

EXTERNAL DATA PROVIDERS METHODOLOGIES RULEBOOK

Euronext Indices

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1. Introduction

1.1 PURPOSE

The purpose of this document, titled 'External Data Provider Methodology Rulebook,' is to outline the types of external data points utilised in Euronext indices, categorised by data providers. These providers supply data for various ESG and Thematic indices. The document aims to explain the methodology behind each external data provider used in our indices. For each provider, the specific data points currently employed in the indices are listed in their respective sections. Additionally, the data point legend section highlights the key aspects of the methodology used by each third-party data provider regarding the data points in Euronext indices.

1.2 VERSION NOTES

Version	Effective date	New or changed parts
21-01	Dec 2021	Initial version
21-01-a	15 Dec 2021	Initial version, including updated Carbone4 CIA methodology and adding Iceberg and Sustainalytics
21-01-b	15 Dec 2021	Addition of External Index Data Committee and update of lay-out
22-01	1 Feb 2022	Update and verification of texts for: <ul style="list-style-type: none">- Iceberg Data lab- Sustainalytics- CDP- Moody's ESG Solutions- Carbon4 Finance- ISS ESG Issuer SDS Carbon Budget PCT
22-02	6 April 2022	Added 10 Humpact
22-03	21 October 2022	Update of texts for Moody's ESG Solutions and Sustainalytics
22-04	3 November 2022	Added 11. Ned Davis Research (NDR)
22-05	17 November 2022	Added 12. Equileap
24-01	22 April 2024	Update description of biodiversity score of Carbone4
24-02	December 2024	Redesign of the document for: <ul style="list-style-type: none">- Sustainalytics- Carbon4 Finance- CDP- Moody's ESG Solutions- ISS ESG- Humpact- Equileap- GRESB- SesamM- Iceberg- Equileap- European Space Agency- FAS- Business France

2. Sustainalytics

2.1 INTRODUCTION

Sustainalytics, a Morningstar Company, is a premier ESG research, ratings, and data firm that aids investors worldwide in developing and implementing responsible investment strategies. For nearly 30 years, the firm has been at the forefront of creating high-quality, innovative solutions to meet the evolving needs of global investors. Today, Sustainalytics collaborates with hundreds of the world's leading asset managers and pension funds, integrating ESG and corporate governance information and assessments into their investment processes. Additionally, Sustainalytics partners with numerous companies and their financial intermediaries to incorporate sustainability into policies, practices, and capital projects. As of 2024, Sustainalytics employs over 1,800 staff members across 17 global offices, including more than 800 analysts with diverse multidisciplinary expertise spanning over 40 industry groups. For more information, visit www.sustainalytics.com.

2.2 DATA POINTS PROVIDED

Field Name	Description	Field ID
ESG Risk Rating	The company's overall score in the ESG Risk Rating. It applies the concept of risk decomposition to derive the level of unmanaged risk for a company, which is assigned to one of five risk categories. The score ranges from 0 and 100, with 0 indicating that risks have been fully managed (no unmanaged ESG risks) and 100 indicating the highest level of unmanaged risk. It is calculated as the difference between a company's overall exposure score and its overall managed risk score, or alternatively by adding the Corporate Governance unmanaged risk score to the sum of the company's issue unmanaged risk scores.	181110112399
Global Standards Screening	Field indicating the overall Global Compact Compliance status.	231112111799
Tobacco Products Production-Category of Involvement Id	Category of involvement for the indicator.	172911102999
Tobacco Products Production Involvement Id	Level of involvement Range for the indicator.	172911112999
Tobacco Products Related Products/Services-Level of Involvement Id	Category of involvement for the indicator.	172913112999
Tobacco Products Retail-Level of Involvement Id	Level of involvement Range for the indicator.	172915112999
Tobacco Products Significant ownership (production)-Range Ownership	Percentage ownership for the indicator.	172912151899

Tobacco Products Significant ownership (related products/services)-Range Ownership	Percentage ownership for the indicator.	172914151899
Tobacco Products Significant ownership (retail)-Range Ownership	Percentage ownership for the indicator.	17291615189
Thermal Coal Extraction-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	172811112999
Thermal Coal Power Generation-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	172813112999
Thermal Coal Supporting Products/Services-Level of Involvement Id	Level of involvement (revenue range) for the indicator	171025171999
Thermal Coal Extraction-Level of Involvement	Category of involvement for the indicator	172811151899
Thermal Coal Extraction-Revenue Percentage	The % share of total revenue coming from Product involvement	171025111199
Thermal Coal Supporting Products/Services-Revenue Percentage	The % share of total revenue coming from Product involvement	171025291199
Thermal Coal Extraction-Category of Involvement Id	Category of involvement for the indicator	172811102999
Thermal Coal Power Generation-Category of Involvement Id	Category of involvement for the indicator	172813102999
Thermal Coal Power Generation-Revenue Percentage	The % share of total revenue coming from Product involvement	171025141199
Thermal Coal Power Generation-Level of Involvement	Level of involvement (revenue range) ID for the indicator	172813151899
Oil Sands Extraction-Revenue Level of Involvement Id	Level of involvement ID (revenue) for the indicator	173012171899
Oil & Gas Production-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	173311112999
Oil & Gas Generation-Revenue Level of Involvement Id	Level of involvement ID (revenue) for the indicator	173316171899
Oil & Gas Supporting Products/Services-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	173313112999

Oil & Gas Production-Revenue Percentage	The % share of total revenue coming from Product involvement	171114111199
Oil & Gas Production-Exploration and Production Oil Revenue Percentage	The % share of total revenue coming from Product involvement	171114221199
Oil & Gas Production-Transportation and Storage Oil Revenue Percentage	The % share of total revenue coming from Product involvement	171114301199
Oil & Gas Production-Refining Oil Revenue Percentage	The % share of total revenue coming from Product involvement	171114261199
Oil & Gas Production-Revenue Analysis Source		171114171199
Oil Sands Extraction-Category of Involvement Id	Category of involvement for the indicator	173011102999
Shale Energy Extraction-Category of Involvement Id	Category of involvement for the indicator	173211102999
Shale Energy Extraction-Level of Involvement	Level of involvement (revenue range) ID for the indicator	173211151899
Oil & Gas Production-Category of Involvement Id	Category of involvement for the indicator	173311102999
Oil & Gas Generation-Category of Involvement Id	Category of involvement for the indicator	173315102999
Arctic Oil & Gas Exploration Extraction-Level of Involvement	Level of involvement (revenue range) ID for the indicator	173111151899
Shale Energy Extraction-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	173211112999
Arctic Oil & Gas Exploration Extraction-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	173111112999
Oil & Gas Production-Exploration and Production Natural Gas Revenue Percentage	The % share of total revenue coming from Product involvement	171114201199
Oil & Gas Production-Transportation and Storage Natural Gas Revenue Percentage	The % share of total revenue coming from Product involvement	171114281199
Oil & Gas Production-Refining Natural Gas Revenue Percentage	The % share of total revenue coming from Product involvement	171114241199
Small Arms Civilian customers (Assault weapons)-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	171711112999

Small Arms Civilian customers (Non-assault weapons)-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	171721112999
Controversial Weapons Tailor-made and essential-Category of Involvement Id	Category of involvement for the indicator	171611102999
Controversial Weapons Non tailor-made or non-essential-Category of Involvement Id	Category of involvement for the indicator	171613102999
Small Arms Military/law enforcement customers-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	171713112999
Small Arms Key components-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	171715112999
Controversial Weapons Significant ownership (Tailor-made and essential)-Category of Involvement Id	Category of involvement for the indicator	171612102999
Controversial Weapons Significant ownership (non-tailor-made or non-essential)-Category of Involvement Id	Category of involvement for the indicator	171614102999
Military Contracting Weapons-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	172111112999
Nuclear Production-Revenue Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	172216171899
S.3.1.3.3 Cybersecurity Programme-Raw Score-RR	The score that corresponds to the management indicator answer category selected by the analyst during indicator research. Raw scores range from 0 to 100, with 0 indicating the lowest level of performance, and 100 indicating the highest level of performance. Not linked to a specific material ESG issue.	181261792399
S.3.1.3 Data Privacy & Security Policy-Raw Score-RR	The score that corresponds to the management indicator answer category selected by the analyst during indicator research. Raw scores range from 0 to 100, with 0 indicating the lowest level of performance, and 100 indicating the highest level of performance. Not linked to a specific material ESG issue.	181250452399
S.3.1.3.1 Data Privacy Programme-Raw Score-RR	The score that corresponds to the management indicator answer category selected by the analyst during indicator research. Raw scores range from 0 to 100, with 0 indicating the lowest level of	181250462399

	performance, and 100 indicating the highest level of performance. Not linked to a specific material ESG issue.	
Palm Oil Production and distribution-Category of Involvement Id	Category of involvement for the indicator	172511102999
Pesticides Production-Category of Involvement Id	Category of involvement for the indicator	172311102999
Adult Entertainment Production-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	171211112999
Adult Entertainment Distribution-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	171213112999
Gambling Operations-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	171911112999
Gambling Specialized Equipment-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	171913112999
Gambling Supporting Products/Services-Level of Involvement Id	Level of involvement (revenue range) ID for the indicator	171915112999
Whale Meat Processing-Category of Involvement Id	Category of involvement for the indicator	173411102999
E.2.2 Environmental Supply Chain Incidents-Answer Category	Answer category score for: Emissions, Effluents and Waste – Supply Chain Energy Use and GHG Emissions - Supply Chain Land Use and Biodiversity -Supply Chain Water Use - Supply Chain	121113122599
E.1.12 Operations Incidents-Answer Category	Answer category score for: Land Use and Biodiversity Emissions, Effluents and Waste Energy use and GHG Emissions Water Use	121113112599
E.3.2 Product & Service Incidents-Answer Category	Answer category score for: Environmental Impact of Products Carbon Impact of Products	121113132599

2.3 DATA POINT LEGEND

ESG Risk Rating

A company's ESG Risk Rating uses the concept of Risk Decomposition to determine the level of Unmanaged Risk. This rating consists of a quantitative score and a related ESG Risk Category at the overall level. The quantitative score represents units of unmanaged ESG risk, with lower scores indicating less unmanaged risk. Unmanaged Risk is measured on an open-ended scale starting at zero (no risk) and, in 95% of cases, has a maximum score below 50. It is calculated as the difference between a company's overall Exposure score and its overall Managed Risk score. For companies in the Comprehensive framework, it can also be calculated by summing the company's Issue Unmanaged Risk scores.

