



Commission de Surveillance
du Secteur Financier

SFDR UCI periodic data collection - Practical and technical guidance

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Update information

Date	Version	Changes
27/06/2023	1.0	Publication of the document
30/11/2023	1.1	Removed paragraphs regarding transmission of reports via S3. The method of transmitting reports via S3 is now referenced by a document available on the website. Online eDesk form for submitting reports (see point 4.2). "SFPER018" feedback message added for submission via S3.
31/01/2024	1.2	Correction of the eDesk link (see chapter 4.2)
27/03/2024	1.3	Update of the section 2.2

1. Glossary and objectives

1.1 Glossary

Notion	Definition
CDR	SFDR-RTS
ESMA SB	ESMA Supervisory briefing – Sustainability risks and disclosures in the area of investment management (31 May 2022, ESMA34-45-1427)
SFDR	Sustainable Finance Disclosure Regulation Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector, as amended
SFDR periodic templates	Periodic templates set out in Annex IV respectively Annex V of the SFDR-RTS
SFDR-RTS	Commission Delegated Regulation (EU) 2022/1288 of 6 April 2022 supplementing Regulation (EU) 2019/2088 of the European Parliament and of the Council with regard to regulatory technical standards specifying the details of the content and presentation of the information in relation to the principle of ‘do no significant harm’, specifying the content, methodologies and presentation of information in relation to sustainability indicators and adverse sustainability impacts, and the content and presentation of the information in relation to the promotion of environmental or social characteristics and sustainable investment objectives in precontractual documents, on websites and in periodic reports (published on 25/07/2022), as amended
TR	Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088
UCI	Generic term referring to UCITS and AIFs

1.2 Context

The CSSF Communiqués published on 27 July 2022 and 24 March 2023 informed about the intention of the CSSF to launch a data collection exercise related to SFDR and TR.

The present user guide concerns more particularly the data collection exercise relating to the **disclosures in periodic reports** for the financial products disclosing under Article 8 or Article 9 of SFDR.

SFDR lays down harmonised rules on transparency regarding the provision of sustainability-related information with respect to financial products. TR provides additional disclosure requirements for those financial products making sustainable investments with environmental objectives. Commission Delegated Regulation (EU) 2022/1288 supplementing SFDR as amended (SFDR RTS) provides further details on the transparency to be ensured by financial market participants (FMPs) in this respect.

In this context, Investment Fund Managers (IFMs) and Institutions for Occupational Retirement Provision (IORPs) qualifying as FMPs are required to include sustainability-related information in the periodic reports of financial products disclosing under Article 8 or Article of SFDR.

The purpose of the data collection exercise is to collect in a digital format on an annual basis, in accordance with the financial year-end of the financial products, information in relation to the disclosures in periodic reports.

1.3 Objectives

The objective of this document is to provide practical and technical information on the SFDR Data collection exercise relating to the disclosures in periodic reports for financial products disclosing under Article 8 or Article 9 of SFDR.

The first part of the document aims at providing information to financial market participants on the scope of the data collection exercise and the CSSF expectations on the manner in which the data fields should be completed before being submitted to the CSSF.

The second part of the document aims at providing technical details to financial market participants on the data collection exercise concerning in particular:

- Technical overview of the reporting system;
- Data and file format of the reports;
- Data validation and feedbacks.

2. Scope

2.1 Who is in the scope of the data collection?

The CSSF is requiring the following financial market participants ("FMPs") to participate to this data collection exercise:

- (a) UCITS management companies, based in Luxembourg and subject to Chapter 15 of the Law of 17 December 2010 relating to undertakings for collective investment (the “2010 Law”) or in another Member State of the European Union, in relation to all **Luxembourg-domiciled UCITS** they manage;
- (b) **UCITS investment companies** which did not designate a management company within the meaning of Article 27 of the 2010 Law;
- (c) authorised AIFMs, based in Luxembourg and subject to Article 4 of the Law of 12 July 2013 on alternative investment fund managers (the “2013 Law”), in relation to all **Luxembourg-domiciled regulated and unregulated AIFs (including ELTIFs)** they manage;
- (d) internally managed alternative investment funds within the meaning of point (b) of article 4(1) of the 2013 Law;
- (e) authorised AIFMs, based in another Member State of the European Union, in relation to all **Luxembourg-domiciled regulated AIFs, as well as Luxembourg-domiciled unregulated AIFs (only when they qualify as ELTIFs)** they manage;
- (f) registered AIFMs, subject to Article 3(3) of the 2013 Law, based in Luxembourg or in another Member State of the European Union, in relation to all **Luxembourg-domiciled regulated AIFs** they manage;
- (g) **IORPs**, subject to the Law of 13 July 2005.

The data collection exercise on periodic disclosure information is mandatory for all (sub-)funds of a UCITS/AIF/IORP disclosing under Article 8 or Article 9 of SFDR and subject to the scope as defined above.

FMPs subject to Articles 2(2) or 3(1) of the 2013 Law can participate to this data collection exercise on a voluntary basis in relation to any **Luxembourg-domiciled regulated AIF** they manage.

The SFDR data concerning UCIs must be submitted by the IFM (or the UCITS/AIF for internally managed UCIs). The SFDR data concerning IORPs must be submitted directly by the IORP.

2.2 Which UCITS/AIF/IORP are covered by the data collection?

The data collection is mandatory for all (sub-)funds of a UCITS/AIF/IORP disclosing under Article 8 or Article 9 of SFDR at year-end or period-end and subject to the scope as defined under 2.1 above. For (sub)-funds requalified from Article 8 or Article 9 of SFDR to Article 6 SFDR during the year/period, no data collection regarding “periodic disclosure” is required for the year/period.

The term “Period-end” applies when the period does not correspond to 12 months (i.e. latest period before the liquidation or the merger of a (sub-)fund).

For (sub-)funds that had no investment during the entire reporting period, the data collection is not applicable either.

2.3 When does an IFM/IORP have to provide information?

FMPs, for each financial product in the scope as defined above, are required to provide a set of information relating to disclosures in periodic reports, included in the annual reports issued as from 1 January 2023 and with a financial year-end on or after 30 September 2022, according to the following deadlines:

- For periodic reports issued, in accordance with the legal deadline to publish the annual report or to make it available to investors, between 1 January 2023 and 31 December 2023, information shall be provided to the CSSF by **31 January 2024** at the latest.
- For periodic reports issued as from 1 January 2024, information shall be provided to the CSSF, at the latest, **one month after the legal deadline to publish the annual report or to make it available to investors**.

Accordingly, the aforementioned information shall be submitted to the CSSF, at the latest, **5 months after financial year-end for UCITS**, respectively **7 months for AIFs and IORPs**.

2.4 Identification of a (sub-)fund of a UCITS/AIF/IORP subject to the data collection

The (sub-)funds of a UCITS/AIF/IORP must be identified based on the CSSF identification number, which can be obtained via the following links:

- For **regulated entities** in scope: [Identifiers of UCI/SIF/SICAR](#);
- For **non-regulated entities** in scope: [Identifiers of AIF\(M\)s](#).

The CSSF identification number for (i) a non-regulated entity being an ELTIF managed by an authorised AIFM based in another Member State of the European Union or (ii) an IORP cannot be obtained via a dedicated list available on the CSSF website. As a result, an IFM or IORP should contact the CSSF directly in case of issues in obtaining this information.

