

Guidelines for Fund Companies regarding Hållbarhetsprofilen

(Swesif's sustainability declaration for funds)

Red text sets out instructions for filling in Hållbarhetsprofilen. These guidelines are not visible to a prospective investor in the completed version.

Important Information:

Hållbarhetsprofilen has been developed with the aim of facilitating an individual investor's understanding of funds' sustainability profiles and thus enabling comparisons. Hållbarhetsprofilen shall not be viewed as a legal document and is not to be equated with, nor replace in whole or in part, information that the fund company is under a duty to provide in accordance with law and/or regulation. The information in Hållbarhetsprofilen is provided and presented by the fund companies. Swesif is not responsible for the information provided in Hållbarhetsprofilen. A fund company is fully responsible for its information being accurate, not misleading, updated at least once a year, and that the information provided hereunder does not contradict any other information issued by that fund company.

Considerations when filling in the template:

- The target group that will read the information comprises individual investors.
- Use only information relevant for the fund in question.
- Clarifications can be made in a comment box (max. 300 characters). Write in an uncomplicated style and avoid vague descriptions.

Fund name and fund company's logo

N.B. The Fund name is obligatory in order to complete Hållbarhetsprofilen. Adding a company logo is voluntary.

Description of fund

Provide a brief description of the fund and its investment strategy, e.g., if the fund is sector- or country-specific.

N.B. This information is obligatory.

The Fund's disclosure in accordance with SFDR

The Sustainable Finance Disclosure Regulation (SFDR) is a EU joint regulation sustainability-related disclosures. The SFDR regulation requires financial actors, such as fund companies, to provide information on the extent to which a fund promotes and/or its investments contribute to an environmental or social objective. Depending on the fund's sustainability profile, it reports according to one of three different categories: as an Article 6 fund, an Article 8 fund, or an Article 9 fund.

One of the following options must be selected.

- ☐ The fund has sustainable investments as its objective – Article 9
- ☐ The fund promotes environmental and/or social characteristics – Article 8
- ☐ The fund does not have sustainability as its objective, but may take sustainability risks into account – Article 6

In addition, the fund company must provide information on the fund's sustainability objectives (Article 9) and which environmental and/or social characteristics the fund promotes (Article 8)

(Article 9) The fund has sustainable investments as its objective

N.B. This information is obligatory.

(Article 8) The fund promotes environmental and/or social issues

N.B. This information is obligatory.

Minimum percentage of sustainable investments

Insert the minimum percentage (%) of sustainable investments in the fund. This refers to sustainable investments as defined under SFDR 2.17.

Additionally, insert the minimum percentage (%) of investments (excluding sovereign debt) in environmentally sustainable economic activities as prescribed under the EU taxonomy regulation. This refers to the minimum percentage in activities that the taxonomy has defined as sustainable. If this is not applicable; insert 0%.

N.B. This information is obligatory.

- ☐ Minimum percentage (%) of sustainable investments in the fund.
- ☐ Minimum percentage (%) of investments (excluding sovereign debt) in environmentally sustainable economic activities as prescribed under the EU taxonomy regulation (%).

Method: Inclusion

The fund selects investments that are deemed sustainable

Describe the criteria used to select companies based on a specified sustainability-related theme, e.g., the environment, or social sustainability.

For funds with an investment strategy that renders it difficult to provide a detailed overview of the criteria used for inclusion, for example multi-asset funds, fixed income and fund of funds, please indicate what percentage of holdings that are covered by the inclusion strategy.

If possible, also describe how the inclusion approach has an impact on the return, and the risk level of the fund.

Other clarifications that the fund company wishes to make may also be inserted here.

If the fund company does not select any of the above, the following text is displayed: The fund does not use inclusion.

Method: Exclusion

Products and services

The fund excludes companies that are deemed to be unsustainable.

If the fund company does not select any of the options, or leaves the comment box blank, the following text is displayed: The fund does not use exclusion.

Exclusion implies that the fund does not invest in companies whose operations are not sustainable or that violate international norms and conventions e.g. The UN Declaration on Human Rights.

Exclusions are made on the basis of companies with revenues above five percent from the production and/or distribution of:

Exclusions based on environmental factors

- ☐ Fossil fuels
- ☐ Coal
- ☐ Oil
- ☐ Palm oil
- ☐ Uranium
- ☐ Other

If the fund company does not select any of the above options listed under Exclusions based on environmental factors, the following text is displayed: The fund does not apply such environmental exclusions

Fund company's comments: Exclusions not listed above are to be inserted here. Only check those exclusion checkboxes that result from binding sustainability criteria in the fund's investment strategy.