Global Standards Screening

This field indicates the overall Global Compact Compliance status. GSS evaluates the impact companies have on stakeholders and the extent to which they cause, contribute to, or are linked to violations of international norms and standards. Specifically, GSS provides Sustainalytics' opinion on whether a company is violating or at risk of violating a Principle (or Principles) of the United Nations Global Compact (UN Global Compact or UNGC). Possible values range from NULL, Compliant, Watchlist, to Non-Compliant.

Category of Involvement Id

Category of involvement ID reflects the level of product involvement for the company. Possible values depend on the category and are alphanumeric. Morningstar Sustainalytics' Product Involvement methodology considers different forms of involvement. The themes indicate the types of involvement assessed but do not contribute to any calculations or define differences in the methodology assessment.

Level of Involvement Id

This indicates a company's involvement in an area based on the percentage of revenues, translated into a numeric category ranging from 0 to 5. It sums up involvement across one or several data factors. Revenues are used to assess how important is the product area to the company overall business. A specific percentage of revenues is derived from the relevant product involvement category in a fiscal year. Morningstar either use reported or precise revenue estimation as follows:

- Reported: Revenue Percentage = 30% and Revenue Range
- The estimate is based on a review of business segment revenues and sales data while accounting for the quality and the quantity of disclosure
- Mid-point-Estimation is utilised in case where company disclosure is insufficient for estimating according to the above process. Morningstar Sustainalytics starts by estimating the revenue range. In specific cases, revenues can be counted for multiple product involvement

The applicable revenue ranges are: 0-4.9%, 5-9.9%, 10-24.9%, 25-49.9%, 50- 100%

Product Involvement

Product involvement allows clients to screen companies according to value-based, ethical, impact, compliance or ESG risk considerations. It fall under six involvement Themes:

1. Energy
2. Environment
3. Defense & Military
4. Business Practices
5. Health
6. Values-Based.

Each product involvement indicator is assessed according to categories that reflect the level of involvement for the company. Depending on the activity, the level can be binary or based on revenue/capacity.

For most indicators, research is restricted to one category, but some indicators allow for multiple categories. All categories are shown in the system along with their respective assessments. If a company is involved in multiple categories, and the indicator allows only one, the most severe involvement (highest revenue range) is reported. If involvement levels are equivalent, the primary involvement is considered more severe.

Binary involvement

For limited company disclosures that don't allow revenue estimations, involvement is assessed as binary: 'involved' or 'not involved'. This applies to activities such as:

- Abortion
- Animal testing
- Contraceptives
- Controversial Weapons
- Human Embryonic Stem Cells
- Riot Control

Revenue based involvement

Revenues are used to assess the significance of a product area to a company's overall business, captured on a scale from 0 to 100%: 0-4.9%, 5-9.9%, 10-24.9%, 25-49.9%, and 50-100%. A revenue analysis source indicates whether the revenue percentage is reported by the company. For example, a revenue percentage of 30% falls within the 25-49.9% range.

If a company discloses involvement but does not report specific revenue linked to it, an analyst estimates the revenue. This estimate is based on a review of business segment revenues and sales data, considering the quantity and quality of the disclosure.

Capacity-based involvement

In some cases, the revenue-based proxy is supplemented with a capacity-based proxy. The capacity percentage is determined similarly to the revenue percentage, with data captured as reported, precise estimation, or mid-point estimation.

Involvement area framework

Cat. ID	Category of Involvement	Description	Level of Involvement (Ranges)				
ADULT ENTERTAINMENT			Proxy: revenues				
			Percentage of revenues data available				
AE1	Production	The company is involved in the production of adult entertainment and/or owns/operates adult entertainment establishments.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%

AE2	Significant ownership (Production)	The company owns 10-50 per cent of another company with involvement in the production of adult entertainment and/or owns/operates adult entertainment establishments.	n/a	n/a	n/a	n/a	n/a
AE3	Distribution	The company is involved in the distribution of adult entertainment materials.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
AE4	Significant ownership (Distribution)	The company owns 10-50 per cent of another company with involvement in the distribution of adult entertainment.	n/a	n/a	n/a	n/a	n/a
ANIMAL TESTING			Proxy: revenue data not available				
AT1	Pharmaceutical products	The company conducts animal testing for pharmaceutical products, medical devices and biotechnology.	n/a	n/a	n/a	n/a	n/a
AT2	Significant ownership Pharmaceutical products	The company has a significant ownership (10-50%) in a company that conducts animal testing for pharmaceutical products, medical devices and biotechnology.	n/a	n/a	n/a	n/a	n/a
AT3	Suspected involvement Pharmaceutical products	Based on the company's activities and products, the company is likely to be involved in animal testing for pharmaceutical products, medical devices and biotechnology.	n/a	n/a	n/a	n/a	n/a
AT4	Non-pharmaceutical products	The company conducts animal testing for non-pharmaceutical products.	n/a	n/a	n/a	n/a	n/a
AT5	Significant ownership (Non-pharmaceutical products)	The company has a significant ownership (10-50%) in a company that conducts animal testing for non-pharmaceutical products.	n/a	n/a	n/a	n/a	n/a
AT6	Suspected involvement Non-pharmaceutical products	Based on the company's activities and products, the company is likely to be involved in animal testing for non-pharmaceutical products.	n/a	n/a	n/a	n/a	n/a
ARTIC OIL & GAS EXPLORATION			Proxy: revenues Percentage of revenues data available				
AC1	Extraction	The company is involved in oil and gas exploration in Arctic regions.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
AC2	Significant ownership (extraction)	The company owns 10-50 per cent of another company with involvement in oil and gas exploration in Arctic regions.	n/a	n/a	n/a	n/a	n/a
CONTROVERSIAL WEAPONS			Proxy: revenue data not available				
CW1	Tailor-made and essential	The company is involved in the core weapon system, or components/services of the core weapon system that are considered tailor-made and essential for the lethal use of the weapon.	n/a	n/a	n/a	n/a	n/a
CW2	Significant ownership (Tailor-made and essential)	The company is involved, through corporate ownership, in the core weapon system, or components/services of the core weapon system that are considered tailor-made and essential for the lethal use of the weapon.	n/a	n/a	n/a	n/a	n/a
CW3	Non tailor-made or non-essential	The company provides components/services for the core weapon system, which are either not considered tailor-made or not essential to the lethal use of the weapon.	n/a	n/a	n/a	n/a	n/a
CW4	Significant ownership	The company provides, through corporate ownership, components/services for the core	n/a	n/a	n/a	n/a	n/a

	(non-tailor-made or non-essential)	weapon system, which are either not considered tailor-made or not essential to the lethal use of the weapon.						
GAMBLING			Proxy: revenues Percentage of revenues data available					
GB1	Operations	The company owns and/or operates a gambling establishment.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%	
GB2	Significant ownership (Operations)	The company owns 10-50 per cent of another company with involvement in owning and/or operating a gambling establishment.	n/a	n/a	n/a	n/a	n/a	
GB3	Specialized Equipment	The company manufactures specialized equipment used exclusively for gambling.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%	
GB4	Significant ownership (Specialized Equipment)	The company owns 10-50 per cent of another company with involvement in manufacturing specialized equipment used exclusively for gambling.	n/a	n/a	n/a	n/a	n/a	
GB5	Supporting Products/ Services	The company provides supporting products/services to gambling operations.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%	
GB6	Significant ownership (Supporting Products/ Services)	The company owns 10-50 per cent of another company with involvement in providing supporting products/services to gambling operations.	n/a	n/a	n/a	n/a	n/a	
MILITARY CONTRACTING			Proxy: revenues Percentage of revenues data available					
MC1	Weapons	The company manufactures military weapon systems and/or integral, tailor-made components for these weapon	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%	
MC2	Significant ownership (Weapons)	The company owns 10-50 per cent of another company with involvement in manufacturing military weapon systems and/or integral, tailor-made components for these weapons.	n/a	n/a	n/a	n/a	n/a	
MC3	Weapon related products and/or services	The company provides tailor-made products and/or services that support military weapons.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%	
MC4	Significant ownership (weapon-related products and/or services)	The company owns 10-50 per cent of another company with involvement in tailor-made products and/or services that support military weapons.	n/a	n/a	n/a	n/a	n/a	
MC5	Non-weapon related products and/or services	The company provides non-weapons related tailor-made products and/or services to the military or defence industry. Products or services in this category are customised for military application, but are not used for lethal and offensive purposes, nor do they support offensive weapon systems.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%	
MC6	Significant ownership (non-weapon-related products and/or services)	The company owns 10-50 per cent of another company with involvement in non-weapons related tailor-made products and/or services to the military or defence industry.	n/a	n/a	n/a	n/a	n/a	
NUCLEAR POWER			Proxy: revenues Percentage of revenues data available. Percentage of production capacity data for NP1 - Production category of involvement also available.					