2.5 Constituents and purpose of the SFDR data collection

The SFDR data collection consists of mostly quantitative or binary questions that are based on the SFDR periodic templates and depend on the SFDR Article under which the (sub-)fund is disclosing.

The aim of this data collection exercise is to collect in a digital format on an **annual basis**, in accordance with the financial year-end of the financial products, information contained in the periodic templates.

The information must be provided for:

- i. Sub-funds disclosing under SFDR Article 8;
- ii. Sub-funds disclosing under SFDR Article 9.

The data collection relates to the environmental and/or social characteristics of the sub-funds.

3. Practical guidance

3.1 Information to be collected for (sub-)funds disclosing under Article 8 of SFDR

Please refer to Annex I and Annex III.

3.2 Information to be collected for (sub-)funds disclosing under Article 9 of SFDR

Please refer to Annex II and Annex III.

4. Technical guidance

The SFDR PAI for IFMs reporting is possible through two different channels:

- via S3 system by using a structured exchange file
- via an online form available on the eDesk platform

4.1 S3 system reporting technical specifications

Method of transmitting reports via Application Programming Interface can be found on our website following the [link](#).

On the edesk IT management console, the "IT Expert" must create a bucket "**SFDR – periodical disclosures**".

4.1.1 Reporting file

4.1.1.1 Reporting format

The data concerning SFDR for UCIs and IORPs shall be reported in the JSON (JavaScript Object Notation) format.

Each JSON report concerns one specific UCI/IORP and contains data for one or several sub-funds of that UCI/IORP. Reported data for each sub-fund depend on its regime under SFDR (Article 8 or Article 9) and are described in the JSON schema.

Each JSON report must be compressed in a ZIP format. In addition to the JSON report, the ZIP archive can contain PDF files corresponding to the physical version of the periodic document (mandatory only for LU non-regulated funds).

The schema concerning the data of the periodic document is available at:

[Periodic document JSON schema](#)

4.1.1.2 Submission process

The ZIP file MUST be uploaded to the "submission" folder in S3. No upload is allowed into other folders (e.g. "feedback" folder is only dedicated to CSSF feedbacks).

4.1.1.3 ZIP technical specifications

Reporting file must be transmitted via a compressed .zip format containing one single .json file and optional .pdf files.

Here are the specifications for zip archive:

Compression algorithm	RFC 1951 (DEFLATE Compressed Data Format Specification version 1.3)
Multi-volume archives (multi-part zipfile)	No
Maximum size of a file in the archive	2 Gigabytes
Codepage	UTF-8

The responsibility of the bucket is to grant access to our system. It is not intended for long term storage. Regular cleaning might be performed by the CSSF.

4.1.1.4 Naming conventions

4.1.1.4.1 ZIP file

The mandatory file naming convention for .zip files is specified below.

Format: SFDR-ENNNNNNNN-TTTTT-YYYY-MM-DD-UUID.ext

Code	Meaning	Structure	Authorised value
SFDR	Reporting type	Char(4)	'SFDR' (constant)
-	Separator	Char(1)	'-' (constant)
E	Reporting entity	Char(1)	'O' or 'K' or 'V', or 'F' (depending on the entity type)
NNNN NNNN	Identification number	Number(8)	00000001...99999999 (CSSF code of the entity)
-	Separator	Char(1)	'-' (constant)
TTTTT	Type of data	Char(5)	PERIO for periodic data
-	Separator	Char(1)	'-' (constant)
YYYY- MM- DD	Exercise end date	Date	Exercise end date corresponding to the reported data. If the fund ceased its activity during the period, the end of activity date must be indicated instead of the exercise end date.
UUID	Unique identifier (ReportUid)	UUID format	Unique identifier following the rfc 4122 norm
.ext	Extension	Char(5)	.zip (constant)

UUID specifications

The **UUID** is necessary to uniquely identified a report concerning a fund/pension fund. It is also used to prevent a file to be processed several times and to allow the CSSF to share a processing order of files concerning a same UCI/IORP.

A ZIP file with the same UUID of another ZIP file concerning the same UCI/IORP will be rejected with the error SFPER007 (cf. chapter 4.1.2.2.3).

The expected format of an UUID is:

XXXXXXXX-XXXX-XXXX-XXXX-XXXXXXXXXXXX

where each X data can have a value from 0 to 9 or from a to f (hexadecimal authorised characters).

You can find more information about the UUID on: [Universally Unique Identifier \(UUID\)](#)

4.1.1.4.2 JSON report

No specific naming convention will apply for the JSON report included in the zip file, but it is recommended to use report.json.

4.1.1.4.3 PDF file

The following naming convention apply for PDF files you may add to your report (mandatory only for LU non regulated funds).

Format: SFDR-CCCCCCCC-TTTTT-YYYY-MM-DD.ext

Code	Meaning	Structure	Authorised value
SFDR	Reporting type	Char(4)	'SFDR' (constant)
-	Separator	Char(1)	'-' (constant)
CCCC CCC	Identification number	Number(8)	00000001...99999999 (CSSF code of the sub-fund for an umbrella UCI/IORP) 00000000 (for a standalone UCI/IORP)
-	Separator	Char(1)	'-' (constant)
TTTTT	Type of data	Char(5)	PERIO for periodic data
YYYY- MM-DD	Exercise end date	Date	Exercise end date corresponding to the reported data. If the fund ceased its activity during the period, the end of activity date must be indicated instead of the exercise end date.
.ext	Extension	Char(5)	.pdf (constant)

Example:

Archive	SFDR-O0000xxxx-PERIO-2023-03-31-41c13c08-ef59-4183-870f-80d7a00c54e8.zip
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JSON report	report. json
PDF file	SFDR-00000001-PERIO-2023-03-31.pdf SFDR-00000002-PERIO-2023-03-31.pdf

4.1.2 CSSF feedback file

It is up to the submitter to monitor transmission correctness.

A feedback file in JSON format is systematically generated for each file transmitted and made available in the "feedback" folder.

The schema concerning the data of the generated feedback is available at:

Publication date	Version	Link	Release note
27/06/2023	1.0.0	schema	Initial version
30/11/2023	2.0.0	schema	Feedback message "SFPER018" added

Please ensure that you have received a feedback file for the last file sent before submitting a new file concerning a same sub-fund for a specific period. Feedback generation could take some time. If you do not receive a response within one working day, please contact our dedicated support team at ucisfdr@cssf.lu.

4.1.2.1 Naming convention

Feedbacks from the CSSF are received in the "feedback" folder of the S3 transfer client.

Format: SourceFileName_FEEDBACK_TrackingCode.json

Code	Meaning	Structure	Authorised value
SourceFileName	Reporting entity	Char(N)	Submitted file name - Refer to the ZIP File name structure in section 4.1.1
_	Separator	Char(1)	'_' (constant)
FEEDBACK	File type	Char(8)	FEEDBACK (constant)
TrackingCode	Unique identifier	Char(16)	Unique identifier created by the CSSF system after file submission SFPERYYYYMMDDXXXXXX

			where: YYYYMMDD: year, month and day of submission XXXXX: daily increment
_	Separator	Char(1)	'_' (constant)
.ext	Extension	Char(5)	.json (constant)

4.1.2.2 **File content**

A feedback file contains several information:

- A status at the report level;
- ReportUids recently processed;
- Feedback messages at the report/sub-fund level.

