

Published the 17th of June 2026
 The approved version is in French

Table 1
Statement on the main negative impacts of investment decisions on sustainability factors

WEALINS S.A. 529900DRTSUMACSSIX70														
<p>Summary</p> <p>Basis of preparation This document is the fourth consolidated Principal Adverse Impact (PAI) statement published by WEALINS explaining the impact of investment decisions on sustainability factors. The reporting period covers 1 January to 31 December 2025. The data was obtained via the Clarity.ai tool. This fulfils our regulatory reporting obligations under Article 4 of the SFDR and Chapter II of the RTS.</p> <p>Due diligence WEALINS uses a range of tools to manage its ESG considerations, such as the PAI of its investments, socially responsible investment governance and socially responsible investment methodology. These guidelines are based on best-in-class practices and exclusion policies.</p> <p>Scope of the analysis The analysis was conducted on WEALINS' own portfolio, managed by Foyer S.A., to establish the scope of the PAI report. Consequently, the calculations were specifically carried out for all direct investments eligible for the PAI report, made by WEALINS. This analysis is primarily driven by the results of direct investments, such as equities and bonds, as they account for 49% of the total portfolio. The fund portion of the portfolio is included in this calculation, but no European ESG (EET) model was used in the calculation process; instead, the 'look-through' function of the Clarity platform was used for the funds (where available).</p> <p>The quarterly overviews for the 2025 financial year show the following portfolio composition</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #4a7ebb; color: white;"> <th style="padding: 5px;">Funds</th> <th style="padding: 5px;">Portfolio companies</th> <th style="padding: 5px;">Other (& cash)</th> <th style="padding: 5px;">Sovereign states</th> <th style="padding: 5px;">Total</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">11%</td> <td style="padding: 5px;">49%</td> <td style="padding: 5px;">0%</td> <td style="padding: 5px;">40%</td> <td style="padding: 5px;">100%</td> </tr> </tbody> </table>					Funds	Portfolio companies	Other (& cash)	Sovereign states	Total	11%	49%	0%	40%	100%
Funds	Portfolio companies	Other (& cash)	Sovereign states	Total										
11%	49%	0%	40%	100%										
<p>Progress</p> <p>Review Committee An IAP Review Committee has been established and meets quarterly to monitor and understand changes relating to the key IAPs. The selected priority PAI are those where WEALINS has the greatest material impact and the greatest potential to reduce negative impact in the future. This approach enables us to understand the areas with the most significant impact on our environmental, social and governance (ESG) factors.</p> <p>Key PAI</p> <ul style="list-style-type: none"> • M1 – Total GHG emissions ○ M1.1 – Scope 1 GHG emissions 														

Published the 17th of June 2026

The approved version is in French

- M1.2 – Scope 2 GHG emissions
- M1.3 – Scope 3 GHG emissions
- M2 - Carbon footprint
- M3 - GHG intensity of companies benefiting from investments
- M4 - Exposure to companies active in the fossil fuel sector
- M10 - Violations of the principles of the United Nations Global Compact and the OECD Guidelines for Multinational Enterprises
- M12 – Unadjusted gender pay gap
- M13 - Gender diversity on governance bodies
- M14 - Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical or biological weapons)
- M16.1 – Relative number of investment countries experiencing breaches of social standards
- M16.2 – Absolute number of investment countries experiencing breaches of social standards

Benchmarks

To better understand our impact relative to the market, as part of our quarterly review, we analyse our performance against the MSCI World and MSCI Paris Aligned benchmarks. This ensures that we remain in step with developments in sustainability issues and industry best practice.

Exclusions

WEALINS will not invest in any company deriving more than 15% of its revenue from the production of controversial weapons.

Challenges

We are satisfied with the data provider we have selected (Clarity.ai) and have noted that data coverage for many PAI has steadily improved over time. However, we have concerns regarding the implementation of quality checks on the reported data used in the tool. Furthermore, we lack meaningful analysis of this data and projections of how it will evolve over time. It would also be useful to understand alternative options that could improve performance relative to the PAI.

