

Sustainable Finance Disclosure Regulation Report – SFDR

LSEG Data & Analytics mapping of Level 2 Principal Adverse Impact
(PAI) indicators

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Introduction

The Sustainable Finance Disclosure Regulation (SFDR) was introduced by the European Commission to set out sustainability disclosure requirements for a broad range of financial market participants, financial advisers and financial products. It was enacted to increase the transparency of sustainability-related disclosures and to enable comparability of disclosures for end investors. The following document shows the LSEG Data & Analytics Environmental, Social and Governance (ESG) data that is aligned to the various SFDR metrics and the calculation methodologies used to generate the report, accessible through LSEG Eikon[®] and LSEG Workspace[®].

SFDR metrics and calculation details

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
Table 1: Principal adverse sustainability impacts statement (universal mandatory indicators)					
Greenhouse gas (GHG) emissions					
1. GHG emissions	Scope 1 GHG emissions	CO2 Equivalent Emissions Direct, Scope 1 – TR.CO2DirectScope1 Current value of investment – Value (Portfolio Information) Historic enterprise value – TR.HistEnterpriseValue Cash and short-term investments — TR.CashAndSTInvestments Cash and due from banks – TR.CashandDueFromBanks For clients using LSEG Data & Analytics Company Financials: – The above “Historic enterprise value” will be replaced with “Enterprise value – TR.F.EV” – The above “Cash and Short-term Investments” and “Cash and due from banks” fields will be replaced with “Cash and short-term investments — TR.F.CashSTInvst”	Exclude all portfolio companies with NULL values for Historic enterprise value, Scope 1, Emissions data item and all portfolio companies with negative values for Historic enterprise value	GHG emissions – Scope 1 (tonnes) = Value/(Historic enterprise value + Cash and short-term investments + Cash and due from banks) * CO2 Equivalent Emissions Direct, Scope 1	SUM

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
	Scope 2 GHG emissions	CO2 Equivalent Emissions Indirect, Scope 2 — TR.CO2IndirectScope2 Current value of investment – Value (portfolio information) Historic enterprise value – TR.HistEnterpriseValue Cash and short-term investments – TR.CashAndSTInvestments Cash and due from banks – TR.CashandDueFromBanks For clients using LSEG Data & Analytics Company Financials: – The above “Historic enterprise value” will be replaced with “Enterprise Value – TR.F.EV” – The above “Cash and short-term Investments” and “Cash and due from banks” fields will be replaced with “Cash and short term investments — TR.F.CashSTInvst”	Exclude all portfolio companies with NULL values for Historic enterprise value, Scope 2, Emissions data item and all portfolio companies with negative values for historic enterprise value for any financial period in the report	GHG Emissions – Scope 2 (tonnes) = Value/(Historic enterprise value + Cash and short-term investments + Cash and due from banks) * CO2 Equivalent Emissions Indirect, Scope 2	SUM
	Scope 3 GHG emissions	CO2 Equivalent Emissions Indirect, Scope 3 — TR.CO2IndirectScope3 Current value of investment – Value (portfolio information) Historic enterprise value – TR.HistEnterpriseValue Cash and short-term investments – TR.CashAndSTInvestments Cash and due from banks – TR.CashandDueFromBanks For clients using LSEG Data & Analytics Company Financials: – The above “Historic enterprise value” will be replaced with “Enterprise Value – TR.F.EV” – The above “Cash and short-term investments” and “Cash and due from banks” fields will be replaced with “Cash and short term investments – TR.F.CashSTInvst”	Exclude all portfolio companies with NULL values for Historic enterprise value, Scope 3 Emissions data item and all portfolio companies with negative values for Historic enterprise value for any financial period in the report	GHG Emissions - Scope 3 (tonnes) = Value/(Historic enterprise value + Cash and short-term investments + Cash and due from banks) * CO2 Equivalent Emissions Indirect, Scope 3	SUM
	Total GHG emissions	CO2 Equivalent Emissions Total – TR.CO2EmissionTotal Current value of investment – Value (portfolio information) Historic enterprise value – TR.HistEnterpriseValue Cash and short-term investments – TR.CashAndSTInvestments Cash and due from banks – TR.CashandDueFromBanks For clients using LSEG Data & Analytics Company Financials: – The above “Historic enterprise value” will be replaced with “Enterprise value – TR.F.EV” – The above “Cash and short-term investments” and “Cash and due from banks” fields will be replaced with “Cash and short term investments – TR.F.CashSTInvst”	Exclude all portfolio companies with NULL values for Historic enterprise value or Total CO2 emissions data item and all portfolio companies with negative values for Historic enterprise value for any financial period in the report	GHG emissions – TOTAL (incl estimates) = Value/(Historic enterprise value + Cash and short-term investments + Cash and due from banks) * CO2 Equivalent Emissions, Total	SUM

