



Commission de Surveillance  
du Secteur Financier

# SFDR UCI precontractual data collection - Practical and technical guidance

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### Contents

1.	Glossary and objectives	5
1.1	Glossary	5
1.2	Objectives	6
2.	Scope	6
2.1	Who must submit the report?	6
2.2	Which UCITS/AIF/IORP are covered by this reporting?	7
2.3	When does an IFM/IORP have to report?	7
2.4	Identification of a sub-fund subject to a data collection report	8
2.5	Constituents and purpose of the SFDR data collection	8
3.	Practical guidance	9
3.1	Information to be collected for sub-funds not disclosing under SFDR Article 8 or SFDR Article 9	9
3.2	Information to be collected for sub-funds disclosing under SFDR Article 8	9
3.3	Information to be collected for sub-funds disclosing under SFDR Article 9	9
4.	Technical guidance	9
4.1	S3 system reporting technical specifications	9
4.2	eDesk online form	20
4.3	Reporting entities obligations	24
4.4	Testing with CSSF	24
5.	Contact information	25
6.	Questions & Answers	26
6.1	Is a LuxTrust certificate mandatory for using eDesk?	26
6.2	Who can grant the "IT Expert" role to a user within my entity?	26
6.3	What is the role of the "IT Expert"?	26
6.4	Is it possible to share S3 credentials externally?	27
6.5	How might we parameter the S3 protocol?	27
6.6	Is S3 similar to a SFTP solution?	27
6.7	What is the "ECHO" service?	27
6.8	Can you please explain how to set up an S3 compatible transfer client?	27
6.9	My entity did choose to configure an S3 transfer client. However, I am not seeing any "submission" folder in my S3 bucket. What should I do?	27
6.10	Which file format is expected by the CSSF?	28

6.11	Is the S3 protocol linked to a commercial cloud provider?	28
6.12	What is the retention period for files in the bucket?	28
Annex I – Synopsis on information to be collected for sub-funds not disclosing under SFDR Article 8 or SFDR Article 9		29
Annex II – Synopsis on information to be collected for sub-funds disclosing under SFDR Article 8		31
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)		31
Annex III – Synopsis on information to be collected for sub-funds disclosing under SFDR Article 9		54
Annex IV – Codes required in the report for closed questions		79

## Update information

Date	Version	Changes
<b>24/03/2023</b>	1.0	Publication of the document
<b>06/04/2023</b>	1.1	Modification of Annex II and Annex III
<b>12/05/2023</b>	1.2	Extension of initial submission deadline Correction of typographical errors
<b>08/06/2023</b>	1.3	Addition of information concerning the eDesk online form (see point 4.2)  Explanations concerning the obligations to provide the precontractual template for a sub-fund (see point 4.1.2.2.4 (iii))
<b>03/07/2023</b>	1.4	New version of Precontractual JSON schema document (see chapter 4.1.2.2 for details)  Additional information concerning the correction or the modification of the last accepted pre-contractual data of a sub-fund (see point 4.2.6)  Addition of information concerning the possibility to view the last accepted data (see point 4.2.7) Modification of the Questions & Answers (see point 6.12)
<b>05/06/2024</b>	1.5	Addition of declarations to submit (see point 4.2.8)

## 1. Glossary and objectives

### 1.1 Glossary

Notion	Definition
<b>Bucket</b>	A bucket is a container for objects. S3 stores data as objects within buckets. An object is a file and any metadata that describes the file. Each entity manages its own separate buckets to be used for each report type.
<b>CDR</b>	SFDR-RTS
<b>ESMA SB</b>	ESMA Supervisory briefing – Sustainability risks and disclosures in the area of investment management (31 May 2022, ESMA34-45-1427)
<b>IT Expert</b>	The "IT Expert" is an eDesk specific role that is granted by the "Advanced User" of the entity to the person managing access to the S3 API. A person with this role is responsible for creating, viewing and revoking access keys.
<b>S3</b>	S3 – or "simple storage service" – is the object storage protocol (through a web service interface) used by the CSSF for the file exchange. In this context, S3 simply refers to the protocol for managing object storage and does not rely on any services provided by commercial cloud providers.
<b>SFDR</b>	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
<b>SFDR precontractual templates</b>	Precontractual templates set out in Annex II respectively Annex III of the SFDR-RTS
<b>SFDR-RTS</b>	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

<b>TR</b>	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
<b>UCI</b>	Generic term referring to UCITS and AIFs

## 1.2 Objectives

The general objective of this document is to provide practical and technical information on the SFDR Data collection exercise.

The first part of the document aims at providing information to financial market participants on the scope of the data collection and outlines the CSSF expectations on the manner in which the data fields need to 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 as follows:

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

## 2. Scope

### 2.1 Who must submit the report?

The CSSF is requiring the following financial market participants ("FMPs"):

- UCITS management companies, based in Luxembourg or in another Member State of the European Union, in relation to all **Luxembourg-domiciled UCITS** they manage;
- authorised AIFMs, based in Luxembourg, in relation to all **Luxembourg-domiciled regulated and unregulated AIFs (including ELTIFs)** they manage;
- 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 qualifying as ELTIFs** they manage;

(d) registered AIFMs, subject to Article 3(3) of the Law of 12 July 2013 (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;

(e) Institutions for occupational retirement provision ("IORPs"), subject to the Law of 13 July 2005;

to participate to this data collection exercise.

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.

UCITS management companies and AIFMs ("IFMs") are responsible for submitting the SFDR data to the CSSF for the UCITS and AIFs in scope and under their management. IORPs are responsible for submitting the SFDR data to the CSSF for the IORPs in scope.

## 2.2 Which UCITS/AIF/IORP are covered by this reporting?

The reporting of SFDR data collection is mandatory for all sub-funds of a UCITS/AIF/IORP in scope as defined under 2.1 above.

The data is to be completed and provided to the CSSF for each sub-fund disclosing under SFDR Article 8, Article 9 or not disclosing under SFDR Article 8 or SFDR Article 9.

Sub-funds that are not active anymore (i.e. have entered into liquidation) or AIF sub-funds that are not being distributed anymore since the entry into force of SFDR RTS (i.e. 1 January 2023) and, as a consequence, do not update their prospectus/issuing document anymore, are excluded from the present reporting obligation. To eliminate any doubt, an AIF prospectus/issuing document that is updated on a voluntary basis shall include the SFDR RTS Template applicable at the date of the visa-stamped prospectus/issuing document.

For clarity's sake, sub-funds that have not been launched and sub-funds awaiting reactivation as described in Circular CSSF 12/540 are covered by the reporting obligation as long as the prospectus/issuing document of the UCITS/AIF still provides for disclosure for those sub-funds.

## 2.3 When does an IFM/IORP have to report?

### 2.3.1 Initial data collection

IFMs, respectively IORPS, must submit an initial report to the CSSF on a best effort basis by **15 June 2023**, and in any event by **31 October 2023** at the latest for all UCIs, respectively IORPs in scope and under their management. The reporting must be done at sub-fund level and be consistent where applicable, with the information contained in the precontractual document/template.

#### 2.3.2 Subsequent data collection

A subsequent report must be submitted by the IFM, respectively the IORP, each time the relevant information contained in the SFDR precontractual document/template and reflected in the previous report is modified.

### 2.4 Identification of a sub-fund subject to a data collection report

The sub-funds must be identified based on the CSSF identification number, which can be obtained via the following links:

- (a) For regulated entities in scope: [Identifiers of UCI/SIF/SICAR;](#)
- (b) For non-regulated entities in scope: [Identifiers of AIF\(M\)s.](#)
- (c) The CSSF identification number for a non-regulated entity being an ELTIF managed by an authorised AIFM based in another Member State of the European Union or for an IORP cannot be obtained via a dedicated list available on the CSSF's website. An IFM or IORP is invited to contact the CSSF directly in case of issues with obtaining this information.

### 2.5 Constituents and purpose of the SFDR data collection

The SFDR data collection consists of a set of quantitative, binary and a certain number of open questions that are derived from the SFDR precontractual documents/templates and vary depending on the SFDR article under which the sub-fund is disclosing.

The aim of this exercise is to digitally collect information contained in the precontractual templates and also to obtain confirmation on some more general SFDR-related questions going beyond the SFDR precontractual templates.

The information must be provided for

- i. Sub-funds disclosing under SFDR Article 8;
- ii. Sub-funds disclosing under SFDR Article 9;
- iii. Sub-funds neither disclosing under SFDR Article 8 or SFDR Article 9.

Under (i) and (ii), the data collection relates to the environmental and/or social characteristics of the sub-funds.



Under (iii), the data collection related to sustainability risk and adverse impact pursuant to SFDR Articles 6 and 7.

## 3. Practical guidance

### 3.1 Information to be collected for sub-funds not disclosing under SFDR Article 8 or SFDR Article 9

Please refer to Annex I.

IFMs, respectively IORPs, are requested to provide confirmation upon SFDR disclosure obligations under SFDR Article 6 and Article 7.

### 3.2 Information to be collected for sub-funds disclosing under SFDR Article 8

Please refer to Annex II.

### 3.3 Information to be collected for sub-funds disclosing under SFDR Article 9

Please refer to Annex III.

## 4. Technical guidance

The SFDR precontractual 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

#### 4.1.1 Data collection high-level process

The process for submitting a UCI SFDR data reporting via S3 system is the following:

- (a) File collection through S3 system;<sup>1</sup>
- (b) Formal verification of the uploaded reporting file;
- (c) Feedback sending (positive or negative).

