

ESG & CLIMATE REPORTING

CACEIS' ESG (environmental, social and governance) and Climate reporting offer gives clients transparent and wide-ranging solutions for data collection and disclosure to enable them to assess the ESG impact of their investments. The ESG & Climate reporting service is offered to asset management companies and institutional investors worldwide. It has the flexibility to meet clients' strategic and marketing information needs and ensure compliance where regulations are applicable.

CHALLENGES AND OPPORTUNITIES

In recent years, ESG factors have increasingly featured in investment policies, driven by growing public concern about climate change. Regulations at European and domestic level have also evolved, demanding greater transparency from institutional investors on impact of investment decisions on ESG factors.

CACEIS' ESG & Climate reporting gives institutional investors an overview of their portfolio's performance in terms of ESG factors, and in response to regulatory requirements, the tool can provide end-investors with reports on their investments' performance in terms of ESG factors.

A GLOBAL VIEW OF PERFORMANCE ESG & PORTFOLIO CLIMATE



To ensure the accuracy of our reports, we have teamed up with Vigeo Eiris, an international, independent ESG rating and research agency, which acts as our data provider. With over 30 years' experience, Vigeo Eiris employs rigorous analysis and evaluation methods that are transparent and comply with the most demanding quality standards.

- Coverage of over 4,500 issuers with 17 years of historical data
- Continuous monitoring using data feeds from issuers and stakeholders

Synthesis

	Weight on assets	Portfolio coverage	Coverage by issuer	ESG Score/100	Positive impact: SDGs / Paris agreement	Energy Transition Score/100	Carbon Intensity
Security ex sovereign	43 %	97 %	147/158	47	37 %	46	127.15 t CO ₂ /eq
Security sovereign	28 %	100 %	18/18	73	91 %	65	298.77 t CO ₂ /eq
Total assets under review	71 %	98 %	-				

ESG ASSESSMENT OF SOVEREIGN ISSUERS:

- Analysis of commitments, performance and risk factors of 180 countries using 172 data points

CONTROVERSY ANALYSIS AND MANAGEMENT:

- Continuous analysis of controversies in terms of severity, frequency and issuer responsiveness
- Broad coverage of issuers and controversial activities
- Management of a warning list of issuers associated with controversies

ESG PERFORMANCE

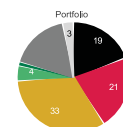


Demonstrating your company's commitment to ESG factors

ESG ASSESSMENT OF ISSUERS AND PRIVATE COMPANIES:

- Comprehensive analyses of companies, ensuring transparency and enforceability of terms
- Benchmarks for 330 factors with 38 being enforceable

Controversies Focus (% of investments security ex sovereign)
Controversies Risk Mitigation



■ Warning ■ Weak ■ Limited ■ Robust ■ Advanced ■ No controversies ■ Not covered (total assets under review)

CLIMATE PERFORMANCE



Contribution to the transition to renewable energies

CARBON FOOTPRINT PERFORMANCE

- Scope 1, 2 and 3 emissions (partial) using data from the Carbon Disclosure Project and the businesses themselves
- Calculation of four indicators: total emissions, financed emissions, weighted average carbon footprint and weighted carbon intensity
- Five years of historical data

Carbon Footprint Performance

Security ex-sovereign	Portfolio
Total financial emissions	6 790,35 t CO ₂ eq
Financed emissions per million invested	13 104,1 t CO ₂ eq
Weighted average carbon footprint	698 568,45 t CO ₂ eq
Weighted average carbon intensity	22 184 t CO ₂ eq

PERFORMANCE OF STRATEGY TO TRANSITION TO RENEWABLE ENERGIES

- Dynamic analysis of exposure to carbon risk based on the issuer's ability to reduce its carbon footprint
- Compliance with the Paris Agreement's principles and objectives for sovereign issuers

CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS (SDGs)



A social and solidarity contract

- Evaluation of portfolios' overall contribution to and alignment with SDGs
- Breakdown of portfolio assets' positive or negative impact on SDGs, grouped into eight areas by issuer conduct and range of products and services

FULLY-DIGITAL SOLUTION



A SIMPLE AND EFFECTIVE ONLINE SOLUTION VIA CACEIS' OLIS PORTAL

- Subscription via the "What is your portfolio's ESG score?" menu option
- Access to sample ESG & Climate reporting
- Estimations of portfolio eligibility for ESG analysis
- Request reporting by portfolio and date
- Simple acceptance of contractual and pricing terms and conditions
- Request monitoring and report downloads



STANDARD REPORT FORMAT

- ESG & Climate aggregation by asset class by portfolio weighting, high carbon intensity issuers, etc.
- Comparison of the portfolio ESG performance with a benchmark
- An integrated French/English glossary and definition of methods used.



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