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
2. Carbon footprint	Carbon footprint	CO2 Equivalent Emissions Total – TR.CO2EmissionTotal CO2 Equivalent Emissions Indirect, Scope 3 – TR.CO2IndirectScope3 Current value of all investments – Value (portfolio information) GHG Emissions total portfolio value (Algorithms) Historic enterprise value – TR.HistEnterpriseValue Cash and short-term investments – TR.CashAndSTInvestments Cash and due from Banks – TR.CashandDueFromBanks For clients using LSEG Data & Analytics Company Financials: <ul style="list-style-type: none"> – The above “Historic enterprise value” will be replaced with “Enterprise value – TR.F.EV” – The above “Cash and short-term investments” and “Cash and due from banks” fields will be replaced with “Cash and short term investments – TR.F.CashSTInvst” 	Exclude all portfolio companies with NULL values for Historic enterprise value, Scope 3 or Total CO2 Emissions data item and all portfolio companies with negative values for Historic enterprise value for any financial period in the report	Carbon Footprint = (Value/(Historic enterprise value + Cash and short-term investments + Cash & due from banks) * (CO2 Equivalent Emissions Total + CO2 Equivalent Emissions Indirect, Scope 3))/Total (GHG Emissions Total Portfolio value) * 1000000 * GHG Emissions Total Portfolio value/GHG Emissions Total Portfolio value	SUM
3. GHG intensity of investee companies	GHG intensity of investee companies	CO2 Equivalent Emissions Total – TR.CO2EmissionTotal CO2 Equivalent Emissions Indirect, Scope 3 – TR.CO2IndirectScope3 Total revenue – TR.TotalRevenue Bank total revenue – TR.BankTotalRevenue For clients using LSEG Data & Analytics Company Financials: <ul style="list-style-type: none"> – The above “Total Revenue” and “Bank Total revenue” will be replaced with “Revenue from Business activities – total – TR.F.TotRevenue” 	Exclude all portfolio companies with NULL values for Historic enterprise value, Scope 3 or Total CO2 Emissions data item and all portfolio companies with negative values for Historic enterprise value for any financial period in the report	GHG intensity = (CO2 Equivalent Emissions Total + CO2 Equivalent Emissions Indirect, Scope 3)/(Total revenue + Bank total revenue) * 1000000	Weighted average
4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	TRBC Activity code – 5910101012 – Fossil fuel electric utilities TRBC Activity code – 5910102011 – Fossil fuel IPPs TRBC Business sector code – 5010 – Energy – fossil fuels Weight of security in the portfolio		Exposure to Fossil fuel sector (%) = IF(OR(TRBC Business sector code = “5010”, TRBC Activity code = “5910102011”, TRBC Activity code = “5910101012”), Weight, 1/0)	SUM
5. Share of non-renewable energy consumption and production	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	Renewable energy use Ratio – TR.AnalyticRenewEnergyUse Renewable energy Supply – TR.AnalyticRenewEnergySupply	Exclude all portfolio companies with NULL values for Renewable energy use and Renewable energy supply data item for any financial period in the report	Non-renewable energy consumption (%) = (1 – Renewable energy use ratio) * 100 Non-renewable energy consumption (%) = (1 – Renewable energy supply) * 100	Weighted average