Description of the main adverse impacts on sustainability factors

The SFDR requires the mandatory reporting of PAI indicators, which are divided into a 'set of mandatory universal indicators' and 'optional additional indicators'. WEALINS takes into account all mandatory PAI indicators in Table 1 of Annex I, as well as two additional PAI indicators: one additional indicator from the environmental indicators, as set out in Table 2 of Annex I, and one additional indicator for social and labour issues, as set out in Table 3 of Annex I.

Published the 17th of June 2026

The approved version is in French

Indicators applicable to investments in companies						
CLIMATE AND OTHER ENVIRONMENTAL INDICATORS						
Measurement element	Impact 2025	Impact 2024	Impact 2023	Impact 2022	Explanation	Measures taken, planned measures and targets set for the next reporting period
Greenhouse gas emissions						
1. GHG emissions						
Scope 1 GHG emissions	2,551.67 tonnes CO2e	3,058.44 tonnes CO2e <i>(Coverage: 97.51%)</i>	2,509.84 tonnes CO2e <i>(Coverage: 91.00%)</i>	N/A	Coverage 98.94% Estimated 11.93% Reported 88.07% Coverage has increased and there is a decrease in Scope 1 GHG emissions between 2024 and 2025. Over 50% of Scope 1 GHG emissions come from a direct investment in one chemical-related company.	No preventive measures or targets have been put in place.
Scope 2 GHG emissions	592.82 tonnes CO2e	793.73 tonnes CO2e <i>(Coverage: 97.51%)</i>	607.31 tonnes CO2e <i>(Coverage: 91.00%)</i>	N/A	Coverage 98.94% Estimated 11.58% Reported 88.42% Coverage has increased and there is a reduction in Scope 2 GHG emissions between 2024 and 2025. 70% of Scope 2 GHG emissions stem from direct investments in two companies linked to the chemical industry.	No preventive measures or targets have been put in place.

Published the 17th of June 2026

The approved version is in French

Scope 3 GHG emissions	45,426.03 tonnes CO2e	32,205.02 tonnes CO2e <i>(Coverage: 90.48%)</i>	2,9852.05 tonnes CO2e <i>(Coverage: 86.04%)</i>	N/A	Coverage 98.77% Estimated 13.66% Reported 86.34% Coverage has increased, and there is a rise in Scope 3 GHG emissions between 2024 and 2025. 50% of Scope 3 GHG emissions stem from direct investments in seven companies operating in the financial management and banking services, insurance, aerospace, chemicals, transport and automotive sectors.	No preventive measures or targets have been put in place.
Total GHG emissions	47,099.69 tonnes CO2e	35,188.67 tonnes CO2e <i>(Coverage: 90.47%)</i>	32,311.22 tonnes CO2e <i>(Coverage: 86.04%)</i>	N/A	Coverage 97.94% Estimated 15.45% Reported 84.55% Coverage has increased and there is an increase in total GHG emissions between 2024 and 2025; see GHG trends for Scope 3.	No preventive measures or targets have been put in place.
2. Carbon footprint						
Carbon footprint	311.51 tonnes CO2e / EUR million invested	291.01 tonnes CO2e / EUR million invested <i>(Coverage: 90.47%)</i>	270.07 tonnes CO2e / EUR million invested <i>(Coverage: 86.04%)</i>	N/A	Coverage 97.95% Estimated 15.09% Reported 84.91% Coverage has increased significantly and an increase in the carbon footprint is observed between 2024 and 2025, linked to the same investments as those emitting the most Scope 3 GHGs	No preventive measures or targets have been put in place.

