positive social and environmental outcomes, including the Fund's target goals such as Goal 3 - Good Health and Well-being, Goal 7 - Affordable and Clean Energy and Goal 9 - Industry, Innovation and Infrastructure.

In addition to the Fund's focus on positive contributions, the Fund recognised the importance of considering the Fund's adverse impacts on society and the environment, and had integrated Principal Adverse Impact (PAI) Indicators as a key part of the Fund's investment process. The Investment Manager conducted monthly reviews of PAI Indicators to ensure optimal performance and that the Fund was up-to-date with any new data points. Additionally, the Investment Manager had implemented a process for computing PAI data for any new potential investments that the Fund considered, simulating the impact on the portfolio level PAI given various potential position sizings. This allowed the Investment Manager to assess the potential impact of these investments and make informed decisions that would minimise the Fund's adverse footprint.

In addition to ESG integration, the Investment Manger had also actively engaged with companies to drive more proactive positive change. Throughout the reference period, the Investment Manager met with 65 portfolio companies and had conducted engagements with more than 10 portfolio companies where the Fund took a positive approach to encourage management to establish trackable targets and effective strategic roadmaps that allowed these portfolio companies to be held accountable towards. As discussed in the examples in the subsequent section on management engagement, these active engagements have led to overall positive changes for both the performance of investee companies and the well-being of society as a whole.

- ***How did the sustainability indicators perform?***[1]

  SDGs – Following the thorough research by the Investment Manager, over 72.5% of invested companies in the weighted average portfolio were successfully mapped to a key primary United Nations Sustainable Development Goals ('UN SDGs') and material trackable indicator. Of which, about half of this (34.9% of overall portfolio) were sustainable investments with a score of 7 and above based on the Investment Manager's internal rating system, implying significant improving ESG metrics that

[1] All information regarding the degree to which investments are in environmentally sustainable economic activities were obtained from readily available public disclosures by the investee companies

were highly aligned with the core business of the portfolio company. The materiality of these positive alignments for portfolio companies were assessed both for their propensity for long-term positive impact as Pure-play investments (9.5%), significant mitigatory as Transition (19.0%) or supporting these goals as an Enabler (6.4%). 39.2% of companies were also found to have set a relevant sustainability target that the Investment Manager will be tracking against.

PAI – Through the periodic PAI reviews and footprint analysis of each existing and prospective portfolio investment, the Investment Manager was able to effectively take into account the footprint of the Fund and the indicators of potential adverse impact to anticipate long-term risks for the Fund's holdings.

- **Greenhouse Gas Emissions** – The Fund's Total GHG emissions footprint was 741,313.26 tonnes (t) – 130,645.40 t in Scope 1, 33,555.99 t in Scope 2, and 577,182.83 t in Scope 3. This represents a carbon footprint of 1,084.03 t / €M EV and intensity of 3,602.57 t / €M revenue. Overall disclosure was healthy for these metrics, with 96.0% coverage of the invested portfolio for Scope 1 and 2 data where 68.9% were company reported and 27.1% were based on Bloomberg's Smart Estimate. Coverage for footprint and intensity has improved slightly alongside Scope 3 emissions, with 41.4% being company-reported, 46.1% Smart Estimates and the remaining 8.5% being Bloomberg's Industry Implied.

- **Climate and other related Indicators** – The share of investments in companies active in the fossil fuel sector was 9.61% (96.0% coverage) while the weighted average energy intensity per sales was 1.04 GWh/€M (75.5% coverage). The weighted average share of non-renewable energy consumption and non-renewable consumption was 88.42%. However, this is given a relatively limited disclosure of 75.5%.

- **Biodiversity** – This indicator stands at 0.0% but it is worth noting that disclosure for this Indicator Group remains heavily limited at a coverage of 0.0% during this reference period, given the highly sparse disclosure from companies on the metric in the Asian region. The Investment Manager will continue to screen for controversies and negative material factors for this impact in the interim while educating issuers and arguing for greater disclosure and adoption of policies.