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
6. Energy consumption intensity per high impact climate sector	Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector	Energy use total – TR.EnergyUseTotal TRBC Activity Code – 5910101012 TRBC Activity Code – 5910102011 TRBC Industry Code – 52203010 TRBC Industry Group Code – 513010 TRBC Industry Code – 54102010 TRBC Business Sector Code – 5120 TRBC Business Sector Code – 5210 TRBC Industry Code – 52102030 TRBC Industry Group Code - 591030 TRBC Industry Group Code – 512020 TRBC Business Sector Code – 5310 TRBC Industry Code – 50103030 TRBC Economic Sector Code – 60 TRBC Industry Code - 51101020 Total revenue – TR.TotalRevenue For clients using LSEG Data & Analytics Company Financials: – The above “Total revenue” will be replaced with “Revenue from business activities – total – TR.F.TotRevenue”	Exclude all portfolio companies with NULL values for energy use total and Total revenue data item for any Financial Period in the report	Energy consumption intensity = IF(OR(TRBC Activity Code = “5910101012”, TRBC Activity Code = “5910102011”, TRBC Industry Code = “52203010”, TRBC Industry Group Code = “513010”, TRBC Industry Code = “54102010”, TRBC Business Sector Code = “5120”, TRBC Business Sector Code = “5210”, TRBC Industry Code = “52102030”, TRBC Industry Group Code = “591030”, TRBC Industry Group Code = “512020”, TRBC Business Sector Code = “5310”, TRBC Industry Code = “50103030”, TRBC Economic Sector Code = “60”, TRBC Industry Code = “51101020”), (Energy Use Total/Total revenue) * 1000000)/3600, 1/0)	Weighted average
Biodiversity					
7. Activities negatively affecting biodiversity-sensitive areas	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	Biodiversity impact reduction – TR.BiodiversityImpactReduction	Exclude all portfolio companies with NULL values for biodiversity Impact reduction data item for any financial period in the report	Negative biodiversity impact (%) = IF (Biodiversity impact reduction = “false”, 100, 0)	Weighted average
Water					
8. Emissions to water	Tones of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	Water pollutant emissions – TR.WaterPollutantEmissions Historic enterprise value – TR.HistEnterpriseValue Cash and short-term investments – TR.CashAndSTInvestments Cash and due from banks – TR.CashandDueFromBanks For clients using LSEG Data & Analytics Company Financials: – The above “Historic Enterprise Value” will be replaced with “enterprise value – TR.F.EV” – The above “Cash and short-term investments” and “Cash and due from banks” fields will be replaced with “Cash and short term investments – TR.F.CashSTInvst”	Exclude all portfolio companies with NULL values for Historic enterprise value, water pollutant emissions data item and all portfolio companies with negative values for Historic enterprise value for any financial period in the report	Emissions to Water (tonnes/1 Million EUR) = (water pollutant emissions/(Historic enterprise value + Cash and short-term investments + Cash and due from banks) * 1000000	Weighted average

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
Waste					
9. Hazardous waste ratio	Tonnes of hazardous waste generated by investee companies per million EUR invested, expressed as a weighted average	<p>Current value of investment – Value (portfolio information)</p> <p>Hazardous waste ratio – TR.HazardousWaste</p> <p>Historic enterprise value – TR.HistEnterpriseValue</p> <p>Cash and Short-term Investments – TR.CashAndSTInvestments</p> <p>Cash and due from banks – TR.CashandDueFromBanks</p> <p>For clients using LSEG Data & Analytics Company Financials:</p> <ul style="list-style-type: none"> – The above “Historic enterprise value” will be replaced with “Enterprise value – TR.F.EV” – The above “Cash and short-term investments” and “Cash and due from banks” fields will be replaced with “Cash and short term investments – TR.F.CashSTInvst” 	Exclude all portfolio companies with NULL values for Hazardous waste and Historic enterprise value data item and all portfolio companies with negative values for Historic enterprise value for any financial period in the report	Hazardous waste ratio (tonnes/1 Million EUR) = (Hazardous waste*Value/(Historic enterprise value + Cash and short-term investments + Cash and due from banks) *1000000	Weighted average
Social and employee matters					
10. Violations of UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	<p>Anti-competition controversies count – TR.ControvAntiCompetition</p> <p>Recent anti-competition controversy – TR.RecentControvAntiCompetition</p> <p>Business ethics controversies – TR.ControvBusinessEthics</p> <p>Recent business ethics controversies – TR.RecentControvBusinessEthics</p> <p>Recent critical countries controversies – TR.RecentControvCriticalCountries</p> <p>Critical countries controversies – TR.ControvCriticalCountries</p> <p>Freedom of association controversies – TR.ControvFreedomofAssociation</p> <p>Recent human rights controversies – TR.RecentControvHumanRights</p> <p>Human rights controversies – TR.ControvHumanRights</p> <p>Public health controversies – TR.ControvPublicHealth</p> <p>Recent public health controversies – TR.RecentControvPublicHealth</p> <p>Environmental controversies count – TR.ControvEnv</p> <p>Recent environmental controversies – TR.RecentControvEnv</p> <p>Child labour controversies – TR.ControvChildLabor</p> <p>Recent child labour controversies – TR.RecentControvChildLabor</p> <p>Diversity and opportunity controversies – TR.ControvDiversityOpportunity</p> <p>Recent diversity opportunity controversies – TR.RecentControvDiversity</p> <p>Wages working condition controversies count – TR.ControvWorkingCondition</p>	TR.GlobalCompact	Violations of UNGC or OECD guidelines (%) = IF(AND((Anti- Competition Controversies Count, UD-1 +Recent Anti-Competition Controversy, UD-1 +Business Ethics Controversies, UD-1+Recent Business Ethics Controversies, UD-1+Recent Critical Countries Controversies, UD-1+Critical Countries Controversies, UD-1+Freedom of Association Controversies, UD-1+Recent Human Rights Controversies, UD-1+Human Rights Controversies, UD-1+Public Health Controversies, UD-1+Recent Environmental Controversies, UD-1+Child Labor Controversies, UD-1+Recent Child Labor Controversies, UD-1+Diversity and Opportunity Controversies, UD-1+Recent Diversity Opportunity Controversies, UD-1+Wages Working Condition Controversies Count, UD- 1+Recent Wages Working Condition Controversies, UD-1)>0,OR(OECD Guidelines for Multinational Enterprises, UD-1="true", Global Compact Signatory, UD-1="true")), 100,0)	Weighted average