Published the 17th of June 2026

The approved version is in French

3. GHG intensity of companies benefiting from investments						
GHG intensity of companies benefiting from investments	856.98 tonnes CO2e / EUR million revenue	469.67 tonnes CO2e / EUR million revenue <i>(Coverage: 90.47%)</i>	299.29 tonnes CO2e / EUR million revenue <i>(Coverage: 89.3%)</i>	N/A	Coverage 97.95% Estimated 15.09% Reported 84.91% Coverage has expanded and the GHG intensity of beneficiary companies has increased between 2024 and 2025. Over 30% of GHG intensity is attributed to a direct investment in one company linked to financial management and banking services.	No preventive measures or targets have been put in place.
4. Exposure to companies active in the fossil fuels sector						
Proportion of investment in companies active in the fossil fuel sector	2.43%	3.49% <i>(Coverage: 87.33%)</i>	4.08% <i>(Coverage: 89.29%)</i>	N/A	Coverage 95.38% Estimated 0% Reported 100% Coverage has increased significantly and exposure to direct activity in the fossil fuels sector continues to decrease.	No preventive measures or targets have been put in place.
5. Share of non-renewable energy consumption and production						
Proportion of energy consumption and production by investee companies that comes from non-renewable energy sources, compared to that from renewable energy sources, expressed as a percentage of total energy sources	Consumption: 19.72% Production: 0.52%	Consumption: 26.15% <i>(Coverage: 88.01%)</i> Production: 0.80% <i>(Coverage: 98.46%)</i>	Consumption: 23.20% <i>(Coverage: 85.48%)</i> Production: 0.73% <i>(Coverage: 99.82%)</i>	N/A	Coverage 96.82% Estimated 1.36% Reported 98.64% Coverage 99.76% Estimated 0% Reported 100% Coverage has expanded and there is a decrease in the share of activities related to non-renewable energy between 2024 and 2025.	No preventive measures or targets have been put in place.

Published the 17th of June 2026

The approved version is in French

6. Energy consumption intensity by sector with a high climate impact						
Energy consumption in GWh per million euros of turnover of companies receiving investment, by sector with a high climate impact	<p>Total: 0.14 GWh / EUR million revenue</p> <p>Sector A: 0.000295193 87 GWh / EUR million revenue</p> <p>Sector B: 0.01 GWh / EUR million revenue</p> <p>Sector C: 0.07 GWh / EUR million revenue</p> <p>Sector D: 0.06 GWh / EUR million revenue</p> <p>Sector E: 0.000017384 597 GWh / EUR million revenue</p> <p>Sector F: 0.000443285 53 GWh /</p>	<p>Total: 0.16 GWh / EUR million revenue (Coverage: 99.72%)</p> <p>Sector A: 0.00032713686 GWh / EUR million revenue (Coverage: 100.00%)</p> <p>Sector B: 0.02 GWh / EUR million revenue (Coverage: 100.00%)</p> <p>Sector C: 0.08 GWh / EUR million revenue (Coverage: 100.00%)</p> <p>Sector D: 0.04 GWh / EUR million revenue (Coverage: 98.49%)</p> <p>Sector E: 1.7274644e-7 GWh / EUR million revenue (Coverage: 25%)</p> <p>Sector F: 0.00047786382 GWh / EUR million revenue</p>	<p>Total: 0.14 GWh / EUR million revenue (Coverage: 99.32%)</p> <p>Sector A: 0.0003195671 GWh / EUR million revenue (Coverage: 99.98%)</p> <p>Sector B: 0.05 GWh / EUR million revenue (Coverage: 99.89%)</p> <p>Sector C: 0.01 GWh / EUR million revenue (Coverage: 99.61%)</p> <p>Sector D: 0.065 GWh / EUR million revenue (Coverage: 99.82%)</p> <p>Sector E: 0.000072266055 GWh / EUR million revenue (Coverage: 75%)</p> <p>Sector F: 0.00047704717 GWh / EUR million revenue (Coverage: 89.07%)</p> <p>Sector G: 0.0004508286 GWh / EUR million revenue (Coverage: 96.84%)</p> <p>Sector H: 0.00009855265 GWh / EUR million revenue (Coverage: 100%)</p> <p>Sector L: 0.01 GWh /</p>	N/A	<p>Coverage 99.93% Estimated 14.59% Reported 85.41%</p> <p>Coverage 100% Estimated 8.33% Reported 91.67%</p> <p>Coverage 100% Estimated 12.84% Reported 87.16%</p> <p>Coverage 99.96% Estimated 10.81% Reported 89.19%</p> <p>Coverage 100% Estimated 32.22% Reported 67.78%</p> <p>Coverage 50% Estimated 7.14% Reported 92.86%</p> <p>Coverage 99.65% Estimated 10% Reported 90%</p> <p>Coverage 100% Estimated 13.27% Reported 86.73%</p> <p>Coverage 100% Estimated 19.33% Reported 80.67%</p> <p>Coverage 99.77% Estimated 25.14% Reported 74.86%</p>	<p>No preventive measures or targets have been put in place.</p> <p>Coverage and energy consumption remain broadly stable between 2024 and 2025.</p> <p>For greater transparency, we have included below the translation of the NACE sector classification.</p> <p>Code Economic sector</p> <p>A Agriculture, forestry and fishing</p> <p>B Mining and quarrying</p> <p>C Manufacturing</p> <p>D Electricity, gas, steam and air conditioning supply</p> <p>E Water supply; sewerage, waste management and remediation</p> <p>F Construction</p>

