

# Euronext® Environmental Goods and Services World Index

**EURONEXT**  
Indices

<b>Index</b>	<b>Euronext® Environmental Goods and Services World Index (FRESG0000652)</b>
<b>Benchmark</b>	<b>Euronext® Developed Market (NL0015000I89)</b>

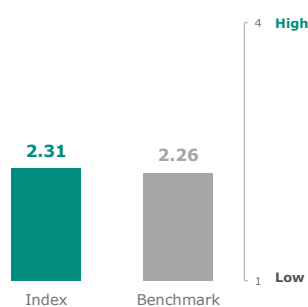
## Objective

The Euronext® Environmental Goods and Services World index selects companies with more than 5% of involvement in positive environmental products included in Euronext® Developed Market index after exclusion of companies involved in production of Tobacco, Coal, Tar Sand and Oil Shale Extraction and within the worst 20% ESG score. Euronext® Environmental Goods and Services World index is an equal-weighted index. The index serves as an underlying for structured products, funds and exchange traded funds. The index rules are available on our website. Euronext acts as Supervisor. All our rulebooks can be found at: <https://live.euronext.com/en/products-indices/index-rules>.

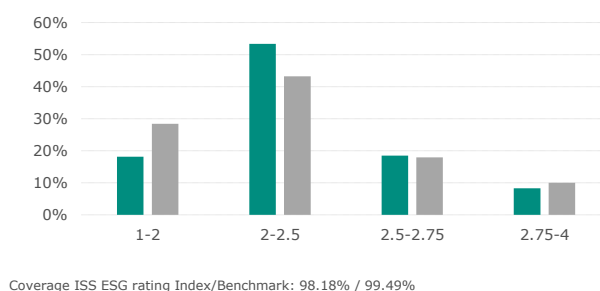
This ESG Report provides information on ESG factors aggregated at the index level within the framework of the Benchmark Regulation (BMR), the Sustainable Finance Disclosure Regulation (SFDR) and the European Union Taxonomy Regulation. The metrics on ESG factors in this ESG Report are provided by ISS ESG and are described at: <https://live.euronext.com/en/products-indices/rules-esg-report-disclosures-definitions>.

## ESG Performance

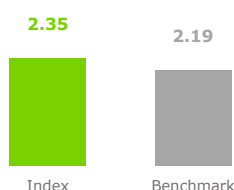
**Weighted average ESG rating**



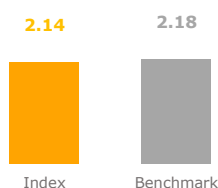
**ESG score distribution**



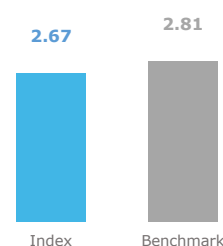
### Environmental



### Social



### Governance



ISS ESG Corporate Rating provides highly relevant, material and forward-looking environmental, social and governance (ESG) data and performance assessments. The overall analysis is graded on a twelve-point scale from 4(A+) where the company shows excellent performance to 1(D-) where the company shows poor performance or fails to demonstrate any commitment to appropriately address the topic. The rating grasps ESG risks, opportunities and impact along the entire corporate value chain, including a dedicated SDG-based component measuring positive and negative impact of products and services as well as integrating the existence and severity of controversies and violations of global norms in the topic-specific and overall assessment. Drawing on a pool of more than 700 indicators developed in house with clearly defined performance expectations and scoring models, ISS ESG sector specialists along with a dedicated in-house team of methodology experts select a set of about 100 criteria for each industry. Performance data on more than 30 ESG topics available across all industries and based on in-depth analysis of various factors :

#### ENVIRONMENT

- Climate Change Strategy
- Eco-Efficiency
- Energy Management
- Environmental Impact of Product Portfolio
- Environmental Management
- Water Risk and Impact
- And more

#### SOCIAL

- Equal Opportunities
- Freedom of Association
- Health and Safety
- Human Rights
- Product Responsibility
- Social Impact of Product Portfolio
- Supply Chain Management
- Taxes
- And more

#### GOVERNANCE

- Business Ethics
- Compliance
- Independence of the Board
- Voting Rights
- Shareholder Participation
- Remuneration
- And more

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## Environmental Indicators

ISS ESG Environmental rating provides a numeric score from 1 (D-), being poor, to 4 (A+), being high, linked to the rated entity's Environmental rating. The Environmental rating is based on an assessment of performance across key environmental metrics including energy management, water risk and impact, waste management, ecoefficiency, sector specific environmental aspects along the value chain, and other issues.