NP1	Production	The company produces nuclear power.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
NP2	Significant ownership (production)	The company owns 10-50 per cent of another company with involvement in the production of nuclear power.	n/a	n/a	n/a	n/a	n/a
NP3	Supporting Products and Services	The company provides products/services that support the nuclear power industry.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
NP4	Significant ownership (supporting products/services)	The company owns 10-50 per cent of another company with involvement in the provision of products/services that support the nuclear power industry.	n/a	n/a	n/a	n/a	n/a
NP5	Distribution	The company distributes electricity generated from nuclear power.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
NP6	Significant ownership (distribution)	The company owns 10-50 per cent of another company with involvement in the distribution of electricity generated from nuclear power.	n/a	n/a	n/a	n/a	n/a
OIL & GAS			Proxy: revenues Percentage of revenues data available. Percentage of production capacity data for the OG5 - Generation category of involvement also available.				
OG1	Production	The company is involved in oil and gas exploration, production, refining, transportation and/or storage. Subcategories: - Exploration and Production - Refining - Transportation - Storage	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
OG2	Significant ownership (production)	The company owns 10-50 per cent of another company with involvement in exploration, production, refining, transportation and storage of oil and/or gas.	n/a	n/a	n/a	n/a	n/a
OG3	Supporting Products/ Services	The company provides tailor-made products and services that support oil and gas exploration, production, refining, transportation and storage.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
OG4	Significant ownership (Supporting Products/ Services)	The company owns 10-50 per cent of another company with involvement in the provision of tailor-made products and services that support oil and gas exploration, production, refining, transportation and storage.	n/a	n/a	n/a	n/a	n/a
OG5	Generation	The company generates electricity from oil and/or gas.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
OG6	Significant ownership (generation)	The company owns 10-50 per cent of another company with involvement in the generation of electricity from oil and/or gas.	n/a	n/a	n/a	n/a	n/a
OIL SANDS			Proxy: revenues Percentage of revenues data available. Percentage of production capacity data for OS1- Extraction category of involvement also available.				
OS1	Extraction	The company extracts oil sands.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
OS2	Significant ownership (extraction)	The company owns 10-50 per cent of another company with involvement in extraction of oil sands.	n/a	n/a	n/a	n/a	n/a
PALM OIL			Proxy: revenues Percentage of revenues data available				

PM1	Production and distribution	The company is involved in the production and/or distribution of palm oil.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
PM2	Significant ownership (production and distribution)	The company owns 10–50 per cent of a company that is involved in the production and/or distribution of palm oil.	n/a	n/a	n/a	n/a	n/a
PESTICIDES			Proxy: revenues Percentage of revenues data available.				
PE1	Production	The company manufactures pesticides.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
PE2	Significant ownership (production)	The company owns 10-50 per cent of another company with involvement in the manufacturing of pesticides.	n/a	n/a	n/a	n/a	n/a
PE3	Retail (≥10% total revenues)	The company derives 10 per cent or more of its revenues from the distribution and/or retail sale of pesticides.	n/a	n/a	10-24.9%	25-49.9%	50-100%
PE4	Significant ownership (retail)	The company owns 10-50 per cent of another company with involvement in the distribution and/or retail sale (≥10% total revenues) of pesticide	n/a	n/a	n/a	n/a	n/a
SHALE ENERGY			Proxy: revenues Percentage of revenues data available.				
SE1	Extraction	The company is involved in shale energy exploration and/or production.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
SE2	Significant ownership (extraction)	The company owns 10-50 per cent of another company with involvement in shale energy exploration and/or production.	n/a	n/a	n/a	n/a	n/a
SMALL ARMS			Proxy: revenues Percentage of revenues data available.				
FA1	Civilian customers (Assault weapons)	The company manufactures and sells assault weapons to civilian customers.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
FA2	Significant ownership (Civilian customers – assault weapons)	The company owns 10-50 per cent of another company that manufactures and sells assault weapons to civilian customers.	n/a	n/a	n/a	n/a	n/a
FA3	Military/law enforcement customers	The company manufactures and sells small arms to military/law enforcement.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
FA4	Significant ownership (Military/law enforcement customers)	The company owns 10-50 per cent of another company manufactures and sells small arms to military/law enforcement.	n/a	n/a	n/a	n/a	n/a
FA5	Key components	The company manufactures and sells key components of small arms.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
FA6	Significant ownership (Key components)	The company owns 10–50 per cent of another company that manufactures and sells key components of small arms.	n/a	n/a	n/a	n/a	n/a
FA7	Retail/ Distribution (assault weapons)	The company is involved in the retail and/or distribution of assault weapons.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%

FA8	Significant ownership (Retail/ Distribution – assault weapons)	The company owns 10-50 per cent of another company that is involved in retail and/or distribution of assault weapons.	n/a	n/a	n/a	n/a	n/a
FA9	Retail/ distribution (Non-assault weapons)	The company is involved in the retail and/or distribution of small arms (non-assault weapons).	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
FA10	Significant ownership (Retail/ Distribution – non-assault weapons)	The company owns 10-50 per cent of another company that is involved in retail and/or distribution of small arms (assault weapons).	n/a	n/a	n/a	n/a	n/a
FA11	Civilian customers (Non-assault weapons)	The company manufactures and sells small arms (non-assault weapons) to civilian customers.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
FA12	Significant ownership (Civilian customers – non-assault weapons)	The company owns 10-50 per cent of another company that manufactures and sells small arms (non-assault weapons) to civilian customers.	n/a	n/a	n/a	n/a	n/a
THERMAL COAL			Proxy: revenues Percentage of revenues data available. Percentage of production capacity data for TC3 – Power Generation category of involvement also available.				
TC1	Extraction	The company extracts thermal coal.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
TC2	Significant ownership (extraction)	The company owns 10-50 per cent of another company with involvement in the extraction of thermal coal.	n/a	n/a	n/a	n/a	n/a
TC3	Power Generation	The company generates electricity from thermal coal. (additional proxy: generating capacity)	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
TC4	Significant ownership (power generation)	The company owns 10-50 per cent of another company with involvement in the generation of electricity from thermal coal.	n/a	n/a	n/a	n/a	n/a
TC5	Supporting Products/ Services	The company provides tailor-made products and services that support thermal coal extraction.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
TC6	Significant ownership (supporting products/ services)	The company owns 10-50 percent of another company with involvement in the provision of tailor-made products and services that support thermal coal extraction.	n/a	n/a	n/a	n/a	n/a
TOBACCO			Proxy: revenues Percentage of revenues data available.				
TP1	Production	The company manufactures tobacco products.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
TP2	Significant ownership (production)	The company owns 10-50 per cent of another company with involvement in manufacturing tobacco products.	n/a	n/a	n/a	n/a	n/a

TP3	Related Products/ Services	The company supplies tobacco-related products/services.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
TP4	Significant ownership (related products/ services)	The company owns 10-50 per cent of another company with involvement in supplying tobacco-related products/services.	n/a	n/a	n/a	n/a	n/a
TP5	Retail	The company derives revenues from the distribution and/or retail sale of tobacco products.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
TP6	Significant ownership (retail)	The company owns 10-50 per cent of another company with involvement in the distribution and/or retail sale of tobacco products.	n/a	n/a	n/a	n/a	n/a
WHALE MEAT			Proxy: revenues Percentage of revenues data available.				
WM1	Whale meat processing	The company processes whale meat.	0-4.9%	5-9.9%	10-24.9%	25-49.9%	50-100%
WM2	Significant ownership (whale meat processing)	The company owns 10-50 per cent of another company with involvement in processing whale meat.	n/a	n/a	n/a	n/a	n/a

2.4 LIST OF INDICES USING SUSTAINALYTICS DATA

Mnemo	ISIN	Index
EBSEP	FRESG0000090	AEX ESG
EBSWP	FRESG0000066	BEL ESG
EBSPW	FRESG0000140	CAC SBT 1.5
EBSTP	FRESG0000405	Euronext CDP France Environnement
BIOCP	FRESG0002583	Euronext Biodiversité Climat Conviction PAB
TERPR	FRESG0002690	Euronext Earth Focus 40
BIOEP	FRESG0000306	Euronext ESG Biodiversity Screened Eurozone 50
OBXEP	NO0012513482	Euronext ESG Biodiversity Screened Transatlantic 80
OEXOP	NO0012513516	Euronext ESG Biodiversity Screened World
ENFRP	FRESG0000835	Euronext ESG Biodiversity Screened World USD
AESGP	NLESG0000014	Euronext Euro Large Cap Biodiversity Leaders 30
CSBTP	FRESG0001031	Euronext Eurozone SBT 1.5
ESGBP	BE0004645868	OBX ESG ex Oil and Gas PR
ZSBTP	FRESG0001213	OBX ESG PR

3. Carbon4 Finance

3.1 INTRODUCTION

Founded in 2016 as a sister company to the consulting firm Carbone 4, Carbon4 Finance (C4F) offers lenders and investors comprehensive and reliable data solutions to assess climate risks and opportunities. Carbone 4 is a leading consulting firm specializing in energy and climate transition, advising both public and private entities in their shift to a low-carbon economy.

C4F, a fintech company, leverages Carbone 4's expertise to develop tools and solutions that integrate climate data into lenders' decision-making processes. Carbon4 Finance operates independently, both commercially and financially, from the companies it assesses and does not engage in advisory services with them. Additionally, C4F is legally separated from Carbone 4 Group's advisory branch to effectively manage potential conflicts of interest with issuers.

The company's clients include asset managers, asset owners, banks, and index providers who seek to report their climate performance or develop climate investment tools and policies based on customized data solutions.

3.2 DATA POINTS PROVIDED

Field Name	Description
Biodiversity Score	Static & Dynamic impact on Biodiversity
CIA Score	Combined Climate score selection ranking
Carbon Finance Score	Finance score 1-15
Carbon Screening	>379 grams CO ² per kwh produced
Carbon Screening	Forward looking score 1-15
GHG intensity	Carbon footprint of the company, in tCO ₂ e per EURm of enterprise value
Induced emissions revenues	Carbon intensity of the company, in tCO ₂ e per EURm of turnover

3.3 DATA POINT LEGEND

Overall Rating

This rating measures a company's contribution to the transition towards a low-carbon economy, serving as a proxy for exposure to transition risks. It provides a comprehensive assessment of a company's carbon performance and its exposure to transition risks. The rating criteria are specific to each sector and sub-sector and are provided for each company.

More information available at:

<http://www.carbon4finance.com/wp-content/uploads/2021/11/Carbon4-Finance-CIA-methodological-guide.pdf>

Forward looking score

Rating of the company's strategy to address climate risks and opportunities, ranging from best to worst (1 to 5).

GHG intensity (tCO₂e/EURm EV)

This metric represents the company's carbon footprint, measured in tCO₂e per EURm of enterprise value (or total assets if enterprise value is unavailable). It covers all scopes (1, 2, and 3).

Analysis type

This classification, applicable only to CIA analysis, indicates whether a bottom-up or top-down approach is used.

Carbone4 Finance Biodiversity score

The Mean Species Abundance (MSA) is used to quantify impacts on biodiversity, expressed as a percentage. CIA provides companies' GHG emissions across all scopes (including upstream and downstream Scope 3 emissions) based on a comprehensive bottom-up analysis. The overall CIA rating is the average of each activity's sectoral rating, weighted by their respective revenue shares. Scope 3 emissions are significant for most business sectors.

