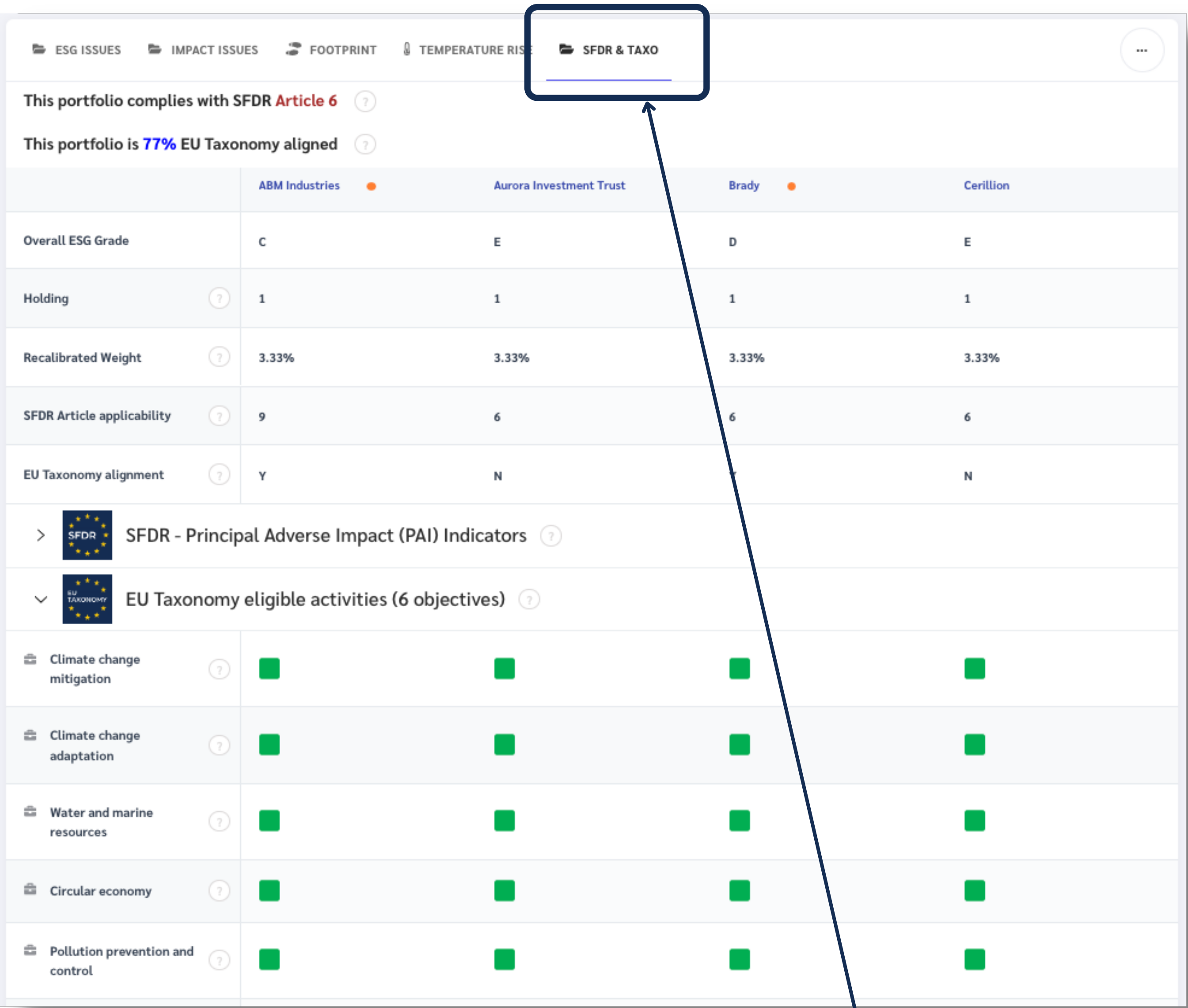