Main factors taken into account :

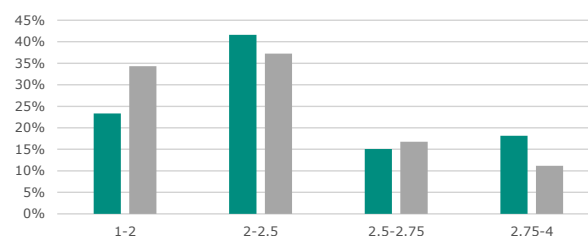
- Climate Change Strategy
- Eco-Efficiency
- Energy Management
- Environmental Impact of Product Portfolio
- Environmental Management
- Water Risk and Impact

### Environmental score



Coverage Index/Benchmark: 98.18% / 99.49%

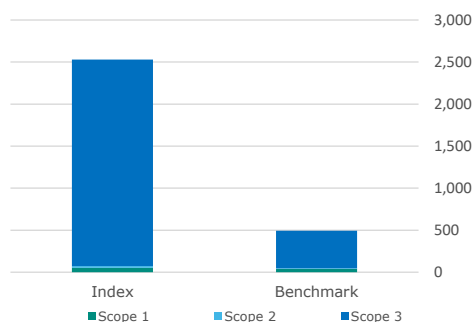
### Environmental score distribution



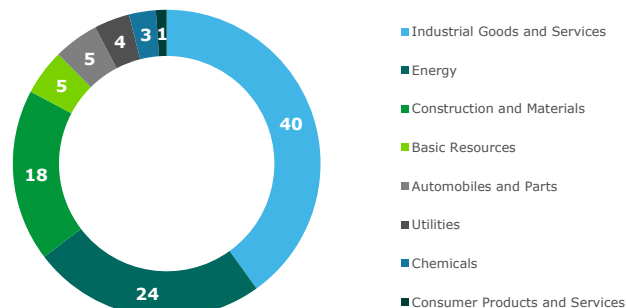
## GHG Emissions

- Carbon footprint: aggregated emissions (tCO<sub>2</sub>e) from Scopes 1, 2, and 3 per million EUR of Enterprise Value
- GHG intensity: aggregated emissions (tCO<sub>2</sub>e) from Scopes 1, 2, and 3 per million EUR of revenue

### Carbon footprint



### Index Top Sectors Contributions to Carbon Footprint (%)



### Carbon footprint tCO<sub>2</sub>e/Enterprise Value

### GHG intensity tCO<sub>2</sub>e/Revenue €

	Coverage (%) Scope 1,2,3	Estimated (%)	Estimated Trust Score	Scope 1	Scope 2	Scope 3	Total Scope 1,2,3	Coverage (%) Scope 1,2,3	Total Scope 1,2	Total Scope 1,2,3
<b>Index</b>	<b>99.0%</b>	<b>1.8%</b>	<b>0.93</b>	<b>51.6</b>	<b>20.5</b>	<b>2,458.2</b>	<b>2,530.2</b>	<b>99.0%</b>	<b>148.9</b>	<b>2,690.1</b>
<b>Benchmark</b>	<b>99.9%</b>	<b>3.2%</b>	<b>0.88</b>	<b>39.1</b>	<b>8.2</b>	<b>446.5</b>	<b>493.8</b>	<b>99.9%</b>	<b>138.0</b>	<b>1,216.5</b>
Net Performance	-0.83 p	1.39 p	0.05	-32.15%	-148.64%	-450.52%	-412.41%	-0.83 p	-7.91%	-121.13%

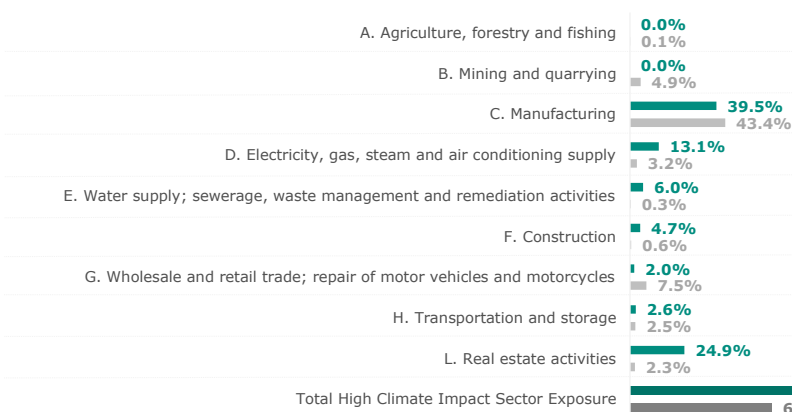
Based on ISS ESG data, the carbon footprint scope 1,2,3 of the index is 412.41% higher than the benchmark and the GHG intensity scope 1,2,3 of the index is 121.13% higher than the benchmark. The percentage of GHG emissions reported versus estimated on GHG intensity scope 1 + 2 is 98.17% of the total weight of the index, 96.78% for the benchmark.