#### 4.1.2 File collection

##### About the S3 solution

S3 ("simple storage service") solution is the object storage through a web service interface used by the CSSF for the file exchange through a S3 compatible transfer client.

S3 stores data as objects within buckets. An object is a file and any metadata that describes the file. A bucket is a container for objects. An entity will be linked to one bucket divided into two folders:

- "submission": for the reporting files;
- "feedback": for the feedback files.

#### **4.1.2.1 Enrolment process**

##### *4.1.2.1.1 Concerned entities*

The SFDR data concerning UCIs must be submitted by the IFM (management company for UCITS or AIFM for AIFs).

In the case of a self-managed fund, if the AIFM is out of scope (Art. 2 AIFM Law) or if the AIFM is exempted from the AIFM Law (Art. 3 AIFM Law), SFDR data must be submitted by the fund itself.

The SFDR data concerning IORPs must be submitted by the IORP itself.

This means that the enrolment process described below must be done by the entity responsible for the submission of the data.

A control checks that the data has been submitted by the expected entity (cf. SFO004 in chapter 4.1.3.2.3).

##### *4.1.2.1.2 Prerequisite*

To access and use the S3 system, an enrolment process performed through eDesk is required.

<sup>1</sup> Note that S3 simply refers to the protocol for managing object storage and not to any service provided by commercial cloud providers.

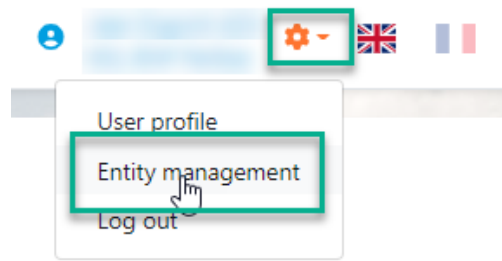
If it has not already been done, the entity must first create an “advanced user” through eDesk (“New advanced user request”) who will accept or reject attachments from other eDesk users for this entity.

The advanced user can therefore define an “IT Expert” who will get the credentials to connect through the S3 solution.

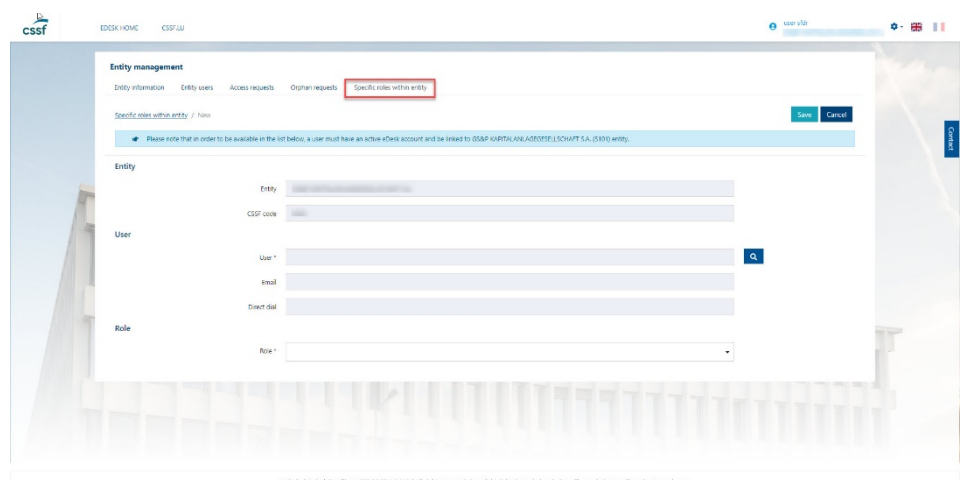
All key information on the eDesk authentication is available in the **eDesk Authentication User Guide** on the [eDesk home page](#).

#### 4.1.2.1.3 Defining the “IT Expert” role

Once authentication in eDesk is done, the “Advanced user” can access the “Entity management” menu:



The “Advanced user” can then attribute the specific role of “IT Expert” to anyone linked to the entity, with IT knowledge and responsibilities within the entity:



After reaching the “Specific role within entity” tab, choose a user first by using the magnifying glass. Double-click on the chosen person to get the “IT Expert” role.

Select the “IT Expert” role and click on “save” in the top right corner.

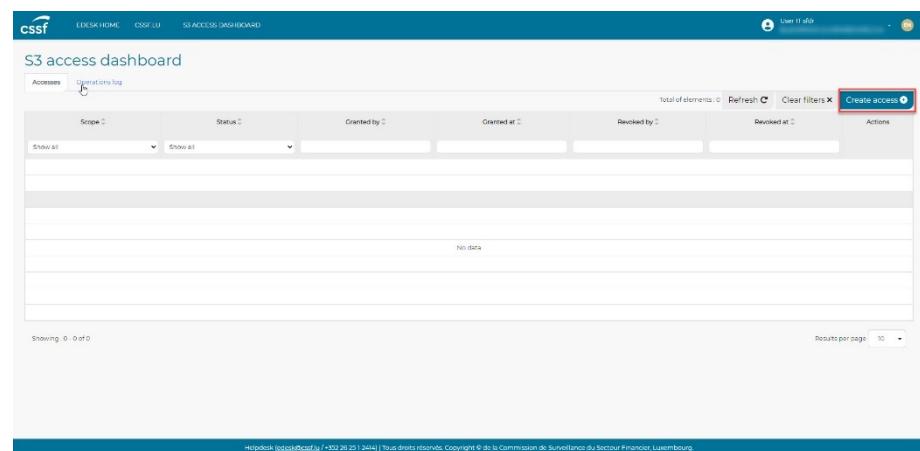
The “IT Expert” is now identified and can access the IT management console.

The IT management console allows managing the accesses of the technical users in the S3 system.

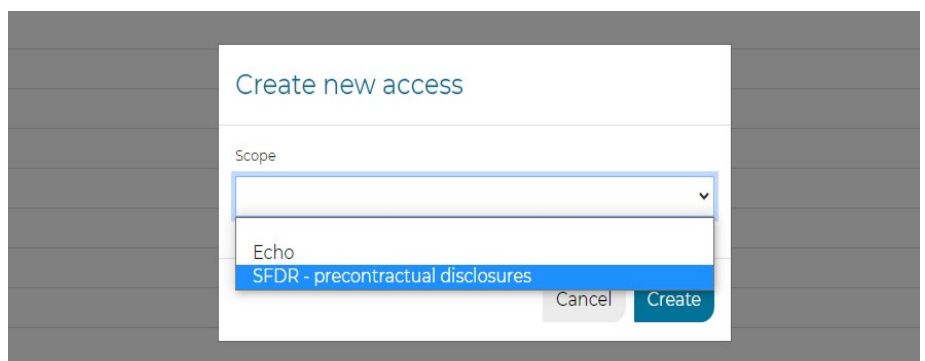
#### 4.1.2.1.4 Collect the S3 credentials

The “IT Expert” has to connect on the eDesk IT management console (PRODUCTION link: <https://edesk.apps.cssf.lu/edesk-itmgt>).

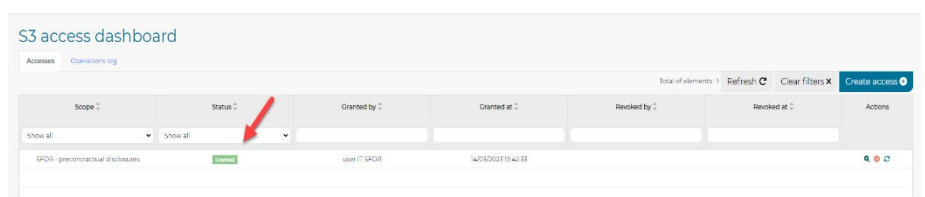
1. Log in to get to the S3 access dashboard.



2. Click on the “Create access” button.

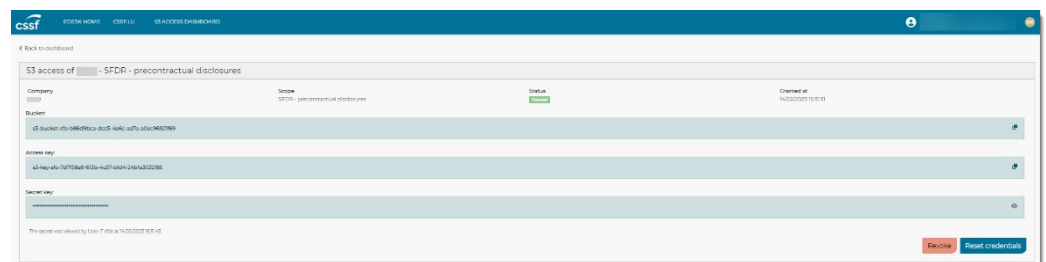


3. Select the option “SFDR – precontractual disclosures” and click on the “Create” button.



The access is now granted.

4. Double-click on this new line or click on the "Open" button in the "Actions" column and access the "S3 access" details page to collect the S3 credentials.



5. Save the information provided (bucket, access key, secret key). In order to copy the secret key, press the eye on the right side of the screen.

Pay attention to the message: **the secret key can only be viewed once, if you lose it, you will need to reset your credentials.**

If needed, you can also revoke your access by clicking on the button "Revoke".

#### 4.1.2.1.5 Access the S3 module

You can now use the credentials to access the S3 module through a S3 compatible transfer client. Any S3 compatible transfer client can be used to upload and download files manually and any S3 compatible SDK can be used to automate it.

