

## ANNEX IV

## TEMPLATE FOR THE KPI OF ASSET MANAGERS

Standard template for the disclosure required under Article 8 of Regulation (EU) 2020/852 (asset managers)

<p>The weighted average value of all the investments that are directed at funding, or are associated with taxonomy-aligned economic activities <b>relative to the value of total assets covered by the KPI</b>, with following weights for investments in undertakings per below: Turnover-based: % CapEx—based: %</p>	<p>The weighted average value of all the investments that are directed at funding, or are associated with taxonomy-aligned economic activities, with following weights for investments in undertakings per below: Turnover-based: [monetary amount] CapEx-based: [monetary amount]</p>
<p>The percentage of assets covered by the KPI relative to total investments (total AuM). Excluding investments in sovereign entities, Coverage ratio: %</p>	<p>The monetary value of assets covered by the KPI. Excluding investments in sovereign entities. Coverage: [monetary amount]</p>
<p>Additional, complementary disclosures: breakdown of <b>denominator</b> of the KPI</p>	
<p>The percentage of derivatives relative to total assets covered by the KPI. X %</p>	<p>The value in monetary amounts of derivatives: [monetary amount]</p>
<p>The proportion of <b>exposures to EU financial and non-financial undertakings not subject to Articles 19a and 29a of Directive 2013/34/EU</b> over total assets covered by the KPI: For non-financial undertakings: For financial undertakings:</p>	<p>Value of <b>exposures to EU financial and non-financial undertakings not subject to Articles 19a and 29a of Directive 2013/34/EU</b>: For non-financial undertakings: [monetary amount] For financial undertakings: [monetary amount]</p>
<p>The proportion of <b>exposures to financial and non-financial undertakings from non-EU countries not subject to Articles 19a and 29a of Directive 2013/34/EU</b> over total assets covered by the KPI: For non-financial undertakings: For financial undertakings:</p>	<p>Value of <b>exposures to financial and non-financial undertakings from non-EU countries not subject to Articles 19a and 29a of Directive 2013/34/EU</b>: For non-financial undertakings: [monetary amount] For financial undertakings: [monetary amount]</p>
<p>The proportion of <b>exposures to financial and non-financial undertakings subject to Articles 19a and 29a of Directive 2013/34/EU</b> over total assets covered by the KPI: For non-financial undertakings: For financial undertakings:</p>	<p>Value of <b>exposures to financial and non-financial undertakings subject to Articles 19a and 29a of Directive 2013/34/EU</b>: For non-financial undertakings: [monetary amount] For financial undertakings: [monetary amount]</p>
<p>The proportion of <b>exposures to other counterparties</b> over total assets covered by the KPI: X %</p>	<p>Value of <b>exposures to other counterparties</b>: [monetary amount]</p>
<p>The value of all the investments that are funding <b>economic activities that are not taxonomy-eligible</b> relative to the value of total assets covered by the KPI: X %</p>	<p>Value of all the investments that are funding <b>economic activities that are not taxonomy-eligible</b>: [monetary amount]</p>

The value of all the investments that are funding taxonomy-eligible economic activities, <b>but not taxonomy-aligned relative to the value of total assets covered by the KPI:</b> X %	Value of all the investments that are funding Taxonomy-eligible economic activities, <b>but not taxonomy-aligned:</b> [monetary amount]	
<b>Additional, complementary disclosures: breakdown of numerator of the KPI</b>		
The proportion of <b>Taxonomy-aligned exposures to financial and non-financial undertakings subject to Articles 19a and 29a of Directive 2013/34/EU</b> over total assets covered by the KPI: For non-financial undertakings: Turnover-based: % Capital expenditures-based: % For financial undertakings: Turnover-based: % Capital expenditures-based: %	Value of <b>Taxonomy-aligned exposures to financial and non-financial undertakings subject to Articles 19a and 29a of Directive 2013/34/EU:</b> For non-financial undertakings: Turnover-based: [monetary amount] Capital expenditures-based: [monetary amount] For financial undertakings: Turnover-based: [monetary amount] Capital expenditures-based: [monetary amount]	
The proportion of <b>taxonomy-aligned exposures to other counterparties in</b> over total assets covered by the KPI: Turnover-based: % Capital expenditures-based: %	Value of <b>taxonomy-aligned exposures to other counterparties:</b> Turnover-based: [monetary amount] Capital expenditures-based: [monetary amount]	
<b>Breakdown of the numerator of the KPI per environmental objective</b>		
<b>Taxonomy-aligned activities –:</b>		
(1) Climate change mitigation	Turnover: % CapEx:%	Transitional activities: A% (Turnover; CapEx) Enabling activities: B% (Turnover; CapEx)
(2) Climate change adaptation	Turnover: % CapEx:%	Transitional activities: A% (Turnover; CapEx) Enabling activities: B% (Turnover; CapEx)
(3) The sustainable use and protection of water and marine resources	Turnover: % CapEx:%	Transitional activities: A% (Turnover; CapEx) Enabling activities: B% (Turnover; CapEx)
(4) The transition to a circular economy	Turnover: % CapEx:%	Transitional activities: A% (Turnover; CapEx) Enabling activities: B% (Turnover; CapEx)
(5) Pollution prevention and control	Turnover: % CapEx:%	Transitional activities: A% (Turnover; CapEx) Enabling activities: B% (Turnover; CapEx)
(6) The protection and restoration of biodiversity and ecosystems	Turnover: % CapEx:%	Transitional activities: A% (Turnover; CapEx) Enabling activities: B% (Turnover; CapEx)