4.1.2.2.1 *Report status*

The report status can have three different values:

- REJECTED when the report is entirely rejected. That is the case, either when the archive is not technically compliant, or when all the sub-funds concerned by the report are rejected because of problems in the reported data.
- PARTIALLY_ACCEPTED when the archive is technically compliant and at least one sub-fund has been correctly reported whereas at least another one is rejected because of problems in the reported data. Only sub-funds with errors are rejected.
- ACCEPTED when the archive is technically compliant and all the sub-funds concerned by the report have been correctly reported.

4.1.2.2.2 *ReportUids recently processed*

The report can be submitted to the CSSF for a specific exercise period:

- By a single initial submission for all sub-funds of the UCI/IORP;
- By several initial submissions with a part of the sub-funds in each submission;
- To modify the data for one or more sub-funds.

This means that different data for a same sub-fund could be received in separate reports, for a same exercise period. The CSSF will consider the last processed data as up-to-date.

The feedback file lists the unique identifiers (reportUid) of the last reports concerning the fund in the CSSF processing order (most recent report at the top of the list).

4.1.2.2.3 Feedback message at report/sub-fund level

If a report has the REJECTED or PARTIALLY_ACCEPTED status, the possible errors, at report or sub-fund level, are listed in the table below with the severity "ERROR".

If a report has the ACCEPTED or PARTIALLY_ACCEPTED status, a feedback message with the "SFPER000" code is indicated for each accepted reported sub-fund.

Feedback messages

Note regarding the "level" column: A feedback message at the report level contains the property "entityCssfCode" with the CSSF code of the UCI/IORP. A feedback message at the sub-fund level contains the property "subfundCssfCode" in addition to the property "entityCssfCode".

Code	Message	Level	Severity
SFPER000	The report of the sub-fund has been accepted by the CSSF	Sub-fund	INFO
SFPER001	The archive is corrupted	Report	ERROR
SFPER002	The archive name is invalid. The expected naming convention must follow the regex: SFDR-(?<entityCssfCode>[OKVF]\\d{8})-(?<reportType>PERIO)-(?<exerciseEndDate>[1-9][0-9][0-9]{2}-([0][1-9] [1][0-2])-([1-2][0-9] [0][1-9] [3][0-1]))-(?<reportUid>[0-9a-f]{8}-[0-9a-f]{4}-[0-9a-f]{4}-[0-9a-f]{4}-[0-9a-f]{12}).zip	Report	ERROR
SFPER003	The archive size cannot exceed 20 MB	Report	ERROR
SFPER004	The submitter is not authorised to transmit the archive for this entity, at the reported period	Report	ERROR
SFPER005	The entity defined in the archive name is not in scope for the reported period	Report	ERROR
SFPER006	The exercise end date of the entity defined in the archive name is not correct. It doesn't correspond to the expected exercise end date or to the closing date of the fund in case of cessation of activity.	Report	ERROR
SFPER007	The archive with reportUid "reportUid" has already been received for this entity	Report	ERROR
SFPER008	The archive must contain a single JSON file	Report	ERROR
SFPER009	JSON file does not respect JSON Schema	Report	ERROR

SFPER010	The unique identifier "reportUid" in the JSON file is different from the unique identifier used in the archive name	Report	ERROR
SFPER011	The CSSF code of the entity in the JSON file is different from the CSSF code of the entity used in the archive name	Report	ERROR
SFPER012	The exercise end date of the entity in the JSON file is different from the exercise end date of the entity used in the archive name	Report	ERROR
SFPER013	The sub-fund is not in the scope for the reported period	Sub-fund	ERROR
SFPER014	The sub-fund is referenced multiple times	Sub-fund	ERROR
SFPER015	The field "fieldname" is required by condition "fieldname:value"	Sub-fund	ERROR
SFPER016	At least one largest investment is required for the sub-fund	Sub-fund	ERROR
SFPER017	The PDF file of the sub-fund at the reported period is required	Sub-fund	ERROR
SFPER018	At least one largest investment is defined for a subfund that is neither Article 8 nor Article 9	Sub-fund	ERROR

4.1.3 Dedicated testing environment

End-to-end tests can be performed, on demand, in a dedicated environment.

This environment will be open for a well-defined timeframe and its stability will be guaranteed at best effort level. There are differences between entities/UCIs/IORPs/sub-funds descriptive data on this environment and production data. This may have an impact on controls performed, especially scope controls.

For this testing environment, S3 credentials will directly be provided by the CSSF (without enrolment).

All data transmitted on this environment must be understood as test data only.

If you are interested in test SFDR reports submission to the CSSF through this testing environment, please send an email to ucisfdr@cssf.lu to receive the necessary information.

Please note that the CSSF will need a range of external IP addresses of your entity to configure the testing environment.

4.2 Edesk online form

An online form is available on the eDesk platform via the SFDR - Periodic funds/IORPs disclosures module (<https://edesk.apps.cssf.lu/sfper/edesk-sfper/home>).

4.2.1 Authentication

The person in charge of submitting the periodical information is required to have an eDesk account (available with LuxTrust authentication) and must be linked to the concerned entity (IFM, self-managed fund, IORP or delegated entity). Further details can be found in the user guide “eDesk – Authentication” that can be found on the CSSF eDesk [homepage](#).

4.2.2 Creation and submission of a report

The report of new SFDR data concerning a fund/IORP is possible via the “Create report” button available on the dashboard homepage.

The user then chooses the type of report: periodic report (at exercise end date) or closing report (at closing date). The list of funds/IORPs is displayed according to the scope and the entity to which the user is linked (see chapter 2.1). Finally, the user selects the exercise end date/closing date concerned.

Fill-in of the requested information for a specific sub-fund of the selected fund is done by adding it in the corresponding table (Article 8 sub-funds or Article 9 sub-funds and Largest investments of article 8 and article 9 sub-funds) in the “SFDR Periodic fund/IORP disclosures” section.

The drop-down list to select a sub-fund is a searchable component, so it is necessary to type the name or the CSSF code of the sub-fund to select it. The format of the element in the list is:

TXXXX-YY (sub-fund name)

where TXXXX is the fund/IORP CSSF code and YY the sub-fund CSSF code

ex: O9999-1 (O9999 sub-fund 1)

The periodic disclosure templates must be provided under the “Upload of the periodic disclosure templates” section only for:

- Luxembourg-domiciled unregulated AIFs managed by authorised AIFM, based in Luxembourg and subject to Article 4 of the Law of 12 July 2013 on alternative investment fund managers (the “2013 Law”).
- Luxembourg-domiciled unregulated AIFs (only when they qualify as ELTIFs) managed by authorised AIFMs, based in another Member State of the European Union.

A report can be submitted via the “Submit” button available in the “Submission of the report” section. The eDesk form guarantees that a report meets all the applicable validation rules (essentially those with a sub-fund level in chapter 4.1.2.2.3).

4.2.3 Export in PDF format

It is possible to export in PDF format the data of a specific report that was created, whether it has been submitted or not.

4.2.4 Dashboard

A dashboard lists all the reports initiated by an authenticated user linked to the entity. The report might be incomplete (and not submitted), complete but not yet submitted and complete and submitted. It is possible to see the details of a report via the dashboard and modify or delete those not yet submitted.

4.2.5 Delegation

Please note that the creation and submission of the report may be delegated by the IFM/IORP in charge to another person from another entity by clicking on the top right “Manage delegations” button.

This will open the table of delegates with the status of the delegation(s) already created.