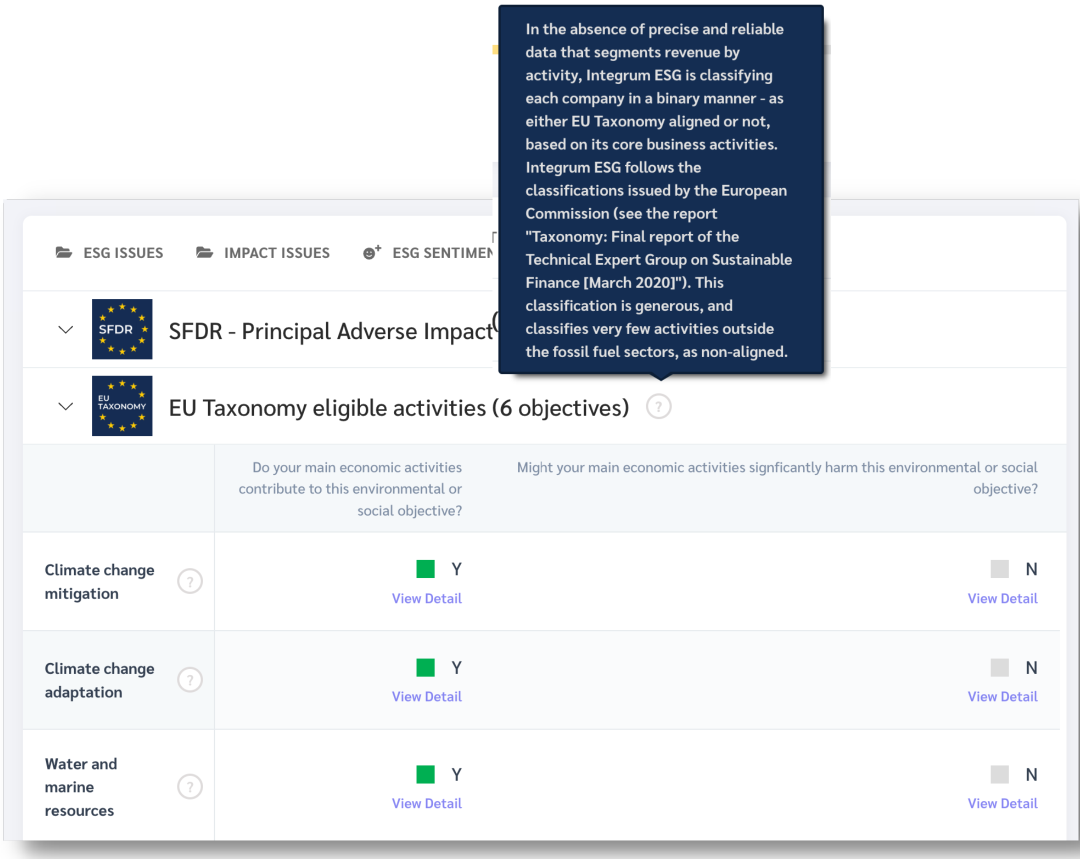
EU Taxonomy Compliance