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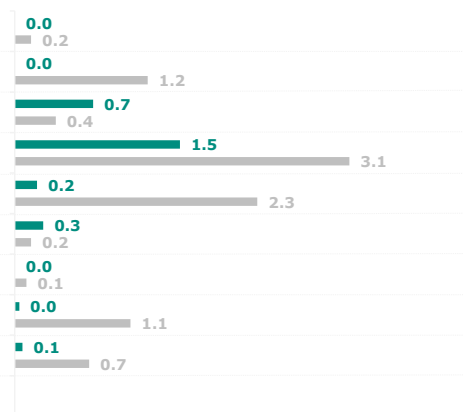
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## High Climate Impact Sectors Exposure (NACE)



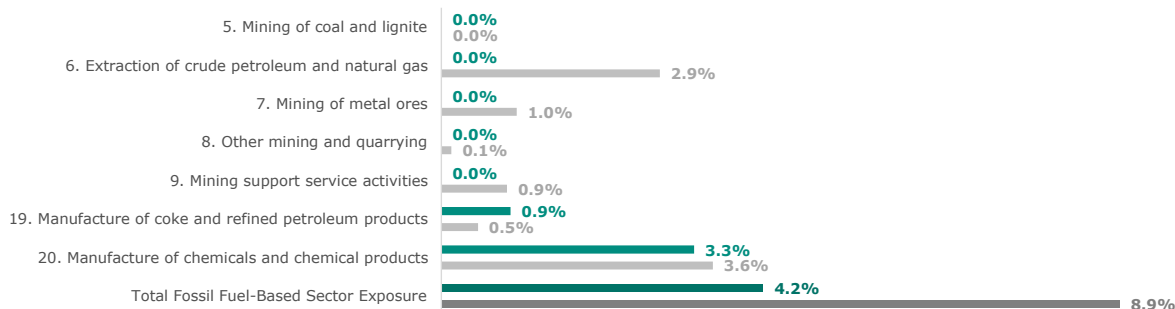
NACE Coverage Index/Benchmark: 99.03% / 99.92%

## Energy Consumption per High Climate Impact Sectors



Energy Consumption Coverage Index/Benchmark: 30.29% / 30.11%

## Fossil Fuel-Based Sectors Exposure (NACE)



NACE Coverage Index/Benchmark: 99.03% / 99.92%

	Index		Benchmark	
	Impact	Coverage	Impact	Coverage
Exposure to activities included in the environmental goods and services sector	9.5%	95.4%	1.0%	87.7%
Exposure to companies active in the fossil fuel sector	12.4%	99.0%	12.0%	99.9%
Exposure to climate-related physical risks	60.1	94.5%	54.3	98.4%
Share of energy sources used – Coal, nuclear and unclear energy sources	58.4%	69.1%	52.8%	68.6%
Share of energy sources used – Natural gas, waste-to-energy and biomass	30.3%	55.1%	21.7%	46.9%
Share of non-renewable energy consumption	84.3%	54.2%	64.0%	61.6%
Share of non-renewable energy production	0.06%	94.6%	0.03%	95.0%
Energy consumption intensity	0.6	30.3%	0.4	30.1%
Emissions to water	1.18	4.3%	0.10	4.4%
Hazardous waste ratio	6.4	10.7%	66.0	17.2%
Emissions of air pollutants	0.6	11.1%	0.6	7.9%
Water usage and recycling	206,452	15.3%	20,061	16.2%
Exposure to companies without water management policies	20.7%	88.0%	15.1%	57.1%
Non-recycled waste ratio	28.9	33.8%	6.6	29.9%
Natural species and protected areas	0.0%	99.0%	1.0%	99.9%
Activities negatively affecting biodiversity sensitive areas	0.79%	99.0%	0.03%	99.9%

► The index outperform the benchmark

► The benchmark outperform the index

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## Social Indicators

ISS ESG Social rating provides a numeric score from 1 (D-), being poor, to 4 (A+), being high, linked to the rated entity's Social rating. The Social rating is based on an assessment of performance across key social sustainability metrics, including staff and suppliers, health and safety, human rights, sector specific product responsibility, and other issues.