Things to know about the columns of the table:

- **First name / Last name:** only appears in the table when the delegate has accepted the delegation (status “Active”) by clicking on the link received via email and connecting to eDesk,
- **E-mail:** email of the person to whom entities (funds/IORP) have been delegated (see below),
- **Role:** the only possible delegation role is “Contribution and submission” (see below),
- **Status:** The different statuses of a delegation are as follows:
 - To be transmitted: an email address and one or more funds (IORP) have been specified but the delegation has not been transmitted yet (double-click on the specific line to access the “Transmit” button),
 - Pending: the email has been transmitted to the delegate but this latter has not yet accepted the delegation by clicking on the link received via email and connecting to eDesk, he/she has 72 hours to do this,
 - Expired: the delegate has not accepted the delegation by clicking on the link received via email and connecting to eDesk within 72 hours, a specific icon will appear in the “Actions” column to resend the email to him/her,

- Active: the delegated has accepted the delegation by clicking on the link received via email and connecting to eDesk, his/her first name and last name will appear in the table,
 - Canceled: the delegation has been canceled by clicking on the "trash bin" icon in the "Actions" column
- Actions: the following actions are possible:
 - the "magnify" icon will open the detailed view of the related delegation,
 - the "trash bin" icon will cancel the delegation (available in any status except "Canceled"),
 - the "resend" icon will send a new email to the delegate (only for the status "Expired").

To create a new delegation, click on the "Create delegation" button.

First fill in the professional email address of the person to which you want to delegate the creation and submission of the report(s), add a communication that will be part of the invitation email automatically sent to the delegate, and "Save".

Please note that the only possible role for the delegate is "Contribution and submission". This role allows creation and submission of the report.

Then click on the "Add" button in the "Delegated funds/IORPs" table to specify the funds/IORP concerned by this delegation or click on the "Add all" button to specify all the funds/IORP.

This will open a list of the funds/IORP managed by your entity. Tick only the checkboxes of the concerned fund(s)/IORP.

Click on "Select" button and then click on the top right "Transmit" button to send the invitation to the email address of the delegate. The status of the delegation is now "Pending".

Please note that at least one fund/IORP must be linked to the delegate to perform this action.

Then, just wait for the delegate to accept the delegation (he/she must click on the email link and connect to eDesk).

4.2.6 Correction or modification of the last accepted periodic data of a sub-fund at the exercise end date/closing date

When creating a new report, you can correct the periodic data of a sub-fund based on the data already transmitted to the CSSF in a previous report.

When you add a sub-fund in one of the tables (Article 8 sub-funds or Article 9 sub-funds), the data previously submitted to the CSSF are automatically loaded into the form. You can then modify the data.

The data are not preloaded in case of a change of the SFDR article under which the sub-fund discloses.

4.2.7 View last accepted data

The connected user can consult the last data accepted by the CSSF by clicking on the "View last accepted data" button on the dashboard homepage. These data may have been submitted through eDesk or S3 channel.

You can consult the details of sub-funds data by clicking on the "Consult" button in the "Actions" column of the dashboard.

5. Contact information

In case of questions, please contact ucisfdr@cssf.lu.

To facilitate the processing of your request, please precise the following information:

- CSSF code and name of the IFM;
- CSSF code and name of the UCI/IORP;
- Type of UCI/IORP (UCITS/AIF/IORP);
- Type of report (periodic).

Annex I – Synopsis on information to be collected for sub-funds disclosing under SFDR Article 8

CSSF guidance: Please refer to annex IV for the code to be used in the report for closed questions (Yes/No answers, or answers referring to a predefined list)