The production URL to be used is the following one: <https://s3.apps.cssf.lu>.

In S3 you will use:

- The "submission" folder to upload files in .zip format;
- The "feedback" folder to retrieve feedbacks.

Depending on the transfer client, "submission" folder may have to be manually created.

#### 4.1.2.2 Reporting file

##### 4.1.2.2.1 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, Article 9 or Article 6) 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 precontractual document (only if the physical version of the document has never been transmitted to the CSSF).

#### Precontractual document JSON schema

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

Publication date	Version	Link	Release note
<b>24/03/2023</b>	1.0.0	<a href="#">schema</a>	Initial version
<b>20/06/2023</b>	2.0.0	<a href="#">schema</a>	Correction of typographical errors  All the proportion, percentage and share fields are expressed as a positive percentage between 0 and 100 with a maximum of 2 decimal places after the comma.

#### *4.1.2.2.2 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).

#### *4.1.2.2.3 ZIP technical specifications*

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

#### *4.1.2.2.4 Naming conventions*

- i. ZIP file

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

Format: SFDR-ENNNNNNNNN-TTTTT-UUID.ext

Code	Meaning	Structure	Authorised value
<b>SFDR</b>	Reporting type	Char(4)	'SFDR' (constant)
-	Separator	Char(1)	'-' (constant)
<b>E</b>	Reporting entity	Char(1)	'O' or 'K' or 'V', or 'F' (depending on the entity type)
<b>NNNNN NNN</b>	Identification number	Number(8)	00000001...99999999 (CSSF code of the entity)
-	Separator	Char(1)	'-' (constant)
<b>TTTTT</b>	Type of data	Char(5)	PRECO for precontractual data
-	Separator	Char(1)	'-' (constant)
<b>UUID</b>	Unique identifier (ReportUid)	UUID format	<a href="#">Unique identifier following the rfc 4122 norm</a>
<b>.ext</b>	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 process 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 SFO006 (cf. chapter 4.1.3.2.3).

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 \(UUID\)](#)

#### ii. 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.

#### iii. PDF file

The following naming convention apply for PDF files you may add to your report.

A PDF file is required only if the fund is an AIF and the precontractual template has not yet been provided to the CSSF for the sub-fund (see technical attribute “templateAvailableToInvestorsIndicator” in Annex II – Synopsis on information to be collected for sub-funds disclosing under SFDR Article 8 and Annex III – Synopsis on information to be collected for sub-funds disclosing under SFDR Article 9).

Format: SFDR-CCCCCCCC-TTTTTT.ext

Code	Meaning	Structure	Authorised value
<b>SFDR</b>	Reporting type	Char(4)	'SFDR' (constant)
-	Separator	Char(1)	'-' (constant)
<b>CCCCC CCC</b>	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)
<b>TTTTT</b>	Type of data	Char(5)	PRECO for precontractual data
<b>.ext</b>	Extension	Char(5)	.pdf (constant)

Example:

Archive	SFDR-O0000xxxx-PRECO-41c13c08-ef59-4183-870f-80d7a00c54e8. <b>zip</b>
JSON report	report. <b>json</b>
PDF file	SFDR-00000001-PRECO.pdf SFDR-00000002-PRECO.pdf

#### 4.1.3 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 in the [CSSF feedback file](#).

Please ensure that you have received a feedback file for the last file sent before submitting a new file concerning a same sub-fund. 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](mailto:ucisfdr@cssf.lu).

#### 4.1.3.1 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
<b>SourceFileName</b>	Reporting entity	Char(N)	Submitted file name - Refer to the ZIP File name structure in section 2.2.4
—	Separator	Char(1)	'_' (constant)
<b>FEEDBACK</b>	File type	Char(8)	FEEDBACK (constant)
<b>TrackingCode</b>	Unique identifier	Char(16)	Unique identifier created by the CSSF system after file submission SFOYYYYMMDDXXXXXX where: YYYYMMDD: year, month and day of submission XXXXXX: daily increment
—	Separator	Char(1)	'_' (constant)
<b>.ext</b>	Extension	Char(5)	.json (constant)

#### 4.1.3.2 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.

#### 4.1.3.2.1 *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.

#### 4.1.3.2.2 *ReportUids recently processed*

The report can be submitted to the CSSF:

- 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;
- To transmit the data for a new sub-fund.

This means that different data for a same sub-fund could be received in separate reports. 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).

#### 4.1.3.2.3 *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 "SFO000" 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
------	---------	-------	----------

SFO000	The report of the sub-fund has been accepted by the CSSF	Sub-fund	INFO
SFO001	The archive is corrupted	Report	ERROR
SFO002	The archive name is invalid. The expected naming convention must follow the regex: SFDR-(?<entityCssfCode>[OKVF]\\d{8})-(?<reportType>PRECO)-(?<reportUid>[0-9a-f]{8}-[0-9a-f]{4}-[0-9a-f]{4}-[0-9a-f]{4}-[0-9a-f]{12}).zip	Report	ERROR
SFO003	The archive size cannot exceed 20 MB	Report	ERROR
SFO004	The submitter is not authorised to transmit the archive for this entity	Report	ERROR
SFO005	The entity defined in the archive name is not in scope	Report	ERROR
SFO006	The archive with reportUid "reportUid" has already been received for this entity	Report	ERROR
SFO007	The archive must contain a single JSON file	Report	ERROR
SFO008	JSON file does not respect JSON Schema	Report	ERROR
SFO009	The unique identifier "reportUid" in the JSON file is different from the unique identifier used in the archive name	Report	ERROR
SFO010	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
SFO011	The sub-fund is not in the scope	Sub-fund	ERROR
SFO012	The sub-fund is referenced multiple times	Sub-fund	ERROR
SFO013	The field "fieldname" is required	Sub-fund	ERROR
SFO014	The PDF file of the sub-fund is required	Sub-fund	ERROR
SFO015	Number of files into the archive cannot exceed 500 files	Report	ERROR

## 4.2 eDesk online form

An online form is available on the eDesk platform via the [SFDR - Precontractual funds / IORPs disclosures module](https://edesk.apps.cssf.lu/s3opc/edesk-sfo/home) (<https://edesk.apps.cssf.lu/s3opc/edesk-sfo/home>).

### 4.2.1 Authentication

The person in charge of submitting the precontractual 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](#) (or see chapter 4.2.5).

### 4.2.2 Creation and submission of a declaration

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

The authorised user should select the concerned fund among the funds in scope (see chapter 2.1) for the entity this user is linked to.

Fill-in of the requested information for a specific sub-fund of the selected fund is done by adding it in the corresponding table (sub-funds disclosing under SFDR Article 8, SFDR Article 9 or other sub-funds) in the “SFDR Precontractual 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: 09999-1 (09999 sub-fund 1)

The "Upload of the precontractual disclosure templates" section must be used only if the physical version of the precontractual document has never been filed to the CSSF. A specific question "Did you already provide the pre-contractual template to the CSSF for the sub-fund?" must be answered for each sub-fund concerned by the declaration. If the answer is "No", a line will appear in the "Upload of the precontractual disclosure templates" section for the corresponding sub-fund enabling the upload of a document. The "Did you already provide the pre-contractual template to the CSSF for the sub-fund?" question is neither available for UCITS nor IORPs because the template has been already sent to the CSSF in annex to the prospectus. For UCITS and IORPs, the "Upload of the precontractual disclosure templates" section should not be completed. A declaration can be submitted via the "Submit Questionnaire" button available in the "Submission of the declaration" section. The eDesk form guarantees that a declaration meets all the applicable validation rules (essentially those with a sub-fund level in chapter 4.1.3.2.3).

#### 4.2.3 Export in PDF format

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

#### 4.2.4 Dashboard

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

#### 4.2.5 Delegation

Please note that the creation and submission of the declaration 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 concerning 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 declaration(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 declaration.

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 pre-contractual data of a sub-fund

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

When you add a sub-fund in one of the tables (sub-funds disclosing under SFDR Article 8, sub-funds disclosing under SFDR Article 9, other 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.

#### 4.2.8 Declarations to submit

The connected user can consult the list of sub-funds for which a declaration is expected by clicking on the "Declarations to submit" button on the dashboard homepage.

EDesk users with the "Board member" or "Conductive officer" role (advanced user if applicable) of the IFMs in charge receive an email when data is missing for at least one sub-fund.

You must submit a report or justify why you consider you should not submit a report. To justify, please click on the "Justify" button in the "Actions" column. You must choose a reason from the list provided and add a comment if necessary. If you submit a report, please do not use the "Justify" action.

### **4.3 Reporting entities obligations**

#### **4.3.1 Data quality**

Entities are strongly advised to review and validate the reporting files (ZIP and JSON files) before any submission.

Files must be validated against the JSON schema provided by the CSSF.

#### **4.3.2 Review the feedback files and correct the rejected reports**

Entities must ensure that all feedback files are properly analysed and that any rejected data are corrected and resubmitted.

### **4.4 Testing with CSSF**

CSSF offers ways for entities to test their reporting file submission before going into production:

- Connectivity check;
- Dedicated testing environment.

