Statement on principal adverse impacts of investment decisions on sustainability factors

Financial market participant Sample Fund Manager

Summary

Sample Fund Manager considers principal adverse impacts of its investment decisions on sustainability factors. The present statement is the consolidated statement on principal adverse impacts on sustainability factors of Sample Fund Manager.

This statement on principal adverse impacts on sustainability factors covers the reference period from 1 January to 31 December 2024.

Description of the principal adverse impacts on sustainability factors

Table 1

Indicators applicable to investments in investee companies

Adverse sustainability indicator		Metric	Impact 2024	Impact 2023	Explanation	Actions taken, and actions planned and targets set for the next reference period
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS						
Greenhouse gas emissions	1. GHG Emissions	Scope 1 GHG emissions	15.67 tCO2e	58 tCO2e		
		Scope 2 GHG emissions	15.67 tCO2e	58 tCO2e		
		Scope 3 GHG emissions	15.67 tCO2e	58 tCO2e		
		Total GHG emissions	47.02 tCO2e	174 tCO2e		
	2. Carbon footprint	Carbon footprint	2.35 tCO2e/EUR million	17.4 tCO2e/EUR million		
	3. GHG intensity of investee companies	GHG intensity of investee companies	1.17 tCO2e/EUR million	19.91 tCO2e/EUR million		
Fossil fuels	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	100 %	50 %		
Energy consumption	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 of total energy sources	100 %	100 %		

	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	0.3356 GWh/EUR m	0.0375 GWh/EUR m		
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	100 %	0 %		
Emissions to water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	0.6736 tonnes / EUR m invested	4.88 tonnes / EUR m invested		
Hazardous	9. Hazardous waste and radioactive waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average	1.24 tonnes / EUR m invested	8.85 tonnes / EUR m invested		
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS						
OECD	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	100 %	0 %		
UNGC	11. Lack of processes and compliance mechanisms to monitor compliance with UNGC principles and OECD Guidelines	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines	0 %	100 %		
Gender gap	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	35 %	29 %		
Board gender	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	35 %	29 %		
Controversial weapons	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	100 %	0 %		

Table 2

Additional climate and other environment-related indicators						
Adverse sustainability indicator		**Metric**	**Impact 2024**	**Impact 2023**	**Explanation**	**Actions taken, and actions planned and targets set for the next reference period**
Indicators applicable to investments in investee companies						
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS						
Water	1. Share of investments in investee companies without water management policies	Investments in companies without water management policies	0 %	1 %		
Waste	2. Non-recycled waste ratio	Tonnes of non-recycled waste generated by investee companies per million EUR invested, expressed as a weighted average	0.6702 tonnes / EUR m invested	4.98 tonnes / EUR m invested		

Table 3

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters						
Adverse sustainability indicator		**Metric**	**Impact 2024**	**Impact 2023**	**Explanation**	**Actions taken, and actions planned and targets set for the next reference period**
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS						
Social and employee matters	1. Incidents of discrimination	1. Number of incidents of discrimination reported in investee companies expressed as a weighted average 2. Number of incidents of discrimination leading to sanctions in investee companies expressed as a weighted average	70 count	58 count		