Alongside the Sustainable Finance Disclosure Requirement, all funds marketed in Europe will have to report on the extent to which they align to the EU Taxonomy. This is a separate but overlapping disclosure requirement to SFDR.

A fund will need to assess **3 things** for every holding.

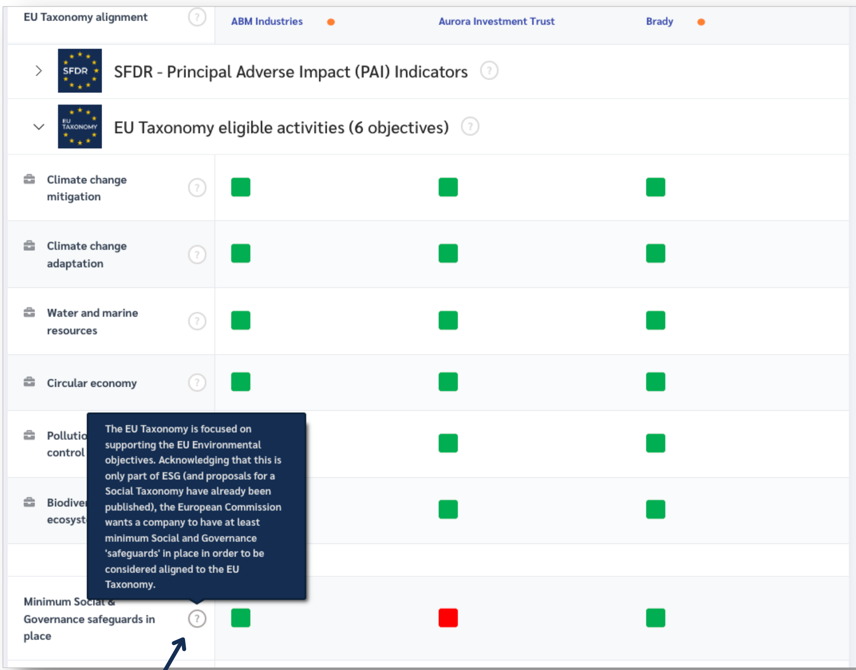


Start by clicking on the SFDR & TAXO tab on your portfolio view.



1 Does the investee company make a 'substantial contribution' to at least one of the 6 specified environmental objectives?

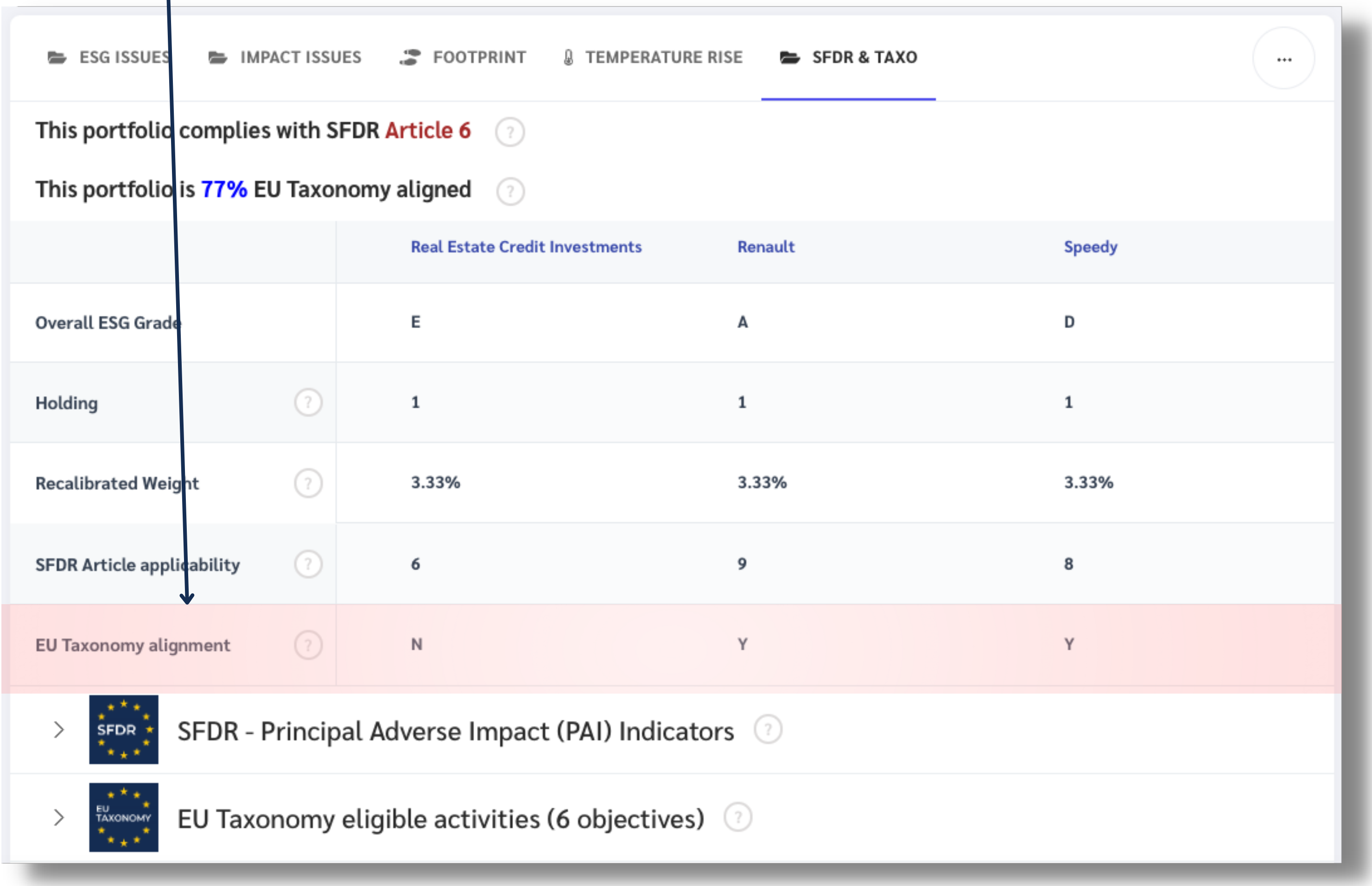
2 Does it not cause 'significant harm' to any of these 6 specified environmental objectives?



