

# ESG FACTORS EXPLANATION DOCUMENT

Solactive L&G Low Carbon Transition Japan GBP Index TR

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Solactive AG is included in the register of administrators referred to in Article 36 of Regulation (EU) 2016/1011 (the "Benchmark Regulation" or "BMR") for benchmarks used in the Union. Solactive AG is required to publish the explanation about Environmental, Social, and Governance (ESG) factors in accordance with the requirements of Article 27 (2aa) of the BMR and Delegated Regulation (EU) 2020/1816.

### CONSIDERATION OF ESG FACTORS

Name of the benchmark administrator	Solactive AG
Type of benchmark	Equity
Name of the benchmark	Solactive L&G Low Carbon Transition Japan GBP Index TR
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	84.14%	100.00%
Greenhouse Gas (GHG) Intensity	26.17	100.00%
<i>% reported GHG emissions</i>	94.97%	-
<i>% estimated GHG emissions</i>	5.03%	-
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	2.90%	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	0.59%	89.26%
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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 %	0.78%	100.00%
Tobacco %	9.91%	100.00%
Social Violations	Total: 0 % of constituents: 0.00	48.66%
Exposure of the benchmark portfolio to companies without due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8	3.12%	98.99%
Gender pay gap	45.93%	12.08%
Ratio of female to male board members	32.70%	99.66%
Ratio of accidents, injuries, fatalities	0.82	13.76%
Number of convictions and amount of fines for violations of anti-corruption and antibribery laws	NA	NA

Governance factors	Value	Coverage
Independent board members %	48.95%	99.66%
Female board members %	23.51%	99.66%



<b>Data and standards used</b>	
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>
<b>Information updated on</b>	07.04.2026
<b>Reason for update</b>	Initial creation of the report.

## MISCELLANEOUS

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