- **Water** – The Fund had 1.84t / €M EV in emissions to water and 48.39 t / €M EV in hazardous waste ratio with coverage at 6.9% and 51.3% respectively

- **Social and Employee Matters** – Based on an underlying dataset from ESG Book as disclosed by Bloomberg, the share of investments in companies without policies to monitor compliance with UNGC principles and OECD guidelines was 69.08% (84.5% coverage) and the share of companies involved in potential violations of UNGC or OECD was 1.30% (82.7%

coverage), and the Investment Manager is engaging with these holdings as discussed further below. The average unadjusted pay gap was 7.50% (9.6% coverage) and the average ratio of female to male board members was 21.07% (85.3% coverage). The portfolio had 0.0% of investments in companies involved in controversial weapons (82.7% coverage)

- **Optional Indicators** – The Investment Manager had selected share of investments in companies without carbon emission reduction initiatives (73.77% of portfolio with 96.0% coverage) and share of investments in companies exposed to risk of child labour (0.72% of portfolio with 55.2% coverage) as the optional indicators, because these were considered to be the most pertinent characteristics to align the portfolio with the Fund's values and contribution to the EU's sustainability efforts and appropriate context for Asia.

…and compared to previous periods?

- **Greenhouse Gas Emissions** – From FY 2024 to FY 2025, the Fund's absolute carbon emissions increased from 617,694.47 t CO_2e to 741,313.26t CO_2e. This increase is attributed to both a growth in AUM and an expansion in Scope 3 coverage, leading to Scope 3 emissions almost doubling from 340,641.90t to 577,182.83t. Hence, while Scope 1 and Scope 2 saw significant reductions from 228,483.55t to 130,645.40t and 48,569.01t to 33,555.99t respectively, carbon footprint increased from 940.35 t/€m to 1,084.03t/€m and GHG intensity increased from 1,536.05 t/€m to 3,602.57 t/€m. The Investment Manager will continue to assess all new investments on their emissions and Principal Adverse Impact (PAI) indicators at the point of inception and periodically to ensure continued management and mitigation of environmental risks.

- **Climate and other related Indicators** – The share of investments in companies active in the fossil fuel sector has grown slightly from 7.0% to 9.61% and the weighted average energy intensity per sales has decreased from 3.64 GWh / €m to 1.04 GWh / €m. The weighted average share of non-renewable energy consumption and non-renewable consumption increased slightly from 83.40% to 88.42 % as disclosure improves further.

- **Biodiversity** – This indicator remains at 0.00% because the coverage is still limited to 0.00%.

- **Water** – Emissions to water has increased from 0.00 t/€m to 1.84 t/€m, with such large swings being expected due to a very low disclosure rate of 6.9%. Hazardous waste ratio decreased from 85.99 t/€m to 48.39 t/€m with a disclosure rate of 51.3%.

- **Social and Employee Matters** – The share of companies involved in potential violations of UNGC or OECD was 1.30%, a 0.1pp increase due to market value changes and sizing of the same singular issuer as last year.

This case is discussed further in the following section. Following multiple engagement, the Investment Manager continues to work with management to ensure that these flags are resolved, similar to the resolution of the other flagged portfolio company earlier. Investments without policies to monitor compliance with UNGC principles and OECD guidelines increased slightly to 69.08% due the implementation of a more conservative methodology. Average unadjusted gender pay gap improved from 10.9% to 7.5% and the ratio of female to male board members further increased from 18.5% to 21.07%. Investments in companies involved in controversial weapons continues to be at a healthy 0.0%.

- **Optional Indicators** – Companies without carbon emission reduction initiatives is now 73.77%, due to the implementation of a more conservative methodology. Share of investments in companies exposed to risk of child labour also improved from 5.3% to 0.72%.

What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?

The Fund recognizes the importance of financial inclusion as a key factor for promoting economic growth and reducing poverty. Over the last fiscal year, the Fund had invested a total of 8.6% of the Fund portfolio into investee companies that positively contributed to these financial inclusion goals. The Fund aims to empower underserved individuals, with 3.0% of the Fund's portfolio invested in companies materially contributing to UN SDG Subgoal 1.4 (see Annex for full subgoal). The Investment Manager believes that everyone should have access to basic financial services, such as banking, credit, and insurance, regardless of their income level or social status. Furthermore, the Fund recognizes that financial inclusion can also drive entrepreneurship and job creation, with Small and Medium Enterprises (SMEs) contributing to the overall development of local economies, thus 5.6% of the portfolio was focused on positive material impacts to Subgoal 9.3. The Investment Manager hopes this will enable these communities to build assets and invest in their future.