Main factors taken into account :

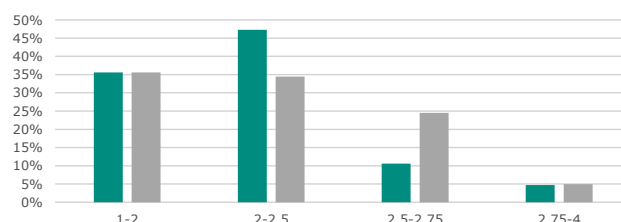
- Equal Opportunities
- Freedom of Association
- Health and Safety
- Human Rights
- Product Responsibility
- Social Impact of Product
- Supply Chain Management
- Taxes

### Social score



Coverage Index/Benchmark: 98.18% / 99.49%

### Social score distribution



0

**Companies are in Social Violations**  
**9 in benchmark**

Ag. Weight & Coverage Index/Bench: 0.0% (61.6%) / 3.0% (66.9%)



0

**Companies are in violation with UNGC or OECD guidelines**  
**15 in benchmark**

Ag. Weight & Coverage Index/Bench: 0.0% (99.0%) / 6.2% (99.9%)



19

**Companies lack of human rights policy**  
**455 in benchmark**

Ag. Weight & Coverage Index/Bench: 17.0% (98.2%) / 23.7% (99.5%)



27

**Companies lack of a supplier code of conduct**  
**474 in benchmark**

Ag. Weight & Coverage Index/Bench: 24.5% (98.2%) / 17.4% (99.5%)



0

**Companies have insufficient whistleblower protection**  
**5 in benchmark**

Ag. Weight & Coverage Index/Bench: 0.0% (75.7%) / 0.1% (91.8%)



18

**Companies lack of processes and compliance mechanisms to monitor compliance with UNGC and OECD guidelines**  
**415 in benchmark**

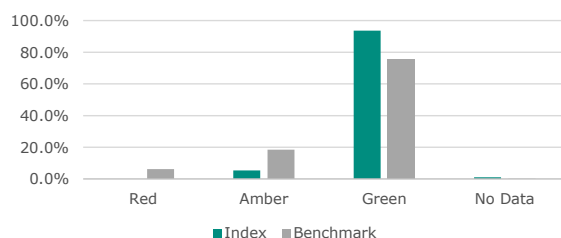
Ag. Weight & Coverage Index/Bench: 16.4% (98.2%) / 19.1% (99.5%)



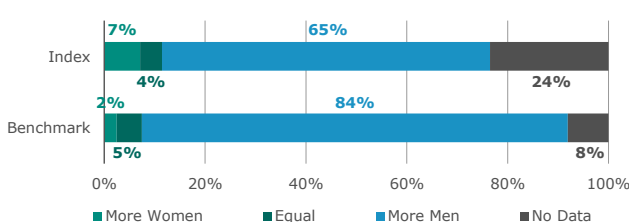
		Index		Benchmark	
		Impact	Coverage	Impact	Coverage
Controversial weapons sector exposure	🟢	0.94%	99.0%	2.21%	99.9%
Tobacco involvement exposure	🟢	0.02%	99.0%	0.73%	99.9%
Gender pay gap	🔴	7.52%	13.9%	6.65%	4.4%
Ratio of accidents, injuries, fatalities	🔴	0.88	65.7%	0.69	31.8%
Exposure to companies without workplace accident prevention policies	🟢	17.30%	75.7%	35.07%	91.8%
Exposure to companies with a lack of human rights due diligence procedures	🔴	67.59%	96.6%	56.16%	99.2%
Ratio of female to male board members		0.6	76.5%	0.6	91.9%

NBR Overall Flag: This factor assigns an overall Red (failure), Amber (credible allegations), or Green (to be established) flag to an issuer based on the issuer's link with any breaches of international standards.

### NBR Overall Flag



### Board Gender Diversity



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## Governance Indicators

ISS ESG Governance rating provides a numeric score from 1 (D-) to 4 (A+) linked to the rated entity's Governance rating. The Governance rating is based on an assessment of performance across key governance metrics, including business ethics, corporate governance, and other issues.

Main factors taken into account :

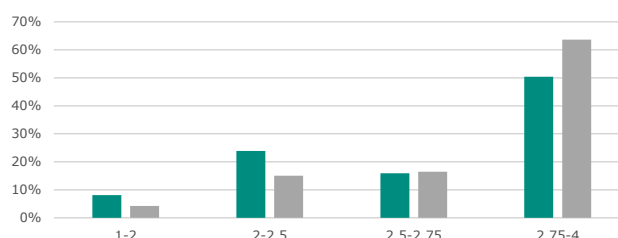
- Business Ethics
- Compliance
- Independence of the Board
- Voting Rights
- Shareholder Participation
- Remuneration

### Governance score



Coverage Index/Benchmark: 98.18% / 99.49%

### Governance score distribution



**71%**

**Board members are independent**  
**80% in benchmark**

Coverage Index/Benchmark: 76.50% / 91.94%



**0**

**Companies lack of anti-corruption and anti-bribery policies**  
**1 in benchmark**

Coverage Index/Benchmark: 99.03% / 99.86%



**38%**

**Female board members**  
**36% in benchmark**

Coverage Index/Benchmark: 76.50% / 91.94%



**36**

**Companies without carbon emission reduction initiatives**  
**778 in benchmark**

Ag. Weight & Coverage Index/Bench: 32.5% (99.0%) / 39.4% (99.9%)



