LuxFLAG Climate Finance Label

Overview:
The LuxFLAG Label is a unique tool at the disposal of Asset Managers, which highlights the sustainability, ESG and impact credentials of their investment and insurance products. Investors use the LuxFLAG Label to identify those products that invest either directly or indirectly in the Responsible Investing sector. LuxFLAG Labels follow an extensive external and internationally recognized validation process, compliant with best market practices, which has been certified by the ISAE 3000.

The LuxFLAG Label confirms:
› Transparent investment in Climate Finance activities
› Compliance with internationally recognized standards in the Climate Finance sector
› Driving impact and delivering confidence to investors
› Responsible commitment to the ESG standards and SDGs

Benefits of the LuxFLAG Label:
› Use of the distinctive LuxFLAG Logo in product documentation
› Feature on LuxFLAG's website and in publications
› Enhanced visibility through LuxFLAG’s global network and events
› Special listing in fund databases, fund selector resources and on distribution platforms
› Helps marketing activities in a responsible manner
› Helps investors identifying true ESG / SRI investment vehicles out of an overall huge offer of ESG / SRI

Climate Finance funds target the following SDGs:

Eligibility criteria:

<table>
<thead>
<tr>
<th>Portfolio</th>
<th>Minimum 75% in Climate Finance</th>
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<tbody>
<tr>
<td>Exclusionary Policy</td>
<td>Mandatory</td>
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<td>ESG integration into investment process</td>
<td>Mandatory</td>
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<td>Legal requirements</td>
<td>Fund / Asset Manager must be regulated / supervised</td>
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<td>Transparency disclosers</td>
<td>Mandatory</td>
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<td>Impact measurement and reporting</td>
<td>Mandatory</td>
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<td>SFDR</td>
<td>Article 9</td>
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