

# BENCHMARK STATEMENT

Solactive ISS Europe Low Carbon Index

Solactive AG is registered with and regulated by  
the German Federal Financial Supervisory  
Authority (BaFin)



# BENCHMARK STATEMENT

As an administrator of the Solactive ISS Europe Low Carbon Index and pursuant to Article 27 of Regulation (EU) 2016/1011 (the "**Benchmark Regulation**" or "**BMR**"), Solactive AG is obliged to publish a benchmark statement for the benchmark if it shall be used in the European Union (the "**Benchmark Statement**"). This document contains the information required pursuant to Article 27 of the BMR and Article 1 of the Commission Delegated Regulation (EU) 2018/1643.

## 1 GENERAL INFORMATION

- > This Benchmark Statement was created on April 12, 2019 and was last updated on December 31, 2025.
- > This Benchmark Statement relates to a specific benchmark, the Solactive ISS Europe Low Carbon Index (ISIN: DE000SLA13R1) (the "**Benchmark**" or "**Index**"), where Solactive AG acts as the "administrator" (as defined in Article 3(1)(6) of the BMR).
- > The Benchmark is determined based on readily available data and does not use any contributed input data (as defined in Article 3(1)(8) of the BMR).
- > The Benchmark is classified as a non-significant benchmark (as defined in Article 3(1)(27) of the BMR).

## 2 MARKET INFORMATION

The Benchmark is a quantitative and investable index developed by Solactive AG. The Benchmark is a price return index published in EUR. A price return index reflects the market price movements of the index components, disregarding any payments made in respect of the index components, such as ordinary cash dividends whereas special cash dividends are reinvested. A price return index aims to reflect the price performance of a specific market, or a particular segment.

Full information regarding the market or economic reality that the Benchmark is intended to measure, the geographical boundaries (if any) of the market or economic reality as well as the procedure for rebalancing the constituents of the Benchmark are available in the index guideline at [https://www.solactive.com/wp-content/uploads/2018/08/Solactive-Low-Carbon-Benchmark-Series\\_v1-2\\_dated-July-25st-2016-3.pdf](https://www.solactive.com/wp-content/uploads/2018/08/Solactive-Low-Carbon-Benchmark-Series_v1-2_dated-July-25st-2016-3.pdf).

The methodology of the Index has been reviewed and approved in accordance with an internal approval process.

## 3 INPUT DATA

The Benchmark uses input data as part of the algorithm-based calculation of the daily index values. The input data originates from a source that provides readily available data (input data) and is defined by reference to the source and the time at which the data is observed. The Benchmark uses a single source for input data rather than utilizing a hierarchy of input data.

The risk of insufficient input data is minimal due to the high importance of such data for the usage of financial instruments. Where there is insufficient input data or if any other disruption event occurs that may result, inter alia, in inaccurate or delayed prices or a prohibition from trading for a longer time in respect of one or more constituents of the Benchmark, the affected constituent may be reflected in the Benchmark with its last available price, or may be removed from the Benchmark with no value. Such events of insufficient input data or any other disruption events may result in the market or economic reality measured by the benchmark value no longer being sufficiently reliably represented.

Such events may also result in the implementation of corporate actions, or the calculation, publication and dissemination of the Benchmark being postponed to a later time than as provided for in the index guideline.



Where there are extraordinary and unforeseeable events that are not covered (directly or by way of analogy) by the index guideline or Solactive AG's Disruption Policy, the index committee of Solactive AG (the "**Index Committee**") will use expert judgement in determining the treatment of such event.

## 4 CORRECTION AND RESTATEMENT

The Benchmark is calculated with the greatest possible efforts to ensure its accuracy. Nevertheless, errors in the index determination and calculation process, such as the omission or incorrect implementation of a corporate action, the use of incorrect input data or the incorrect application of the Benchmark methodology, may occur from time to time for a variety of reasons, both internal to Solactive AG and external. In accordance with a pre-determined process, errors are to be corrected with effect for the future. In addition, such errors may also result in a restatement of past index values, provided that such errors have been identified within generally two business days after the occurrence of the event leading to the error. Errors in connection with the application of management and transaction fees can result in a restatement regardless of the time of discovery. Under certain circumstances, errors will be assessed individually by the Index Committee.

## 5 CHANGES TO OR CESSATION OF THE BENCHMARK

Although the Benchmark is determined by a static set of rules and is intended to be comprehensive, factors, including external factors beyond the control of Solactive AG, may necessitate changes to, or the cessation of, the Benchmark. Such changes to or cessation of the Benchmark may have an adverse impact upon the financial contracts and financial instruments that reference the Benchmark or the measurement of the performance of investment funds referencing the Benchmark.

## 6 BENCHMARK STATEMENT UPDATES

Solactive AG will update this Benchmark Statement if the information herein is no longer correct or sufficiently precise. In particular, the Benchmark Statement will be updated as soon as practically possible whenever the type of Benchmark has changed (e.g. non-significant to significant) or whenever there is a material change to the methodology of the Benchmark.

## 7 INDEX COMMITTEE

Although the Benchmark applies a highly rules-based methodology that is intended to be comprehensive, it cannot be excluded that ambiguities, errors, omissions or extraordinary and unforeseeable events could occur that may have an impact on the provision of the Benchmark. Solactive AG will seek to resolve any such situation by means of the Index Committee, composed of staff of the Solactive Group. Such committee is responsible, inter alia, for decisions regarding any amendments to the methodology of the Benchmark, the treatment of any unforeseeable errors, and the correction as well as the cessation of a Benchmark.