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
CSSF code of the sub-fund	subfundCssfCode	Please refer to point 2.4 above in order to identify the CSSF code. Number corresponding to the compartment without zero in front of the number. For a stand-alone fund, please enter 0. For a multiple compartment fund, please indicate the corresponding number.	
Has the sub-fund been liquidated during the year?	subfundLiquidatedIndicator	Only a "Yes" or "No" answer is required.	
If yes, indicate the date of the start of the liquidation period.	subfundStartDateLiquidationPeriod	Only if the answer to the question "subfundLiquidatedIndicator"	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		is "Yes", indicate the starting date of the liquidation.	
The subfund promoted Environmental/Social characteristics and while it did not have as its objective a sustainable investment, it made sustainable investments	sustainableInvestmentIndicator	Only a "Yes" or "No" answer is required.	Questions derived from the graphical representation of the question "Did this financial product have a sustainable investment objective?" Cf. (1) below the table
Proportion (in %) of sustainable investments	sustainableInvestmentProportion1	Only if the answer to the question "sustainableInvestmentIndicator" is "Yes", a positive percentage reflecting the proportion during the period is required If No, no information is required.	
With an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy	environmentalObjectiveTaxonomyIndicator	Only if the answer to the question "sustainableInvestmentIndicator" is "Yes", a "Yes" or "No" answer is required.	
With an environmental objective in economic activities that do not qualify as	environmentalObjectiveNoTaxonomyIndicator	Only if the answer to the question "sustainableInvestmentIndicator" is	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
environmentally sustainable under the EU Taxonomy		"Yes", a "Yes" or "No" answer is required.	
With a social objective	socialObjectiveIndicat or	Only if the answer to the question "sustainableInvestmentsIndicator" is "Yes", a "Yes" or "No" answer is required.	
What are the environmental and/or social characteristics promoted that the subfund met?	eAndSCharacteristics	<p>Please select the appropriate characteristics from the below list.</p> <p>Please note that multiple selections are possible:</p> <ul style="list-style-type: none"> • Environmental – energy; • Environmental – renewable energy; • Environmental – raw materials; • Environmental – water and land; • Environmental – waste; • Environmental – greenhouse gas emissions; • Environmental – biodiversity; • Environmental – circular economy; 	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		<ul style="list-style-type: none"> • Environmental – other; • Social – inequality; • Social – social cohesion; • Social – social integration; • Social – labour relations; • Social – investment in human capital; • Social – economically or socially disadvantaged communities; • Social – other. 	
Please specify other environmental characteristics	otherEnvironmentalCharacteristicsDescription	Only if “Environmental – other” is selected for the question eAndSCharacteristics, specify the characteristic(s) based on a short description/catch words (in English and ideally not exceeding 50 characters).	
Please specify other social characteristics	otherSocialCharacteristicsDescription	Only if “Social – other” is selected for the question eAndSCharacteristics, specify the characteristic(s) based on a short description/catch words (in English and ideally not exceeding 50 characters).	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Were good governance practices of the investee companies considered for investments aligned to environmental and/or social characteristics respectively investments with a sustainable objective?	goodGovernancePracticesIndicator	Only a "Yes" or "No" answer is required.	
If no, please explain	noGoodGovernancePracticesDescription	Only if the answer to the question "goodGovernancePracticesIndicator" is "No", please provide a short explanation (in English and ideally not exceeding 100 characters).	
What were the objectives of the sustainable investments that the sub-fund partially made?	sustainableInvestmentObjectives	<p>The below list contains the objectives of Article 9 TR as well as "Social objective".</p> <p>Please note that multiple selections are possible.</p> <p>If the answer to the question "sustainableInvestmentsIndicator" is "Yes", select the appropriate objectives from the list is required:</p> <ul style="list-style-type: none"> • Climate change mitigation; 	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		<ul style="list-style-type: none"> • Climate change adaptation; • The sustainable use and protection of water and marine resources; • The transition to a circular economy; • Pollution prevention and control; • The protection and restoration of biodiversity and ecosystems; • Social objective. 	
Did the subfund consider principle adverse impacts on sustainability factors?	principalAdversImpactConsiderationIndicator	Only a “Yes” or “No” answer is required.	
Proportion of investments aligned with environmental or social characteristics (in %)	alignedESCharacteristicsInvestmentsProportion	A positive percentage reflecting the proportion during the period is required.	Questions derived from the graphical representation of the question “What was the proportion of sustainability-related investments?”
Proportion of sustainable investments (in %)	sustainableInvestmentsProportion2	If the answer to the question “sustainableInvestmentsIndicator” is “Yes”, a positive percentage reflecting the proportion during the period is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		If the answer to the question "sustainableInvestmentsIndicator" is "No", no value is required.	Cf. (2) below the table.
Proportion of Taxonomy-aligned (in %)	taInvestmentsProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer to the question environmentalObjectiveTaxonomyIndicator is "No", no value is required.	It should be noted that the box "Investments" constitutes the 100% base and the different percentages of each box should be expressed in relation to that base.
Proportion of Other environmental (in %)	otherEnvironmentalProportion	If the answer to the question environmentalObjectiveNoTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		If the answer to the question environmentalObjectiveNoTaxonomyIndicator is "No", no value is required.	
Proportion of Social (in %)	socialProportion	If the answer to the question socialObjectiveIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer to the question socialObjectiveIndicator is "No", no value is required.	
Proportion of investments aligned with environmental or social characteristics that do not qualify as sustainable investments (in %)	otherESCharacteristicsInvestmentsProportion	The percentage should be the difference of the percentages provided in response to alignedESCharacteristicsInvestmentsProportion and sustainableInvestmentsProportion2.	
Proportion of remaining investments which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments (in %)	remainingInvestmentsProportion	The percentage should be the difference between the percentage of total investments (100%) and the percentage provided in response to the question	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		alignedESCharacteristicsInvestmentsProportion.	
Did the sub-fund invest in fossil gas related activities complying with the EU Taxonomy?	fossilGasInvestmentsIndicator	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", only a "Yes" or "No" answer is required.	Questions referring to the taxonomy aligned investments. Cf. (3) below the table.
Did the sub-fund invest in nuclear energy related activities complying with the EU Taxonomy?	nuclearEnergyInvestmentsIndicator	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", only a "Yes" or "No" answer is required.	
Taxonomy aligned investments in fossil gas related activities including sovereign bonds expressed as a share of turnover (in %)	fossilGasInvestmentsInclSovereignBondsTurnoverProportion	If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Taxonomy aligned investments in nuclear energy related activities including sovereign bonds expressed as a share of turnover (in %)	nuclearEnergyInvestmentsInclSovereignBondsTurnoverProportion	<p>If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) including sovereign bonds expressed as a share of turnover (in %)	remainingInvestmentsInclSovereignBondsTurnoverProportion	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments in fossil gas related activities including sovereign bonds expressed as a share of CapEx (in %)	fossilGasInvestmentsInclSovereignBondsCapexProportion	<p>If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p>	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		If the answer is "No", no value is required.	
Taxonomy aligned investments in nuclear energy related activities including sovereign bonds expressed as a share of CapEx (in %)	nuclearEnergyInvestmentsInclSovereignBondsCapexProportion	If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) including sovereign bonds expressed as a share of CapEx (in %)	remainingInvestmentsInclSovereignBondsCapexProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	
Taxonomy aligned investments in fossil gas related activities including sovereign bonds expressed as a share of OpEx (in %)	fossilGasInvestmentsInclSovereignBondsOpexProportion	If the answer to the question fossilGasInvestmentsIndicator is "Yes",	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		<p>a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments in nuclear energy related activities including sovereign bonds expressed as a share of OpEx (in %)	nuclearEnergyInvestmentsInclSovereignBondsOpexProportion	<p>If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the actual proportion is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) including sovereign bonds expressed as a share of OpEx (in %)	remainingInvestmentsInclSovereignBondsOpexProportion	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the actual proportion is required.</p> <p>If the answer is "No", no value is required.</p>	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Taxonomy aligned investments in fossil gas related activities excluding sovereign bonds expressed as a share of turnover (in %)	fossilGasInvestmentsExclSovereignBondsTurnoverProportion	If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	
Taxonomy aligned investments in nuclear energy related activities excluding sovereign bonds expressed as a share of turnover (in %)	nuclearEnergyInvestmentsExclSovereignBondsTurnoverProportion	If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the actual proportion is required. If the answer is "No", no value is required.	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) excluding sovereign bonds expressed as a share of turnover (in %)	remainingInvestmentsExclSovereignBondsTurnoverProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Taxonomy aligned investments in fossil gas related activities excluding sovereign bonds expressed as a share of CapEx (in %)	fossilGasInvestmentsExclSovereignBondsCapexProportion	If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	
Taxonomy aligned investments in nuclear energy related activities excluding sovereign bonds expressed as a share of CapEx (in %)	nuclearEnergyInvestmentsExclSovereignBondsCapexProportion	If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the actual proportion is required. If the answer is "No", no value is required.	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) excluding sovereign bonds expressed as a share of CapEx (in %)	remainingInvestmentsExclSovereignBondsCapexProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Taxonomy aligned investments in fossil gas related activities excluding sovereign bonds expressed as a share of OpEx (in %)	fossilGasInvestmentsExclSovereignBondsOpExProportion	If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	
Taxonomy aligned investments in nuclear energy related activities excluding sovereign bonds expressed as a share of OpEx (in %)	nuclearEnergyInvestmentsExclSovereignBondsOpExProportion	If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the actual proportion is required. If the answer is "No", no value is required.	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) excluding sovereign bonds expressed as a share of OpEx (in %)	remainingInvestmentsExclSovereignBondsOpExProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
What was the share of investments made in transitional activities (in %)?	transitionalActivitiesInvestmentsShare	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the actual proportion is required.</p> <p>If the answer is "No", no value is required.</p>	
What was the share of investments made in enabling activities (in %)?	enablingActivitiesInvestmentsShare	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the actual proportion is required.</p> <p>If the answer is "No", no value is required.</p>	
Has a specific index been designated as a reference benchmark for the purpose of attaining the environmental and/or social characteristics promoted by the subfund?	referenceBenchmarkDesignatedIndicator	Only a "Yes" or "No" answer is required.	Question referring to question "How did this financial product perform compared to the reference benchmark?".

