

Low Carbon 100 Eurozone

Evaluation: Q4 2023

Administrator : Euronext Paris

Launch of the index: 13/10/2008

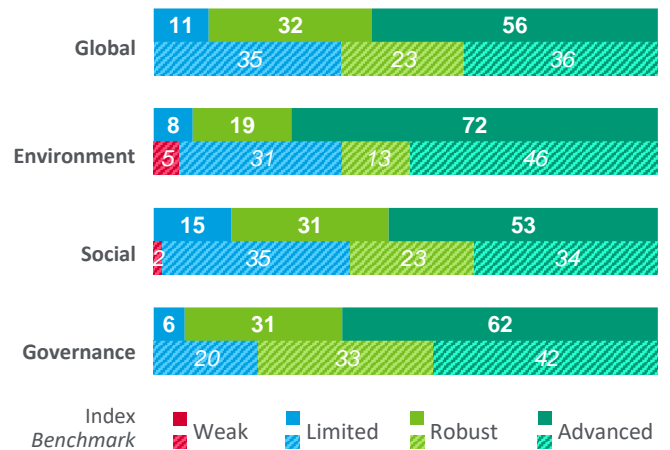
	Low Carbon 100 Eurozone	Euronext Eurozone 300
Coverage by components weights	99%	99%
Coverage by issuer	96/100	287/300



Weighted average ESG ratings

	Average	Min	Max
Global	60	38	75
Environment	66	30	87
Social	58	31	75
Governance	60	41	76

Performance distribution by weighting



Focus on best performers

	WEIGHT	ESG GLOBAL SCORE	ENVIRONMENT SCORE	SOCIAL SCORE	GOVERNANCE SCORE
DANONE	0,55%	75	75	75	76
TERNA RETE ELETTRICA	0,44%	74	77	72	76
L'OREAL	3,21%	74	82	74	65
REDEIA CORP	0,33%	73	82	70	74
KERING	0,95%	73	87	69	70
SCHNEIDER ELECTRIC	4,81%	73	80	73	65
MICHELIN	0,24%	71	73	72	65
STORA ENSO OYJ	0,30%	71	74	67	73
AMUNDI	0,17%	71	81	73	62
ALSTOM	0,17%	70	61	72	76
BNP PARIBAS ACT.A	0,98%	70	79	70	67

Environmental indicators

	Index	Benchmark
Weighted average carbon footprint (scope 1 & 2)	560 343 (t eq. CO2)	7 081 975 (t eq. CO2)
Weighted average carbon intensity (carbon footprint normalised by market capitalization)	26,61	165,32
Weighted average green to brown ratio	0,05* * Weighted average Green share – The index does not include companies with Brown share	0,72
Number of companies with a green to brown ratio > 1	66/96 (68,75%)	181/287 (63,07%)
Number of companies aligned with Taxonomy	57/96 (59,38%)	151/287 (52,61%)
Weighted average % of Taxonomy Aligned Turnover	5,55%	3,72%

All companies with at least one activity that met all EU Taxonomy criteria (SC, DNSH and MSS) are considered as Taxonomy aligned.

Governance indicators

	Index	Benchmark
Percentage of companies having at least 50% of independent members on the board	73,23%	77,02%
Percentage of companies having at least 40% of women on board	62,49%	62,22%

The share of independent members on the Board indicated the number of members of the Board of Directors who are considered independent (excluding employee representatives) / Total number of Board members (excluding employee representatives).

The percentage of women on board indicates the total number of women on the Board of Directors (excluding employee representatives) / Total number of shareholder elected members (i.e. excluding employee representatives).

Social and UNGC indicators

	Index	Benchmark
Weighted average absenteeism rate	2,21%	4,20%
Percentage of companies facing at least one critical severity controversy on UNGC in the last two years	0,00% (0/96)	6,07% (5/287)

The absenteeism rate is the number of actual days not worked due to incapacity for all workers, out of all days scheduled to be worked.

To assess the severity of a controversy, V.E analyses its impact on stakeholders and the company using the framework defined by the Office of the High Commissioner of the United Nations Human Rights, Labour, Environment and Anti-corruption (analysis of the scale, scope and irremediable character of the impact). According to V.E, the Severity of a controversy is thus considered critical when related to a fundamental issue, with high adverse and large scale impact on the company's and stakeholders' interests.

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