## 8 ESG FACTORS

### CONSIDERATION OF ESG FACTORS

Name of the benchmark administrator	Solactive AG
Type of benchmark	Equity
Name of the benchmark	Solactive ISS Europe Low Carbon Index
Are there in the portfolio of the benchmark administrator any EU Climate Transition Benchmarks, EU Paris-aligned Benchmarks, benchmarks that pursue ESG objectives or benchmarks that take into account ESG factors?	Yes
Does the benchmark pursue ESG objectives?	Yes

Details in relation to ESG factors listed in Annex II to Commission Delegated Regulation (EU) 2020/1816 disclosed at an aggregated weighted average value at the level of the benchmark. ESG factors marked as "voluntary" in Annex II to Commission Delegated Regulation (EU) 2020/1816 are not disclosed. If no data are available for individual ESG factors, they are marked as "NA" below.

For a detailed description of each factor as well as the associated calculation formula, please refer to the Solactive ESG Factor Disclosure Guideline available at [www.solactive.com/documents](http://www.solactive.com/documents).

Environmental factors	Value	Coverage
Exposure of the benchmark portfolio to the sectors listed in Sections A to H and Section L of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council as a percentage of the total weight in the portfolio	86.15%	100.00%
Greenhouse Gas (GHG) Intensity	14.67	99.52%
<i>% reported GHG emissions</i>	100.00%	-
<i>% estimated GHG emissions</i>	0.00%	-
Exposure of the benchmark portfolio to companies the activities of which fall under Divisions 05 to 09, 19 and 20 of Annex I to Regulation (EC) No 1893/2006	6.04%	100.00%
Exposure of the benchmark portfolio to activities included in the environmental goods and services sector, as defined in Article 2, point (5) of Regulation (EU) No 691/2011 of the European Parliament and of the Council	2.42%	77.40%



Social factors	Value	Coverage
International treaties and conventions, United Nations principles or, where applicable, national law used in order to determine what constitutes a 'controversial weapon'	please see Solactive ESG Factor Disclosure Guideline available at <a href="http://www.solactive.com/documents">www.solactive.com/documents</a>	
Controversial Weapons %	0.47%	99.04%
Tobacco %	8.96%	99.04%
Social Violations	Total: 0 % of constituents: 0.00	67.79%
Exposure of the benchmark portfolio to companies without due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8	0.28%	98.56%
Gender pay gap	11.08%	44.71%
Ratio of female to male board members	76.91%	98.56%
Ratio of accidents, injuries, fatalities	1.38	37.50%
Number of convictions and amount of fines for violations of anti-corruption and antibribery laws	NA	NA

Governance factors	Value	Coverage
Independent board members %	67.11%	98.56%
Female board members %	42.46%	98.56%

Data and standards used	
a) Description of data sources used to provide information on the disclosed ESG factors	The respective source of each disclosed ESG factor is described in the Solactive ESG Factor Disclosure Guideline available at <a href="http://www.solactive.com/documents">www.solactive.com/documents</a>
b) Reference standards.	If individual data points reported under the description of the ESG factors above are informed by supporting standards, the latter are listed in the detailed definition of the respective item in the Solactive ESG Disclosure Guideline available at <a href="http://www.solactive.com/documents">www.solactive.com/documents</a>




---

**DISCLOSURE OF THE ALIGNMENT WITH THE OBJECTIVES OF THE PARIS AGREEMENT**


---

a) Does the benchmark align with the target of reducing carbon emissions or the attainment of the objectives of the Paris Agreement?	No
b) Temperature scenario, in accordance with international standards, used for the alignment with the target of reducing GHG emissions or the attainment of the objectives of the Paris Agreement	The benchmark does not use any temperature scenario for the alignment with the target of reducing GHG emissions or attaining the objectives of the Paris Agreement
c) Name of the provider of the temperature scenario used for the alignment with the target of reducing GHG emissions or the attainment of the objectives of the Paris Agreement	The benchmark does not use any temperature scenario for the alignment with the target of reducing GHG emissions or attaining the objectives of the Paris Agreement
d) Methodology used for the measurement of the alignment with the temperature scenario	The benchmark does not use any temperature scenario for the alignment with the target of reducing GHG emissions or attaining the objectives of the Paris Agreement
e) Hyperlink to the website of the temperature scenario used	The benchmark does not use any temperature scenario for the alignment with the target of reducing GHG emissions or attaining the objectives of the Paris Agreement
<b>Information updated on</b>	31.12.2025
<b>Reason for update</b>	Initial document creation

## 9 MISCELLANEOUS

©Solactive AG, 2019. All rights reserved.

“Solactive”, “Solactive GBS”, “German Index Engineering” and the logo  are registered trademarks of Solactive AG.

*This document constitutes the Benchmark Statement in accordance with Article 27 of the BMR. The information in this document does not constitute tax, legal or investment advice. The Benchmark Statement is proprietary to Solactive AG. Its content may not be modified, reproduced, redistributed or stored in a retrieval system in whole or in part without the prior written consent of Solactive AG.*

## CONTACT

Solactive AG  
German Index Engineering  
Platz der Einheit 1  
60327 Frankfurt am Main  
Germany

Tel.: +49 (0) 69 719 160 00  
Fax: +49 (0) 69 719 160 25  
Email: [info@solactive.com](mailto:info@solactive.com)  
Website: [www.solactive.com](http://www.solactive.com)

© Solactive AG