Published the 17th of June 2026

The approved version is in French

	<p>EUR million revenue</p> <p>Sector G: 0.000652916 GWh / EUR million revenue</p> <p>Sector H: 0.000163508 86 GWh / EUR million revenue</p> <p>Sector L: 0.01 GWh / EUR million revenue</p>	<p>(Coverage: 94.52%)</p> <p>Sector G: 0.00062096503 GWh / EUR million revenue (Coverage: 99.42%)</p> <p>Sector H: 0.000080403945 GWh / EUR million revenue (Coverage: 100%)</p> <p>Sector L: 0.02 GWh / EUR million revenue (Coverage: 99.99%)</p>	<p>EUR million revenue (Coverage: 99.98%)</p>			<p>G Wholesale and retail trade; repair of motor vehicles and motorcycles</p> <p>H Transport and storage</p> <p>L Real estate activities</p>
Biodiversity						
7. Activities with a negative impact on biodiversity-sensitive areas						
<p>Proportion of investments made in companies with sites/facilities located in or near biodiversity-sensitive areas, where the activities of these companies have a negative impact on these areas</p>	0.61%	<p>2.35% (Coverage: 72.01%)</p>	<p>1.39% (Coverage: 72.88%)</p>	N/A	<p>Coverage 84.94%</p> <p>Clarity AI uses natural language processing (NLP) models to identify breaches of this PAI. All issues identified as potential breaches by the NLP models are then reviewed by our analysts.</p> <p>Coverage has increased significantly and investments in activities with a negative impact on biodiversity-sensitive areas have decreased significantly.</p>	<p>No preventive measures or targets have been put in place.</p>

Published the 17th of June 2026

The approved version is in French

Water						
8. Discharges into water						
Tonnes of discharges into water from investee companies, per million euros invested, weighted average	0.004251697 tonnes / EUR million invested	0.00003106527 tonnes / EUR million invested (Coverage: 56.46%)	0.000048397458 tonnes / EUR million invested (Coverage: 53.83%)	N/A	Coverage 63.62% Estimated 77.36% Reported 22.64% Coverage has increased and the rate of hazardous waste has decreased significantly.	No preventive measures or targets have been put in place.
Waste						
9. Ratio of hazardous and radioactive waste						
Tonnes of hazardous and radioactive waste produced by companies receiving investment, per million euros invested, weighted average	1.044 tonnes / EUR million invested	5.09 tonnes / EUR million invested (Coverage: 88.68%)	23.88 tonnes / EUR M invested (Coverage: 86.83%)	N/A	Coverage 92.64% Estimated 60.78% Reported 39.22% Coverage has increased and the rate of hazardous waste has fallen significantly.	No preventive measures or targets have been put in place.

Published the 17th of June 2026

The approved version is in French

INDICATORS RELATED TO SOCIAL ISSUES, STAFF MATTERS, RESPECT FOR HUMAN RIGHTS AND THE FIGHT AGAINST CORRUPTION AND CORRUPT PRACTICES						
Measurement element	Impact 2025	Impact 2024	Impact 2023	Impact 2022	Explanation	Measures taken, planned measures and targets set for the next reference period
Social and personnel issues						
10. Violations of the principles of the United Nations Global Compact and the OECD Guidelines for Multinational Enterprises						
Proportion of investment in companies that have been involved in breaches of the principles of the UN Global Compact or the OECD Guidelines for Multinational Enterprises	1.69%	1.70% <i>(Coverage: 81.32%)</i>	2.57% <i>(Coverage: 72.88%)</i>	N/A	<p>Coverage 84.94%</p> <p>Clarity AI uses natural language processing (NLP) models to identify breaches of this PAI. All controversies identified as potential breaches by the NLP models are then reviewed by our analysts.</p> <p>The total proportion of investments linked to companies involved in breaches of the UNGC principles or OECD guidelines remains stable.</p> <p>This compares favourably with the MSCI World, which has a 9.6% share in breach of UNGC/OECD guidelines.</p>	No preventive measures or targets have been put in place.
11. Lack of compliance processes and mechanisms to monitor adherence to the principles of the United Nations Global Compact and the OECD Guidelines for Multinational Enterprises						

