

INVEST EUROPE ESG REPORTING GUIDELINES

Setting the industry standard for ESG reporting

Article 8 ‘Light Green’ Fund

Summary of pre-contractual and periodic reporting information

Article 8 ‘Light Green’ Fund

Pre-contractual disclosure (Articles 14 to 17 of the RTS)

- Define the **environmental and social characteristics** promoted by the fund and the sustainability indicators used to measure the attainment of the environmental or social characteristics.
- Describe the policy used to assess **good governance practices** of the investee companies.
- Confirm whether the fund considers **principal adverse impacts (PAIs) on sustainability indicators** and how such principal adverse impacts are considered.
- Describe the **investment strategy** of the fund, including the binding elements of the strategy to attain the environmental or social characteristics.
- Define the **asset allocation** planned for the fund:
 - Specify intended minimum proportion of investments to attain the promoted environmental or social characteristics.
 - Describe the purpose of any “other” investments and whether there are any minimum environmental or social safeguards.
 - Provide information on the minimum proportion of investments that will be Taxonomy-aligned.

Periodic reporting (Articles 50 to 57 of the RTS)

Include in fund annual report:

- A description of the extent to which **environmental or social characteristics** were attained, with information on the performance of the sustainability indicators.
- Details of the **asset allocation**, showing proportion of investments that attained the environmental or social characteristics and proportion of ‘other’ investments, any related minimum environmental or social safeguards and proportion of investments made in different sectors and sub-sectors, including fossil fuel sectors.
- Details of **actions** taken to meet the environmental or social characteristics.