Exclusions based on social factors

- ☐ Alcohol
- ☐ Pesticides
- ☐ Cannabis
- ☐ Animal testing
- ☐ Factory farming (Industrial breeding of animals)
- ☐ Research on human embryos
- ☐ Genetic engineering
- ☐ GMO (Genetically Modified Organisms)
- ☐ Commercial Gaming Operations
- ☐ Controversial weapons
- ☐ Nuclear weapons
- ☐ Pornography
- ☐ Fur production
- ☐ Tobacco
- ☐ Weapons & military contracting
- ☐ Other

If the fund company does not select any of the above options listed under Exclusions based on social factors, the following text is displayed: The fund does not apply such social exclusions

Fund company's comments: Exclusions not listed above are to be inserted here. Only check those exclusion checkboxes that result from binding sustainability criteria in the fund's investment strategy.

Exclusions based on international standards

International standards refer to international conventions, laws and agreements such as the UN Global Compact and the OECD's guidelines for multinational companies with respect to issues concerning the environment, human rights, working conditions and business ethics.

- ☐ Companies that do not comply with the UN Global Compact
- ☐ Companies that do not comply with the OECD's guidelines
- ☐ Companies that do not comply with the ILO (UN standards on labour rights)
- ☐ Other

If the fund company does not select any of the above options listed under Exclusions based on international standards, the following text is displayed: The fund does not apply such exclusions based on international standards

Fund company's comments:

Exclusions based on countries

- ☐ Based on possession of nuclear weapons
- ☐ Based on non-compliance with nuclear non-proliferation treaty
- ☐ Based on the assessment of international sustainability organisations
- ☐ Based on corruption
- ☐ Based on allowing the death sentence
- ☐ Based on starting a war
- ☐ Based on non-compliance with the Paris Agreement
- ☐ Other

If the fund company does not select any of the above options listed under Exclusions based on countries, the following text is displayed: The fund does not apply such exclusions of countries

Fund company's comments: *List any other exclusions beyond those listed above.*

Method: Corporate engagement by the fund

The fund is in dialogue with companies in order to influence them in a more sustainable direction.

N.B. Check all options that apply. Note that the corporate engagement must be applied to the specific fund in question.

- ☐ Corporate engagement conducted by fund manager

Fund company's comments:

- ☐ Corporate engagement conducted in collaboration with other investors

Fund company's comments:

Fund company's comments: *Please describe the scope of the engagement in order to clarify the process for the investor.*

If the fund company does not select any of the above options listed under Corporate engagement exerted by the fund, the following text is displayed: The fund does not engage with companies)

Method: The fund takes into consideration the following Principle Adverse Impacts

The method entails that the fund considers sustainability factors within ESG, i.e., relating to environmental, social sustainability, and corporate governance. Examples of sustainability factors include emissions, gender equality, and corruption.

Fund company's comments: Please describe how the fund's considers adverse impacts in order to clarify for the reader.

If the fund company does not select any option under the below themes, the headings and options are removed and the following text is displayed: The fund does not take into consideration principal adverse impacts

If the fund company does not select an option(s) under a heading below, the heading is removed along with the comment box.

Select all options that apply. Check only those options that are applied to the fund. The below numbers in red reference the indicator numbers in annex 1 of the SFDR technical standards. For example, 1:4 refers to indicator number 4 in table 1 in annex 1.

Sustainability indicators related to the environment

- ☐ 1:1 Greenhouse gas emissions
- ☐ 1:2 Carbon footprint
- ☐ 1:3 GHG intensity of investee companies
- ☐ 1:4 Exposure to companies in the fossil fuel sector
- ☐ 1:5 Share of non-renewable energy consumption and production
- ☐ 1:6 Energy consumption intensity per high impact climate sector
- ☐ 2:1 Emission of inorganic pollutants
- ☐ 2:2 Emission of air pollutants
- ☐ 2:3 Emissions of ozone depletion substances
- ☐ 2:4 Investing in companies without carbon emission reduction initiatives

Sustainability indicators related to biodiversity

- ☐ 1:7 Activities negatively affecting biodiversity-sensitive areas

Sustainability indicators related to waste

- ☐ 1:9 Hazardous waste and radioactive waste ratio

Sustainability indicators related to water

- ☐ 1:8 Emissions to water
- ☐ 2:6 Water usage and recycling
- ☐ 2:7 Investments in companies without water management policies
- ☐ 2:8 Exposure to areas of high water stress

Sustainability indicators regarding social sustainability

- ☐ 1:10 Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises
- ☐ 1:11 Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises
- ☐ 1:14 Exposure to controversial weapons (antipersonnel mines, cluster munitions, chemical weapons and biological weapons)
- ☐ 1:16 Social violations