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
		Recent wages working condition controversies – TR.RecentControvWorkingCondition OECD Guidelines Multiple Enterprises – TR.OECDGuidelinesMultiEnterprises Global Compact Signatory – TR.GlobalCompact			
11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	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	Global compact signatory – TR.GlobalCompact OECD Guidelines for Multinational Enterprises – TR.OECDGuidelinesMultiEnterprises Human rights policy – TR.AnalyticHumanRightsPolicy	Exclude all portfolio companies with NULL values for Global compact signatory, OECD guidelines for multinational enterprises and Human rights policy data item for any financial period in the report	Lack of Compliance mechanisms (%) = IF (OR (Global compact signatory = "false", Human rights policy = "false", OECD guidelines for multinational enterprises = "false"), 100,0)	Weighted average
12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	Gender pay gap percentage – TR.GenderPayGapPctage	Exclude all portfolio companies with NULL values for Gender pay gap percentage data item for any financial period in the report	Gender pay gap (%) = (100 – Gender pay gap percentage)	Weighted average
13. Board gender diversity	Average ratio of female to male board members in investee companies	Board gender diversity, percent – TR.AnalyticBoardFemale	Exclude all portfolio companies with NULL values for Board gender pay gap percentage data item for any financial period in the report	Board gender diversity (%) = (Board Gender Diversity, Percent)	Weighted average
14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	Anti-Personnel Landmines – TR.AntiPersonnelLandmines Cluster Bombs-Anti – TR.ClusterBombs	Exclude all portfolio companies with NULL values for cluster bombs and anti-personnel landmines data item for any financial period in the report	Exposure to controversial weapons (%) = IF (OR (anti-personnel landmines = "true", cluster bombs = "true"), 100, 0)	Weighted average
Environmental					
15. GHG intensity	GHG intensity of investee countries	Data currently not available			

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
Social					
16. Investee countries subject to social violations	Number of investee countries subject to social violations (absolute number and relative number divided by all investee countries), as referred to in international treaties and conventions, United Nations principles and, where applicable, national law	Data currently not available			
Fossil fuels					
17. Exposure to fossil fuels through real estate assets	Share of investments in real estate assets involved in the extraction, storage, transport or manufacture of fossil fuels	Data currently not available			
Energy efficiency					
18. Exposure to energy-inefficient real estate assets	Share of investments in energy inefficient real estate assets	Data currently not available			

Table 2: Additional climate and other environment-related indicators (opt-in indicators – at least one to be reported)

Emissions					
1. Emissions of inorganic pollutants	Tonnes of inorganic pollutants equivalent per million EUR invested, expressed as a weighted average	Current value of investment – Value (portfolio information) Water pollutant emissions – TR.WaterPollutantEmissions Historic enterprise value – TR.HistEnterpriseValue Cash and short-term investments – TR.CashAndSTInvestments Cash and due from banks – TR.CashandDueFromBanks For clients using LSEG Data & Analytics Company Financials: – The above “Historic enterprise value” will be replaced with “Enterprise value – TR.F.EV” – The above “Cash and short-term investments” and “Cash and due from banks” fields will be replaced with “Cash and short term investments – TR.F.CashSTInvst”	Exclude all portfolio companies with NULL values for Water pollutant emissions and Historic enterprise value data item and all portfolio companies with negative values for Historic enterprise value for any financial period in the report	Inorganic pollutants (tonnes/1 million EUR) = (Water pollutant emissions * Value)/(Historic enterprise value + Cash and short-term investments + Cash and due from banks) * 1000000	Weighted average