Scope 1&2 reports emissions from direct energy consumption. If no scope is disclosed by the company, they are estimated using an emission factor.

Scope 1: Direct impacts occurring within the company's control.

Scope 2: Impacts from the generation of non-fuel energy consumed by the company. If no scope is disclosed, emissions are estimated using an emission factor.

Scope 3: Impact that are consequences of a company's activities, but that occur from activities that are not within the company operational control

GBS distinguishes static from dynamic impacts. Static impacts represent the stock of past impacts accumulated up to the beginning of the assessment. Dynamic impact refers to biodiversity gains and losses occurring during the assessment year

Static vs. Dynamic Impacts:

Static Impacts: The stock of past impacts accumulated up to the beginning of the assessment.

Dynamic Impacts: Biodiversity gains and losses occurring during the assessment year.

Carbon Impact Ratio (CIR)

This ratio of emission savings to induced emissions assesses a company's relevance in mitigating climate change. A higher CIR indicates greater relevance to the transition to a low-carbon economy. The overall rating, ranging from A+ to E-, is the average of sectoral ratings for each of a company's activities, weighted by revenue share. Carbon Impact Analytics uses a bottom-up analysis of each asset and consolidates the results at the portfolio level. Additional sector-specific indicators include proven reserves and the downstream carbon intensity of sold products for oil and gas companies.

Induced emissions – Scope 1+2+3 (tCO₂e)

These are emissions induced by the company's activities, including direct (Scope 1 & 2) and indirect (Scope 3) emissions, expressed in tCO₂e.

Green Share

Share of revenues stemming from renewables, low-carbon transportation (EVs, train, boat and biofuels)

Fossil flag

Implies that the company is involved in fossil activities (oil & gas value chain, power production from fossil sources, coal mining)

3.4 LIST OF INDICES USING CARBON4 FINANCE DATA

Mnemo	ISIN	Name
LC100	QS0011131735	Low Carbon 100 Europe PAB Index
ECO5P	NL0013025554	EN Climate Objective 50 Euro EW
ECOEW	NL0012328819	Euronext Climate Objective 50 EW
ECOP	NL0011923057	EN Climate Orientation Priority 50 EW
ENCLE	NL0011923024	Euronext Climate Europe
BIOEP	FRESG0000306	Euronext Euro Large Cap Biodiversity Leaders 30
LC3WP	FR0013522588	Euronext Low Carbon 300 World PAB

4. CDP

4.1 INTRODUCTION

CDP is an international non-profit that drives companies and governments to reduce their greenhouse gas emissions, safeguard water resources and protect forests. Voted number one climate research provider by investors and working with more than 590 investors with over \$142 trillion in assets, CDP leverages investor and buyer power to motivate companies to disclose and manage their environmental impacts. Over 23,000 organizations around the world disclosed data through CDP in 2021, including more than 13,000 companies, and over 1,100 cities, states and regions. Fully TCFD aligned, CDP holds the largest environmental database in the world, and CDP scores are widely used to drive investment and procurement decisions towards a zero carbon, sustainable and resilient economy. CDP is a founding member of the Science Based Targets initiative

4.2 DATA POINTS PROVIDED

Field Name	Description
CDP combined Environmental score selection ranking	Environmental Score A-F (Forest, Water & Climate)
Net Zero Alignment (former Temperature Rating)	SBTi Scope 1+2 Approved
Temperature Assessment	SBTi Scope 3 target
ICB structure sector exclusion	Involvement in Non-renewable Energy

4.3 DATA POINT LEGEND

CDP score

CDP Scores measure the comprehensiveness of disclosure, awareness and management of environmental risks and best practices associated with environmental leadership, such as setting ambitious and meaningful targets. CDP takes companies on a journey through disclosure to awareness, management, and finally to leadership scored from -D to A.

Temperature Assessment

This assessment evaluates a firm's alignment with global warming pathways based on its current emission reduction targets. For example:

- Scope 1+2: Company A's operational emissions are aligned with a 2.5°C long-term global warming pathway.
- Scope 3: Company A's value chain emissions are aligned with a 2.8°C long-term global warming pathway.

Net Zero Alignment rating

Expressed in °C, this metric compares the ambition of different companies' decarbonization goals as stated in their public GHG emissions reduction targets. Temperature scores are calculated at Scope 1+2, Scope 3, and Scope 1+2+3 levels using two methodologies: the CDP WWF Temperature Ratings methodology (an Absolute Contraction Approach based on a Warming Function) and the Sectoral Decarbonization Approach (SDA), which is a convergence approach relying on single scenario assessment. The SDA incentivizes both efficiency improvements and the expansion of low-emission products or technologies.

The CDP-WWF Temperature Scoring Methodology is an open-source, transparent approach that translates complex targets into temperature scores, measuring alignment with a 1.5°C warming limit and setting Scope 3 targets accordingly. It captures the relationship between GHG emissions trajectories and expected global warming, providing a rule-based approach to harmonize the treatment of Scope 1, 2, and 3 corporate emissions reductions over different time horizons (short, medium, and long-term) and to address missing data. The updated methodology incorporates the latest climate science and adds transparency through additional analysis.

Trend scores

Backward looking assessment of a company's emissions reduction trend over the last 3 to 6 years - depending on data quality/availability for which the output is another temperature score that allows users to compare the ambition-based temperature - forward looking, with that of the company recent emission trajectory. By looking at recent achieved emission reductions, a temperature score is derived by using the same benchmark as for a comparable short term target. The trend score is only provided at the Scope 1+2 level.

CDP Climate score

This score assesses a company's progress towards environmental stewardship. It evaluates the level of detail and comprehensiveness of the company's disclosures, as well as its awareness of climate change issues, management methods, and actions taken to address climate change.

Euronext calculates an Environmental score based on the average rating of a company across the three different themes: forests, water and climate. If a Company has not been asked to participate in a certain theme, the average will be determined based on the remaining themes.

CDP Water Score

The CDP Water Score summarizes a company's progress towards water stewardship. It assesses the level of detail and comprehensiveness in the company's response, as well as its awareness of water issues, management methods, and progress towards water stewardship.

A numerical score is used to rank companies depending on their Water score (from A to F). CDP scores give an alphabetical score that is converted to a numerical score based on CDP equivalence table which can be found below. Companies who are requested to disclose their data and fail to do so, or fail to provide sufficient information to CDP to be evaluated will receive an F. Companies that are willing to disclose their data, but refuse to pay for the administrative fee levied by CDP will receive an F. An F does not indicate a failure in environmental stewardship.

CDP Score Alphabetical	Numerical Score
A	8
A-	7
B	6
B-	5
C	4
C-	3
D	2
D-	1
Late response	0.5
F*	0

CDP Forest score

The CDP Forest score evaluates a company's progress in eliminating commodity-driven deforestation and forest degradation from its direct operations and supply chains. Companies receive a final letter score for each commodity they report on.

CDP Score Disclaimer

The CDP score is based solely on the activities and positions disclosed in the CDP response. It does not account for actions not mentioned in the response, which may have positive or negative impacts on environmental management. Users should consider this when interpreting the score.

4.4 LIST OF INDICES USING CDP DATA

Mnemo	ISIN	Name
CSBTP	FRESG0001031	CAC SBT 1.5
FREEP	NL0013039258	EN CDP ENV FR Ex Oil & Gas EW
EESGP	NL0013941024	EN CDP Environment ESG Eurozone EW
FRENP	NL0013025471	EN CDP Environment France EW
ECOP	NL0011923057	EN Climate Orientation Priority 50 EW
FESGP	FR0013448131	Euronext CDP Environment ESG France EW
WESGP	NL0013940984	Euronext CDP Environment ESG World EW
EZENP	NL0013352560	Euronext CDP Environment Eurozone EW
TESGP	FR0014004PQ0	Euronext CDP Environment Transatlantic EW
WLENP	NL0013352602	Euronext CDP Environment World EW
ENFRP	FRESG0000835	Euronext CDP France Environnement
EZWTP	NL00150005G1	Euronext CDP Water Eurozone EW
ENCLE	NL0011923024	Euronext Climate Europe
ECOEW	NL0012328819	Euronext Climate Objective 50 EW
ESBTP	FRESG0001304	Euronext Europe SBT 1.5
ZSBTP	FRESG0001213	Euronext Eurozone SBT 1.5
LC1EP	FR0013522554	Euronext Low Carbon 100 Eurozone PAB

LC3WP	FR0013522588	Euronext Low Carbon 300 World PAB
LC100	QS0011131735	Low Carbon 100 Europe PAB Index

5. Iceberg Data Lab

5.1 INTRODUCTION

Iceberg Data Lab is a Fintech specialised in ESG Data Solutions for Financial Institutions headquartered in Paris, France.

Iceberg Data Lab developed the Corporate Biodiversity Footprint (CBF) to model the corporates' impact on biodiversity. It enlarged the scope of its environmental data solutions in July 2020 through the asset contribution of I Care data branch.

Founded by experienced professionals in Environmental Science, Data Analytics and Finance, Iceberg Data Lab data are used by leading international financial institutions to report and manage their impact on Climate, Biodiversity and the Environment.

5.2 DATA POINTS PROVIDED

Field Name	Description
Plastics, Pesticides and Palm Oil	Plastics or Pesticides revenue and/or non -RSPO Palm Oil revenue from production or consumption
Biodiversity Score	Biodiversity score range from 0 to 6
High Dependency	Flagged as high dependency issuers
Positive Impact score	Expressed in km ² .MSA

5.3 DATA POINT LEGEND

Plastics, Pesticides and Palm Oil

This metric identifies companies whose revenue is derived from the manufacturing of Plastics or Pesticides, as well as those with earnings from the production or consumption of non-RSPO Palm Oil. A positive value indicates that the company is exposed to at least one of these three products.

Biodiversity scores

Scores of 5 or 6 means that the issuer is among the worst CBF performers (best in class ranking / scores go from 1 to 6), depending on IDL sector Nomenclature derived from Euronext Nomenclature. No score available occurs when the ISIN provided by Euronext cannot be matched with the IDL single issuer identity code (Uid)

Flagged as high dependency issuers

The Dependency at Risk is the percentage of revenues that is highly dependent on at least one ecosystem service. A positive value indicates the issuer is highly dependent (>90%) on at least one ecosystem service.