3 Does the investee company also have 'minimum social and governance safeguards' in place?

If the answer to these 3 questions is yes, then the holding can be called 'Taxonomy aligned'.

Integrum ESG has done that work for you. As soon as you upload a portfolio to the Integrum ESG dashboard, you will be able to see this assessment for each holding.


ESG ISSUES IMPACT ISSUES FOOTPRINT TEMPERATURE RISE SFDR & TAXO

This portfolio complies with SFDR Article 6

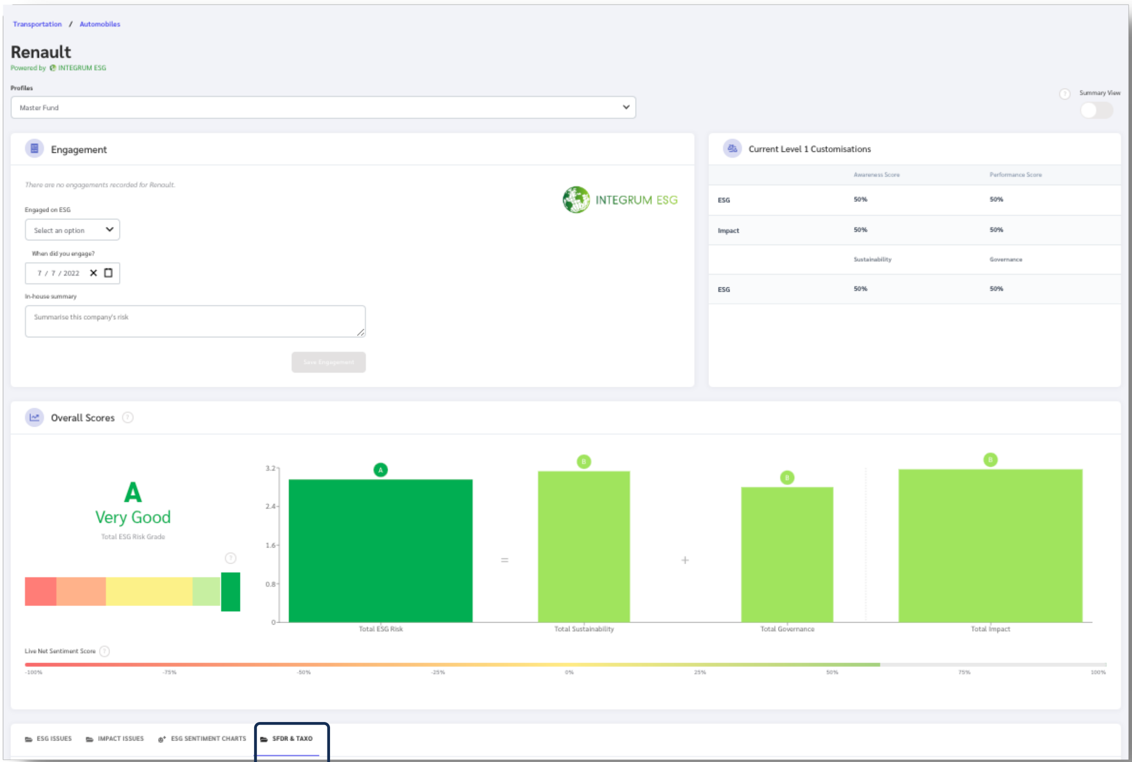
This portfolio is 77% EU Taxonomy aligned