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Is an ISIN code available for the reference benchmark?	referenceBenchmarkIsinCodeIndicator	<p>If the answer to the question referenceBenchmarkDesignatedIndicator is "Yes", only a "Yes" or "No" answer is required.</p> <p>If the answer is "No", no value is required.</p>	None
Specify the ISIN code of the reference benchmark	referenceBenchmarkIsinCode	<p>If the answer to the question referenceBenchmarkIsinCodeIndicator is "Yes", provide the ISIN code of the benchmark.</p> <p>If the answer is "No", no value is required.</p>	None
Specify the name of the reference benchmark	referenceBenchmarkName	<p>If the answer to the question referenceBenchmarkIsinCodeIndicator is "No", provide the name of the benchmark.</p> <p>If the answer is "Yes", no value is required.</p>	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Out/under performance of the subfund compared to the reference benchmark (in %)	performanceComparedReferenceBenchmark	<p>If the answer to the question referenceBenchmarkDesignatedIndicator is "Yes", the percentage should be the difference between the performance of the subfund and the performance of the reference benchmark.</p> <p>If the answer is "No", no value is required.</p>	

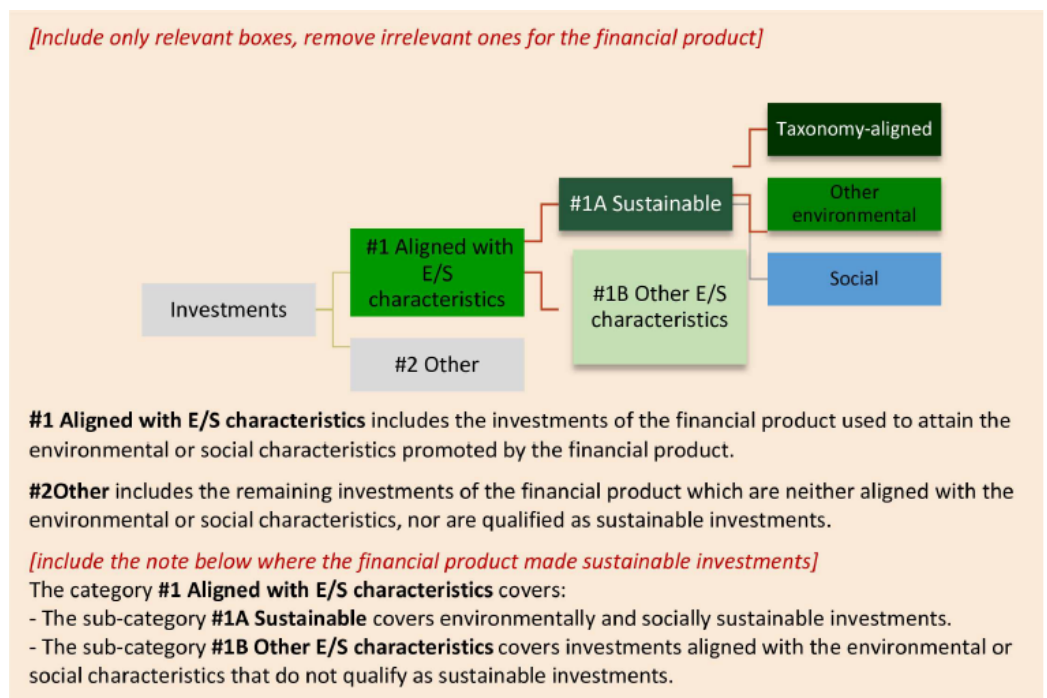
(1)

Did this financial product have a sustainable investment objective? *[tick and fill in as relevant, the percentage figure represents sustainable investments]*

Yes **No**

<p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of ___% of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>
---	--

(2)



It should be noted that "Investments" constitute the 100% base and the different percentages of each box should be expressed in relation to that base.

(3)



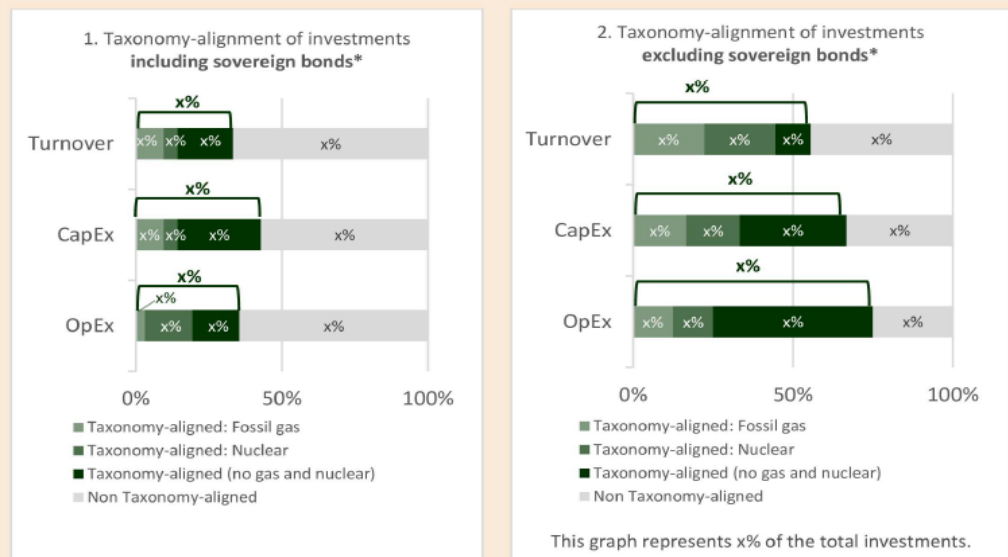
To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy? *[include section for the financial products referred to in Article 6 , first paragraph, of Regulation (EU) 2020/852 and include information in accordance with Article 51 of this Regulation]*

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

- Yes: *[specify below, and details in the graphs of the box]*
 - In fossil gas
 - In nuclear energy
- No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

[Include information on Taxonomy aligned fossil gas and nuclear energy and the explanatory text in the left hand margin on the previous page only if the financial product invested in fossil gas and/or nuclear energy Taxonomy-aligned economic activities during the reference period]



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?** *[include a breakdown of the proportions of investments during the reference period]*

Annex II – Synopsis on information to be collected for sub-funds disclosing under SFDR Article 9

CSSF guidance: Please refer to annex IV for the code to be used in the report for closed questions (Yes/No answers, or answers referring to a predefined list)

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
CSSF code of the sub-fund	subfundCssfCode	Please refer to point 2.4 above in order to identify the CSSF code. Number corresponding to the compartment without zero in front of the number. For a stand-alone fund, please enter 0. For a multiple compartment fund, please indicate the corresponding number.	
Has the sub-fund been liquidated during the year?	subfundLiquidatedIndicator	Only a "Yes" or "No" answer is required.	
If yes, indicate the date of the start of the liquidation period	subfundStartDateLiquidationPeriod	Only if the answer to the question "subfundLiquidatedIndicator"	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		is "Yes", indicate the starting date of the liquidation.	
The subfund made sustainable investments with an environmental objective	sustainableInvestmentsIndicator	Only a "Yes" or "No" answer is required.	Questions derived from the graphical representation of the question "Did this financial product have a sustainable investment objective?" Cf. (1) below the table.
Proportion of sustainable investments with an environmental objective	sustainableInvestmentsEnvironmentalProportion1	If the answer to the question "sustainableInvestmentsIndicator" is "Yes", a positive percentage reflecting the proportion during the period is required.	
In economic activities that qualify as environmentally sustainable under the EU Taxonomy	environmentalObjectiveTaxonomyIndicator	Only if the answer to the question "sustainableInvestmentsIndicator" is "Yes", a "Yes" or "No" answer is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
In economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	environmentalObjective NoTaxonomyIndicator	Only if the answer to the question "sustainableInvestmentsIndicator" is "Yes", a "Yes" or "No" answer is required.	
The sub-fund made sustainable investments with a social objective	socialObjectiveIndicator	Only a "Yes" or "No" answer is required.	
Proportion of sustainable investments with a social objective	sustainableInvestments SocialProportion1	If the answer to the question "socialObjectiveIndicator" is "Yes", a positive percentage reflecting the minimum commitment is required.	
Were good governance practices of the investee companies considered for investments with sustainable objectives?	goodGovernancePractic esIndicator	Only a "Yes" or "No" answer is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
If no, please explain	noGoodGovernancePracticesDescription	Only if the answer to the question goodGovernancePracticesIndicator is "No", please provide a short explanation (in English and ideally not exceeding 100 characters).	
What were the objectives of the sustainable investments that the subfund made?	sustainableInvestmentsObjectives	<p>The below list contains the objectives of Article 9 TR as well as "Social objective".</p> <p>Please note that multiple selections are possible:</p> <ul style="list-style-type: none"> • Climate change mitigation ; • Climate change adaptation ; • The sustainable use and protection of water and marine resources; • Transition to a circular economy; • Pollution prevention and control; • The protection and restoration of biodiversity and ecosystems; • Reduction in carbon emissions; 	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		<ul style="list-style-type: none"> Social objective. 	
Did the subfund consider principle adverse impacts on sustainability factors?	principalAdverseImpactConsiderationIndicator	Only a "Yes" or "No" answer is required.	
Proportion of sustainable environmental investments (in %)	sustainableInvestmentsEnvironmentalProportion2	If the answer to the question sustainableInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.	<p>Questions derived from the graphical representation of the question "What was the proportion of sustainability-related investments?"</p> <p>Cf. (2) below the table.</p>
Proportion of Taxonomy-aligned (in %)	sustainableInvestmentsEnvironmentalTaProportion	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "No", no value is required.</p>	It should be noted that the box "Investments" constitutes the 100% base and the different percentages of each box should be expressed in relation to that base.