The Fund also greatly appreciates that there is a significant and urgent need to address climate change and its impact on the Fund's environment, economies, and societies. Portfolio companies positively contributing to climate change adaptation and mitigation accounted for 22.8% of the overall portfolio. The Fund aimed to invest in companies and projects that are actively working to reduce greenhouse gas emissions, increase energy efficiency, and transition to clean energy sources. This resulted in 5.4% of investments being in companies that are increasing the share of renewable energy in the global energy mix under Subgoal 7.2, 3.0% in improving energy efficiency under Subgoal 7.3, 8.3% in developing innovative technologies and solutions to improve environmental efficiency under Subgoal 9.4, and 6.2% in companies seeking to reduce the adverse per capita impact of cities under Subgoal 11.6. By integrating climate considerations into the Fund's investment decisions, the Investment Manager seeks to not only generate financial returns for the Fund's investors but also contribute to a sustainable and resilient future for all. Finally, 3.5% of the fund materially contributed to other shortlisted goals including Goal 3: Good Health, Goal 10: Reducing Inequality, and Goal 12: Responsible Consumption.

How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?

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

The Fund's investments were not classed as sustainable if they were found to definitively harm any of the environmental or social objectives. The adverse impacts (as set out in Table 1, Annex 1 of the regulatory technical standards) under SFDR of the investee companies were monitored and where the impacts were judged to be significantly harmful either because over time they were moving in a less sustainable direction, or because they were not becoming sustainable sufficiently quickly especially with regard to carbon intensity metrics, or because the absolute level of the metric was considered to be significantly harmful, the company is not classed as sustainable.

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

The indicators for adverse impacts were taken into account both prior to acquiring an investment and on an ongoing basis. The Investment Manager had produced the principal adverse sustainability impact (PAI) template mandated in SFDR and utilised these indicators to not only track historical progress towards sustainability goals but to analyse relative performance to portfolio and peers. The Investment Manager also used these indicators to identify material ESG issues specific to the portfolio company and industry, guiding further research and potential points of management engagement. These steps were crucial in helping to ascertain the level impact which can lead to engagement for improvement or ultimately reclassification to 'not sustainable' and hence potential disinvestment.

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

The Fund's sustainable investments were checked to be aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. Under the principle of "Do No Significant Harm", the Investment Manager considered the impact of a portfolio selection against these minimum safeguards and operated on a pass/ fail principle. Any company failing the test of alignment with these standards was not considered sustainable and faced potential disinvestment if there are no mitigating factors. Following the Investment Manager's extensive due diligence and engagement with investee companies, a total of 0.0% of sustainable investments were found to be in violation of the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.

The EU Taxonomy sets out a "do not significant harm" principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The "do no significant harm" principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

How did this financial product consider principal adverse impacts on sustainability factors?

Upon investment and over the life of the Fund, the Investment Manager assessed and monitored indicators that were deemed to indicate the presence of a principal adverse impact. The analysis included both a stand-alone assessment as well as relative to the portfolio. Due to the current quality of data available, many indicators were not available consistently across the portfolio and investment universe. For example the biodiversity-related indicator, is unavailable for most Asian issuers. The Investment Manager also addressed adverse impacts by active stewardship – notably voting and engagement with investee companies.

Over the course of the year, one company was found to be flagged by one outside source as a potential UN GC violation - Oil & Natural Gas Corp Ltd (1.3%). As discussed in last reporting period, the Investment Manager had met with the company to investigate and has confirmed that it was a false alarm due to specific ESG Book mapping to internal complaints and not material lawsuits at risk of a UN GC violation. The Investment Manager has worked with companies such as Hana Financial and Singapore Telecommunications to successfully resolve their flag, and the Investment Manager will continue to work with such companies to assist them on their resolution.

What were the top investments of this financial product?