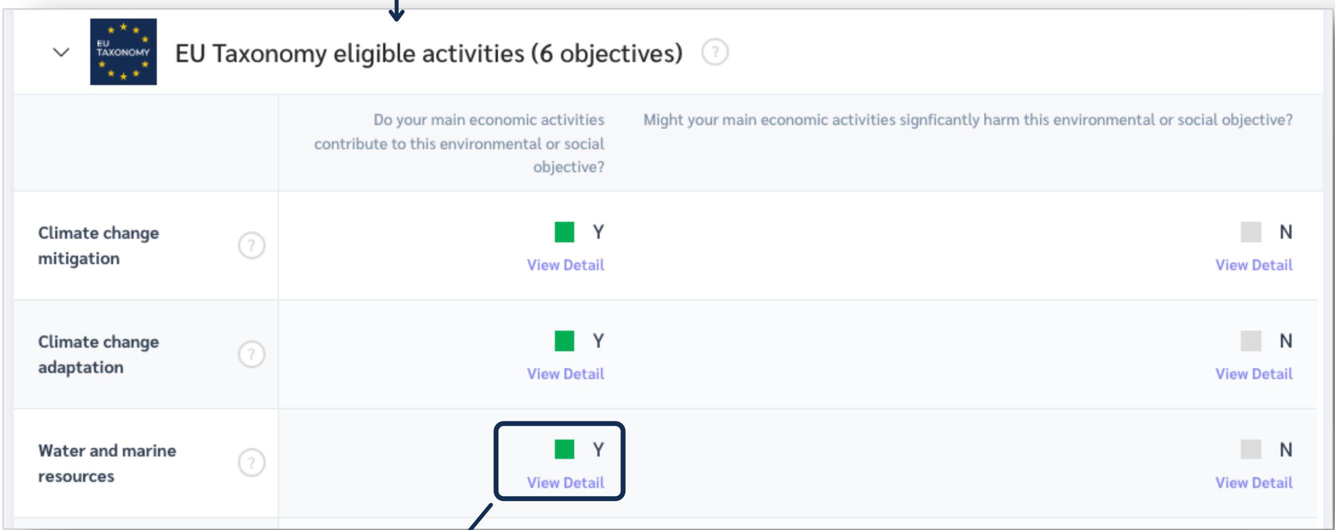
	Real Estate Credit Investments	Renault	Speedy
Overall ESG Grade	E	A	D
Holding	1	1	1
Recalibrated Weight	3.33%	3.33%	3.33%
SFDR Article applicability	6	9	8
EU Taxonomy alignment	N	Y	Y

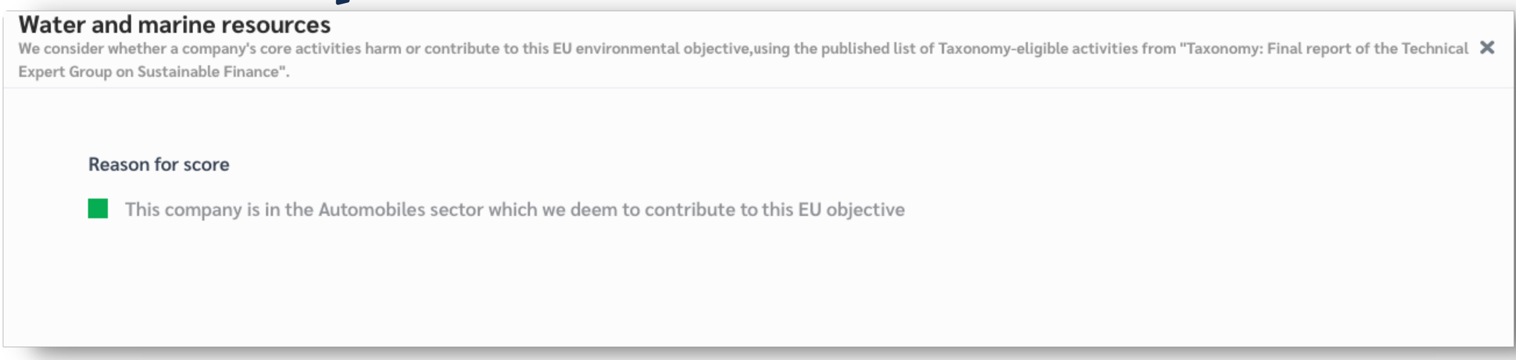
SFDR - Principal Adverse Impact (PAI) Indicators

EU Taxonomy eligible activities (6 objectives)