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
2. Emissions of air pollutants	Tonnes of air pollutants equivalent per million EUR invested, expressed as a weighted average	<p>Current value of investment – Value (portfolio information)</p> <p>TR.NOxEmissions TR.SOxEmissions TR.VOCEmissions</p> <p>Historic Enterprise Value – TR.HistEnterpriseValue</p> <p>Cash and Short-term Investments – TR.CashAndSTInvestments</p> <p>Cash and due from banks – TR.CashandDueFromBanks</p> <p>For clients that use LSEG Data & Analytics Company Financials:</p> <ul style="list-style-type: none"> – The above “Historic enterprise value” will be replaced with “Enterprise value – TR.F.EV” – The above “Cash and short-term investments” and “Cash and due from banks” fields will be replaced with “Cash and short term investments – TR.F.CashSTInvst” 	Exclude all portfolio companies with NULL values for NOx emissions, SOx Emissions, VOC emissions and Historic enterprise value data item and all portfolio companies with negative values for Historic enterprise value for any financial period in the report	<ol style="list-style-type: none"> 1. NOx Emissions (tonnes/1 Million EUR= (NOx Emissions* Value/(Historic Enterprise Value + Cash and Short-term Investments + Cash and Due from Banks) * 1000000) SOx Emissions (tonnes/1 Million EUR) = (SOx Emissions*Value/(Historic Enterprise Value + Cash and Short-term Investments + Cash and Due from Banks) * 1000000) 2. VOC Emissions (tonnes/1 Million EUR) = (VOC Emissions* Value/(Historic Enterprise Value + Cash and Short-term Investments + Cash and Due from Banks) * 1000000) 3. Total of Air Pollutants Emissions (tonnes/1 Million EUR) = (VOx Emissions + NOx Emissions + SOx Emissions) 4. Total of Air Pollutants Emissions (tonnes/1 Million EUR) = (VOx Emissions + NOx Emissions + SOx Emissions) 	Weighted average
3. Emissions of ozone depletion substances	Tonnes of ozone depletion substances equivalent per million EUR invested, expressed as a weighted average	<p>Current value of investment – Value (portfolio information)</p> <p>Ozone-depleting substances – TR.OzoneDepletingSubstances</p> <p>Historic Enterprise Value – TR.HistEnterpriseValue</p> <p>Cash and Short-term Investments – TR.CashAndSTInvestments</p> <p>Cash and due from banks – TR.CashandDueFromBanks</p> <p>For clients using LSEG Data & Analytics Company Financials:</p> <ul style="list-style-type: none"> – The above “Historic enterprise value” will be replaced with “Enterprise value – TR.F.EV” – The above “Cash and short-term investments” and “Cash and due from banks” fields will be replaced with “Cash and short term investments – TR.F.CashSTInvst” 	Exclude all portfolio companies with NULL values for Ozone-depleting substances and Historic enterprise value data item and all portfolio companies with negative values for Historic enterprise value for any financial period in the report	Ozone depletion emissions (tonnes/1 million EUR) = (Ozone-Depleting Substances*Value/(Historic enterprise value + Cash and short-term investments + Cash and due from banks) * 1000000)	Weighted average
4. Investments in companies without carbon emission reduction initiatives	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	Data currently not available			

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
Energy performance					
5. Breakdown of energy consumption by type of non-renewable sources of energy	Share of energy from non-renewable sources used by investee companies, broken down by each non-renewable energy source	TR.Renewable Energy Use – TR.AnalyticRenewEnergyUse	Exclude all portfolio companies with NULL values for renewable energy use data item for any financial period in the report	Non-renewable energy use ratio = (1 - Renewable energy use ratio)	Weighted average
Water, waste and material emissions					
6. Water usage and recycling	Average amount of water consumed and reclaimed by the investee companies (in cubic meters) per million EUR of revenue of investee companies	Water withdrawal total – TR.WaterWithdrawalTotal Total revenue – TR.TotalRevenue For clients that use LSEG Data & Analytics Company Financials: – The above “Total revenue” will be replaced with “Revenue from Business activities – Total – TR.F.TotRevenue”	Exclude all portfolio companies with NULL values for Water Withdrawal total and total revenue data item for any financial period in the report	Water withdrawal (cubic meters) = (Water Withdrawal total/total revenue) * 1000000	Weighted average
7. Water recycled	Weighted average percentage of water recycled and reused by investee companies	Water recycled – TR.WaterRecycled Water withdrawal total – TR.WaterWithdrawalTotal	Exclude all portfolio companies with NULL values for Water Recycled and Total revenue data item for any financial period in the report	Water recycled (% of Total withdrawal) = Water recycled/water withdrawal total * 100	Weighted average
8. Investments in companies without water management policies	Share of investments in investee companies without water management policies	Policy water efficiency – TR.PolicyWaterEfficiency	Exclude all portfolio companies with NULL values for Policy water efficiency data item for any financial period in the report	Lack of Water management policy (%) = IF (Policy Water efficiency = “false”, 100, 0)	Weighted average
8. Exposure to areas of high water stress	Share of investments in investee companies with sites located in areas of high water stress without a water management policy	Data currently not available			
9. Investments in companies producing chemicals	Share of investments in investee companies, the activities of which fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006	Agricultural Chemicals – 51101020 Agricultural Chemicals (NEC) – 5110102010 Fertilizers – 5110102011 Pesticides – 5110102012 Organic Fertilizers – 5110102013 Agricultural Chemicals Wholesale – 5110102014 Agricultural Chemicals Wholesale – TR.AgrochemicalProducts	Exclude all portfolio companies with NULL values for Agricultural chemicals wholesale data item for any financial period in the report	Companies producing chemicals (%) = IF (Agrochemical products=“true”, 100, 0))	Weighted average