The list includes the investments constituting **the greatest proportion of investments** of the financial product during the reference period which is: Jan 25 - Dec 25

LARGEST INVESTMENTS	SECTOR	% ASSETS*	COUNTRY
598 HK Equity	INDUSTRIALS	4.0%	CHINA
1157 HK Equity	INDUSTRIALS	3.5%	CHINA
CLINT SP Equity	REAL ESTATE	3.5%	SINGAPORE
956 HK Equity	ENERGY	3.3%	CHINA
HSBK LI Equity	FINANCIALS	3.1%	KAZAKHSTAN
552 HK Equity	INDUSTRIALS	3.0%	CHINA
IRBINVIT IN Equity	OTHERS	2.9%	INDIA
1378 HK Equity	MATERIALS	2.8%	CHINA
384 HK Equity	UTILITIES	2.8%	HONG KONG
3311 HK Equity	INDUSTRIALS	2.6%	HONG KONG
MMS AU Equity	INDUSTRIALS	2.6%	AUSTRALIA
3998 HK Equity	CONSUMER DISCRETIONARY	2.5%	HONG KONG
AKRA IJ Equity	ENERGY	2.4%	INDONESIA
142 HK Equity	CONSUMER STAPLES	2.3%	HONG KONG
175330 KS Equity	FINANCIALS	2.3%	SOUTH KOREA

** Quarterly weighted average for reference period Jan 2025 – Dec 2025*

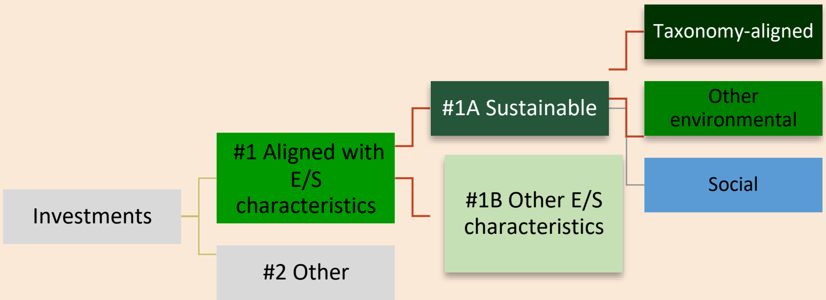
What was the proportion of sustainability-related investments?

34.9% of the weighted average portfolio was invested in #1A Sustainable where the Investment Manager had mapped each investment's alignment to at least one goal or target of the United Nations' Sustainable Development Goals ("SDGs", as per the United Nations Department of Economic and Social Affairs) and where the company scored a 7 and above based on the Investment Manager's internal rating system. This implies that the relevant indicator was not only highly aligned to the portfolio's core business model but displayed a significant positive trajectory as well.

What was the asset allocation?

The Fund had 72.5% of the portfolio fulfil #1 Aligned with E/S characteristics where investments were used to attain the environmental or social characteristics promoted by the financial product. Of which, the Fund had 34.9% invested in #1A Sustainable as described in the above section.

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.

The category **#1 Aligned with E/S characteristics** covers:
- The sub-category **#1A Sustainable** covers environmentally and socially 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.

In which economic sectors were the investments made?

Sector Breakdown	% of NAV
Industrials	19.16%
Real Estate	9.76%
Energy	8.82%
Financials	21.26%
Materials	8.12%
Utilities	3.53%
Consumer Discretionary	12.61%
Consumer Staples	3.93%
Information Technology	2.94%
Communication Services	0.09%
Others	9.78%

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

Taxonomy-aligned activities are expressed as a share of:
- **turnover** reflects the "greenness" of investee companies today.
- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.
- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

At present, the Fund cannot officially report alignment as non-NFRD (Non-Financial Reporting Directive) investments are out of scope of the EU Taxonomy and hence should not be considered during the calculation of alignment. The Fund will, however, continue to align investments with the environmental objectives and look to report on the official alignment statistics once these tickers become included in the Taxonomy regulation's scope.