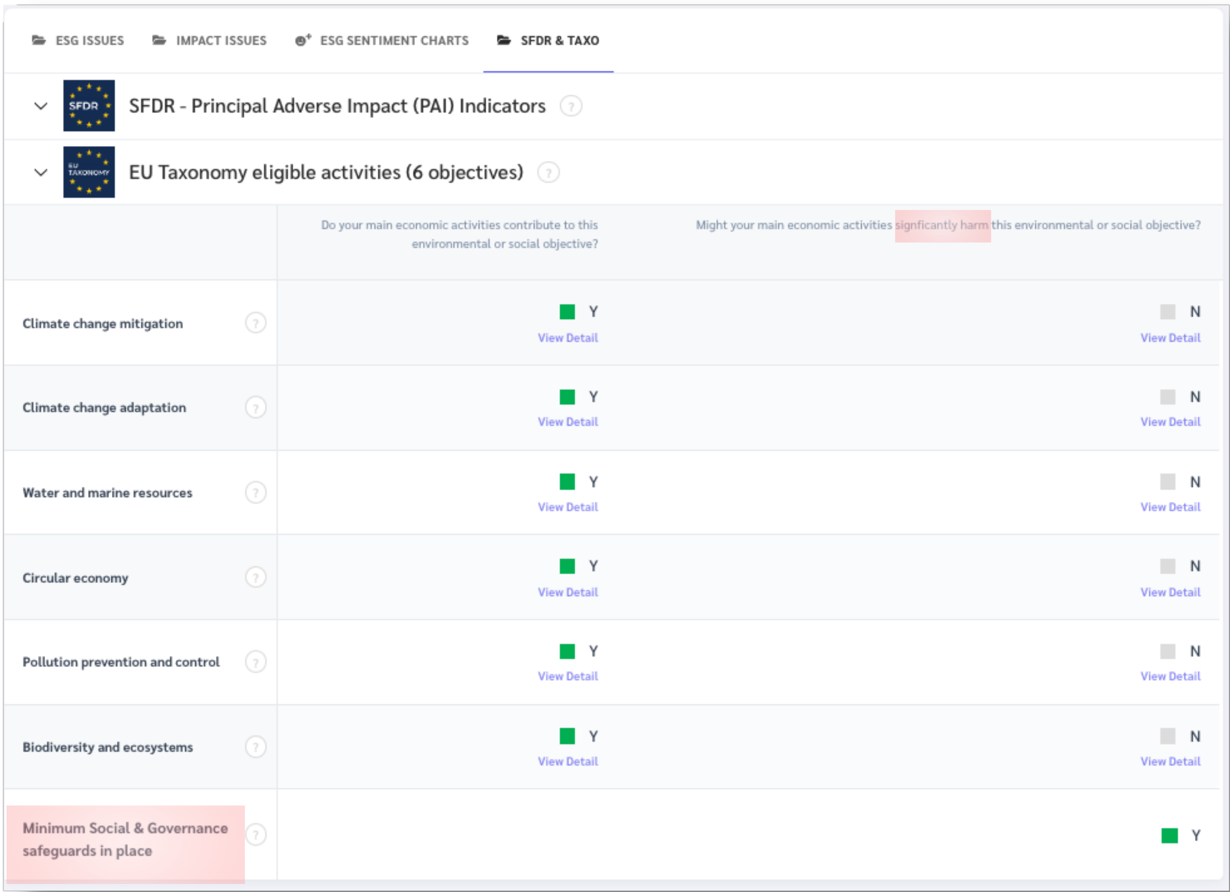
You will be able to drill into each holding, and confirm the reason for our assessment.







The assessments on environmental contributions, **significant harm**, and **minimum safeguards**...



