

Climate and other environmental-related indicators		
PAI-indicator	Metric	ESRS
1. GHG emissions	Scope 1 GHG emissions Scope 2 GHG emissions Scope 3 GHG Emissions Total GHG Emissions	ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions §44
2. Carbon footprint	Carbon footprint	ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions §44
3. GHG intensity of investee companies	GHG intensity of investee companies	ESRS E1-6 Gross GHG emissions intensity §53 to 55
4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	ESRS 2-SBM 1 - Involvement in activities related to fossil fuel activities §40 (d) i
5. Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	ESRS E1-5 Energy consumption and mix §37 ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) § 38 and 39
6. Energy consumption intensity per high impact climate sector	Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector	ESRS E1-5 Energy intensity associated with activities in high climate impact sectors §40 to 43
7. Activities negatively affecting biodiversity-sensitive areas	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	ESRS 2-IRO 1 - E4 §16 (a) i
8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR	ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European

	invested, expressed as a weighted average	Pollutant Release and Transfer Register) emitted to air, water and soil, §28
9. Hazardous Waste and radioactive waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average	ESRS 2-SBM 1 - Involvement in activities related to chemical production §40 (d) ii ESRS E5-5 Hazardous waste and radioactive waste §39

Indicators for social and employee, respect for human rights, anticorruption and anti-bribery matters		
PAI-indicator	Metric	ESRS
10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	<p>ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD §104 (a)</p> <p>ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines §19</p> <p>ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines §17</p> <p>ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines §17</p>
11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	<p>ESRS S1-1 Human rights policy commitments §20</p> <p>ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD §104 (a)</p> <p>ESRS S2-1 Human rights policy commitments §17</p> <p>ESRS S3-1 Human rights policy commitments §16</p> <p>ESRS S4-1 Policies related to consumers and end-users §16</p>
12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	ESRS S1-16 Unadjusted gender pay gap §97 (a)
13. Board gender diversity	Average ratio of female to male board members in investee companies,	ESRS 2-GOV 1 - Board's gender diversity §21 (d)

	expressed as a percentage of all board members	
14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	ESRS 2-SBM 1 - Involvement in activities related to controversial weapons §40 (d) iii

Additional climate and other environmental-related indicators		
PAI-indicator	Metric	ESRS
1. Emissions of inorganic pollutants	Tonnes of inorganic pollutants equivalent per million EUR invested, expressed as a weighted average	ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, §28
2. Emissions of air pollutants	Tonnes of air pollutants equivalent per million EUR invested, expressed as a weighted average	ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, §28
3. Emissions of ozone-depleting substances	Tonnes of ozone-depleting substances equivalent per million EUR invested, expressed as a weighted average	ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, §28
4. Investments in companies without carbon emission reduction initiatives	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	ESRS E1-4 GHG emission reduction targets §34
5. Breakdown of energy consumption by type of non-renewable sources of energy	Share of energy from non-renewable sources used by investee companies broken down by each non-renewable energy source	ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) §38
6. water usage and recycling	1. Average amount of water consumed by the investee companies (in cubic meters) per million EUR of revenue of investee companies 2. Weighted average percentage of water recycled and reused by investee companies	ESRS E3-4 Total water consumption in m3 per net revenue on own operations §29 ESRS E3-4 Total water recycled and reused §28 (c)

7. Investments in companies without water management policies	Share of investments in investee companies without water management policies	ESRS E3-1 Water and marine resources §9
8. Exposure to areas of high water stress	Share of investments in investee companies with sites located in areas of high water stress without a water management policy	ESRS E3-1 Dedicated policy §13
9. Investments in companies producing chemicals	Share of investments in investee companies the activities of which fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006	ESRS 2-SBM 1 - Involvement in activities related to chemical production §40 (d) ii
10. Land degradation, desertification, soil sealing	Share of investments in investee companies the activities of which cause land degradation, desertification or soil sealing	ESRS 2-IRO 1 - E4 §16 (b)
11. Investments in companies without sustainable land/agriculture practices	Share of investments in investee companies without sustainable land/agriculture practices or policies	ESRS E4-2 Sustainable land / agriculture practices or policies §24 (b)
12. Investments in companies without sustainable oceans/seas practices	Share of investments in investee companies without sustainable oceans/seas practices or policies	ESRS E3-1 Sustainable oceans and seas §14 ESRS E4-2 Sustainable oceans / seas practices or policies §24 (c)
13. Non-recycled waste ratio	Tonnes of non-recycled waste generated by investee companies per million EUR invested, expressed as a weighted average	ESRS E5-5 Non-recycled waste §37 (d)
14. Natural species and protected areas	1.Share of investments in investee companies whose operations affect threatened species 2.Share of investments in investee companies without a biodiversity protection policy covering operational sites owned, leased,	ESRS 2-IRO 1 - E4 §16 (c)

	managed in, or adjacent to, a protected area or an area of high biodiversity value outside protected areas	
15. Deforestation	Share of investments in companies without a policy to address deforestation	ESRS E4-2 Policies to address deforestation §24 (d)
16. Share of securities not issued under Union legislation on environmentally sustainable bonds	Share of securities in investments not issued under Union legislation on environmentally sustainable bonds	Intended to cover the FMP's share of non-green bonds invested in, not intended to cover an investee company's share of issued securities that are non-green. Therefore it is not required in the ESRS.