Sustainability indicators related to labour rights

- ☐ 1:12 Unadjusted gender pay gap
- ☐ 1:13 Board gender diversity
- ☐ 3:1 Investment in investee companies without workplace accident prevention policies
- ☐ 3:2 Rate of accidents
- ☐ 3:3 Number of days lost to injuries, accidents, fatalities or illness
- ☐ 3:4 Lack of a supplier code of conduct
- ☐ 3:5 Lack of grievance/complaints handling mechanism related to employee matters
- ☐ 3:6 Insufficient whistleblower protection
- ☐ 3:7 Incidents of discrimination
- ☐ 3:8 Excessive CEO pay ratio

Sustainability indicators regarding energy consumption

- ☐ 2:5 Breakdown of energy consumption by type of non-renewable sources of energy

Sustainability indicators regarding emissions and inputs

- ☐ 2:9 Investment in companies producing chemicals
- ☐ 2:10 Land degradation, desertification, soil sealing
- ☐ 2:11 Investments in companies without sustainable land/agriculture practices
- ☐ 2:12 Investments in companies without sustainable oceans/seas practices
- ☐ 2:13 Non-recycled waste ratio
- ☐ 2:14 Natural species and protected areas
- ☐ 2:15 Deforestation

Sustainability indicators related to green bonds

- ☐ 2:17 Share of securities not certified as green

Sustainability indicators in government securities and treasury bonds

- ☐ 2:16 Share of bonds not certified as green under a future EU act setting up an EU Green Bond Standard

Sustainability indicators in real estate investments

- ☐ 1:17 Exposure to fossil fuel through real estate assets
- ☐ 1:18 Exposure to energy-inefficient real estate assets
- ☐ 2:18 GHG emissions
- ☐ 2:19 Energy consumption intensity
- ☐ 2:20 Waste production in operations
- ☐ 2:21 Raw materials consumption for new construction and major renovations
- ☐ 2:22 Land artificialisation

Sustainability indicators related to human rights

- ☐ 3:9 Lack of a human rights policy
- ☐ 3:10 Lack of due diligence
- ☐ 3:11 Investment in companies that have inadequate policies regarding trafficking
- ☐ 3:12 Operations and suppliers at significant risk of incidents of child labour
- ☐ 3:13 Operations and suppliers at significant risk of incidents of forced or compulsory labour
- ☐ 3:14 Number of identified cases of severe human rights issues and incidents

Sustainability indicators related to corruption

- ☐ 3:15 Lack of anti-corruption and anti-bribery policies
- ☐ 3:16 Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery
- ☐ 3:17 Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws

Sovereign and supranationals

- ☐ 1:15 GHG intensity
- ☐ 3:18 Average income inequality score
- ☐ 3:19 Average freedom of expression score
- ☐ 3:20 Average human rights performance
- ☐ 3:21 Average corruption score
- ☐ 3:22 Non-cooperative taxes jurisdictions
- ☐ 3:23 Average political stability score
- ☐ 3:24 Average rule of law score

Further information regarding the Fund

Supplementary input to standard sustainability information

Mandatory information based on regulatory requirements:

The fund manager publishes sustainability information in accordance with SFDR/EU taxonomy regulation.

Link to the report/documentation:

[Link to the fund's regulatory sustainability information according to SFDR, alternatively to the information brochure.](#)

N.B. This link is obligatory in order to complete Hållbarhetsprofilen.

Voluntary information:

- ☐ The fund's investments are published on the fund company's website.
Link:
Update frequency:
- ☐ The fund's carbon footprint is published annually on the fund company's website.
Link to report:
Fund company's comments:
- ☐ The fund manager publishes companies that are excluded as a result of criteria regarding sustainability risks.
Link to the report/documentation:
Fund company's comments:
- ☐ The fund manager publishes an annual sustainability report.
Link to report:
Fund company's comments:
- ☐ Other
Fund company's comments:
- ☐ Other
Fund company's comments:

Swesif contact details

Insert a minimum of one email address that Swesif and/or Digia shall use to contact the fund company.

N.B. This information is only to be used internally by Swesif to share important information with the fund companies e.g., regarding updates to Hållbarhetsprofilen's guidelines. This information is therefore not displayed on Hållbarhetsprofilen's public website.

- Group email:
- Contact person:
Name:
Email (obligatory):
Telephone:
- Contact person:
Name:
Email (obligatory):
Telephone

The information in Hållbarhetsprofilen is provided and prepared by the fund companies.

The fund company is responsible for ensuring that the information in the sustainability declaration is correct and updated at least once a year.

Contact the fund company for more information regarding the fund's sustainability work.

Link to website:

Contact information (email):

Complete Hållbarhetsprofilen by checking the checkbox.

☐ I confirm that the information provided is correct. I agree to update Hållbarhetsprofilen at least once a year or in the event of amendments to content or the application of the fund's sustainability criteria.

Contact our office for more information regarding Swesif. Contact details can be found at www.swesif.org