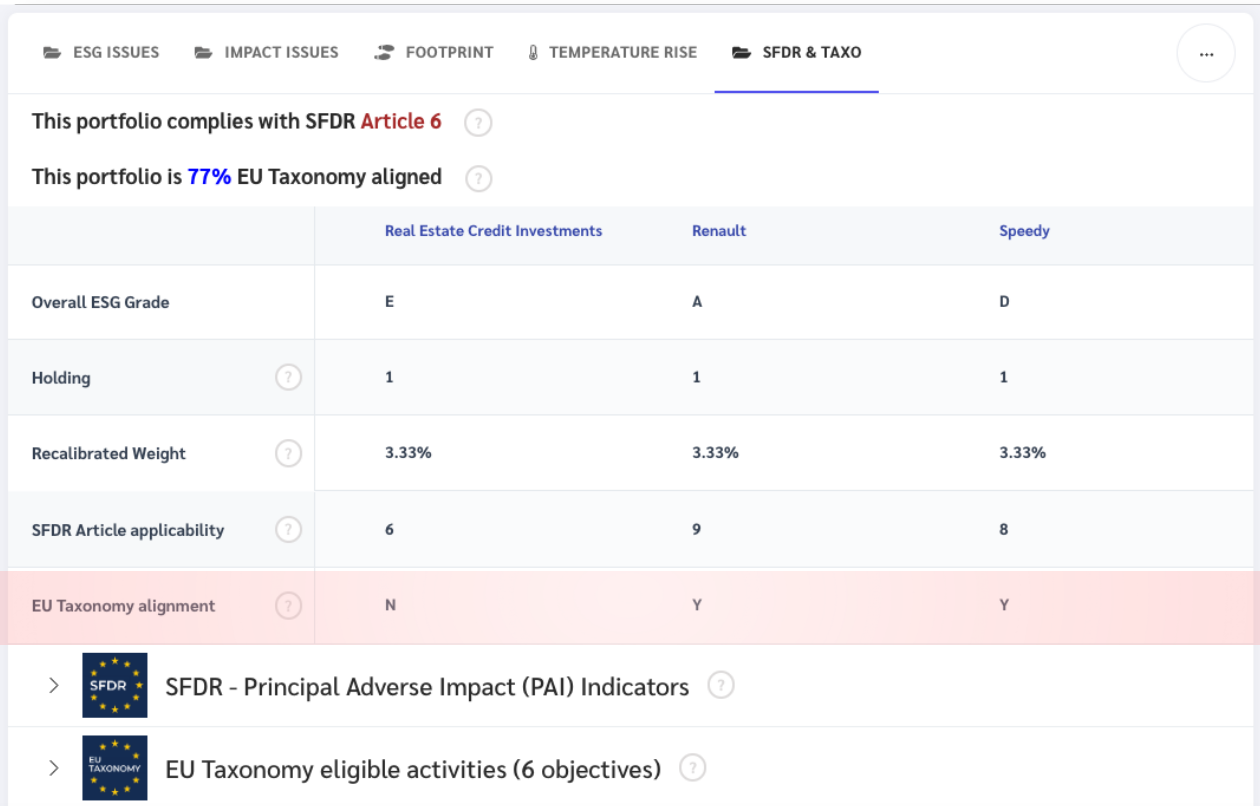
ESG ISSUES | IMPACT ISSUES | ESG SENTIMENT CHARTS | SFDR & TAXO

SFDR - Principal Adverse Impact (PAI) Indicators

EU Taxonomy eligible activities (6 objectives)

	Do your main economic activities contribute to this environmental or social objective?	Might your main economic activities signficantly harm this environmental or social objective?
Climate change mitigation	Y View Detail	N View Detail
Climate change adaptation	Y View Detail	N View Detail
Water and marine resources	Y View Detail	N View Detail
Circular economy	Y View Detail	N View Detail
Pollution prevention and control	Y View Detail	N View Detail
Biodiversity and ecosystems	Y View Detail	N View Detail
Minimum Social & Governance safeguards in place		Y

... lead to an overall conclusion for each holding, as to whether it is aligned to the EU Taxonomy.