**14%**

**Operate without due diligence policies (ILO 1-8)**  
**17% in benchmark**

Coverage Index/Benchmark: 98.18% / 99.49%



**190**

**Excessive CEO pay ratio**  
**594 in benchmark**

Coverage Index/Benchmark: 23.25% / 65.57%

### Total Monetary Losses from Corruption

This factor identifies if a company discloses the monetary value of losses incurred through legal proceedings related to corruption in USD.

Index		Benchmark	
Impact	Coverage	Impact	Coverage
28,493,883	11.9%	13,313,888	2.8%

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## Principal Adverse Sustainability Impacts

	Mandatory Indicators	Index			Benchmark		
		Impact [year n]	Impact [year n-1]	Coverage [year n]	Impact [year n]	Impact [year n-1]	Coverage [year n]
<b>1</b>	GHG emissions Scope 1	▶ 52.1	54.8	99.0%	39.1	38.6	99.9%
	GHG emissions Scope 2	▶ 20.7	22.9	99.0%	8.2	9.0	99.9%
	GHG emissions Scope 3	▶ 2482.3	2282.0	99.0%	447.1	392.3	99.9%
	Total GHG emissions	▶ 2555.1	2359.8	99.0%	494.5	439.9	99.9%
<b>2</b>	Carbon footprint	▶ 2555.1	2359.8	99.0%	494.5	439.9	99.9%
<b>3</b>	Greenhouse gas (GHG) intensity	▶ 2716.5	2322.2	99.0%	1218.2	1233.2	99.9%
<b>4</b>	Exposure to companies active in the fossil fuel sector	▶ 12.4%	8.8%	99.0%	12.0%	10.3%	99.9%
<b>5</b>	Share of energy sources used – Coal, nuclear and unclear energy sources	▶ 58.4%	59.6%	69.1%	52.8%	53.1%	68.6%
	Share of energy sources used – Natural gas, waste-to-energy and biomass	▶ 30.3%	30.1%	55.1%	21.7%	22.6%	46.9%
	Share of non-renewable energy consumption	▶ 84.3%	87.0%	54.2%	64.0%	68.6%	61.6%
	Share of non-renewable energy production	▶ 6.2%	4.0%	94.6%	2.9%	2.6%	95.0%
<b>6</b>	Energy consumption intensity	▶ 0.64	0.71	30.3%	0.41	0.44	30.1%
<b>7</b>	Activities negatively affecting biodiversity sensitive areas	▶ 0.8%	0.8%	99.0%	0.0%	0.0%	99.9%
<b>8</b>	Emissions to water	▶ 1.18	0.98	4.3%	0.10	0.11	4.4%
<b>9</b>	Hazardous waste ratio	▶ 6.41	8.81	10.7%	65.99	72.45	17.2%
<b>10</b>	Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	▶ 0.0%	0.0%	99.0%	6.2%	5.9%	99.9%
<b>11</b>	Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	▶ 16.4%	19.7%	98.2%	19.1%	22.7%	99.5%
<b>12</b>	Gender pay gap	▶ 7.5%	8.0%	13.9%	6.6%	6.0%	4.4%
<b>14</b>	Controversial weapons sector exposure	▶ 0.9%	0.0%	99.0%	2.2%	2.0%	99.9%

Impact [year n-1] provide factors based on the current composition mapped with year n-1 ISS ESG data.

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## Principal Adverse Sustainability Impacts