#### **4.4.1 Connectivity check**

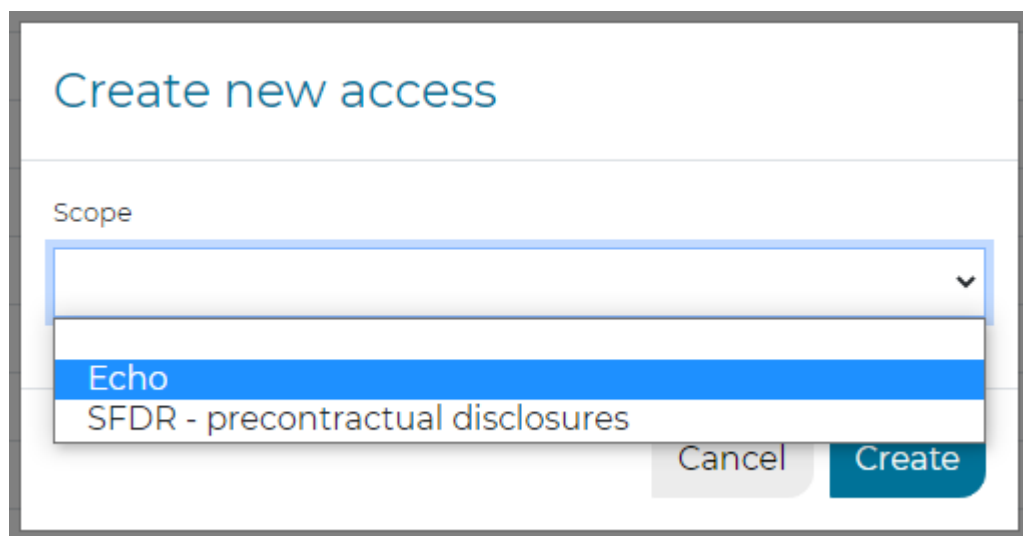
A connectivity check is highly recommended before the Go-Live.

Besides the main "SFDR" service, a dedicated "Echo Service" is at your disposal to ensure the good connectivity between your entity and our systems.

The authentication steps are similar to the regular report in regard to getting the credentials (see 4.1.2.1.4) and uploading a file (see 4.1.2.1.5).

The "IT Expert" has to create a new access on the "Echo" bucket that is presented below in order to get the right S3 credentials.





You can upload a dummy file to the “submission” folder. If the connectivity check is completed, you will get a dummy feedback file as confirmation in the “feedback” folder.

Please note that this service remains always available.

In case you are unable to connect to the Echo Service or that you are not receiving any feedback, please contact [ucisfdr@cssf.lu](mailto:ucisfdr@cssf.lu).

#### 4.4.2 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](mailto: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.

## 5. Contact information

If you have any questions, please contact [ucisfdr@cssf.lu](mailto:ucisfdr@cssf.lu).

To facilitate the processing of your request, please provide 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 (precontractual).

## 6. Questions & Answers

Please find below a selection of questions and answers that might be useful for you.

### 6.1 Is a LuxTrust certificate mandatory for using eDesk?

Yes. Only authenticated users (through LuxTrust token) are able to access eDesk and get the keys to configure the S3 client. Our eDesk support team is here to help you create your eDesk account if needed ([edesk@cssf.lu](mailto:edesk@cssf.lu)).

### 6.2 Who can grant the "IT Expert" role to a user within my entity?

The "IT Expert" is a specific role that can be granted to one (or several) person(s) within your entity. The "Advanced User" assigned in your entity is able to grant this specific role to a user registered in eDesk and already linked to the entity. If the identified person does not have any eDesk account yet, please follow the procedure for eDesk account creation<sup>1</sup>.

### 6.3 What is the role of the "IT Expert"?

The designated "IT Expert" manages access to the S3 API provided by the CSSF. This role is responsible for creating, viewing and revoking access keys. These keys will be used to send SFDR UCI data reporting to the CSSF (either manually or with an automated tool).

<sup>1</sup> On the eDesk portal homepage (<https://edesk.apps.cssf.lu/>), the eDesk Authentication User Guide (pdf file) is a guide that describes how to configure authentication and that can be found in the "Getting started" menu.

#### **6.4 Is it possible to share S3 credentials externally?**

The "IT Expert" is in charge of monitoring all S3 credentials that might be created. The sharing of S3 credentials and file upload through a third party remains the sole responsibility of the entity.

#### **6.5 How might we parameter the S3 protocol?**

This new solution is based on the use of a well-documented protocol (S3). The use of the S3 protocol can be done either via various applications supporting this protocol (S3 transfer client) or directly via the programming language of your choice by using a client library supporting this protocol.

#### **6.6 Is S3 similar to a SFTP solution?**

Yes, the principle remains the same. The difference is that the S3 protocol is based on "https" standards.

#### **6.7 What is the "ECHO" service?**

As good practice for API supply, an ECHO service is available in production to check connectivity. Input files are dummy files and feedbacks are dummy feedbacks. Each submitted file in the ECHO folder produces one immediate feedback only.

#### **6.8 Can you please explain how to set up an S3 compatible transfer client?**

Any S3 transfer client tool can be configured with the following information:

- File protocol: S3;
- Host name: s3.apps.cssf.lu;
- Port number: 443;
- Access Key ID and Secret access key that your "IT Expert" can collect on eDesk.

Depending on the tool nature, you will eventually have to change your "URL style" to "Path" in its parameters.

#### **6.9 My entity did choose to configure an S3 transfer client. However, I am not seeing any "submission" folder in my S3 bucket. What should I do?**

For each type of report to be filed, the IT Expert must create a 'submission' folder - to upload the first file into our server's bucket. The 'feedback' folder is automatically created when generating the feedback.

#### **6.10 Which file format is expected by the CSSF?**

For SFDR UCI data report, a ZIP file containing at least a JSON file – that respects the nomenclature as defined in the User Guide – is expected.

#### **6.11 Is the S3 protocol linked to a commercial cloud provider?**

In this context, S3 only refers to the technical protocol for managing object storage and does not rely on any services provided by commercial cloud providers.

#### **6.12 What is the retention period for files in the bucket?**

The files in the "submission" and "feedback" folders are cleaned by the CSSF 20 days after their creation.

## Annex I – Synopsis on information to be collected for sub-funds not disclosing under SFDR Article 8 or SFDR Article 9

\* **CSSF guidance:** Please refer to annex IV for the codes 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 precontractual 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>	None

Article 6 SFDR			
<b>Are sustainability risks integrated into the investment decisions for this financial product (Art. 6 SFDR)?</b>	article6Indicator	Only a "Yes" or "No" answer is required	None
<b>Is the information in accordance with Article 6 SFDR disclosed?</b>	informationArticle6DisclosedIndicator	Only a "Yes" or "No" answer is required	None
Article 7 SFDR			
<b>Are principal adverse impacts on sustainability factors considered for this financial product (Art. 7 SFDR)?</b>	article7Indicator	Only a "Yes" or "No" answer is required	None
<b>Is the information in accordance with Article 7 SFDR disclosed?</b>	informationArticle7DisclosedIndicator	Only a "Yes" or "No" answer is required	None

## Annex II – 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 precontractual 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.	
The sub-fund promotes Environmental / Social characteristics and while it does not have as its objective a sustainable investment, it will make sustainable investments	sustainableInvestmentIndicator	Only a "Yes" or "No" answer is required.	Questions derived from the graphical representation of the question "Does this financial product have a sustainable
Minimum proportion of sustainable investments	sustainableInvestmentMinimumProportion1	Only if the answer to the question "sustainableInvestmentIndicator"	

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 precontractual template
		is "Yes", a positive percentage reflecting the minimum commitment is required	investment objective?" Cf. (1) below the table
With an environmental objective 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.	
With an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	environmentalObjectiveNoTaxonomyIndicator	Only if the answer to the question "sustainableInvestmentsIndicator" is "Yes", a "Yes" or "No" answer is required.	
With a social objective	socialObjectiveIndicator or	Only if the answer to the question "sustainableInvestmentsIndicator" is "Yes", a "Yes" or "No" answer is required.	
What environmental and/or social characteristics are promoted by the sub-fund	eAndSCharacteristics	Please select the appropriate characteristics from the below list.  Please note that multiple selections are possible:	



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 precontractual template
		<ul style="list-style-type: none"> <li>• Environmental – energy;</li> <li>• Environmental – renewable energy;</li> <li>• Environmental – raw materials;</li> <li>• Environmental – water and land;</li> <li>• Environmental – waste;</li> <li>• Environmental – greenhouse gas emissions;</li> <li>• Environmental – biodiversity;</li> <li>• Environmental – circular economy;</li> <li>• Environmental – other;</li> <li>• Social – inequality;</li> <li>• Social – social cohesion;</li> <li>• Social – social integration:</li> <li>• Social – labour relations:</li> <li>• Social – investment in human capital;</li> <li>• Social – economically or socially disadvantaged communities;</li> <li>• Social – other.</li> </ul>	

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 precontractual template
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).	
What are the objectives of the sustainable investments that the sub-fund partially intends to make?	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"> <li>• Climate change mitigation ;</li> </ul>	

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 precontractual template
		<ul style="list-style-type: none"> <li>• Climate change adaptation ;</li> <li>• The sustainable use and protection of water and marine resources;</li> <li>• The transition to a circular economy;</li> <li>• Pollution prevention and control;</li> <li>• The protection and restoration of biodiversity and ecosystems;</li> <li>• Social objective.</li> </ul>	
Does the sub-fund consider principle adverse impacts on sustainability factors?	principalAdversImpactConsiderationIndicator	Only a “Yes” or “No” answer is required.	
What investment strategy does the sub-fund follow?	investmentsStrategies	<p>The below list is based on the non-exhaustive list provided in point 35 of the ESMA SB.</p> <p>Multiple selections are possible.</p> <ul style="list-style-type: none"> <li>• Best in class</li> <li>• Thematic</li> <li>• ESG integration</li> </ul>	