Positive impact score

The contribution to Positive Impact is defined through 3 categories: 'Reduced Impact', 'Avoided Impact' and 'Compensated Impact'. Each of the impact score will be expressed in km².MSA

- Reduced impact is defined as the reduction of impact on biodiversity of a company or financial institution's over time. The reduction is the difference of emission between two years for which analysis have been completed on available data
- Avoided Impact is defined on the impact on biodiversity that a company or financial institution will have avoided over time compared to a baseline scenario established for the biodiversity and for each main sector and would be based on the one developed for the SB2A metric
- The compensated impact cover efforts of positive land transformation, whether it is within a corporate's own operation or through offset projects

5.4 LIST OF INDICES USING IDB DATA

Mnemo	ISIN	Name
EBEWP	FRESG0001411	Euronext Biodiversity Enablers World
BISWP	FRESG0001445	Euronext Biodiversity Screened World
EBSEP	FRESG0000090	Euronext ESG Biodiversity Screened Eurozone 50
EBSTP	FRESG0000405	Euronext ESG Biodiversity Screened Transatlantic 80
EBSWP	FRESG0000066	Euronext ESG Biodiversity Screened World
EBSPW	FRESG0000140	Euronext ESG Biodiversity Screened World USD
EBLPP	FRESG0000371	Euronext ESG Eurozone Biodiversity Leaders PAB

6. Equileap

6.1 INTRODUCTION

Equileap is the leading provider of gender equality research and data. Equileap research, evaluate and rank around 4000 public companies listed on the main global and regional equity benchmarks. Equileap's proprietary research methodology (the "Equileap Scorecard").consists of a company-specific framework that assesses a company's commitment to gender equality from its boardroom to its supply chain, and is inspired by the UN Women's Empowerment Principles.

Equileap's mission is to close the equality gap in the workplace. Equileap believes equal opportunities at work for people of all genders are powerful levers to grow global prosperity and sustainable development.

Equileap's research and data is leveraged by institutional investors in a broad range of activities to support better informed decision making. These use cases vary from the construction of gender-focused products, to corporate engagement, to stewardship/engagement, to ESG integration.

6.2 DATA POINTS PROVIDED

Field Name	Description
Global score	companies graded based on gender equality performance across criteria like leadership, pay, and policies.

6.3 DATA POINT LEGEND

Equileap Scorecard

The Equileap Scorecard was the result of extensive deliberation and engagement of an Expert Review Committee, which included practitioners and policy experts in the fields of women's rights, academia, sustainable investment, and business. The result was the identification of 19 Criteria, divided into 4 Categories, which were considered critical in assessing company performance in gender equality.

The four categories are:

- A. Gender Balance in leadership and Workforce
- B. Equal Compensation & Work-Life Balance
- C. Policies Promoting Gender Equality
- D. Commitment, Transparency & Accountability

Criteria assessment

All companies are assessed and evaluated using the same scoring methodology. The Equileap Scorecard is sector and country agnostic allowing comparisons across countries and regions. Data points are assigned zero points when the evidence found does not fulfil the relevant criterion or when no data/evidence is found. give Zero points is given to companies that do not disclose gender metrics.

Research process:

Several steps are involved in Equileap's evaluation of each company:

- 1) The most recent publicly available evidence for each criterion is gathered. All evidence must be published by the company itself within the past two years
- 2) Equileap sends all companies a request for feedback on the evaluation to ensure the data is up-to-date, complete, and accurately interpreted.

Controversies

Gender discrimination and gender-based violence in the workplace are endemic. Only a small proportion of cases are reported and an even smaller proportion of those result in any action being taken. Equileap monitors class actions, individual cases and official rulings dealing with sexual harassment, gender discrimination in the company, and gender discrimination in its marketing and advertising. Equileap assigns an **Alarm Bell** to a company when, within the past 2 years (24 months), it has had: A legal judgement or an official ruling regarding gender discrimination or sexual harassment against the company or an employee, or Two or more legal cases, or one class action, that have been settled against a company or an employee regarding gender discrimination or sexual harassment, or Two or more legal judgements or official rulings regarding gender discriminatory practices in a company's marketing and advertising. Information on controversies is gathered by following news and litigation databases on a weekly basis. Controversies are then assessed and the data is updated quarterly.

6.4 LIST OF INDICES USING EQUILEAP DATA

Mnemo	ISIN	Name
EQGEP	FRESG0000991	Euronext Equileap Gender Equality Eurozone 100
EQGFP	FRESG0000900	Euronext Equileap Gender Equality France 40

7. GRESB

7.1 INTRODUCTION

GRESB B.V. (hereinafter "GRESB") acts as independent ESG data provider of . GRESB realise an ESG performance of assets and portfolios based on self-reported-data. This assessment is determined by investors in the industry consider as a material issue and if they are aligned with Sustainable Development goals, the Paris Climate Agreement and major international reporting frameworks. Data is reported to the relevant GRESB assessment yearly, following a regular cycle and validated by a third party and scored before being used to generate ESG benchmarks and the global aggregated benchmark data describing the state of ESG in the industry.

The Sustainable Investment Universe consists of listed real estate companies and REITs and will be objectively reviewed at least annually by GRESB.

7.2 DATA POINTS PROVIDED

Field Name	Description
GRESB Score	Companies selected by GRESB Performance
UNGC Global Controversies	UNGC Controversies involvement

7.2 DATA POINT LEGEND

GRESB Score

GRESB public disclosure data consists of four aspects: Governance of ESG, Implementation, Operational Performance and Stakeholder Engagement, These aspects contributes towards a Public Disclosure level expressed from a scale going from A to E.

UNGC Global Controversies

7.4 LIST OF INDICES USING GRESB DATA

Mnemo	ISIN	Name
ERGSP	NL0012838809	Euronext Reitsmarket G RESB Global Sustainable
ERGSP	NL0012838810	Euronext Reitsmarket G RESB Global Sustainable

8. Humpact

8.1 INTRODUCTION

HUMPACT is an extra-financial rating agency focusing on the S of ESG. Founded in 2020 by André Coisne and Hugues Franc, Humpact's ambition is to have a positive impact on social issues in France and Europe by helping asset managers to assess the HR policies of listed companies and measure the contribution of their portfolios to societal issues.

Our methodology is to identify "S" issues where listed companies' contribution can be substantial and gather public and audited - quantitative and qualitative - data to assess the impact of each company on the issue. We provide scores and measure the impact of any portfolio on an annual basis.

8.2 DATA POINTS PROVIDED

Field Name	Description
Humpact Score	Companies assigned a Humpact Score are eligible

8.3 DATA POINT LEGEND

Humpact Score

Humpact analyse the impact of companies on employment in France and analyses companies social policies. The Humpact score is based on the approach Best-in-Universe: all the companies are independently compared. 70 indicators have been created, grouped and categorized through the principal axes of Humpact and guarantee a representative picture of the impact on employment and their quality. A score between 0 and 100 is given to companies (converted to a 5 star-rating with the best social policies to promote employment including:

- Job creation in France: Organic jobs creation in France (relative and absolute)
- Integration of young people
- Retention of older people
- Integration of people with disabilities
- Gender equality promotion
- Job's quality
- Value sharing
- SDG's commitment
- Diversity
- Local & inclusive sourcing

8.4 LIST OF INDICES USING GRESB DATA

Mnemo	ISIN	Name
FREMP	FRESG0000454	Euronext French Employment 40 EW

9. ISS-ESG

9.1 INTRODUCTION

ISS ESG is the responsible investment arm of Institutional Shareholder Services Inc., the world's leading provider of environmental, social, and governance solutions for asset owners, asset managers, hedge funds, and asset servicing providers. With more than 30 years of corporate governance expertise and 25 years of providing in-depth responsible investment research and analytics, ISS ESG has the unique understanding of the requirements of institutional investors. With its comprehensive offering of solutions, ISS ESG enables investors to develop and integrate responsible investing policies and practices, engage on responsible investment issues, and monitor portfolio company practices through screening solutions.

It also provides climate data, analytics, and advisory services to help financial market participants understand, measure, and act on climate-related risks across all asset classes. In addition, ISS ESG delivers corporate and country ESG research and ratings enabling its clients to identify material social and environmental risks and opportunities. Along with these robust ESG offerings, the unit provides institutions with an established standard in measuring, analyzing, projecting, valuing, and discounting a firm's underlying economic profit.

More information available at:

<https://www.issgovernance.com/compliance/due-diligence-materials/>

9.2 DATA POINTS PROVIDED

Field Name	Description
International Standards	Breaches of International Standards
UNGC Critical Controversies	Active critical Controversy related to UNGC
UN Global Compact	UNGC level of compliance
Mirova/ISS-Oekom sustainability opinion	Mirova/ISS-Oekom sustainability opinion sustainability score
ISS-ESG Trust Metric	Trust metric <0.6
Current Carbon Budget screening	Companies exceeding their Carbon Budget according to ISS-ESG for the current year
N+5 Forward looking Carbon Budget screening	Companies exceeding their N+5 Forward Looking Carbon Budget
Controversial weapons	Biological Weapons Involvement
	Chemical Weapons Involvement
	Nuclear Weapons Involvement
	Nuclear Weapons outside NPT Involvement
	Cluster Munitions Involvement
	Depleted Uranium Involvement
	Anti-personnel Mines Involvement
	Controversial Weapons Tailor-made and essential-Category of Involvement Id

	Controversial Weapons Non tailor-made or non-essential-Category of Involvement Id
Small Arms	Small Arms Civilian customers (Assault weapons)-Level of Involvement Id
	Small Arms Civilian customers (Non-assault weapons)-Level of Involvement Id
Coal and Power	Coal Mining and power generation revenue share
Thermal Coal Mining	Thermal Coal Mining Involvement (revenue >0%)
Thermal Coal Power Generation	Thermal Coal Power Generation involvement(Maximum % of revenues >10%)
Thermal Coal	Thermal power generation revenue share
Thermal Coal	Thermal Coal Extraction Involvement Id
Fossil Fuel	Fossil fuel Revenue share
Fossil Fuel	Fossil fuel Revenue share
Sands or Oil Shale extraction	Sands or Oil shale extraction involvement (Max % of revenues >0%)
	Shale Oil and/or Gas involvement Tie equal to "Production"
	or "Not Collected"
Shale Energy	Shale Energy Extraction Involvement Id
Oil Sands	Oil Sands Extraction-Revenue Involvement Id
Oil Sands	Oil sands production revenue share
Gas and Oil Shale	Oil Shale and gas Involvement type
Arctic Oil & Gas	Arctic Oil & Gas Exploration Extraction-Level of Involvement Id
Arctic Drilling	Arctic Drilling
Deep Water Drilling	Deep Water Drilling
Tobacco	Tobacco production revenue share (Maximum Percentage of Revenues > 10%) not eligible
	Tobacco Products Production Involvement Id
	Tobacco Products Related Products/Services-Level of Involvement Id
	Tobacco Products Retail-Level of Involvement Id
Carbon Budget	Carbon Budget
Water & Ocean Performance Score	Water & Ocean Performance Score
SDG Impact	Climate action rating
	Life on land rating

	Life below water rating
	Responsible consumption and production rating
Biodiversity Impact Assessment Tool	Assess and quantify the potential impact on company on biodiversity

9.3 DATA POINT LEGEND

Countries

Assumptions regarding the alignment with the relevant taxonomy criteria based on the location where the activities are carried out. ISS ESG created factors to identify companies with significant operations in relevant countries. The factor specifies which country are deemed relevant under the respective factor.

