

Template pre-contractual disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852.

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852, establishing a list of **environmentally sustainable economic activities**. That Regulation does not lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.



Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

Product name: Nordic Equities Our World

Legal entity identifier: SE0016798110 (Share class A) and SE0019913641 (Share class B)

Environmental and/or social characteristics

Does this financial product have a sustainable investment objective?



Yes



No



It will make a minimum of **sustainable investments with an environmental objective:** ____%



in economic activities that qualify as environmentally sustainable under the EU Taxonomy



in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy



It will make a minimum of **sustainable investments with a social objective:** ____%



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 ____% sustainable investments



with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy



with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy



with a social objective



It promotes E/S characteristics, but **will not make any sustainable investments**

What environmental and/or social characteristics are promoted by this financial product?

The fund promotes the environmental characteristics of reducing greenhouse gas emissions and increasing the use of renewable energy.



What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?

The fund uses the following sustainability indicators to measure the achievement of each of the environment-related characteristics promoted by the fund:

- Greenhouse gas emissions (scope 1, 2 and 3 and total emissions)
- Share of non-renewable energy consumption and energy production
- Energy consumption intensity by sector with high climate impact

The fund has access to data from Morningstar / Sustainalytics to carry out the measurement of the sustainability indicators above.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific EU criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the EU criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the EU criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.



Does this financial product consider principal adverse impacts on sustainability factors?



Yes, the fund considers principal adverse impacts on sustainability factors ("PAIs") by excluding investments in sectors and industries that have a significant negative impact on the identified sustainability factors. The Fund purchases data from an external third party provider to carry out the measurement of the PAI indicators.

Disclosure of main negative impacts on sustainability factors will be provided through the Fund's annual report.



No



What investment strategy does this financial product follow?

The investment strategy guides investment decisions based on factors such as investment objectives and risk tolerance.

Nordic Equities Our World is an equity fund with a global focus. The fund's strategy is to invest, based on an assessment of the markets' valuation and growth potential, in the financial instruments that the fund company considers most worth buying. The company looks at each share individually, so-called stockpicking, which means that the fund is not dependent on industry weighting. The fund company has established a sustainability policy, which is part of the company's management policy, and includes sustainability criteria for the management. Within the framework of the fund's investment process, sustainability criteria are applied through three methods: opt-out, opt-in and influence. The following describes how the sustainability criteria are continuously implemented in the investment strategy.

Before investment

ESG screening

The company has purchased an ESG screening tool Global Standards Screening through Morningstar / Sustainalytics. The screening tool is a standards-based tool that evaluates the extent

to which potential portfolio companies cause, contribute to or are attributable to violations of international norms and standards. The assessments cover screening against the UN Global Compact, the International Labour Organisation (ILO) conventions, the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights (UNGP). The negative screening means that a potential portfolio company is first screened by Morningstar / Sustainalytics to identify any sustainability risks associated with the portfolio company. For the fund to invest in the portfolio company, the portfolio company must be compliant with the screening tool.

ESG analysis

Prior to each investment, the company conducts an analysis of the company based on specific sustainability aspects. This sustainability analysis includes, among other things, the ESG screening described above. The fund company reviews the sustainability reporting that the portfolio company has published, carbon dioxide emissions, any involvement of the portfolio company's products in such sectors that the fund company excludes (see below regarding exclusion criteria) and the portfolio company's possible contribution to one or more of the UN's 17 global sustainability goals.

Exclusion criteria

The fund is actively managed and the exclusion criteria applied therefore have a self-cleansing effect. The fund company acts in its daily work in such a way that confidence in the fund company's operations is maintained and that the operations are sound. The Fund strives to conduct its business in an ethical manner characterised by good business practice, morality, consistency and ethics. Against this background, the fund has established criteria for the exclusion of certain sectors and industries in which the fund company does not see any long-term sustainability or social benefit. These exclusion criteria are described under the question below.