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 precontractual template
		<ul style="list-style-type: none"> <li>• ESG engagement</li> <li>• Impact investing</li> <li>• Exclusions</li> <li>• Other</li> </ul>	
Please specify other investment strategies	otherInvestmentsStrategiesDescription	Only if “Other” is selected for the question investmentsStrategies, specify the investment strategy(-ies) based on a short description/catch words (in English and ideally not exceeding 50 characters).	
Is a policy applied to assess good governance practices of the investee companies?	goodGovernancePolicyIndicator	Only a “Yes” or “No” answer is required.	Recasting of question “What is the policy to assess good governance practices of the investee companies” into a binary question.
If no, please explain	noGoodGovernancePolicyDescription	Only if the answer to the question goodGovernancePolicyIndicator is “No”, please provide a short explanation (in	

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 precontractual template
		English and ideally not exceeding 100 characters).	
Minimum proportion of investments aligned with environmental or social characteristics - #1 Aligned with E/S characteristics (in percent)	alignedESCharacteristicsInvestmentsMinimumProportion	A positive percentage reflecting the minimum commitment is required.	Questions derived from the graphical representation of the question "What is the asset allocation planned for this financial product?" Cf. (2) below the table.  It should be noted that the box "Investments" constitutes the 100 percent base and the different percentages of each box should be
Minimum proportion of sustainable investments - 1#A Sustainable (in percent)	sustainableInvestmentsMinimumProportion2	If the answer to the question "sustainableInvestmentsIndicator" is "Yes", a positive percentage reflecting the minimum commitment is required.  If the answer to the question "sustainableInvestmentsIndicator" is "No", no value is required.	
Minimum proportion of environmental or social characteristics investments that do not qualify as sustainable investments - #1B Other E/S characteristics (in percent)	otherESCharacteristicsInvestmentsMinimumProportion	The percentage should be the difference of the percentages provided in response to alignedESCharacteristicsInvestmentsMinimumProportion and	

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 precontractual template
		sustainableInvestmentsMinimumProportion2	expressed in relation to that base.
Minimum proportion of remaining investments which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments - #2 Other (in percent)	remainingInvestmentsMinimumProportion	A positive percentage or 0 percent are possible.	
Minimum proportion of Taxonomy-aligned (in percent)	taInvestmentsMinimumProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the minimum commitment is required.  If the answer to the question environmentalObjectiveTaxonomyIndicator is "No", no value is required.	
Minimum proportion of Other environmental (in percent)	otherEnvironmentalMinimumProportion	If the answer to the question environmentalObjectiveNoTaxonomyIndicator	

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 precontractual template
		is "Yes", a positive percentage reflecting the minimum commitment is required  If the answer to the question <code>environmentalObjectiveNoTaxonomyIndicator</code> is "No", no value is required.	
Minimum proportion of Social (in percent)	<code>socialMinimumProportion</code>	If the answer to the question <code>socialObjectiveIndicator</code> is "Yes", a positive percentage reflecting the minimum commitment is required.  If the answer to the question <code>socialObjectiveIndicator</code> is "No", no value is required.	
Does the sub-fund use derivatives as defined in Article 2(1), point (29), of Regulation (EU) No 600/2014 to attain the environmental or social characteristics they promote?	<code>derivativesUseIndicator</code>	Only a "Yes" or "No" answer is required.	
Taxonomy-aligned activities are expressed as a share of:	<code>taCalculationMethod</code>	If the answer to the question <code>environmentalObjectiveTaxonomyIndicator</code> is "Yes", the answer should be one	

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 precontractual template
		<p>single selection out of the three possible options from the below list:</p> <ul style="list-style-type: none"> <li>• Turnover;</li> <li>• Capital expenditure;</li> <li>• Operational expenditure.</li> </ul>	<p>Questions referring to the taxonomy aligned investments.</p> <p>Cf. (3) below the table.</p>
Does the sub-fund invest in fossil gas related activities complying with the EU Taxonomy?	fossilGasInvestmentsIndicator	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes".</p> <p>Only a "Yes" or "No" answer is required.</p>	
Does the sub-fund invest in nuclear energy related activities complying with the EU Taxonomy?	nuclearEnergyInvestmentsIndicator	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes".</p> <p>Only a "Yes" or "No" answer is required.</p>	
Minimum percentage of investments in fossil gas related activities aligned with EU taxonomy including sovereign bonds	fossilGasInvestmentsIndicatorSovereignBondsMinimumProportion	<p>If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the minimum commitment 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 precontractual template
		If the answer is "No", no value is required.	
Minimum percentage of investments in nuclear energy related activities aligned with EU taxonomy including sovereign bonds	nuclearEnergyInvestmentsInclSovereignBondsMinimumProportion	If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the minimum commitment is required.  If the answer is "No", no value is required.	
Minimum percentage of investments (excluding fossil gas and nuclear energy related activities) aligned with EU taxonomy including sovereign bonds	remainingInvestmentsInclSovereignBondsMinimumProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the minimum commitment is required.  If the answer is "No", no value is required.	
Minimum percentage of investments in fossil gas related activities aligned with EU taxonomy excluding sovereign bonds	fossilGasInvestmentsExclSovereignBondsMinimumProportion	If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the minimum commitment 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 precontractual template
		If the answer is "No", no value is required.	
Minimum percentage of investments in nuclear energy related activities aligned with EU taxonomy excluding sovereign bonds	nuclearEnergyInvestmentsExclSovereignBondsMinimumProportion	If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the minimum commitment is required.  If the answer is "No", no value is required.	
Minimum percentage of investments (excluding fossil gas and nuclear energy related activities) aligned with EU taxonomy excluding sovereign bonds	remainingInvestmentsExclSovereignBondsMinimumProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the minimum commitment is required.  If the answer is "No", no value is required.	
What is the minimum share of investments in transitional activities?	transitionalActivitiesInvestmentsMinimumShare	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage or	

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 precontractual template
		zero reflecting the minimum commitment is required.  If the answer is "No", no value is required.	
What is the minimum share of investments in enabling activities?	enablingActivitiesInvestmentsMinimumShare	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage or zero reflecting the minimum commitment is required.  If the answer is "No", no value is required.	
Are there any minimum environmental or social safeguards for investments included under "#2 Other"?	environmentalOrSocialSafeguardsMinimumIndicator	Only a "Yes" or "No" answer is required.	
Is a specific index designated as a reference benchmark to determine whether the sub-fund is aligned with the environmental and/or social characteristics that it promotes?	referenceBenchmarkDesignatedIndicator	Only a "Yes" or "No" answer is required.	Question referring to question "Is a specific index designated as a 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 precontractual template
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.	None
Specify the ISIN code of the reference benchmark	referenceBenchmarkIsinCode	If the answer to the question referenceBenchmarkIsinCodeIndicator is "Yes", provide the ISIN code of the benchmark.  If the answer is "No", no value is required.	None
Specify the name of the reference benchmark	referenceBenchmarkName	If the answer to the question referenceBenchmarkIsinCodeIndicator is "No", provide the name of the benchmark.  If the answer is "Yes", 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 precontractual template
Indicate where website link of the methodology used for the calculation of the designated index can be found	referenceBenchmarkCalculationMethodWebsiteLink	If the answer to the question referenceBenchmarkDesignatedIndicator is "Yes", provide the website link of the benchmark.  If the answer is "No", no value is required.	Question referring to question "Where can the methodology used for the calculation of the designated index be found?"
More product-specific information can be found on the website	subfundSpecificInformationWebsiteLink	A hyperlink to the website referred to in Article 23 of the SFDR-RTS is required.	
<b>The following set of questions is for supervisory purposes, but does not derive from the precontractual template</b>			
Does the above-mentioned hyperlink direct investors to a separate section titled "Sustainability-related disclosures" in the same part of the website (as specified in Q3 of the CSSF SFDR FAQ) as the other information relating to the financial product, including marketing communications, in line with and as further detailed in Article 23 of the SFDR RTS?	complianceArt23Indicator	Only a "Yes" or "No" answer is required.	None
Does the product-related website disclosures, available through the above-mentioned	complianceArt24Indicator	Only a "Yes" or "No" answer is required.	None

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 precontractual template
hyperlink, provide all information set out in Article 10(1) SFDR and Articles 25 to 36 SFDR-RTS, through the sections and order as specified in Article 24 SFDR-RTS?			
Did you already provide the precontractual template to the CSSF for the sub-fund?	templateProvidedToCs sfIndicator	The answer is <u>only required for AIFs</u> .  Only a “Yes” or “No” answer is required.  If the answer is “No”, you must provide the precontractual template in the archive according to the naming convention in the chapter 4.1.2.2.4	None
Sub-fund still in a ramp-up period?	rampUpPeriodIndicator	The answer is <u>only required for AIFs</u> .  Only a “Yes” or “No” answer is required.	
Ramp-up period end date	rampUpPeriodEndDate	The answer is <u>only required for AIFs</u> .  If the answer to the question rampUpPeriodIndicator is “Yes”, provide the end date of the ramp-up period in the format “YYYY-MM-DD”.	