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Proportion of Other (in %)	sustainableInvestments EnvironmentalOtherProportion	<p>If the answer to the question environmentalObjectiveNoTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer to the question environmentalObjectiveNoTaxonomyIndicator is "No", no value is required.</p>	
Proportion of sustainable social investments (in %)	sustainableInvestments SocialProportion2	<p>If the answer to the question socialObjectiveIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer to the question socialObjectiveIndicator is "No", no value is required.</p>	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Proportion of not sustainable investments (in%)	notSustainableInvestmentsProportion	The percentage should be the difference between the percentage of total investments (100%) and the percentage of sustainable investments.	
Did the sub-fund invest in fossil gas related activities complying with the EU Taxonomy?	fossilGasInvestmentsIndicator	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", only a "Yes" or "No" answer is required.	Questions referring to the taxonomy aligned investments. Cf. (3) below the table.
Did the subfund invest in nuclear energy related activities complying with the EU Taxonomy?	nuclearEnergyInvestmentsIndicator	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", only a "Yes" or "No" answer is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Taxonomy aligned investments in fossil gas related activities including sovereign bonds expressed as a share of turnover (in %)	fossilGasInvestmentsInclSovereignBondsTurnoverProportion	<p>If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments in nuclear energy related activities including sovereign bonds expressed as a share of turnover (in %)	nuclearEnergyInvestmentsInclSovereignBondsTurnoverProportion	<p>If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) including sovereign bonds expressed as a share of turnover (in %)	remainingInvestmentsInclSovereignBondsTurnoverProportion	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p>	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		If the answer is "No", no value is required.	
Taxonomy aligned investments in fossil gas related activities including sovereign bonds expressed as a share of CapEx (in %)	fossilGasInvestmentsInclSovereignBondsCapexProportion	If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	
Taxonomy aligned investments in nuclear energy related activities including sovereign bonds expressed as a share of CapEx (in %)	nuclearEnergyInvestmentsInclSovereignBondsCapexProportion	If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) including sovereign bonds expressed as a share of CapEx (in %)	remainingInvestmentsInclSovereignBondsCapExProportion	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments in fossil gas related activities including sovereign bonds expressed as a share of OpEx (in %)	fossilGasInvestmentsInclSovereignBondsOpExProportion	<p>If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments in nuclear energy related activities including sovereign bonds expressed as a share of OpEx (in %)	nuclearEnergyInvestmentsInclSovereignBondsOpExProportion	<p>If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p>	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		If the answer is "No", no value is required.	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) including sovereign bonds expressed as a share of OpEx (in %)	remainingInvestmentsInSovereignBondsOpExProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	
Taxonomy aligned investments in fossil gas related activities excluding sovereign bonds expressed as a share of turnover (in %)	fossilGasInvestmentsExclSovereignBondsTurnoverProportion	If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Taxonomy aligned investments in nuclear energy related activities excluding sovereign bonds expressed as a share of turnover (in %)	nuclearEnergyInvestmentsExclSovereignBondsTurnoverProportion	<p>If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) excluding sovereign bonds expressed as a share of turnover (in %)	remainingInvestmentsExclSovereignBondsTurnoverProportion	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments in fossil gas related activities excluding sovereign bonds expressed as a share of CapEx (in %)	fossilGasInvestmentsExclSovereignBondsCapexProportion	<p>If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p>	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		If the answer is "No", no value is required.	
Taxonomy aligned investments in nuclear energy related activities excluding sovereign bonds expressed as a share of CapEx (in %)	nuclearEnergyInvestmentsExclSovereignBondsCapexProportion	If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) excluding sovereign bonds expressed as a share of CapEx (in %)	remainingInvestmentsExclSovereignBondsCapexProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Taxonomy aligned investments in fossil gas related activities excluding sovereign bonds expressed as a share of OpEx (in %)	fossilGasInvestmentsExclSovereignBondsOpExProportion	<p>If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments in nuclear energy related activities excluding sovereign bonds expressed as a share of OpEx (in %)	nuclearEnergyInvestmentsExclSovereignBondsOpExProportion	<p>If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p> <p>If the answer is "No", no value is required.</p>	
Taxonomy aligned investments (excluding fossil gas and nuclear energy related activities) excluding sovereign bonds expressed as a share of OpEx (in %)	remainingInvestmentsExclSovereignBondsOpExProportion	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required.</p>	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
		If the answer is "No", no value is required.	
What was the share of investments made in transitional activities (in %)?	transitionalActivitiesInvestmentsShare	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	
What was the share of investments made in enabling activities (in %)?	enablingActivitiesInvestmentsShare	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the proportion during the period is required. If the answer is "No", no value is required.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Has a specific index been designated as a reference benchmark for the purpose of attaining the environmental and/or social characteristics promoted by the sub-fund?	referenceBenchmarkDesignatedIndicator	Only a "Yes" or "No" answer is required.	Question referring to question "How did this financial product perform compared to the reference benchmark?".
Is an ISIN code available for the reference benchmark?	referenceBenchmarkISINCodeIndicator	If the answer to the question referenceBenchmarkDesignatedIndicator is "Yes", only a "Yes" or "No" answer is required. If the answer is "No", no value is required.	
Specify the ISIN code of the reference benchmark	referenceBenchmarkISINCode	If the answer to the question referenceBenchmarkDesignatedIndicator is "Yes", provide the ISIN code of the benchmark.	