	Additional Indicators	Index			Benchmark		
		Impact [year n]	Impact [year n-1]	Coverage [year n]	Impact [year n]	Impact [year n-1]	Coverage [year n]
1	Emissions of inorganic pollutants	N/A	-	N/A	N/A	-	N/A
2	Emissions of air pollutants	▶ 0.57	0.39	11.1%	0.64	0.76	7.9%
3	Emissions of ozone depletion substances	N/A	-	N/A	N/A	-	N/A
4	Investing in companies without carbon emission reduction initiatives	▶ 32.5%	41.4%	99.0%	39.4%	44.9%	99.9%
5	Breakdown of energy consumption by type of non-renewable sources of energy	N/A	-	N/A	N/A	-	N/A
6	Water usage and recycling	▶ 206,452	412,120	15.3%	20,061	27,747	16.2%
7	Investments in companies without water management policies	▶ 20.7%	23.8%	88.0%	15.1%	16.4%	57.1%
8	Exposure to areas of high water stress	N/A	-	N/A	N/A	-	N/A
9	Investments in companies producing chemicals	N/A	-	N/A	N/A	-	N/A
10	Land degradation, desertification, soil sealing	N/A	-	N/A	N/A	-	N/A
11	Investments in companies without sustainable land/agriculture practices	N/A	-	N/A	N/A	-	N/A
12	Investments in companies without sustainable oceans/seas practices	N/A	-	N/A	N/A	-	N/A
13	Non-recycled waste ratio	▶ 28.93	38.28	33.8%	6.64	4.68	29.9%
14	Natural species and protected areas	▶ 0.0%	0.0%	99.0%	1.0%	0.0%	99.9%
15	Deforestation	N/A	-	N/A	N/A	-	N/A
16	Share of securities not certified as green under a future EU legal act setting up an EU Green Bond Standard	N/A	-	N/A	N/A	-	N/A
17	Investments in companies without workplace accident prevention policies	▶ 17.3%	21.6%	75.7%	35.1%	34.2%	91.8%
18	Rate of accidents	▶ 87.7%	70.7%	65.7%	69.0%	71.6%	31.8%
19	Number of days lost to injuries, accidents, fatalities or illness	N/A	-	N/A	N/A	-	N/A
20	Lack of a supplier code of conduct	▶ 24.5%	31.6%	98.2%	17.4%	19.7%	99.5%
21	Lack of grievance / complaints handling mechanism related to employee matters	N/A	-	N/A	N/A	-	N/A
22	Insufficient whistleblower protection	▶ 0.0%	0.0%	75.7%	0.1%	0.2%	91.8%
23	Incidents of discrimination	N/A	-	N/A	N/A	-	N/A
24	Excessive CEO pay ratio	▶ 189.7	167.7	23.3%	593.5	251.0	65.6%
25	Lack of a human rights policy	▶ 17.0%	22.5%	98.2%	23.7%	27.3%	99.5%
26	Exposure of the benchmark portfolio to companies without due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8	▶ 14.2%	17.8%	98.2%	17.4%	20.1%	99.5%
27	Lack of processes and measures for preventing trafficking in human beings	N/A	-	N/A	N/A	-	N/A
28	Operations and suppliers at significant risk of incidents of child labour	N/A	-	N/A	N/A	-	N/A
29	Operations and suppliers at significant risk of incidents of forced or compulsory labour	N/A	-	N/A	N/A	-	N/A
30	Number of identified cases of severe human rights issues and incidents	N/A	-	N/A	N/A	-	N/A
31	Lack of anti-corruption and anti-bribery policies	N/A	-	N/A	N/A	-	N/A
32	Cases of insufficient action taken to address breaches of standards of anti-corruption and antibribery	▶ 0	0	99.0%	1	0	99.9%
33	Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws	N/A	-	N/A	N/A	-	N/A

Impact [year n-1] provide factors based on the current composition mapped with year n-1 ISS ESG data.

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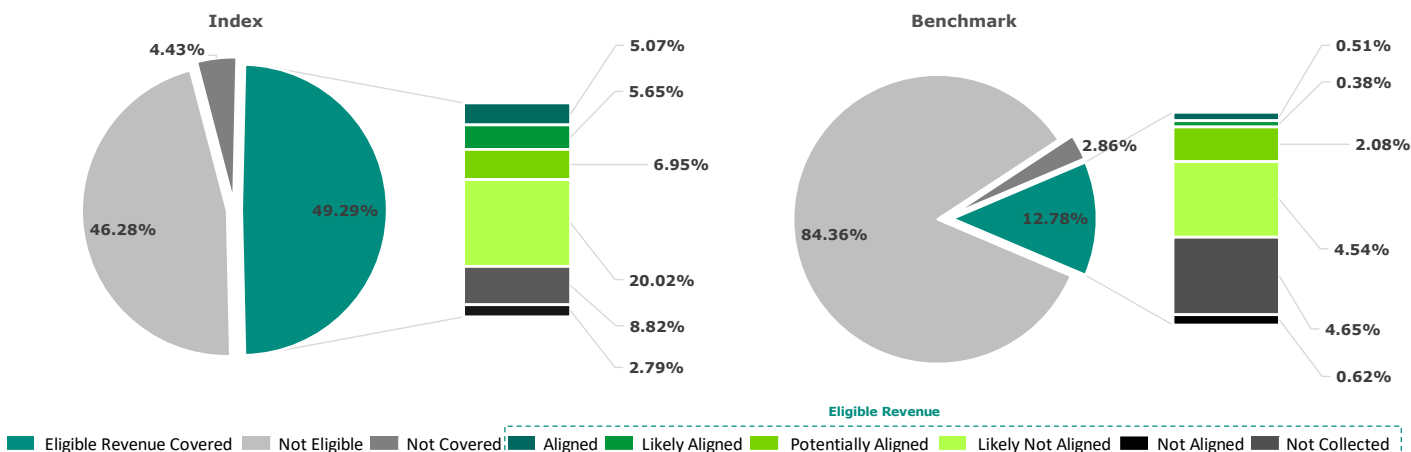
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## EU Taxonomy Alignment