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 precontractual template
		If the answer is "No", no value is required.	
Please confirm that the precontractual template is available to investors	templateAvailableToInvestorsIndicator	The answer is <u>only required for AIFs</u> . Only a "Yes" or "No" answer is required.	
For AIFs not integrating the precontractual template in the prospectus, please advise where and how it is available to investors	templateNotInProspectusWhereAndHowAvailableToInvestors	The answer is <u>only required for AIFs</u> . If the answer to the question templateProvidedToCssfIndicator is "No", please advise where and how the template is available.  The answer shall not exceed 1,000 characters.  If the answer is "Yes", no value is required.	
For AIFs not integrating the precontractual template in the prospectus, ESG-specific investment policy	specificESGInvestmentPolicy	The answer is <u>only required for AIFs</u> . If the answer to the question templateProvidedToCssfIndicator is "No", please describe the ESG-specific investment policy.	

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 precontractual template
		<p>The answer shall not exceed 1,000 characters.</p> <p>If the answer is "Yes", no value is required.</p>	
Prominent statement in the main body of the prospectus/issuing document	prominentStatementMainBodyProspectusIndicator	Only a "Yes" or "No" answer is required.	
They comply with the requirements set out in the CDR; especially the general principles foreseen in Article 2 of the CDR	requirementsCDRComplianceIndicator	<p>The answer is <u>only required for AIFs</u>.</p> <p>Only a "Yes" or "No" answer is required.</p>	
They do not contradict with the information currently published for the respective (sub-) fund on the website (link) in accordance with Article 10 of Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (SFDR)	noContradictionWithWebsiteLinkIndicator	<p>The answer is <u>only required for AIFs</u>.</p> <p>Only a "Yes" or "No" answer 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 precontractual template
They do not contradict with information disclosed under Article 22 and 23 of the AIFMD; information disclosed in the PRIIPs KID (if applicable) or information contained in any marketing communication according to Article 13 SFDR	noContradictionWithDisclosedInformationIndicator	The answer is <u>only required for AIFs</u> . Only a “Yes” or “No” answer is required.	
They are accurate and reflect what has been actually implemented	reflectImplementationIndicator	The answer is <u>only required for AIFs</u> . Only a “Yes” or “No” answer is required.	
Are sustainability risks integrated into the investment decisions for this financial product (Art. 6 SFDR)?	sustainabilityRisksConsideredIndicator	Only a “Yes” or “No” answer is required.	
Is the information in accordance with Article 6 SFDR disclosed?	art6InformationDisclosedIndicator	Only a “Yes” or “No” answer is required.	
Confirm that the template(s) used for the precontractual disclosures of (sub-)funds qualifying as Article 8 Product (“Product 8”) or Article 9 Product (“Product 9”) under SFDR is a one-to-one copy of the template foreseen in annex II or III respectively of the CDR and has not been altered except perhaps as regards	templateCDRCopyIndicator	The answer is <u>only required for AIFs</u> . 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 precontractual template
the size and front type of characters or the colour used as permitted by Article 2 CDR			
All sections of the template have been properly completed and those which are not applicable have been disclosed as such	templateAllSectionsCompletedIndicator	The answer is <u>only required for AIFs</u> . Only a “Yes” or “No” answer is required.	
Does the information provided here correspond to the latest published information	latestPublishedInformationCorrespondenceIndicator	The answer is <u>only required for AIFs</u> . Only a “Yes” or “No” answer is required.	
Date of the latest issued precontractual template (version)	templateLatestIssuedDate	The date in the format “YYYY-MM-DD” is required.  <u>For UCITS</u> , the date of the prospectus is required.  <u>For AIFs</u> , it might be the date of the prospectus, or the date of disclosure to investors referred to in Article 23(1) of Directive 2011/61/EU to the investors.  For a prospectus disclosing “Month Name YYYY” on its cover page shall regard the format above and insert	

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 precontractual template
		"YYYY-MM-01" (e.g. January 2023 →2023-01-01).	

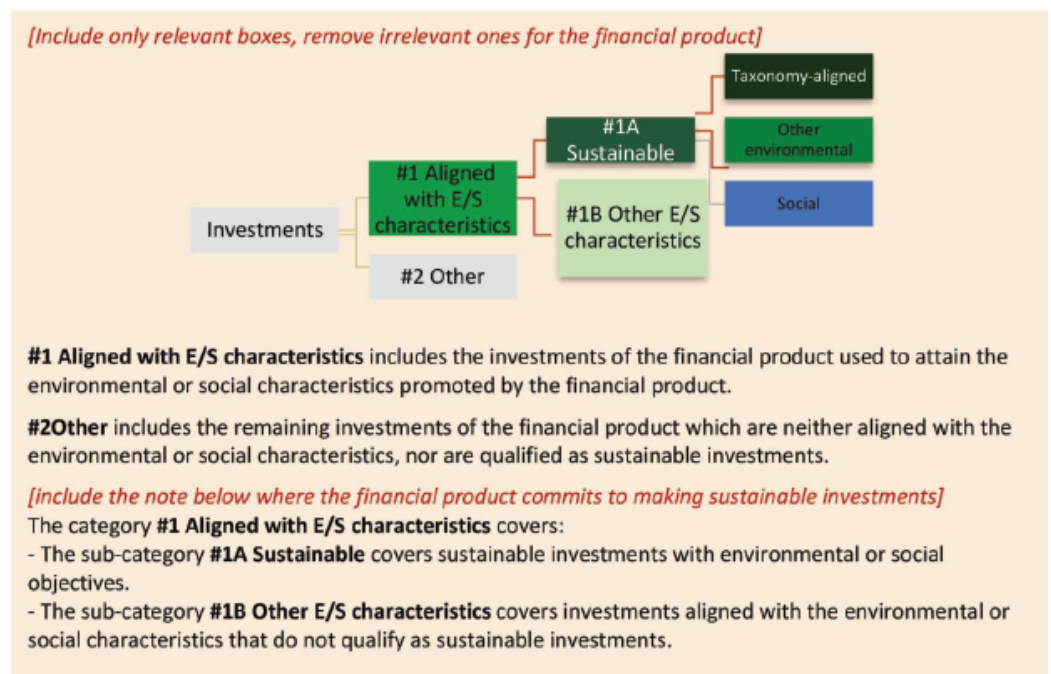
(1)

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

☐ ☒ ☐ **Yes** ☐ ☒ ☐ **No**

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

(2)



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

(3)



**To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy?** *[include a section for the financial products referred to in Article 6, first paragraph, of Regulation (EU) 2020/852 and include the graphical representation referred to in Article 15(1), point (a), of this Regulation, the description referred to in Article 15(1), point (b), of this Regulation, a clear explanation as referred to in Article 15(1), point (c), of this Regulation, a narrative explanation as referred to in Article 15(1), point (d), of this Regulation and the information referred to in Article 15(2) and (3) of this Regulation]*

- Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy<sup>1</sup>?

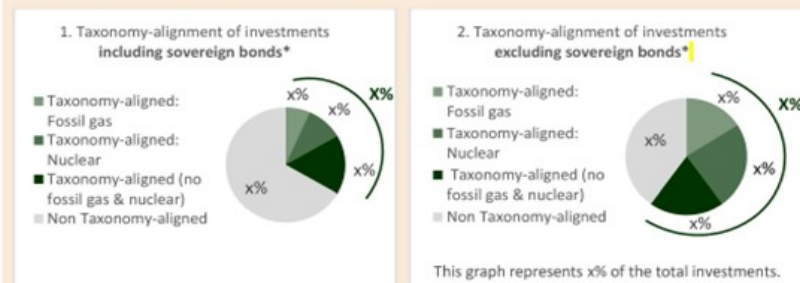
☐ Yes: *[specify below, and details in the graphs of the box]*

☐ In fossil gas ☐ In nuclear energy

☐ No

The two graphs below show in green the minimum percentage of investments that are 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.

*[only include in the graphs the figures for Taxonomy aligned fossil gas and/or nuclear energy as well as the corresponding legend and the explanatory text in the left hand margin if the financial product makes investments in fossil gas and/or nuclear energy]*



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

- What is the minimum share of investments in transitional and enabling activities?** *[include section for the financial products referred to in Article 6, first paragraph, of Regulation (EU) 2020/852]*

## Annex III – 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 precontractual 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.	
The sub-fund will make a minimum of sustainable investments with an environmental objective	sustainableInvestments Indicator	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 precontractual template
Minimum proportion of sustainable investments with an environmental objective	sustainableInvestmentsEnvironmentalMinimumProportion1	If the answer to the question "sustainableInvestmentsIndicator" is "Yes", a positive percentage reflecting the minimum commitment is required.	Questions derived from the graphical representation of the question "Does this financial product have a sustainable investment objective?" Cf. (1) below the table.
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.	
In economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	environmentalObjectiveNoTaxonomyIndicator	Only if the answer to the question "sustainableInvestmentsIndicator" is "Yes", a "Yes" or "No" answer is required.	
The sub-fund will make a minimum of sustainable investments with a social objective	socialObjectiveIndicator	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 precontractual template
Minimum percentage of sustainable investments with a social objective	sustainableInvestments SocialMinimalProportion 1	If the answer to the question "socialObjectiveIndicator" is "Yes", a positive percentage reflecting the minimum commitment is required.	
What is the sustainable investment objective of the sub-fund?	environmentalAndSocial Objectives	<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"> <li>• Climate change mitigation;</li> <li>• Climate change adaptation;</li> <li>• The sustainable use and protection of water and marine resources;</li> <li>• Transition to a circular economy;</li> <li>• Pollution prevention and control;</li> </ul>	