Opt-in

Several of the fund's portfolio companies have committed to climate-related targets in accordance with the 2030 Agenda or the Paris Agreement's global warming goals with the aim of reducing the carbon dioxide or other greenhouse gas emissions of their operations and increasing the use of renewable energy sources. The Fund actively chooses to invest in such companies ("promoter companies") as they contribute to the achievement of the environmental characteristics the Fund intends to promote. The fund company has established a framework for the criteria that a portfolio company needs to fulfil in order to be classified as a promotional company. In order for the fund company to classify a portfolio company as a "promoting company", the portfolio company must fulfil the following criteria: (1) The portfolio company has committed to climate-related objectives in accordance with Agenda 2030 or the Paris Agreement, which means that the portfolio company must work to reduce the carbon dioxide emissions or greenhouse gas emissions of its operations or increase the use of renewable energy sources in its operations. (2) In addition to point (1), it is required that:

- a. The portfolio company's climate-related targets have been validated through the Science Based Targets Initiative, or
- b. The portfolio company has been committed to climate-related targets for several years and the milestones have been achieved so far, or
- c. The portfolio company is a solution company, which means that the portfolio company provides a product or service that contributes to solving the world's climate and sustainability challenges.

(3) In addition, the portfolio company shall comply with the fund company's policy on good governance practice.

The fund does not invest exclusively in promotional companies, however, any climate-related objectives that the portfolio companies have undertaken are included in the fund company's ESG analysis, which is why promotional companies are actively selected. The fund will always have a minimum share of 50% in so-called promotional companies. See further under the heading "Share of investments".

Under investment

Continuous monitoring

The fund receives regular alerts from Morningstar / Sustainalytics regarding ESG events in the Fund's portfolio companies. By receiving regular alerts, the fund can monitor any events that could lead to the materialisation of sustainability risks in the portfolio companies. The fund company also has close and regular contact with the portfolio companies, which means that the fund company can continuously monitor any events in the portfolio companies that could have consequences for the fund's sustainability strategy.

Advocacy work

Due to the size of the fund company, it has been decided that the fund company will not conduct advocacy work in the portfolio companies by voting at general meetings. Instead, the fund company conducts advocacy work by sending annual letters to the portfolio companies in which the fund company expresses its position on any sustainability-related issues and also questions any incidents that have been discovered through the screening tool the fund company uses. As described above, the fund company has close and ongoing contact with the fund's portfolio companies, which means that the fund company has an ongoing advocacy dialogue with the portfolio companies regarding the fund company's views on sustainability issues.

Selling off

The company has decided that investments placed on the Morningstar / Sustainalytics Watchlist should be further reviewed and considered whether it should be retained within six months if the portfolio company has not changed its outlook to positive within the period or if new information has emerged upon confrontation with the company. Portfolio companies that have become non-compliant should be further reviewed and considered for sale within three months unless action has been taken or new information has emerged.

● ***What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?***

The fund applies exclusion criteria, which means that the company does not invest in companies involved in coal power, fossil fuels, tobacco, alcohol, commercial gambling, pornography, weapons, cannabis or testing on animals that do not relate to the research of new drugs that require animal testing by law. The exclusion criteria applied by the fund company in its investment strategy mean that no more than five per cent of the turnover of a portfolio company may relate to activities attributable to the production of any of the excluded industries/sectors.

According to the fund company's sustainability policy, the fund company may not invest in portfolio companies that are included in any of the sectors or industries that the fund company excludes.

● ***What is the policy to assess good governance practices of the investee companies?***

The fund company has adopted a policy for assessing good governance practices in the fund's portfolio companies, which is part of the fund company's sustainability policy. The fund company's policy for assessing good governance practices includes an obligation for

Good governance
practices include sound management structures, employee relations, remuneration of staff and tax compliance.

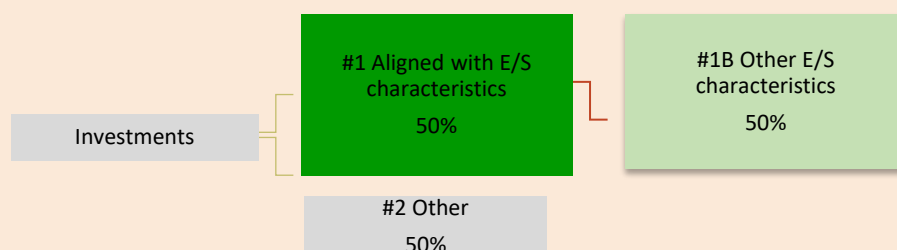
the fund company to check that the portfolio company has a sound management structure and a sound relationship with its employees.