The EU Taxonomy Alignment report evaluates a portfolio's levels of alignment against the six climate and environmental related objectives set out by the regulatory text, by determining investee companies' involvement in Taxonomy eligible economic activities, quantifying the respective revenues from these activities, and subsequently applying the three technical assessment steps of Substantial Contribution, Do No Significant Harm, and Minimum Social Safeguards. Currently, only the first two objectives are covered: Climate Change Mitigation and Climate Change Adaptation.

### All Objectives EU Taxonomy Alignment

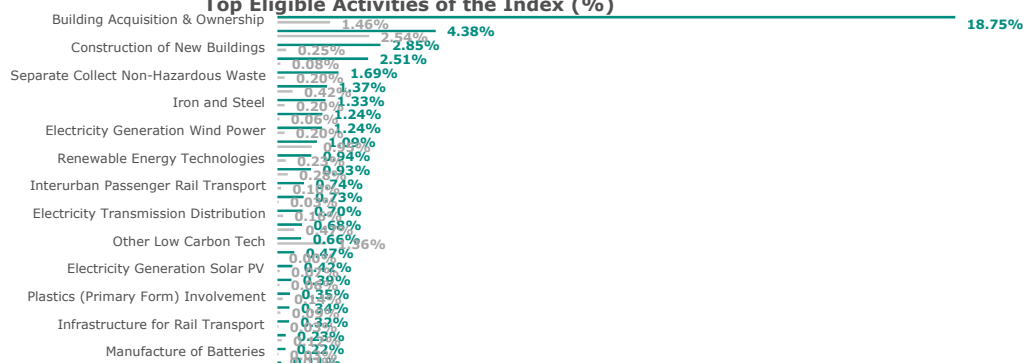


Activity Type	Eligible Revenue	Not Eligible Revenue	Aligned Revenue	Aligned Revenue (Y-1)	Likely Aligned Revenue	Potentially Aligned Revenue	Likely Not Aligned Revenue	Not Aligned Revenue	Alignment Not Collected
<b>Green</b>	<b>30.34%</b>	<b>67.72%</b>	<b>2.41%</b>	-	<b>5.15%</b>	<b>4.93%</b>	<b>14.07%</b>	<b>1.69%</b>	<b>0.96%</b>
	2.69%	95.17%	0.11%	-	0.30%	0.33%	1.42%	0.08%	0.14%
<b>Enabling</b>	<b>10.30%</b>	<b>87.76%</b>	<b>2.06%</b>	-	<b>0.46%</b>	<b>0.40%</b>	<b>5.01%</b>	<b>0.86%</b>	<b>0.58%</b>
	6.24%	91.62%	0.27%	-	0.07%	1.43%	1.26%	0.40%	2.54%
<b>Transition</b>	<b>4.65%</b>	<b>93.41%</b>	<b>0.04%</b>	-	<b>0.04%</b>	<b>1.62%</b>	<b>0.93%</b>	<b>0.23%</b>	<b>1.89%</b>
	3.28%	94.58%	0.02%	-	0.00%	0.32%	1.86%	0.14%	0.98%
<b>Overall</b>	<b>49.29%</b>	<b>46.28%</b>	<b>5.07%</b>	-	<b>5.65%</b>	<b>6.95%</b>	<b>20.02%</b>	<b>2.79%</b>	<b>8.82%</b>
	12.78%	84.36%	0.51%	-	0.38%	2.08%	4.54%	0.62%	4.65%

### Top constituents of the index by Overall Taxonomy Alignment

Company	Total Eligible Activity Revenue	Total Aligned Revenue	Total Likely Aligned Revenue	Total Potentially Aligned Revenue	Index Weight
NORDEX SE	99.79%	99.79%	Not Applicable	Not Applicable	0.9%
VESTAS WIND SYSTEMS	100.00%	96.00%	Not Applicable	Not Applicable	0.8%
KLEPIERRE	99.00%	64.00%	Not Applicable	Not Applicable	1.0%
VERBUND AG	52.00%	44.90%	Not Applicable	Not Applicable	0.8%
SPIE	22.00%	42.00%	Not Applicable	Not Applicable	1.0%
ACCIONA	71.83%	39.48%	Not Applicable	Not Applicable	0.8%
IBERDROLA	56.30%	36.50%	Not Applicable	Not Applicable	0.9%
CASTELLUM AB	100.00%	32.54%	Not Applicable	Not Applicable	0.9%
UNIBAIL-RODAMCO-WE	88.60%	23.50%	Not Applicable	Not Applicable	0.9%
ANDRITZ AG	27.90%	23.20%	Not Applicable	Not Applicable	0.8%