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
10. Land degradation, desertification, soil sealing	Share of investments in investee companies the activities of which cause land degradation, desertification or soil sealing	Land environmental impact reduction – TR.LandEnvImpactReduction	Exclude all portfolio companies with NULL values for land environmental impact reduction data item for any financial period in the report	Land degradation (%) = (Land environmental impact reduction = "false", 100, 0)	Weighted average
11. Investments in companies without sustainable land/agriculture practices	Share of investments in investee companies without sustainable land/agriculture practices or policies	Equator principles or Environmental project financing – TR.AnalyticEnvProjectFinancing	Exclude all portfolio companies with NULL values for Equator principles or Environmental project financing data item for any financial period in the report	Lack land/Agriculture policy = IF (Equator principles or Environmental project financing = "false", 100, 0)	Weighted average
12. Investments in companies without sustainable oceans/seas practices	Share of investments in investee companies without sustainable oceans/seas practices or policies	SDG 14: Life Below Water – TR.SDG14LifeBelowWater	Exclude all portfolio companies with NULL values for SDG 14 Life Below Water data item for any financial period in the report	Lack sustainable Oceans/Seas practices (%) = IF(SDG 14 Life Below water="false", 100, 0)	Weighted average
13. Non-recycled waste per 1M invested	Tonnes of non-recycled waste generated by investee companies per million EUR invested, expressed as a weighted average	Current value of investment – Value (Portfolio Information) Waste total – TR.WasteTotal Waste recycled total – TR.WasteRecycledTotal	Exclude all portfolio companies with NULL values for Waste total and Waste recycled total data item for any financial period in the report	Non-recycled waste Ratio (%) = (Waste Total-Waste Recycled Total)/Value* 1000000)	Weighted average
14. Natural species and protected areas	1. Share of investments in investee companies whose operations affect threatened species	Biodiversity Impact Reduction – TR.BiodiversityImpactReduction	Exclude all portfolio companies with NULL values for Biodiversity Impact Reduction data item for any Financial Period in the report	Natural species and protected areas= IF(Biodiversity Impact Reduction="true", 100, 0)	Weighted Average
	2. Share of investments in investee companies without a biodiversity protection policy covering operational sites owned, leased, managed in or adjacent to a protected area or an area of high biodiversity value outside protected areas	Biodiversity Impact Reduction – TR.BiodiversityImpactReduction	Exclude all portfolio companies with NULL values for Biodiversity Impact Reduction data item for any Financial Period in the report	Natural species and areas without a biodiversity policy = IF(Biodiversity Impact Reduction=false", 100, 0)	Weighted Average
15. Deforestation	Share of investments in companies without a policy to address deforestation	Land environmental impact reduction — TR.LandEnvImpactReduction	Exclude all portfolio companies with NULL values for Land environmental impact reduction data item for any financial period in the report	Deforestation (%) = IF (Land environmental impact reduction = "false", 100, 0)	Weighted average

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/description	Aggregation
Green securities					
16. Share of securities not certified as green under a future EU legal act setting up an EU Green Bond Standard	Share of securities in investments not certified as green	Data currently not available			
Green securities (indicators applicable to investments in sovereigns and supnationals)					
17. Share of bonds not certified as green under a future EU act setting up an EU Green Bond Standard	Share of bonds not certified as green	TR.GreenBondFlag TR.FIESGBondFlag	Exclude all portfolio companies with NULL values for green bond flag and ESG Bond flag data item for any Financial period in the report	Share of bonds not certified as green = IF (OR (Green Bond flag = "true", ESG bond flag = "true"), 100, 0)	Weighted average
Green securities					
18. GHG emissions	1. Scope 1 GHG emissions generated by real estate assets 2. Scope 2 GHG emissions generated by real estate assets 3. Scope 3 GHG emissions generated by real estate assets 4. Total GHG emissions generated by real estate assets	Data currently not available			
Energy consumption					
19. Energy consumption intensity	Energy consumption in GWh of owned real estate assets per square meter (energy consumption intensity)	Data currently not available			
Waste					
20. Waste production in operations	Share of real estate assets not equipped with facilities for waste sorting and not covered by a waste recovery or recycling contract	Waste reduction initiatives – TR.WasteReductionInitiatives	Exclude all portfolio companies with NULL values for waste reduction initiatives data item for any financial period in the report	Waste production in operations (%) = IF (waste reduction initiatives = "false", 100, 0)	Weighted average
Resource consumption					
21. Raw materials consumption for new construction and major renovations	Share of raw building materials (excluding recovered, recycled and biosourced) compared to the total weight of building materials used in new construction and major renovations	Data currently not available			