Prior to investing in a new investee company, the fund company reviews the governance structure of the investee company, including with respect to the portfolio company's code of conduct and whether the portfolio company complies with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. In addition, the fund company monitors the portfolio company's compliance with good governance practices through the regular alerts that the fund company receives regarding ESG events linked to the portfolio companies from Morningstar / Sustainalytics (which have been described above). In the event that an incident has occurred in one of the fund's portfolio companies, the fund company conducts a dialogue with the portfolio company and the portfolio company is given the opportunity to comment on the incident.



What is the asset allocation planned for this financial product?

Asset allocation describes the share of investments in specific assets.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

The category **#1 Aligned with E/S characteristics** covers:

The sub-category **#1B Other E/S characteristics** covers investments aligned with the environmental or social characteristics that do not qualify as sustainable investments. Includes investments in portfolio companies that are promotional companies according to the fund company's framework for promotional companies. These companies have committed to clear climate targets in line with the 2030 Agenda and the Paris Agreement's global warming goals. At least 50% of the fund's portfolio companies will fall into this category.



To what minimum extent are sustainable investments with an environmental objective aligned with the EU Taxonomy?

As the availability of sufficiently reliable data on taxonomy alignment is limited, a meaningful commitment to a minimum percentage of taxonomy aligned investments in the fund cannot be made. However, it cannot be excluded that some of the fund's holdings are classified as taxonomy-aligned investments.

● Does the financial product invest in fossil gas and/or nuclear energy related activities that fulfil the EU taxonomy¹?

☐ Yes:

☐ In fossil gas

☐ In nuclear energy related activities

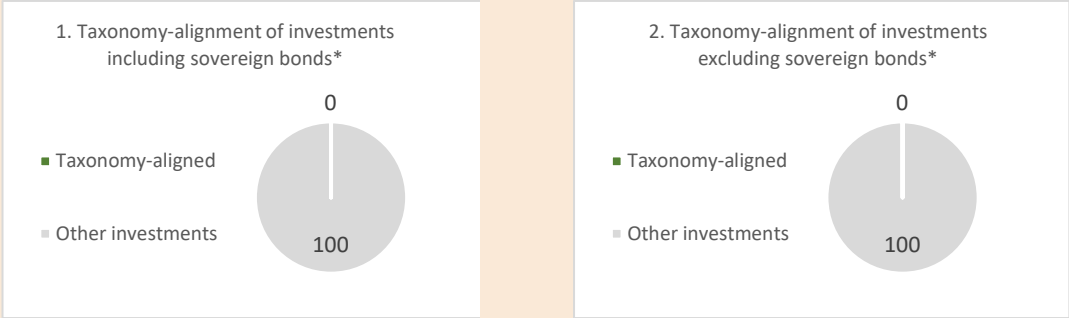
☒ No

¹Fossil gas and/or nuclear energy related activities will only fulfil the EU taxonomy if they contribute to climate change mitigation (climate change mitigation) and do not cause significant harm to any of the objectives of the EU taxonomy - see explanatory note in the left margin. The full criteria for fossil gas and nuclear energy economic activities that fulfil the EU taxonomy are set out in Commission Delegated Regulation (EU) 2022/1214.

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

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.*



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



What investments are included under “#2 Other”, what is their purpose and are there any minimum environmental or social safeguards?

"#2 Other" includes all investments in the fund that are not categorised as promotional companies. As described above, the fund categorises promotional companies as companies with clear climate objectives. Furthermore, the category "#2 Other" includes cash or other liquid assets in the fund or holdings used for hedging. All portfolio companies in the fund follow good governance practices and, as a result, certain minimum ethical and social safeguards.



Where can I find more product specific information online?

More product-specific information can be found on the website:

[NE Our World Sustainability Information - Nordic Equities \(nordeg.se\)](https://nordeg.se).