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
Specify the name of the reference benchmark	referenceBenchmarkName	<p>If the answer to the question referenceBenchmarkIsinCodeIndicator is "No", provide the name of the benchmark.</p> <p>If the answer is "Yes", no value is required.</p>	
Out/under performance of the subfund compared to the reference benchmark (in %):	performanceComparedReferenceBenchmark	<p>If the answer to the question referenceBenchmarkDesignatedIndicator is "Yes", the percentage should be the difference between the performance of the subfund and the performance of the reference benchmark.</p> <p>If the answer is "No", no value is required.</p>	

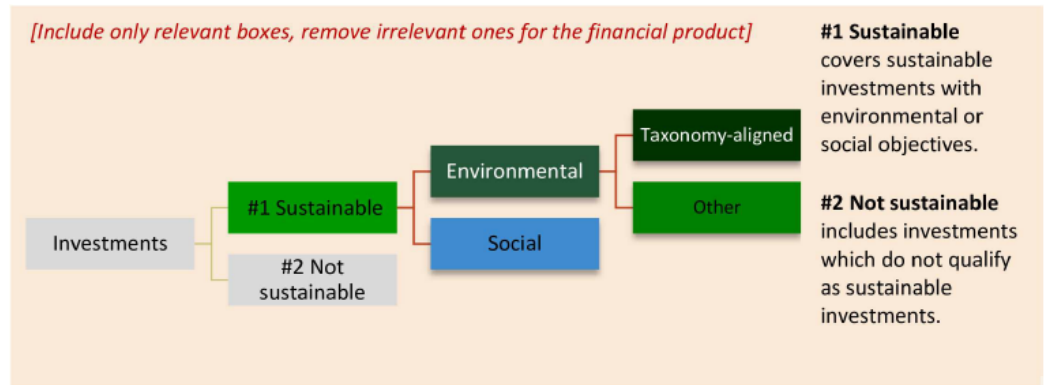
(1)

Did this financial product have a sustainable investment objective? *[tick and fill in as relevant, the percentage figure represents the sustainable investments]*

Yes No

<input type="checkbox"/> It made sustainable investments with an environmental objective : ___% <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> It made sustainable investments with a social objective : ___%	<input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of ___% of sustainable investments <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <input type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments
---	--

(2)



It should be noted that “Investments” constitute the 100% base and the different percentages of each box should be expressed in relation to that base.

(3)



To what extent were sustainable investments with an environmental objective aligned with the EU Taxonomy? *[include section for the financial products referred to in Article 5, first paragraph, of Regulation (EU) 2020/852 and include information in accordance with Article 62 of this Regulation]*

● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹?**

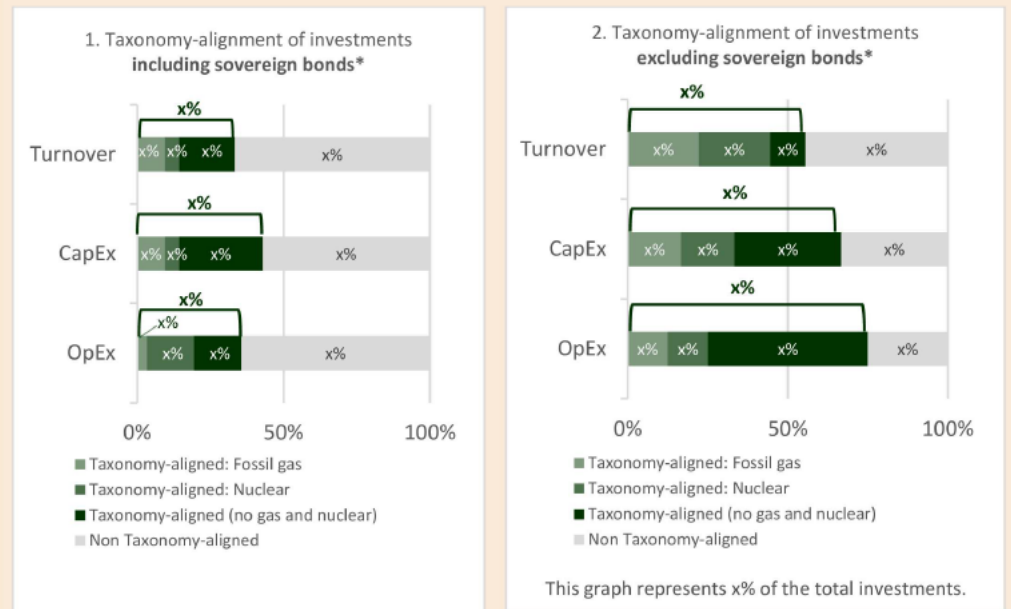
Yes: *[specify below, and details in the graphs of the box]*

In fossil gas In nuclear energy

No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.*

[Include information on Taxonomy aligned fossil gas and nuclear energy and the explanatory text in the left hand margin on the previous page only if the financial product invested in fossil gas and/or nuclear energy Taxonomy-aligned economic activities during the reference period]



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

● **What was the share of investments made in transitional and enabling activities?** *[include a breakdown of the proportions of investments during the reference period]*

Annex III – Synopsis on information on top investments information to be collected for sub-funds disclosing under SFDR Article 8 or SFDR Article 9

CSSF guidance: Please refer to annex IV for the code to be used in the report for closed questions (Yes/No answers).

The below table shall be completed for each of the fifteen investments constituting the largest proportion of investments of the sub-fund during the period covered by the periodic report.

By way of derogation from above paragraph, where the number of investments constituting fifty percent of the investments of the financial product during the period covered by the periodic report is less than fifteen, the below table shall be completed for those investments only.

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf.4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
CSSF code of the sub-fund	subfundCssfCode	<p>Please refer to point 2.4 above in order to identify the CSSF code.</p> <p>Number corresponding to the compartment without zero in front of the number. For a stand-alone fund, please enter 0. For a multiple compartment fund, please indicate the corresponding number.</p>	<p>Question referring to question: "What were the top investments of this financial product?"</p> <p>Cf (1) below the table.</p>

Information to be provided	Technical attribute of the information to be provided in the JSON file (cf.4.1.2.2.1)	CSSF guidance	Reference to the periodic disclosure template
ISIN code available?	largestInvestmentISINCodeIndicator	Only a "Yes" or "No" answer is required.	
Largest investments ISIN code	largestInvestmentISINCode	If the answer to the question largestInvestmentISINCodeIndicator is "Yes", provide the ISIN code of the investment.	
Largest investments name	largestInvestmentName	If the answer to the question largestInvestmentISINCodeIndicator is "No", provide the name of the investment.	
Percentage of assets	largestInvestmentAssetsPercentage	a positive percentage reflecting the percentage of assets for the investment during the year is required.	

(1)



What were the top investments of this financial product?

Largest investments	Sector	% Assets	Country
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The list includes the investments constituting **the greatest proportion of investments** of the financial product during the reference period which is: *[complete]*

Annex IV - Codes required in the report for closed questions

Label	Code for JSON file
Yes	Y
No	N
Climate change mitigation	CCM
Climate change adaptation	CCA
The sustainable use and protection of water and marine resources	UPWM
The transition to a circular economy	TCE
Pollution prevention and control	PPC
The protection and restoration of biodiversity and ecosystems	PRBE
Reduction in carbon emissions	RCE
Social objective	SO
Best in class	BIC
Thematic	THE
ESG integration	ESGI
ESG engagement	ESGE
Impact investing	II
Exclusions	E
Other	O
Environmental - energy	EEN
Environmental - renewable energy	EREN
Environmental - raw materials	ERMA
Environmental - water and land	EWL
Environmental - waste	EWAS
Environmental - greenhouse gas emissions	EGGE
Environmental - biodiversity	EBIO
Environmental - circular economy	ECECO

Label	Code for JSON file
Environmental - other	EOTH
Social - inequality	SINEQ
Social - social cohesion	SSOCO
Social - social integration	SSOIN
Social - labour relations	SLARE
Social - investment in human capital	SIHC
Social - economically or socially disadvantaged communities	SESDC
Social - other	SOTH
Turnover	T
Capital expenditure	CAPEX
Operational expenditure	OPEX



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