ESG ISSUES | IMPACT ISSUES | FOOTPRINT | TEMPERATURE RISE | SFDR & TAXO

This portfolio complies with SFDR Article 6

This portfolio is 77% EU Taxonomy aligned

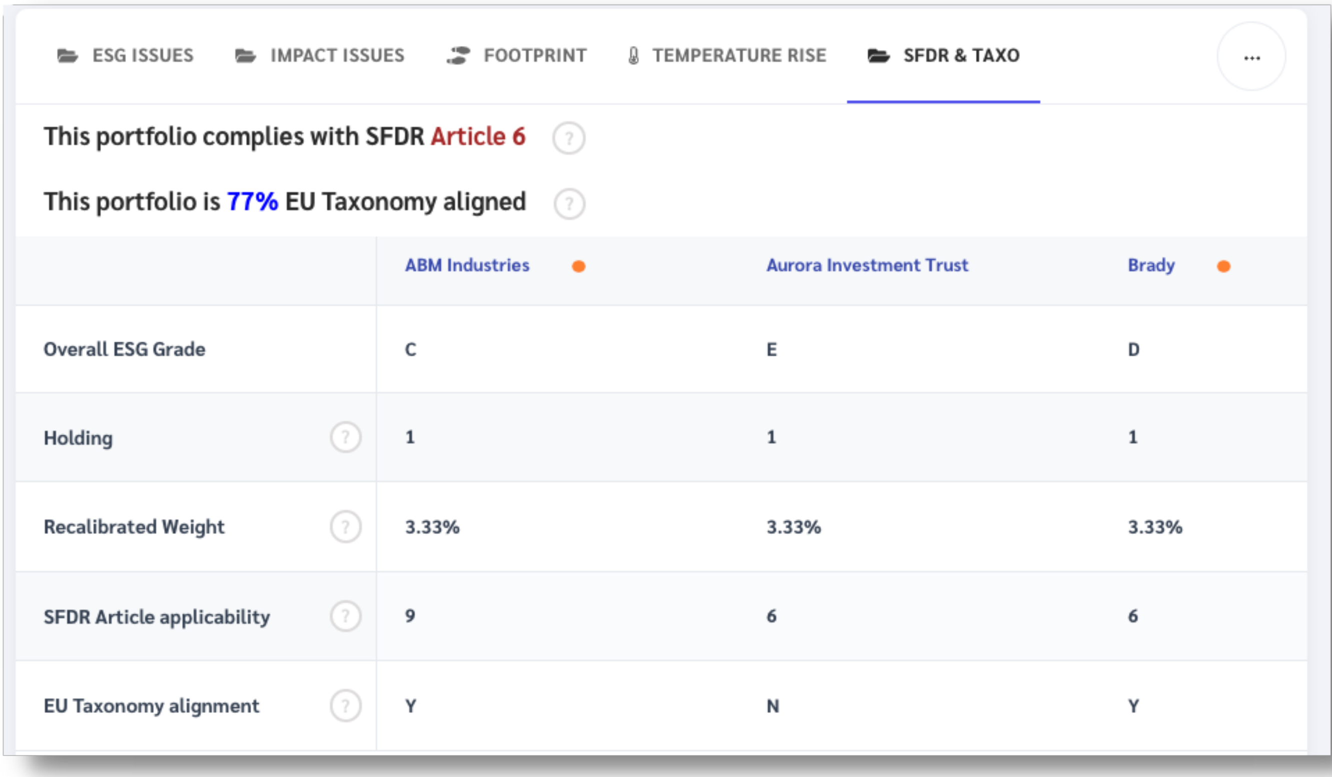
	Real Estate Credit Investments	Renault	Speedy
Overall ESG Grade	E	A	D
Holding	1	1	1
Recalibrated Weight	3.33%	3.33%	3.33%
SFDR Article applicability	6	9	8
EU Taxonomy alignment	N	Y	Y

SFDR - Principal Adverse Impact (PAI) Indicators

EU Taxonomy eligible activities (6 objectives)

Due to the lack of reliable segmental data, we do not currently break down a company's revenues to make a percentage alignment assessment. We just make an overall assessment for the company, based on its core activity.

This in turn, generates a conclusion for how much of the overall fund is aligned to the EU Taxonomy (in the example below 77% aligned) - a number you will need to report.


ESG ISSUES | IMPACT ISSUES | FOOTPRINT | TEMPERATURE RISE | SFDR & TAXO

This portfolio complies with SFDR Article 6

This portfolio is 77% EU Taxonomy aligned

	ABM Industries	Aurora Investment Trust	Brady
Overall ESG Grade	C	E	D
Holding	1	1	1
Recalibrated Weight	3.33%	3.33%	3.33%
SFDR Article applicability	9	6	6
EU Taxonomy alignment	Y	N	Y

There it is. An easy-to-use, transparent tool to demonstrate compliance with the Taxonomy legislation - embedded within the overall Integrum ESG platform.

Any questions, please just email contact@integrumesg.com