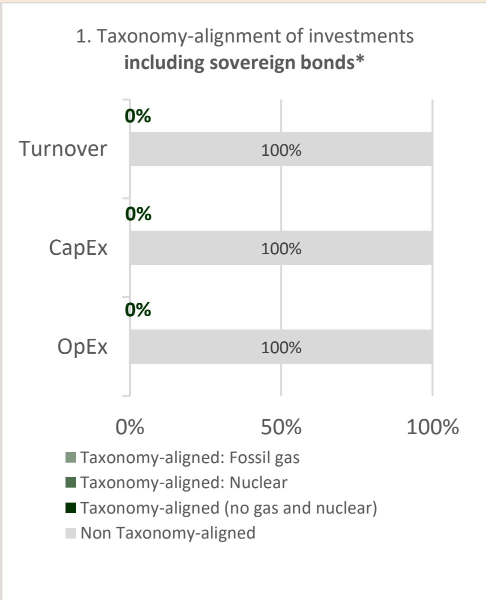
Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy[2]?

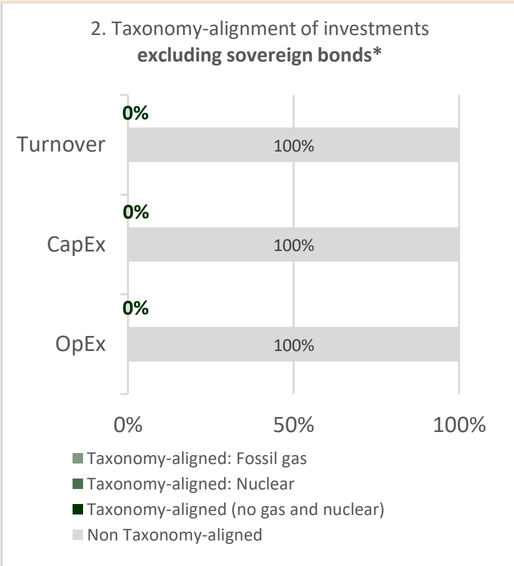
☐ Yes:

☐ In fossil gas ☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.





This graph represents 100% of the total investments.

* *For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.*

** ***Auditor has not provided assurance*** *on the qualification of these investments as taxonomy-aligned*

[2] Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

What was the share of investments made in transitional and enabling activities?

As discussed above, the Fund's investments are out of scope of the EU Taxonomy.

How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?

As discussed above, the Fund's investments are out of scope of the EU Taxonomy.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

26.0% of the portfolio were sustainable investments that directly contributed to environmental objectives, including but not limited to: SDG Subgoal 7.2, SDG Subgoal 7.3 and SDG Subgoal 9.4 (see Appendix for full subgoal).

What was the share of socially sustainable investments?

9.0% of the portfolio were sustainable investments that directly contributed to socially sustainable objectives, including but not limited to: SDG Subgoal 1.4, SDG Subgoal 3.9 and SDG Subgoal 9.3 (see Appendix for full subgoal).

What investments were included under "other", what was their purpose and were there any minimum environmental or social safeguards?

Investments under "other" includes all investments that were not aligned with ESG characteristics – cash, receivables and derivates for hedging purposes – but comply with minimum environmental and social safeguards.

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

By actively engaging with the management of companies in its portfolio and advocating for greater sustainability performance, the Investment Manager was able to produce meaningful change and drive positive impact in various areas of environmental sustainability, social responsibility, and corporate governance. Below are two key examples of such engagement:

- **BNK Financial Group (138930 KS)** – A key stewardship milestone this year was the Fund's engagement with BNK Financial Group on its Corporate Value Up ("CVU") programme. Across multiple meetings, the company has been consistently receptive to the Investment Manager's suggestions and has recently announced its CVU, representing a meaningful step in formalising a clearer shareholder value framework. In line with the Fund's feedback in prior engagements, BNK has also begun paying quarterly dividends this year and has continued to increase share buybacks and cash dividends, which we regard as tangible milestones of progress towards our engagement objectives and enhanced alignment with long-term shareholder interest.

