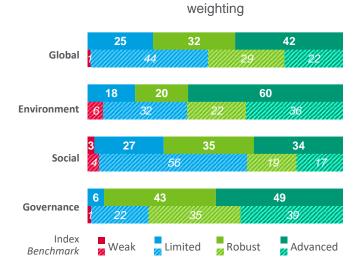
Performance distribution by

### Low Carbon 100 Europe

Evaluation: Q4 2023	Administrator : Euronext Paris		is Laund	Launch of the index: 13/10/2008		
	Low Carbon 100 Europe	Euronext Europe 500		Index	Benchmark	
Coverage by components weights	99%	99%	Global ESG performance :	57	55	
Coverage by issuer	97/100	482/500	-			

#### Weighted average ESG ratings

	Average	Min	Max
Global	57	39	75
	55	22	79
Environment	62	33	87
	58	7	87
Social	54	28	75
	52	22	80
Governance	59	42	83
	58	23	83



### Focus on best performers

	WEIGHT	ESG GLOBAL SCORE	ENVIRONMENT SCORE	SOCIAL SCORE	GOVERNANCE SCORE
TERNA RETE ELETTRICA	0,32%	74	77	72	76
	0,25%	71	74	67	73
	3,51%	73	80	73	65
	1,48%	69	80	69	66
L'OREAL	2,36%	74	82	74	65
MONDI PLC	0,36%	69	67	62	83
MICHELIN	0,10%	71	73	72	65
DANONE	1,49%	75	75	75	76
KERING	0,70%	73	87	69	70
BNP PARIBAS ACT.A	1,09%	70	79	70	67
REDEIA CORP	0,28%	73	82	70	74

# ESG Reporting

#### **Environmental indicators**

	Index	Benchmark
Weighted average carbon footprint (scope 1 & 2)	517 545 (t eq. CO2)	5 335 680 (t eq. CO2)
Weighted average carbon intensity (carbon footprint normalised by market capitalization)	19,38	118,99
Weighted average green to brown ratio	<b>0,05*</b> * Weighted average Green share – The index does not include companies with Brown share	0,75
Number of companies with a green to brown ratio > 1	68/97 (70,10%)	286/482 (59,34%)
Number of companies aligned with Taxonomy	<b>42/97</b> (43,30%)	178/482 (36,93%)
Weighted average % of Taxonomy Aligned Turnover	4,67%	2,93%

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	82,99%	84,22%
Percentage of companies having at least 40% of women on board	52,99%	48,41%

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	1,68%	3,92%
Percentage of companies facing at least one critical severity controversy on UNGC in the last two years	0,00% (0/97)	4,86% (9/482)

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.

## **ESG Reporting**

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