ESG Corporate rating

ESG Corporate rating provides relevant forward-looking ESG data and performance assessments. The rating range is from 4.00 to 1.00. The EU taxonomy alignment solutions make a range of ESG corporate rating indicators which are individually based and assessed on performance expectations. The scores reflect company performance against predefined standards against specific topics

Industry

Industry classification may add value for the activity identification step of the EU Taxonomy Alignment solution. Using the NAICE/NACE, ISS identifies companies involved in taxonomy activities. The factor describes which industry classification has been used using a T/F rating

Norm-Based research

NBR identifies the corporate controversies and assess how companies manage them. The EU taxonomy alignment solutions uses NBR data to identify companies which fail to ensure environmental protection, an causing harm to any of the six taxonomy objectives or the one that don't operate in line with the minimum social safeguards as defined under the EU Taxonomy.

SDG Solutions Assessment

The SDGA measures the positive and adverse sustainability impacts of companies product and services portfolios. SDGA factors provide information on the types of products or services which were assessed to contribute in the achievement of sustainability objectives including the share of net sales attributable to those products or services. 2 types of SDGA factors are used:

- Product strings: specific keywords that identifies companies which engage in the production and sale of specific products or which offer specific services
- Share of net sales: shares of net sales assessed in specific categories. The assessment checks if the company derives or not net sales from product/services contributing or not to the achievement of sustainability objectives

Sector Based screening

The screening provides detailed company involvement in a range of controversial products and services. When applicable to the EU taxonomy Alignment solutions, ISS ESG uses SBS data to identify companies involved in taxonomy activities

Mirova/ISS-Oekom Score

The Mirova/ISS-Oekom Sustainability score is based on the qualitative assessment and risk review score. The risk review score combines the Social and Environmental Risk Review that looks at the company's performance at its operations regarding management of risks. The qualitative assessment

looks if the product portfolio actually contribute or obstruct sustainable development. The score ranges from 0 to 10, indicating the level of commitment to sustainable development.

SDS Carbon Budget PCT

This factor identifies the issuer's percentage of assigned budget used based on the IEA Sustainable Development Scenario. The Sustainable Development Scenario (SDS) pathway is fully aligned with the Paris Agreement by holding the rise in global temperatures to "well below 2°C ... and pursuing efforts to limit [it] to 1.5°C", and meets Sustainable Development Goals (SDGs) objectives related to achieve universal access to energy (SDG 7), to reduce the severe health impacts of air pollution (part of SDG 3) and to tackle climate change (SDG 13).

Water and Ocean Performance score

Each company is evaluated with a Water & Ocean performance score, which assesses its contribution to the achievement of SDG 6 (Water and Sanitation), as well as its impact on the conservation of water resources and the preservation of oceans (SDG 14 Life below water). The scoring methodology includes a risk and opportunity approach. The Water & Ocean score is computed as a weighted average of three sub-scores.

Energy & Extractives

Energy & Extractives (E&E) data provides detailed analyses on companies' involvement in fossil fuels and in the generation of power from fossil fuel, nuclear and renewable sources. Within the EU Taxonomy Alignment Solution, E&E data is used in the following ways: 1. To identify whether companies are involved in the fossil fuel industry or in power generation. This informs the decisions on whether companies should be set as involved in certain taxonomy activities, or whether they pass DNSH criteria. The factor value will be "T" if the company has been identified as involved in relevant operations and "F" if this is not the case. 2. To quantify the share of revenue derived from certain taxonomy-relevant activities. The factor value shows the share of revenue attributed to the relevant operations.

Trust Metric

The factor identifies an assessed reliability of issuer-reported emission data through a numeric value. The reported emission trust metric evaluates how consistent companies are reporting and considers if the data has been externally verified, the extent of disparity between data reported to different sources and the consistency of the issuer's reporting over time.

Biodiversity Impact Assessment Tool

BIAT models the impact of corporates through environmental pressures on species and habitats, considering inputs and outputs in the entire value chain based on company's activities and geographic location. BIAT is built on robust and scientifically proven Life Cycle Impact Assessment (LCIA) methodology (IMPACT World+), incorporating recognized databases such as EXIOBASE, coinvent, and company-specific revenue data, as well as drawing on ISS ESG's proprietary biodiversity performance data. The model was developed in collaboration between ISS ESG and Quantis, a renowned environmental consultancy company with major expertise in biodiversity and LCA.

Decile Rank

The Decile Rank complements the BIAT outputs by providing insight into how companies perform compared to their peers. It indicates in which decile (tenth part of total) the company ranks within its industry from 1 (low relative impact – company is in the first decile within its industry) to 10 (high relative impact – company is in the tenth decile within its industry). The Decile Rank is determined based on the BIAT – PDF Refined per million Euro of revenues. To capture and properly reflect peer comparisons based on a company's ESG risk profile, ISS ESG proprietary ESG Rating Industry classification is applied, which currently comprises 73 industries. If the total number of companies within an industry cannot be evenly divided by 10, the surplus companies are distributed from the top (1 decile) to the bottom.

9.4 LIST OF INDICES CURRENTLY USING ISS-ESG DATA

Symbol	ISIN	Name
PBTAP	FRCLIM000254	CAC Large 60 RI SW
PBT4P	FRCLIM000304	EN FR 40 Responsible Investment
F4RIP	FR0013376209	EN Responsible Investment Euro 50 EW
ERI5P	NL0013217730	Euronext Biodiversité Climat Conviction PAB
CLAMP	FR0014004XR2	Euronext Equileap Gender Equality Eurozone 100
EZCLA	FR0014005IK5	Euronext Equileap Gender Equality France 40
USCLA	FR0014005GE2	Euronext Eurozone 60 PAB
USCLE	FR0014005IJ7	Euronext Eurozone ESG Transition
TCAMP	FR0014005GI3	Euronext Eurozone Focus 40 PAB
JPCLA	FRESG0000181	Euronext Eurozone Screened Climate Ambition 35 EW
JPCLE	FRESG0000215	Euronext Eurozone Screened Climate Ambition 40 EW
USC3P	FRESG0000249	Euronext France Climate Screened
UC3PE	FRESG0000272	Euronext France Developpement 40
EZ6PP	FRESG0000496	Euronext France Investissement 40
ES4PP	FRESG0000546	Euronext Global Sustainability and Climate Screened
S2PPR	FRESG0000595	Euronext Global Sustainability and Climate Screened DR
WCAMP	FRESG0000348	Euronext Invest In France 40
GSCSP	FRESG0000876	Euronext Invest In France Low Volatility
EQGFP	FRESG0000900	Euronext JPN Screened Climate Ambition 30 EW
EQGEP	FRESG0000991	Euronext JPN Screened Climate Ambition 30 EW EUR
C6RIP	FR0013376258	Euronext PAB North America 50
WATPR	NL0013908825	Euronext PAB Transatlantic 40
EETPR	FRESG0001163	Euronext PAB Transatlantic 50
FCLSP	FRESG0001478	Euronext PAB Transatlantic 60
PABUP	FRCLIM000148	Euronext Switzerland 20 PAB
PABTP	FRCLIM000205	Euronext Transatlantic Sustainability and Climate Screened 60
GSCDP	FRCLIM000189	Euronext US Screened Climate Ambition 25 EW
FILVP	FRIX00002728	Euronext US Screened Climate Ambition 25 EW EUR
WIFRP	FRIX00002777	Euronext US Screened Climate Ambition 35 EW
INFRP	FRIX00002876	Euronext US Screened Climate Ambition 35 EW EUR
BIOCP	FRESG0002583	Euronext Water and Ocean Europe 40 EW
FRD4P	FRIX00003031	Euronext World Invest In France 40
FRI4P	FRIX00003643	Euronext World Sustainability and Climate Screened

10. SESAMm

10.1 INTRODUCTION

SESAMm captures ESG risks and opportunities associated with industry standard frameworks such as SASB, SFDR, and the United Nations' Sustainable Development Goals. Utilizing our advanced Named Entity Recognition framework and context analysis techniques, SESAM identifies and disambiguates companies, their subsidiaries and brands wherever they are mentioned across the web.

10.2 DATA POINTS PROVIDED

Field Name	Description
SESAMm AI & Robotics	AI & Robotics index score ranking eligibility
SESAMm France Job Creation	Calculates the number of job creation in France during the last 3 years

10.3 DATA POINT LEGEND

SESAMm AI and Robotics

SESAMm's NLP technology carries out a granular and transparent analysis of publicly available data. SesaMm screens identifies companies with publicly available information that are implied in the field of artificial intelligence. The indicators are aggregated on a daily basis to create a timeseries that is used to construct the AI score

SESAMm France Job Creation

SESAMm France Job Creation Score is a factor that calculates the number of job creation in France during the last 3 years.