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 precontractual template
		<ul style="list-style-type: none"> <li>• The protection and restoration of biodiversity and ecosystems;</li> <li>• Reduction in carbon emissions;</li> <li>• Social objective.</li> </ul>	
Does the sub-fund consider principle adverse impacts on sustainability factors?	principalAdversImpactC onsiderationIndicator	Only a “Yes” or “No” answer is required.	
What investment strategy does the sub-fund follow?	investmentsStrategies	<p>The below list is based on the non-exhaustive list provided in point 35 of the ESMA SB.</p> <p>Multiple selections are possible:</p> <ul style="list-style-type: none"> <li>• Best in class;</li> <li>• Thematic;</li> <li>• ESG integration;</li> <li>• ESG engagement;</li> <li>• Impact investing;</li> </ul>	

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 precontractual template
		<ul style="list-style-type: none"> <li>Exclusions;</li> <li>Other.</li> </ul>	
Please specify other investment strategies	otherInvestmentsStrategiesDescription	Only if "Other" is selected for the question investmentsStrategies, specify the investment strategy(-ies) based on a short description/keywords (in English and ideally not exceeding 50 characters).	
Is a policy applied to assess good governance practices of the investee companies?	goodGovernancePolicyIndicator	Only a "Yes" or "No" answer is required.	Recasting of the question "What is the policy to assess good governance practices of the investee companies?" into a binary question.
If no, please explain	noGoodGovernancePolicyDescription	Only if the answer to the question goodGovernancePolicyIndicator is "No", please provide a short explanation (in English and ideally not exceeding 100 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 precontractual template
Minimum proportion of sustainable investments – 1# Sustainable (in percent)	sustainableInvestments MinimalProportion	<p>If the answer to the question “sustainableInvestmentsIndicator” and/or the answer to the question socialObjectiveIndicator is “Yes”, a positive percentage reflecting the minimum commitment is required.</p> <p>If the answer to both questions is “No”, no value is required.</p>	<p>Questions derived from the graphical representation of the question “What is the asset allocation planned for this financial product?” Cf. (2) below the table.</p> <p>Note that the box “Investments” constitutes the 100 percent base and the different percentages of each box should be expressed in relation to that base.</p>
Minimum proportion of sustainable environmental investments – #1 Sustainable – Environmental (in percent)	sustainableInvestments EnvironmentalMinimum Proportion2	<p>If the answer to the question sustainableInvestmentsIndicator is “Yes”, a positive percentage reflecting the minimum commitment is required.</p>	<p>Questions derived from the graphical representation of the question “What is the asset allocation planned for this financial product?” Cf. (2) 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 precontractual template
			It should be noted that the box "Investments" constitutes the 100 percent base and the different percentages of each box should be expressed in relation to that base.
Minimum proportion of Taxonomy-aligned - #1 Sustainable - Environmental - Taxonomy-aligned (in percent)	sustainableInvestments EnvironmentalTaMinimumProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the minimum commitment is required.  If the answer to the question environmentalObjectiveTaxonomyIndicator is "No", no value is required.	Questions derived from the graphical representation of the question "What is the asset allocation planned for this financial product?" Cf. (2) below the table.  It should be noted that the box "Investments" constitutes the 100 percent 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 precontractual template
Minimum proportion of Other - #1 Sustainable - Environmental - Other (in percent)	sustainableInvestmentsEnvironmentalOtherMinimumProportion	<p>If the answer to the question sustainableInvestmentsIndicator is "Yes", a positive percentage reflecting the minimum commitment is required.</p> <p>If the answer to the question sustainableInvestmentsIndicator is "No", no value is required.</p>	<p>Questions derived from the graphical representation of the question "What is the asset allocation planned for this financial product?" Cf. (2) below the table.</p> <p>It should be noted that the box "Investments" constitutes the 100 percent base and the different percentages of each box should be expressed in relation to that base.</p>
Minimum proportion of sustainable social investments #1 Sustainable - Social (in percent)	sustainableInvestmentsSocialMinimumProportion2	<p>If the answer to the question socialObjectiveIndicator is "Yes", a positive percentage reflecting the minimum commitment 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 precontractual template
Minimum proportion of not sustainable investments -#2 Not sustainable (in percent)	notSustainableInvestmentsMinimumProportion	A positive percentage or 0 percent are possible.  The percentage should be the "Investments" not falling under "#1 Sustainable".	Questions referring to the taxonomy aligned investments.  Cf. (3) below the table
Does the sub-fund use derivatives as defined in Article 2(1), point (29), of Regulation (EU) No 600/2014 to attain the environmental or social characteristics they promote?	derivativesUseIndicator	Only a "Yes" or "No" answer is required.	
Taxonomy-aligned activities are expressed as a share of	taCalculationMethod	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", the answer should be one single selection out of the three possible options from the below list: <ul style="list-style-type: none"> <li>• Turnover;</li> <li>• Capital expenditure;</li> </ul>	

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 precontractual template
		<ul style="list-style-type: none"> <li>Operational expenditure.</li> </ul>	
Does 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.	
Does 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.	
Minimum percentage of investments in fossil gas related activities aligned with EU taxonomy including sovereign bonds	fossilGasInvestmentsIndicatorSovereignBondsMinimumProportion	<p>If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the minimum commitment 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 precontractual template
Minimum percentage of investments in nuclear energy related activities aligned with EU taxonomy including sovereign bonds	nuclearEnergyInvestmentsInclSovereignBondsMinimumProportion	If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the minimum commitment is required.  If the answer is "No", no value is required.	
Minimum percentage of investments (excluding fossil gas and nuclear energy related activities) aligned with EU taxonomy including sovereign bonds	remainingInvestmentsInclSovereignBondsMinimumProportion	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the minimum commitment is required.  If the answer is "No", no value is required.	
Minimum percentage of investments in fossil gas related activities aligned with EU taxonomy excluding sovereign bonds	fossilGasInvestmentsExclSovereignBondsMinimumProportion	If the answer to the question fossilGasInvestmentsIndicator is "Yes", a positive percentage reflecting the minimum commitment 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 precontractual template
		If the answer is "No", no value is required.	
Minimum percentage of investments in nuclear energy related activities aligned with EU taxonomy excluding sovereign bonds	nuclearEnergyInvestmentsExclSovereignBondsMinimumProportion	<p>If the answer to the question nuclearEnergyInvestmentsIndicator is "Yes", a positive percentage reflecting the minimum commitment is required.</p> <p>If the answer is "No", no value is required.</p>	
Minimum percentage of investments (excluding fossil gas and nuclear energy related activities) aligned with EU taxonomy excluding sovereign bonds	remainingInvestmentsExclSovereignBondsMinimumProportion	<p>If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage reflecting the minimum commitment 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 precontractual template
What is the minimum share of investments in transitional activities?	transitionalActivitiesInvestmentsMinimumShare	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage is required.  If the answer is "No", no value is required.	
What is the minimum share of investments in enabling activities?	enablingActivitiesInvestmentsMinimumShare	If the answer to the question environmentalObjectiveTaxonomyIndicator is "Yes", a positive percentage is required.  If the answer is "No", no value is required.	
Are there any minimum environmental or social safeguards for investments included under "#2 Not sustainable"?	environmentalOrSocialSafeguardsMinimumIndicator	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 precontractual template
Is a specific index designated as a reference benchmark to determine whether the sub-fund is aligned with the environmental and/or social characteristics that it promotes?	referenceBenchmarkDesignatedIndicator	Only a "Yes" or "No" answer is required.	Question referring to question "Is a specific index designated as a 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 referenceBenchmarkIsinCodeIndicator is "Yes", provide the ISIN code of the benchmark.  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 precontractual template
Specify the name of the reference benchmark	referenceBenchmarkName	If the answer to the question referenceBenchmarkIsinCodeIndicator is "No", provide the name of the benchmark.  If the answer is "Yes", no value is required.	
Indicate website link of the methodology used for the calculation of the designated index can be found	referenceBenchmarkCalculationMethodWebsiteLink	If the answer to the question referenceBenchmarkDesignatedIndicator is "Yes", provide the website link of the benchmark.  If the answer is "No", no value is required.	Question referring to question "Where can the methodology used for the calculation of the designated index be found?"
More product-specific information can be found on the website	subfundSpecificInformationWebsiteLink	A hyperlink to the website referred to in Article 23 of the SFDR-RTS 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 precontractual template
<b>The following set of questions are for supervisory purposes, but do not derive from the precontractual template</b>			
Does the above-mentioned hyperlink direct investors to a separate section titled "Sustainability-related disclosures" in the same part of the website (as specified in Q3 of the CSSF SFDR FAQ) as the other information relating to the financial product, including marketing communications, in line with and as further detailed in Article 23 of the SFDR RTS?	complianceArt23Indicat or	Only a "Yes" or "No" answer is required.	None
Does the product related website disclosures, available through the above-mentioned hyperlink, provide all information set out in Article 10(1) SFDR and Articles 38 to 49 SFDR-RTS, through the sections and order as specified in Article 37 SFDR-RTS?	complianceArt37Indicat or	Only a "Yes" or "No" answer is required.	None