### Top Eligible Activities of the Index (%)

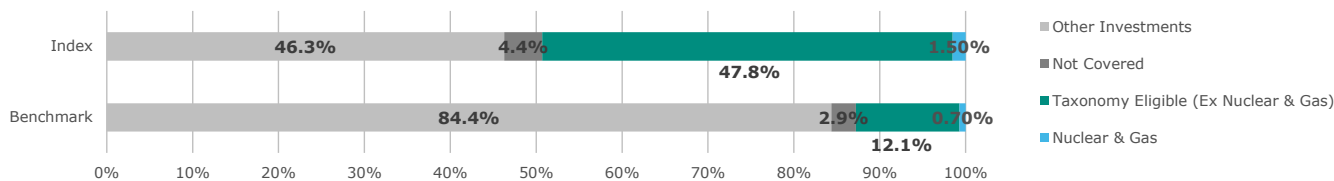




# Euronext® Environmental Goods and Services World Index

**EURONEXT**  
Indices

Index	Euronext® Environmental Goods and Services World Index (FRESG0000652)
Benchmark	Euronext® Developed Market (NL0015000I89)

**Eligibility Breakdown - Nuclear & Gas**

**Exposure to Companies Subject to NFRD**

	EU NFRD	Non EU Non NFRD	NFRD	Non NFRD	Eligible NACE Sector (%)
Financial	0.0%	0.0%	0.0%	0.0%	0.0%
Non-Financial	21.5%	0.0%	21.5%	56.2%	77.7%
Overall	21.5%	0.0%	21.5%	56.2%	77.7%

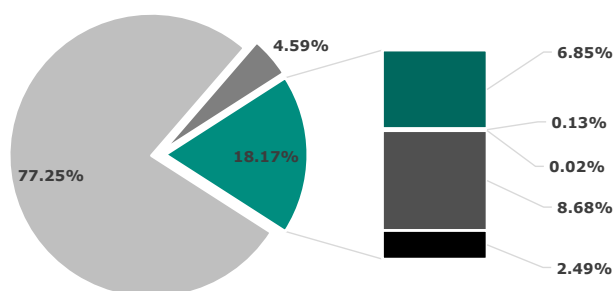
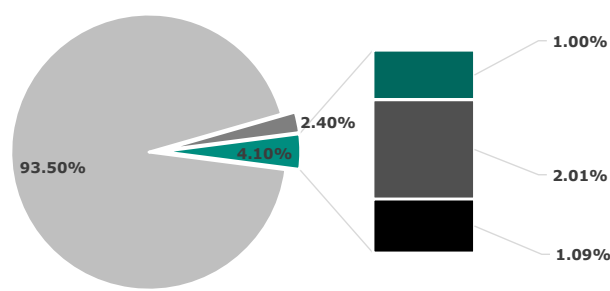
**EU Taxonomy Alignment Considering Different Type of Issuers**

	Eligible	Aligned	Likely Aligned
Overall portfolio	49.3%	5.1%	5.6%
NFRD only	12.8%	5.0%	0.0%
Non NFRD	36.5%	0.1%	5.6%

## EU Taxonomy Alignment - CapEx

**Eligible Capital Expenditure Overview**

This factor identifies all Taxonomy Eligible Capital Expenditure relating to the issuer in question, and the percentage figure of company capital expenditure associated with each Eligible activity. It then shows a granular breakdown for all of the results produced by the model at each technical step of the assessment process (substantial contribution, do no significant harm and minimum social safeguards check). Finally, an overall alignment result is provided, aggregating the results from each individual step of the process.

**Index**

**Benchmark**

**Eligible CapEx**

■ Eligible CapEx Covered 
 ■ Not Eligible 
 ■ Not Covered 
 ■ Aligned 
 ■ Likely Aligned 
 ■ Potentially Aligned 
 ■ Likely Not Aligned 
 ■ Not Aligned 
 ■ Not Collected

Activity Type		Eligible Revenue	Not Eligible Revenue	Aligned Revenue	Aligned Revenue (Y-1)	Likely Aligned Revenue	Potentially Aligned Revenue	Likely Not Aligned Revenue	Not Aligned Revenue	Alignment Not Collected
Overall	Index	18.17%	77.25%	6.85%	-	0.00%	0.13%	0.02%	2.49%	8.68%
	Benchmark	4.10%	93.50%	1.00%	-	0.00%	0.00%	0.00%	1.09%	2.01%

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