10.4 LIST OF INDICES USING GRESB DATA

Mnemo	ISIN	Name
EAIWP	FRIX00001845	Euronext AI World
FRD4P	FRIX00003031	Euronext France Developpement 40
FRI4P	FRIX00003643	Euronext France Investissement 40
INFRP	FRIX00002876	Euronext Invest In France 40
FILVP	FRIX00002728	Euronext Invest In France Low Volatility
WIFRP	FRIX00002777	Euronext World Invest In France 40

11. European Space Agency

11.1 INTRODUCTION

The European Space Agency (ESA) is Europe's gateway to space. Its mission is to shape the development of Europe's space capability and ensure that investment in space continues to deliver benefits to the citizens of Europe and the world. ESA is an international organisation with 22 Member States. By coordinating the financial and intellectual resources of its members, it can undertake programmes and activities far beyond the scope of any single European country. ESA dedicates an expert group to analyse, monitor and identify companies involved within the space sector.

11.2 DATA POINTS PROVIDED

Field Name	Description
Space sector	Companies where at least 3% of the capital is controlled by employees as determined by FAS IAS

11.3 DATA POINT LEGEND

Space sector ([EUROPEAN SPACE INDEX - ESA Commercialisation Gateway](#))

The European Space agency, joined with the European Commission and Promus Ventures identifies a list of European space-based companies currently listed on the stock market. The main objective of The European Space Agency is to is primarily to address the lack of information on performance tracking of European space companies available for investors and industry stakeholders worldwide. For inclusion, a company must be either listed/originally set up in ESA or European Union member State stock exchange. The categorization in the space sector is split by services provided: Upstream or Downstream.

1. **Upstream:** includes firms that design, manufacture and deploy space systems and their launch vehicles. That includes the design and delivery of hardware and software required in ground stations.
2. **Downstream:** refers to operators that deliver communications, navigation and earth observation data as well as applications and solutions enabled by those signals to end-users and service providers.

For more information, the link to the European Space Agency is available below: [European Space Agency](#)

11.4 LIST OF INDICES USING EUROPEAN SPACE AGENCY DATA

Symbol	ISIN	Name
HSPCP	NLIX00000983	Euronext Helios Space
HSPAP	NLIX00000959	Euronext Helios Space All-Share

12. FAS

12.1 INTRODUCTION

FAS (Fédération française des associations d'Actionnaires Salariés et anciens salariés - <http://www.fas.asso.fr/index.php>) is a French association responsible for the data generation of the FAS IAS index. The committee defines the rules of the index composition, its evolution and its frequency, in collaboration with Euronext. The FAS IAS Director is in charge of producing or supervising the production of the data. responsible for the calculation of the percentage of capital hold by the employees of each company.

12.2 DATA POINTS PROVIDED

Field Name	Description
Percentage of Company capital holding	Companies where at least 3% of the capital is controlled by employees as determined by FAS IAS

12.3 DATA POINT LEGEND

Mnemo	ISIN	Name
EIASP	FRIX00002439	Euronext FAS IAS

13. Business France

13.1 INTRODUCTION

Business France is a public institution supporting international development of the French Economy. It is responsible for fostering export growth by French businesses as well as promoting and facilitating international investment in France. Business France will collect certain data concerning companies investing in France. The data provided concerns the companies from the mother universe identified by Business France as investing in France.

13.2 LIST OF INDICES USING EUROPEAN SPACE AGENCY DATA

Mnemo	ISIN	Name
FILVP	FRIX00002728	Euronext Invest In France Low Volatility
INFRP	FRIX00002876	Euronext Invest In France 40

14. Moody's ESG Solutions

14.1 INTRODUCTION

Moody's ESG Solutions assesses and rates performance of companies according to Equitics methodology divided on 6 keys areas (corporate environmental, social and governance responsibility) and based on 38 criteria. For the global ESG score, each issuer is assigned an overall score out of 100 which is a weighted and consolidated score of all sustainability factor given sector.

Moody's ESG Solutions methodology is customized by sector and to a certain extent by company to reflect sector specific ESG risk and opportunities. Over 38 sustainability criteria in the ESG rating, 20-25 are evaluated for a given sector. A wight from 0-3 is assigned based on the nature of the criteria, the exposure of stakeholder to a criterion (sector specific) and the corporate risk that exposes the company to human capital, operational efficiency, reputation.

The global ESG scores are the weighted average of the scores obtained by the company regarding 3 managerial pillars on the criteria activated by sector: Leadership (how the company is committed toward the criteria assesses), Implementation (what are the means and measures taken to implement policies & commitments) & Results (what performance the company has toward each sustainability driver)

14.2 DATA POINTS PROVIDED

Symbol	ISIN	Name
CESGP	FR0014002B31	CAC 40 ESG
CAGOV	FR0013232188	CAC 40 Governance
EESGP	NL0013941024	EN CDP Environment ESG Eurozone EW
CEE3P	NL0013026917	EN Core Europe 30 ESG EW
ES1EP	NL0012758627	EN Europe Sustainable 100 EW
CLE5P	NL0012758585	EN Eurozone Energy Transition Leaders 50 EW
CLF4P	FR0013317773	EN France Energy Transition Leaders 40 EW
ENVU	QS0011256169	EN Vigeo US 50
ENVW	QS0011250840	EN Vigeo World 120
BESGP	NL0013025695	Euronext BeNeLux ESG Leaders 20
FESGP	FR0013448131	Euronext CDP Environment ESG France EW
WESGP	NL0013940984	Euronext CDP Environment ESG World EW
ENFRP	FRESG0000835	Euronext CDP France Environnement
ECC5P	FR0013533551	Euronext Core Euro & Global Climate Change EW
CEE1P	NL0013110224	Euronext Core Europe 100 ESG EW
CPABP	FR0014003PU4	Euronext Core Europe PAB 50
EGSEP	FRESG0000686	Euronext Environmental Goods and Services Eurozone
EGSW	FRESG0000652	Euronext Environmental Goods and Services World
EBLPP	FRESG0000371	Euronext ESG Eurozone Biodiversity Leaders PAB
ESG50	NL0012481741	Euronext Euro 50 ESG EW
SG50P	NL0013400302	Euronext Euro 50 SG EW
EPEGP	FR0013483278	Euronext Europe Pioneers 50 ESG EW
ESG1P	NL0013025596	Euronext Eurozone 100 ESG
GOVEP	FR0014003PO7	Euronext Eurozone Diversity & Governance 40 EW
ENESG	FR0013468832	Euronext Eurozone ESG Large 80

ESE4P	NL0012758544	Euronext Eurozone ESG Leaders 40 EW
ESGCP	FR0014004HI4	Euronext Eurozone ESG Leaders Select 40
ESGEP	FR0013477007	Euronext Eurozone ESG Leaders Select 40 EW
EPABP	FR0014003PR0	Euronext Eurozone PAB 50
EEEEPR	NL0015000AA9	Euronext EZ ESGL 40 EW
ESF4P	FR0013317732	Euronext France ESG Leaders 40 EW
ESGFP	FR0013476959	Euronext France ESG Leaders Select 30 EW
FPABP	FR0014003927	Euronext France PAB 50
FRSOP	FR0014005D77	Euronext France Social
GHCPR	FRESG0000009	Euronext Global Health Care 50 EW ESG
GHCER	FRESG0001528	Euronext Global Health Care 50 EW ESG ER
GRE5P	FR0013457850	Euronext Green Planet E
GRF5P	FR0013479763	Euronext Green Planet France
LC1EP	FR0013522554	Euronext Low Carbon 100 Eurozone PAB
LC3WP	FR0013522588	Euronext Low Carbon 300 World PAB
PIWEP	FRESG0000777	Euronext Positive Impact Water Eurozone
PIWWP	FRESG0000801	Euronext Positive Impact Water World
SGSPE	FRESG0000744	Euronext Social Goods and Services Eurozone
SGSWP	FRESG0000710	Euronext Social Goods and Services World
TCEPR	FR0014003BU4	Euronext Transatlantic Circular Economy 50 EW
ETE5P	NL0015000BX9	Euronext Transatlantic Environment 50
ESGTP	NL0013908775	Euronext Transatlantic ESG Leaders 60 EW
TPABP	FRCLIM000106	Euronext Transatlantic PAB 50
EUEPR	NL0015000A61	Euronext US ESGL 20 EW
EVEWP	NL0015000ED5	Euronext V.E ESG World-Select 75 Bund/SV
EZSFP	FR0014004FP3	Euronext V.E Eurozone Social Focus
ENVB	QS0011256235	Euronext Vigeo Benelux 20 Index
ENVEO	QS0011256201	Euronext Vigeo Euro 120 Index
ENVEU	QS0011250873	Euronext Vigeo Europe 120 Index
ENVF	QS0011250907	Euronext Vigeo France 20 Index
ENVUK	QS0011250931	Euronext Vigeo UK 20 Index
LC100	QS0011131735	Low Carbon 100 Europe PAB Index
MESGP	FR0014005WN0	MIB ESG
ESF5P	FR0013371416	SBF Top 50 ESG EW

14.3 DATA POINT LEGEND

Moody's ESG score

Moody's ESG solutions assesses and rates performance of companies according to Equitics methodology depending on 38 criteria, divided to six key areas of corporate environmental, social and governance responsibility, including:

- Environment
- Human rights
- Human resources
- Community Involvement

- Business Behavior
- Corporate Governance

Each issuer receives an overall score out of 100, which is a weighted and consolidated score of all sustainability factors relevant to their sector. Moody's ESG solutions is customized by sector and by companies to reflect sector specific ESG risks and opportunities. Of the 38 sustainability criteria in the ESG rating framework, approximately 20-25 are evaluated for a specific sector. The weight assigned to each sustainability criteria, for a given sector corresponds to a weight from 0 to 3, based on 3 factors:

- i. Nature: the nature of the criteria i.e. the contribution of that criteria to the general interest of society and stakeholders. This will be consistent across all sectors.
- ii. Exposure: the vulnerability of stakeholders to a criterion. This will be sector specific.
- iii. Corporate Risk: the type of risk a criterion exposes a company to: human capital; operational efficiency; reputation; legal security. This will be sector specific

The global ESG score is the weighted average of the scores regarding the three managerial pillars on the criteria activated by sector: Leadership, Implementation and results.