Published the 17th of June 2026

The approved version is in French

<p>Proportion of investment in companies that do not have a policy to monitor compliance with the principles of the United Nations Global Compact or the OECD Guidelines for Multinational Enterprises, nor mechanisms for handling complaints or disputes to address such violations</p>	<p>0.015%</p>	<p>0.003% (Coverage: 94.9%)</p>	<p>0.017% (Coverage: 94.73%)</p>	<p>N/A</p>	<p>Coverage 96.85% Estimated 0% Reported 100%</p> <p>Coverage has increased, as has the proportion of investments without a policy regarding the UNGC/OECD guidelines for 2024, but this proportion is minimal (0.015%).</p>	<p>No preventive measures or targets have been put in place.</p>
<p>12. Unadjusted gender pay gap</p>						
<p>Average unadjusted gender pay gap among companies benefiting from investments</p>	<p>10.34%</p>	<p>10.68% (Coverage: 62.27%)</p>	<p>8.05% (Coverage: 60.8%)</p>	<p>N/A</p>	<p>Coverage 74.68% Estimated 0% Reported 100%</p> <p>Coverage has increased significantly and the average unadjusted pay gap between men and women has improved slightly between 2024 and 2025.</p>	<p>No preventive measures or targets have been put in place.</p>

Published the 17th of June 2026

The approved version is in French

13. Gender diversity within governance bodies						
Average female-to-male ratio in the governing bodies of the companies concerned, as a percentage of the total number of members	21.32%	20.84% <i>(Coverage: 95.52%)</i>	15.14% <i>(Coverage: 94.56%)</i>	N/A	Coverage 98.54% Estimated 0% Reported 100% Coverage has increased, resulting in a rise in the female-to-male ratio on the boards of directors of companies receiving investment between 2024 and 2025.	No preventive measures or targets have been put in place.
14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical or biological weapons)						
Proportion of investment in companies involved in the manufacture or sale of controversial weapons	0%	0% <i>(Coverage: 89.92%)</i>	0% <i>(Coverage: 92.29%)</i>	N/A	Coverage 97.02% Estimated 0% Reported 100% Coverage has increased significantly. In line with our guidelines, we have a 0% investment in companies involved in controversial weapons. We will continue to monitor this PAI in our quarterly review.	No preventive measures or targets have been put in place.

Published the 17th of June 2026

The approved version is in French

Indicators applicable to investments in sovereign or supranational issuers						
Measurement element	Impact 2025	2024 Impacts	Impact 2023	Impact 2022	Explanation	Measures taken, planned measures and targets set for the next reference period
Environment						
15. GHG intensity						
GHG intensity of investment countries	186.8919 tonnes CO2e / EUR million GDP	209.87 tonnes CO2e / EUR million GDP (Coverage: 100%)	140.28 tonnes of CO2e per million euros of GDP (Coverage: 99.89%)	N/A	100% coverage Estimated 100% Reported 0% Coverage remains at 100% and GHG intensity has decreased compared to 2024.	No preventive measures or targets have been put in place.
Social						
16. Investment countries experiencing breaches of social standards						
Number of investment countries experiencing breaches of social standards (in absolute terms and as a proportion of the total number of countries receiving investment), as defined by international treaties and conventions, United Nations principles or, where applicable, national law	Relative: 3.28% Absolute: 1 -	Relative: 6.77% (Coverage: 100%) Absolute: 2 - (Coverage: 100%)	Relative: 8.85% (Coverage: 100%) Absolute: 3 - (Coverage: 100%)	N/A	100% coverage Estimated 0% Reported 100% Coverage 100% Estimated 0% Reported 100% An in-depth analysis of PAI 16 reveals that, on average, 1 country in which WEALINS has invested is subject to a violation of international law, representing 3.28% of the total number of countries in which WEALINS has invested.	No preventive measures or targets have been put in place.