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
Biodiversity					
22. Land artificialisation	Share of non-vegetated surface area (surfaces that have not been vegetated in ground, as well as on roofs, terraces and walls) compared to the total surface area of the plots of all assets	Data currently not available			

Table 3: Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters (opt-in indicators – at least one to be reported)

Social and employee matters					
1. Investments in companies without workplace accident prevention policies	Share of investments in investee companies without a workplace accident prevention policy	Health and safety policy – TR.AnalyticHealthSafetyPolicy	Exclude all portfolio companies with NULL values for Health and safety policy data item for any financial period in the report	No Workplace Accident Prevention Policies = IF (Health and safety policy = "false", 100, 0)	Weighted average
2. Accidents per 1m invested	Rate of accidents in investee companies, expressed as a weighted average	Accidents total – TR.AccidentsTotal Current value of investment – Value (portfolio information) Historic enterprise value – TR.HistEnterpriseValue Cash and short-term investments – TR.CashAndSTInvestments Cash and due from banks – TR.CashandDueFromBanks For clients using LSEG Data & Analytics Company Financials: – The above "Historic enterprise value" will be replaced with Enterprise value – TR.F.EV – The above "Cash & short-term investments" and "Cash & due from banks" fields will be replaced with "Cash & short term investments – TR.F.CashSTInvst"	Exclude all portfolio companies with NULL values for Accidents total data item and all portfolio companies with negative values for Historic enterprise value for any financial period in the report	Accidents per 1M invested = Accidents total * Value/(Historic Enterprise value + Cash and short term investments + Cash & due from banks) * 1000000)	Weighted average
3. Number of days lost to injuries, accidents, fatalities or illness	Number of workdays lost to injuries, accidents, fatalities or illness of investee companies expressed as a weighted average	Lost working days – TR.LostWorkingDays	Exclude all portfolio companies with NULL values for Lost working days data item for any financial period in the report	Days lost injuries, accidents or illness= (lost working days)	Weighted average
4. Lack of a supplier code of conduct	Share of investments in investee companies without any supplier code of conduct (against unsafe working conditions, precarious work, child labour and forced labour	Policy Supply Chain Health & Safety – TR.SupplyChainHSPolicy Supply Chain Health & Safety – TR.SupplyChainHSImprovements Supplier ESG training – TR.SupplierEsgTraining Supply Chain Health & Safety Training – TR.SupplyChainHSTraining Policy Child Labour – TR.PolicyChildLabour Forced Labour – TR.PolicyForcedLabour	Exclude all portfolio companies with NULL values for Policy supply chain health and safety, Supply chain health and safety improvements, Supplier ESG training, Supply chain health and safety training, Policy child labour and Policy forced labour data item for any financial period in the report	Lack of a Supplier Code of Conduct = IF (OR Policy supply chain health and safety= "false", Supply chain health and safety improvements = "false", Supplier ESG Training = "false", Supply Chain Health and Safety Training= "false", policy child labour = "false", policy forced labour = "false"), 100, 1/0)	Weighted average

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
5. Lack of grievance/complaints-handlings mechanism related to employee matters	Share of investments in investee companies without any grievance/complaints-handling mechanism related to employee matters	Improvement tools business ethics – TR.ImprovementToolsBusinessEthics	Exclude all portfolio companies with NULL values for Improvement tools business ethics data item for any financial period in the report	Lack of grievance/complaint-handling (%) = IF (Improvement tools business ethics = "false", 100, 0)	Weighted average
6. Insufficient whistleblower protection	Share of investments in entities without policies on the protection of whistleblowers	Whistleblower protection – TR.WhistleblowerProtection	Exclude all portfolio companies with NULL values for Whistleblower Protection data item for any financial period in the report	Insufficient Whistleblower protection (%) = IF (Whistleblower protection = "false", 100, 0)	Weighted average
7. Incidents of discrimination	1. Number of incidents of discrimination reported in investee companies, expressed as a weighted average	Diversity and opportunity controversies — TR.ControvDiversityOpportunity	Exclude all portfolio companies with NULL values for Diversity and opportunity controversies data item for any financial period in the report	Incidents of discrimination reported (%) = (Diversity and opportunity controversies)	SUM
	2. Number of incidents of discrimination leading to sanctions in investee companies, expressed as a weighted average	Data currently not available			
8. Excessive CEO pay ratio	Average ratio within investee companies of the annual total compensation for the highest compensated individual to the median annual total compensation for all employees (excluding the highest-compensated individual)	Salary gap – TR.AnalyticSalaryGap	Exclude all portfolio companies with NULL values for Salary gap data item for any financial period in the report	Excessive CEO pay ratio = (Salary gap)	Weighted average
Human rights					
9. Lack of a human rights policy	Share of investments in entities without a human rights policy	Human rights policy – TR.PolicyHumanRights	Exclude all portfolio companies with NULL values for human rights policy data item for any Financial Period in the report	Lack of human rights policy (%) = IF (Human rights policy = "false", 100, 0)	Weighted average
10. Lack of due diligence	Share of investments in entities without a due diligence process to identify, prevent, mitigate and address adverse human rights impacts	Human rights contractor – TR.HumanRightsContractor	Exclude all portfolio companies with NULL values for human rights contractor data item for any financial period in the report	Lack of due diligence (%) = IF (Human rights contractor = "false", 100, 0)	Weighted average