Controversies assessment

Moody's ESG Solutions analyses the impact of controversies on stakeholders and the company using the framework defined by the Office of High Commissioner of the United Nations Human Rights (analyses of the scale, scope, and irremediable character of the impact). Moody's ESG Solutions analyses controversies towards its severity (company and stakeholder level), its frequency and the reactivity of the company that faces the corresponding allegation. The Severity of a controversy is thus considered critical when related to fundamental issue, with adverse and large-scale impact on the company's and stakeholder's interest. An issuer cannot be penalized indefinitely for having faced a controversy. However, an issuer cannot be considered as being "clean" after having implemented corrective measures in response to a controversy. The impact of a controversy on an issuers' reputation diminishes over time depending on the severity of the event and the issuers' responsiveness to this.

Moody's ESG Solutions analyses the impact of controversies on stakeholders and the company using the framework defined by the Office of the High Commissioner for Human Rights (OHCHR), which includes analyses of the scale, scope, and irremediable character of the impact. Moody's ESG Solutions evaluates controversies based on their severity (at both company and stakeholder levels), frequency, and the company's responsiveness to the allegations. The severity of a controversy is considered critical when it relates to fundamental issues with adverse and large-scale impacts on the company's and stakeholders' interests. An issuer cannot be penalized indefinitely for facing a controversy, but it also cannot be considered "clean" immediately after implementing corrective measures. The impact of a controversy on an issuer's reputation diminishes over time, depending on the severity of the event and the issuer's responsiveness.

Moody's ESG Solutions

Moody's ESG Solutions are weighted average of the criteria that are affected to each pillar.

The Environment score is based on a 2 step approach: the assessment and rating of the performances of the companies according to the methodology. The environmental pillar gathers the criterias linked to the environment from an internal management perspective, supply chain perspective and a product safety perspective. It takes to account the following criterion and assigns an overall score out of 100:

- Environmental strategy and eco-design
- Pollution prevention and control (soil, accident)
- Development of green products and services
- Protection of biodiversity
- Protection of water resources
- Minimizing environmental impacts from energy use
- Management of atmospheric emissions
- Waste management
- Management of local pollution
- Management of environmental impacts from transportation
- Management of environmental impacts from the use and disposal of products/services
- Integration of environmental factors in the supply chain

The social pillar gather the Equitics sustainability criteria that provides a comprehensive overview of a company social impact and integrates and analyses of Human Resources, Human Rights, Community Involvement and Business Behaviour issues. It considers the following criterions:

- Promotion of Social Dialogue
- The Responsible Management of Reorganizations
- Career management
- Fundamental Human Rights in society
- Fundamental Labor rights in the workforce
- Non Discrimination and the promotion of Diversity
- The promotion of local social and economic development
- Management of the Societal Impacts of a company's product and services
- Corporate Philanthropy
- Product Safety
- Information to customers
- Responsible Customer relations
- Sustainable Contractual Relations with Suppliers
- The Integration of Labor Standards in the Supply Chain

The corporate governance score reviews both broad international governance recommendations and national corporate governance codes specific to a range of countries. The theme and methodology reflect subjects that represents points of convergence across various codes and form an international consensus as being elements of effective corporate governance. There are four underlying criteria that structures the assessment framework for corporate governance:

- Responsible Board Practice and Organisation
- Audit and Internal Controls
- Shareholders rights
- Responsible Executive Remuneration

Additionally, Moody's solutions analyses themes specific to CSR:

- Allocation of responsibilities over CSR issues

- Inclusion of CSR issues in the board's agenda
- The Diversity of the board including CSR expertise
- Training provided to directors on CSR issues
- The presentation of CSR strategy to shareholders and investors
- The management's support of shareholder resolutions on CSR themes
- The links between executive remuneration and performance on CSR
- The internal consistency of compensation policies

Moody's ESG Solution Energy transition inform of a strategic approach to reduce their emissions and to adapt their business model to address the business opportunities tied to the transition to a low carbon economy. 6 assessment criteria are used to produce scores from 0-100

Moody's ESG Solution Carbon Footprint score uses the Carbon Footprint Scope 1&2, which represents the total global direct emissions from sources owned or controlled by the reporting organization in tons of CO2 (Scope 1) and emissions which are indirect GHG emissions originated from the consumption of purchased electricity, heat, cooling or steam in tons of CO2 equivalent (Scope 2). The methodology is aligned with the GHG protocol. For companies reporting emissions, data is collected and recorded for Scope 1, Scope 2 and Scope 3.

- Scope 1: Direct GHG emissions from sources owned or controlled by the reporting organization; expressed in tCO2eq
- Scope 2: Indirect GHG emissions that the company has caused through its consumption of energy in the form of electricity, heat, cooling or steam; expressed in tCO2eq.
- Scope 3: Indirect GHG emissions that arise as a consequence of an organisation's activities from sources that are owned or controlled by others; expressed in tCO2eq.

Companies are allocated within four categories depending on their carbon footprint graded from A to D

- A: corresponding to a moderate carbon footprint of < 100 000 Emission t CO2 eq
- B: corresponding to a significant carbon footprint between 100 000 and 1 000 000 Emission t CO2 eq
- C: corresponding to a high carbon footprint between 1000 000 and 10 000 000 Emission t CO2 eq
- D: corresponding to an intense carbon footprint that is over 10 000 000 Emission t CO2 eq

Moody's ESG solutions United Global Compact Assessment

base its assessment on the 10 UNGC principles that are regrouped to 4 pillars (with a score from 0 to 100): Environment, Human right, Labor rights and Corruption. A company faces UNGC exclusions if a critical controversy has been spotted for one or several UNGC pillars (Human Rights, Labor rights Environment and Corruption), if the company is involved in production of tobacco, manufacturing full weapon, key parts or services for Munitions and delivery platform for Cluster munition or anti personal landmines. A company can also be ineligible if the average UNGC pillar score is below 15/100. The controversy lifecycle remains active in the database for 24 months following the last event related to it if it was minor, 48 months if it was high critical severity

Moody's ESG solutions controversial weapons assessment

classifies the involvement in manufacturing or has control of another company that is involved in controversial weapons. Activities falling under manufacturer are classified in four types: companies that can supply full weapon system or key parts or services. Shareholders are primarily financial institutions which own equity shares in companies identified as involved in controversial weapons.

Moody's ESG Solutions level of incorporation in the energy and climate change theme

it is the sum for a company of all levels of involvement in the products included in the theme Energy and climate change (Access to energy; afforestation, bicycle, building materials from wood, electric engine, electric vehicle technology, electric vehicle Energy demand-side management, energy from waste, energy storage, fuel cell engine, green buildings, hybrid engine, hybrid vehicles, insulation materials, LED, materials allowing energy efficiency, photocatalytic materials, renewable energy, renewable energy technology, smart grid and smart grid technology, smart meters, solar airplanes, sustainably sourced biofuel, transportation sharing services

Moody's ESG solutions fossil fuel industry revenue

measures the proportion of turnover derived from fossil fuels industries (coal, oil, natural gas liquids and peat)

Moody's ESG Solutions green to brown ratio

is a metric at a portfolio level that measures how much environmental activities are important related to fossil fuels industry involvement. It is composed of the green share which is the average involvement in environmental activities and fossil fuel industry

Moody's ESG solutions management of environmental impacts

from the use and display of products and services is based on the following actions: Evaluate how the company manages the environmental impacts related to the use of its products/services , the disposal of its products/services ,to product packaging (when relevant to the sector)

Moody's ESG Solutions Sustainable Goods and Services

provides an in depth assessment of the proportion of a company's commercial activity that is linked to the sales of goods or provision of services that support the achievement of the 17 UN Sustainable Development goals. The SGS used for the methodology of the Euronext indices are:

Moody's ESG Solutions net behaviour and net contribution scores

captures the impact of company activities on the world changes. The product seeks to capture positive and negative externalities created by companies and build a view on net value creation. The screening is centred around measuring companies net contribution to each SDG and measuring the company net behaviour

Moody's ESG controversial activities

provides clients with reliable and up to date information on companies involvement in controversial activities. Companies are screened on an annual basis against 17 controversial activity areas containing a total of 63 criteria differentiating between production and distribution activities. The areas screened

reflect a blend of both the traditional demands driven by mainstream ethical investors (alcohol, tobacco, gambling etc.) and emerging areas

Overview of Rulebooks and other documents applicable for Euronext Indices

The following documents, all available on or via the following link: <https://www.euronext.com/en/indices/index-rules> should be read in conjunction with this document or provide other relevant information for the reader.

BENCHMARK STATEMENT

The Benchmark Statement identifies the primary features of an index family or families of indices in the context of the EU Benchmark regulation. For ESG based indices it also contains disclosure of ESG factors and reporting of scores.

COMPLIANCE STATEMENT

The Compliance Statement provides details, for both significant and non-significant benchmarks, for which provisions the Administrator has chosen not to apply, and offers an explanation as to why it is appropriate not to apply each provision.

GOVERNANCE EURONEXT INDICES

The purpose of the 'Governance Euronext Indices' is to describe the role and responsibilities of each of the governance bodies that are part of the Benchmark Administrators of Euronext.

RULEBOOK OF EACH FAMILY OF INDICES

Each index is part of an index family that shares the basis for selection (universe) and which is managed in a comparable way. A separate rulebook is provided for each index family that will describe the specific features of that index family as well as specific elements of each index within that family.

INDEX CALCULATION AND PERIODICAL REVIEW Euronext Indices

The Methodology Euronext describes all common aspects that apply for the

- periodical reviews, and
- the calculation of indices

EURONEXT INDICES CORPORATE ACTION RULES

- treatment of corporate actions

of indices provided by Euronext Indices.

EURONEXT ESG PROVIDERS METHODOLOGIES

An overview of various methods applied by providers of ESG scorings and labels

PROCEDURES EURONEXT INDICES

These rulebooks describe the various procedures that are applied for all Euronext Indices:

- Correction Policy
- Announcement Policy
- Complaints Procedure
- Consultations Procedure
- Procedure For Cessation of Indices

RULES OF PROCEDURE INDEPENDENT SUPERVISORS

For each Independent Supervisor Euronext publishes a 'Rules of Procedure' that describes the responsibilities and composition of each Independent Supervisor.

BENCHMARK OVERSIGHT COMMITTEE CHARTER

The Benchmark Oversight Committee Charter describes the role and responsibilities of the Benchmark Oversight Committee.