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

- **China Hongqiao Group Ltd (1378 HK)** – Over multiple engagements with China Hongqiao, the Investment Manager encouraged the adoption and scaling of solar power in spite of potential concerns over higher near-term costs when compared to hydro or coal. The investment manager views this to not only be environmentally aligned but also value accretive over the long term, with China's tightening carbon policy strongly implying rising carbon-related costs. This will also support Hongqiao's positioning output as "green aluminium" and meet downstream customer decarbonisation requirements. Additionally, we engaged the company on sustainability-linked loans, with sustainability-linked requirements tied to Scope 1 and Scope 2 emissions, to ensure sufficient margin of safety and mitigate potential downside risks. Finally, we encouraged management to report environmental intensity metrics based on actual production volumes, which is more closely aligned with industry-standard practice and avoids unfairly penalising the company during periods of higher output. Management responded favourably and indicated openness to reflect this approach in future reporting.

Finally, these approaches continue to be backed by a strong practice of exclusions to avoid investments in companies that engage in activities that are harmful to society and the environment. The Investment Manager continued to actively maintain and update a comprehensive list of exclusions that limited the investment universe of the Fund, thereby aligning the portfolios with the Investment Manager's values, mitigating risks and promoting a more sustainable and equitable future.

How did this financial product perform compared to the reference benchmark?

This financial product does not have a reference benchmark.

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

  This financial product does not have a reference benchmark.

- ***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?***

  This financial product does not have a reference benchmark.

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

  This financial product does not have a reference benchmark.

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

  This financial product does not have a reference benchmark.

Appendix

Appendix 1 – Full Principal Adverse Impact (PAI) Indicators ***Latest data available as at 27.02.2026***

Mandatory/ Optional	Details	Metric	Units	Disclosure Rate
Mandatory	Scope 1 GHG emissions	130,645.40	t CO2e	96.0%
Mandatory	Scope 2 GHG emissions	33,555.99	t CO2e	96.0%
Mandatory	From 1 January 2023, Scope 3 GHG emissions	577,182.83	t CO2e	96.0%
Mandatory	Total GHG emissions	741,313.26	t CO2e	96.0%
Mandatory	Carbon footprint	1,084.03	t / €m	96.0%
Mandatory	Carbon footprint (Scope 1 + 2)	240.01	t / €m	96.0%
Mandatory	GHG intensity of investee companies	3,602.57	t / €m	96.0%
Mandatory	Share of investments in companies active in the fossil fuel sector	9.61	%	96.0%
Mandatory	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage	88.42	%	75.5%
Mandatory	Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector	1.04	GWh / €m	75.5%
Mandatory	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	0.00	%	0.0%
Mandatory	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	1.84	t/€m	6.9%
Mandatory	Tonnes of hazardous waste generated by investee companies per million EUR invested, expressed as a weighted average	48.39	t/€m	51.3%
Mandatory	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	1.30	%	82.7%
Mandatory	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	69.08	%	84.5%
Mandatory	Average unadjusted gender pay gap of investee companies	7.50	%	9.6%
Mandatory	Average ratio of female to male board members in investee companies	21.07	%	85.3%
Mandatory	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	0.00	%	82.7%
Optional	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	73.77	%	96.0%
Optional	Share of investments in investee companies exposed to operations and suppliers at significant risk of incidents of child labour exposed to hazardous work in terms of geographic areas or type of operation	0.72	%	55.2%

Appendix 2 - Shortlisted SDG Goals and Subgoals

1: No Poverty
1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance
2: Zero Hunger
2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition
2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
3: Good Health and Well-being
3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all
3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
4: Quality Education
4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
5: Gender Equality
5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women
6: Clean Water and Sanitation
6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all
6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity
7: Affordable and Clean Energy
7.1 By 2030, ensure universal access to affordable, reliable and modern energy services
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix
7.3 By 2030, double the global rate of improvement in energy efficiency
8:Decent Work and Economic Growth
8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
9: Industry, Innovation and Infrastructure
9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all
9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets

9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

10: Reduced Inequality

10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

11: Sustainable Cities and Communities

11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums

11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management

12: Responsible Consumption and Production

12.2 By 2030, achieve the sustainable management and efficient use of natural resources

12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

13: Climate Action

13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

14: Life Below Water

14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans

14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

15: Life on Land

15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally

15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development

17: Partnerships to achieve the goal

17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries’ share of global exports by 2020