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters		
PAI-indicator	Metric	ESRS
1. Investments in companies without workplace accident prevention policies	Share of investments in investee companies without a workplace accident prevention policy	ESRS S1-1 Workplace accident prevention policy or management system §23
2. Rate of accidents	Rate of accidents in investee companies expressed as a weighted average	ESRS S1-14 Number of fatalities and number and rate of work-related accidents §88 (b) and (c)
3. Number of days lost to injuries, accidents, fatalities or illness	Number of workdays lost to injuries, accidents, fatalities or illness of investee companies expressed as a weighted average	ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness §88 (e)
4. Lack of a supplier code of conduct	Share of investments in investee companies without any supplier code of conduct (against unsafe working conditions, precarious work, child labour and forced labour)	ESRS S2-1 Policies related to value chain workers §18
5. Lack of grievance/complaints handling mechanism related to employee matters	Share of investments in investee companies without any grievance/complaints handling mechanism related to employee matters	ESRS S1-3 Grievance/complaints handling mechanisms §32 (c)
6. Insufficient whistleblower protection	Share of investments in entities without policies on the protection of whistleblowers	ESRS G1-1 Protection of whistleblowers §10 (d)
7. Incidents of discrimination	1. Number of incidents of discrimination reported in investee companies expressed as a weighted average 2. Number of incidents of discrimination leading to sanctions in investee companies expressed as a weighted average	ESRS S1-17 Incidents of discrimination §103 (a)

8. Excessive CEO pay ratio	Average ratio within investee companies of the annual total compensation for the highest compensated individual to the median annual total compensation for all employees (excluding the highest-compensated individual)	ESRS S1-16 Excessive CEO pay ratio §97 (b)
9. Lack of a human rights policy	Share of investments in entities without a human rights policy	<p>ESRS S1-1 Human rights policy commitments §20</p> <p>ESRS S2-1 Human rights policy commitments §17</p> <p>ESRS S3-1 Human rights policy commitments §16</p> <p>ESRS S4-1 Policies related to consumers and end-users §16</p>
10. Lack of due diligence	Share of investments in entities without a due diligence process to identify, prevent, mitigate and address adverse human rights impacts	ESRS 2-GOV 4 - Statement on due Diligence §30
11. Lack of processes and measures for preventing trafficking in human beings	Share of investments in investee companies without policies against trafficking in human beings	<p>ESRS S1-1 Processes and measures for preventing trafficking in human beings §21</p> <p>ESRS S2-1 Policies related to value chain workers §18</p>
12. Operations and suppliers at significant risk of incidents of child labour	Share of investments in investee companies exposed to operations and suppliers at significant risk of incidents of child labour in terms of geographic areas or type of operation	<p>ESRS 2-SBM 3 - S1 Risk of incidents of child labour §14 (g)</p> <p>ESRS 2-SBM 3 - S2 Significant risk of child labour or forced labour in the value chain §11 (b)</p>
13. Operations and suppliers at significant risk of incidents of forced or compulsory labour	Share of the investments in investee companies exposed to operations and suppliers at significant risk of incidents of forced or compulsory labour in	ESRS 2-SBM 3 - S1 Risk of incidents of forced labour §14 (f)

	terms in terms of geographic areas and/or the type of operation	ESRS 2-SBM 3 - S2 Significant risk of child labour or forced labour in the value chain §11 (b) ESRS 2-SBM 3 - S1 Risk of incidents of child labour §14 g
14. Number of identified cases of severe human rights issues and incidents	Number of cases of severe human rights issues and incidents connected to investee companies on a weighted average basis	ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD §104 (a) ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain §36 ESRS S3-4 Human rights issues and incidents §36 ESRS S4-4 Human rights issues and incidents §35
15. Lack of anti-corruption and anti-bribery policies	Share of investments in entities without policies on anti-corruption and anti-bribery consistent with the United Nations Convention against Corruption	ESRS G1-1 United Nations Convention against Corruption §10 (b)
16. Cases of insufficient action taken to address breaches of standards of anti-corruption and anti-bribery	Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery	SRS G1-4 Standards of anti-corruption and anti-bribery §24 (b)
17. Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws	Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws by investee companies	ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws §24 (a)