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
11. Lack of processes and measures for preventing trafficking in human beings	Share of investments in investee companies without policies against trafficking in human beings	Policy forced labour – TR.PolicyForcedLabor	Exclude all portfolio companies with NULL values for Policy forced labour data item for any financial period in the report	Lack of policy against human trafficking (%) = IF (policy forced labour = "false", 100, 0)	Weighted average
12. Operations and suppliers at significant risk of incidents of forced labour	Share of the investments in investee companies exposed to operations and suppliers at significant risk of incidents of forced or compulsory labour in terms in terms of geographic areas and/or the type of operation	Data currently not available			
13. Operations and suppliers at significant risk of incidents of child labour	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	Data currently not available			
14. Number of identified cases of severe human rights issues and incidents	Number of cases of severe human rights issues and incidents connected to investee companies on a weighted average basis	Recent human rights controversies – TR.RecentControvHumanRights Human rights controversies – TR.ControvHumanRights	Exclude all portfolio companies with NULL values for Human Rights Controversies data item for any financial period in the report	Number of Severe Human Rights Issues, Incidents = (Human Rights Controversies)	Weighted average
Anti-corruption and anti-bribery					
15. Lack of anti-corruption and anti-bribery policies	Share of investments in entities without policies on anti-corruption and anti-bribery consistent with the United Nations Convention against Corruption	Policy bribery and corruption — TR.PolicyBriberyandCorruption	Exclude all portfolio companies with NULL values for Policy bribery and corruption data item for any financial period in the report	Lack of Anti-corruption/bribery policy (%) = IF (Policy bribery and corruption = "false", 100, 0)	Weighted average
16. Cases of insufficient action taken to address breaches of standards of anti-corruption and anti-bribery	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery	Improvement Tools Business Ethics – TR.ImprovementToolsBusinessEthics Bribery, Corruption and Fraud Controversies – TR.AnalyticBriberyFraudControv	Exclude all portfolio companies with NULL values for Improvement Tools Business Ethics and Bribery, Corruption and Fraud Controversies data item for any Financial Period in the report	Cases of insufficient action (anticorruption, antibribery) = IF(AND(Improvement Tools Business Ethics="true",Bribery, Corruption and Fraud Controversies="true"), 100, 0)	Weighted Average

SFDR category	SFDR metric	LSEG Data & Analytics data items used (if data item is not from company information, see column source in brackets)	Treatment of NULL	Algorithm name/ description	Aggregation
17. Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws	Numbers of convictions and amount of fines for violations of anticorruption and anti-bribery laws by investee companies	Data currently not available			
Social					
18. Average income inequality score	The distribution of income and economic inequality among the participants in a particular economy, including a quantitative indicator explained in the explanation column	Data currently not available			
19. Average freedom of expression score	Measuring the extent to which political and civil society organisations can operate freely, including a quantitative indicator explained in the explanation column	Data currently not available			
Human rights					
20. Average human rights performance	Measure of the average human rights performance of investee countries, using a quantitative indicator explained in the explanation column	Data currently not available			
Governance					
21. Average corruption score	Measure of the perceived level of public sector corruption, using a quantitative indicator explained in the explanation column	Data currently not available			
22. Non-cooperative tax jurisdictions	Investments in jurisdictions on the EU list of non-cooperative jurisdictions for tax purposes	Data currently not available			
23. Average political stability score	Measure of the likelihood that the current regime will be overthrown by the use of force, using a quantitative indicator explained in the explanation column	Data currently not available			
24. Average rule of law score	Measure of the level of corruption, lack of fundamental rights and the deficiencies in civil and criminal justice, using a quantitative indicator explained in the explanation column	Data currently not available			

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