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 precontractual template
Did you already provide the precontractual template to the CSSF for the sub-fund?	templateProvidedToCssfIndicator	The answer is <u>only required for AIFs</u> .  Only a “Yes” or “No” answer is required.  If the answer is “No”, you must provide the precontractual template in the archive according to the naming convention in the chapter 4.1.2.2.4	None
Sub-fund still in a ramp-up period?	rampUpPeriodIndicator	The answer is <u>only required for AIFs</u> .  Only a “Yes” or “No” answer is required.	None
Ramp-up period end date	rampUpPeriodEndDate	The answer is <u>only required for AIFs</u> .  If the answer to the question rampUpPeriodIndicator is “Yes”, provide the end date of the ramp-up period in the format “YYYY-MM-DD”.  If the answer is “No”, no value is required	None

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 precontractual template
Please confirm that the precontractual template is available to investors	templateAvailableToInvestorsIndicator	The answer is <u>only required</u> for AIFs.  Only a “Yes” or “No” answer is required.	None
For AIFs not integrating the pre-contractual template in the prospectus, please advise where and how it is available to investors	templateNotInProspectusWhereAndHowAvailableToInvestors	The answer is <u>only required</u> for AIFs.  If the answer to the question templateProvidedToCssfIndicator is “No”, please advise where and how the template is available.  The answer shall not exceed 1.000 characters.  If the answer is “Yes”, no value is required.	None
For AIFs not integrating the pre-contractual template in the prospectus, ESG-specific investment policy	specificESGInvestmentPolicy	The answer is <u>only required</u> for AIFs.  If the answer to the question templateProvidedToCssfIndicator is “No”, please describe the ESG specific investment policy.	

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 precontractual template
		<p>The answer shall not exceed 1.000 characters.</p> <p>If the answer is "Yes", no value is required.</p>	
Prominent statement in the main body of the prospectus/issuing document	prominentStatementMainBodyProspectusIndicator	Only a "Yes" or "No" answer is required.	None
They comply with the requirements set out in the CDR; especially the general principles foreseen in Article 2 of the CDR	requirementsCDRComplianceIndicator	<p>The answer is <u>only required for AIFs</u>.</p> <p>Only a "Yes" or "No" answer 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 precontractual template
They do not contradict the information currently published for the respective (sub-)fund on the website (link) in accordance with Article 10 of the Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (SFDR)	noContradictionWithWebsiteLinkIndicator	The answer is <u>only required</u> for AIFs. Only a “Yes” or “No” answer is required.	
They do not contradict information disclosed under Article 22 and 23 of the AIFMD; information disclosed in the PRIIPs KID (if applicable) or information contained in any marketing communication according to Article 13 SFDR	noContradictionWithDisclosedInformationIndicator	The answer is <u>only required</u> for AIFs. Only a “Yes” or “No” answer is required.	
They are accurate and reflect what has actually been implemented	reflectImplementationIndicator	The answer is <u>only required</u> for AIFs. 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 precontractual template
Are sustainability risks integrated into the investment decisions for this financial product (Art. 6 SFDR)?	sustainabilityRisksConsideredIndicator	Only a "Yes" or "No" answer is required.	
Is the information in accordance with Article 6 SFDR disclosed?	art6InformationDisclosedIndicator	Only a "Yes" or "No" answer is required.	
Confirm that the template(s) used for the precontractual disclosures of (sub-)funds qualifying as Article 8 Product ("Product 8") or Article 9 Product ("Product 9") under SFDR is a one-to-one copy of the template foreseen in annex II or III respectively of the CDR and has not been altered except eventually as regards the size and front type of characters or the colour used as permitted by Article 2 CDR	templateCDRCopyIndicator	The answer is <u>only required</u> for AIFs.  Only a "Yes" or "No" answer is required.	

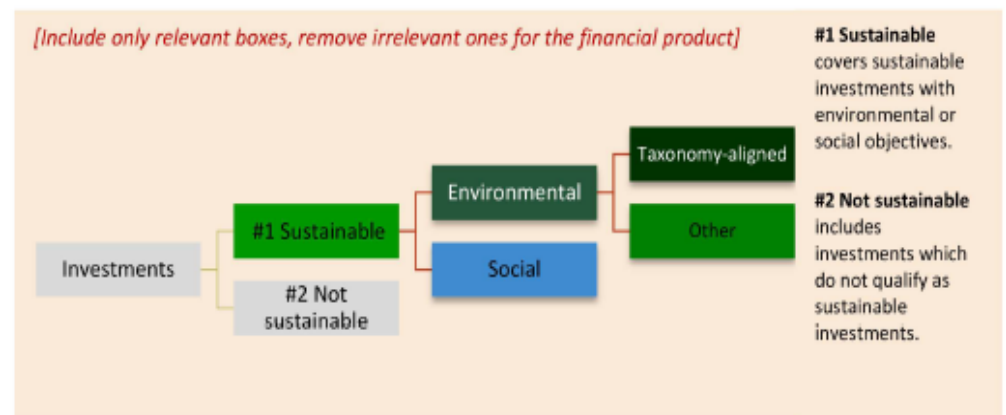
Information to be provided	Technical attribute of the information to be provided in the JSON file (cf. 4.1.2.2.1)	CSSF guidance	Reference to the precontractual template
All sections of the template have been properly completed and those which are not applicable have been disclosed as such	templateAllSectionsCompletedIndicator	The answer is <u>only required for AIFs</u> . Only a “Yes” or “No” answer is required.	
Does the information provided here correspond to the latest published information	latestPublishedInformationCorrespondenceIndicator	The answer is <u>only required for AIFs</u> . Only a “Yes” or “No” answer is required.	
Date of the latest issued precontractual template (version)	templateLatestIssuedDate	The date in the format “YYYY-MM-DD” is required.  <u>For UCITS</u> , the date of the prospectus is required.  <u>For AIFs</u> , it might be the date of the prospectus/issuing document or the date of disclosure to investors referred to in Article 23(1) of Directive 2011/61/EU to the investors .	

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 precontractual template
		For a prospectus disclosing “Month Name YYYY” on its cover page shall regard the format above and insert “YYYY-MM-01” (e.g. January 2023 → 2023-01-01).	

(1)

Does this financial product have a sustainable investment objective? <i>[tick and fill in as relevant, the percentage figure represents the minimum commitment to sustainable investments]</i>	
<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> It will make a minimum of sustainable investments with an environmental objective: ____% <ul style="list-style-type: none"> <li><input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy</li> <li><input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</li> </ul>	<input type="checkbox"/> It promotes Environmental/Social (E/S) characteristics and while it does not have as its objective a sustainable investment, it will have a minimum proportion of ____% of sustainable investments <ul style="list-style-type: none"> <li><input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy</li> <li><input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy</li> <li><input type="checkbox"/> with a social objective</li> </ul>
<input type="checkbox"/> It will make a minimum of sustainable investments with a social objective: ____%	<input type="checkbox"/> It promotes E/S characteristics, but <b>will not</b> make any sustainable investments

(2)



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

(3)



**To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy?** *[include a section for the financial products referred to in Article 6, first paragraph, of Regulation (EU) 2020/852 and include the graphical representation referred to in Article 15(1), point (a), of this Regulation, the description referred to in Article 15(1), point (b), of this Regulation, a clear explanation as referred to in Article 15(1), point (c), of this Regulation, a narrative explanation as referred to in Article 15(1), point (d), of this Regulation and the information referred to in Article 15(2) and (3) of this Regulation]*

*[include a section for the financial products referred to in Article 6, first paragraph, of Regulation (EU) 2020/852 and include the graphical representation referred to in Article 15(1), point (a), of this Regulation, the description referred to in Article 15(1), point (b), of this Regulation, a clear explanation as referred to in Article 15(1), point (c), of this Regulation, a narrative explanation as referred to in Article 15(1), point (d), of this Regulation and the information referred to in Article 15(2) and (3) of this Regulation]*

**Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy<sup>1</sup>?**

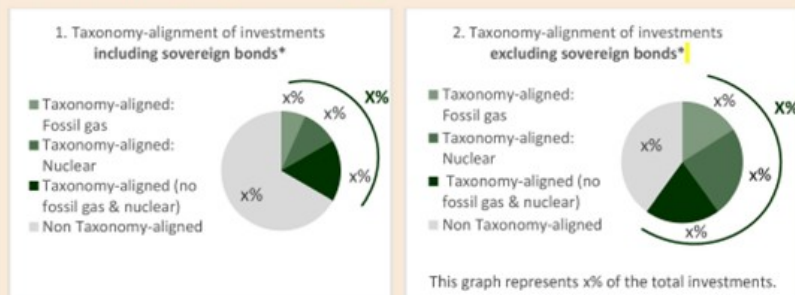
☐ Yes: *[specify below, and details in the graphs of the box]*

☐ In fossil gas ☐ In nuclear energy

☐ No

*The two graphs below show in green the minimum percentage of investments that are 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.*

*[only include in the graphs the figures for Taxonomy aligned fossil gas and/or nuclear energy as well as the corresponding legend and the explanatory text in the left hand margin if the financial product makes investments in fossil gas and/or nuclear energy]*



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

**What is the minimum share of investments in transitional and enabling activities?** *[include section for the financial products referred to in Article 6, first paragraph, of Regulation (EU) 2020/852]*

## 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





**Commission de Surveillance du Secteur Financier**  
283, route d'Arlon  
L-2991 Luxembourg (+352) 26 25 1-1  
[direction@cssf.lu](mailto:direction@cssf.lu)  
[www.cssf.lu](http://www.cssf.lu)