Published the 17th of June 2026

The approved version is in French

					It should be noted that this exposure stems solely from indirect investments (i.e. via investment funds held).	
--	--	--	--	--	--	--

Indicators applicable to investments in real estate assets

Measurement element	Impact 2025	Impact 2024	Impact 2023	Impact 2022	Explanation	Measures taken, planned measures and targets set for the next reference period
Fossil fuels						
17. Exposure to fossil fuels via real estate assets						
Proportion of investment in real estate assets used for the extraction, storage, transport or production of fossil fuels	N/A	N/A	N/A	N/A	N/A	N/A
Energy efficiency						
18. Exposure to energy-inefficient property assets						
Proportion of investment in energy-inefficient property assets	N/A	N/A	N/A	N/A	N/A	N/A

Published the 17th of June 2026

The approved version is in French

Other indicators relating to the main negative impacts on sustainability factors

[Information on the main adverse impacts on sustainability factors required by Article 6(1)(a), following the format of Table 2]

[Information on the principal adverse impacts on sustainability factors required by Article 6(1)(b), following the format of Table 3]

[Information on any other adverse impacts on sustainability factors used to identify and assess additional significant adverse impacts on a sustainability factor required by Article 6(1)(c), following the format of Table 2 or Table 3]

Description of policies aimed at identifying and prioritising the most significant adverse impacts on sustainability factors

WEALINS' investment guidelines and policies identify and manage sustainability risks accordingly, and assess and manage the main adverse impacts on sustainability factors in relation to its investment decisions within the framework of discretionary management by FOYER S.A.

At entity level, for all products, WEALINS collects and monitors 18 mandatory PAI and 2 optional PAI on a best-effort basis.

Margin of error in our methodologies

The calculation of PAI indicators is intrinsically dependent on the availability and quality of data. The data we receive from portfolio companies and third-party providers is reviewed and assessed for data quality control purposes, where possible. In this context, calculations are carried out on a best-effort basis. Data coverage has steadily increased over recent years since we began analysing the key negative impacts on sustainability.

Engagement policies

WEALINS monitors the companies in which we invest from various angles, including strategy, financial and non-financial performance and risks, capital structure, corporate governance, and environmental and social impact.

To date, WEALINS does not engage with portfolio companies on sustainability-related issues.

Published the 17th of June 2026

The approved version is in French

References to international standards

The Foyer Group, of which WEALINS is a part, is an associate member of LuxFLAG, an independent, international non-profit association established in 2006 by private and public founding partners to support sustainable finance. The Foyer Group has also been awarded the Responsibility Europe label, which is an organisation bringing together European and international companies whose labels are aligned with the ISO 26000 standard.

Historical comparison

Since the 2023 financial year, we have been using a tool and managing the creation of reports in-house, and all comparisons will be made from this year onwards, as the bases for preparation are uniform and comparable. No historical performance figures will be provided from the 2022 financial year onwards, as the quality and coverage of the data were such that we did not consider them sufficiently reliable for publication.

Published the 17th of June 2026
 The approved version is in French

Table 2
Additional climate indicators and other environmental indicators

CLIMATE AND OTHER ENVIRONMENTAL INDICATORS						
Indicators applicable to investments in companies						
Measurement element	Impact 2025	Impact 2024	Impact 2023	Impact 2022	Explanation	Measures taken, planned measures and targets set for the next reporting period
Emissions						
4. Investments in companies that have not taken steps to reduce their carbon emissions						
Proportion of investment in companies that have not taken initiatives to reduce their carbon emissions in line with the Paris Agreement	30.66%	35.55% <i>(Coverage: 100%)</i>	29.49% <i>(Coverage: 100%)</i>	N/A	100% coverage Estimated 0% Reported 100% Reduction in investment in companies that have not taken steps to reduce their carbon emissions	No preventive measures or targets have been put in place.

Published the 17th of June 2026
 The approved version is in French

Table 3

Additional indicators relating to social and personnel issues, respect for human rights, and the fight against corruption and corrupt practices

INDICATORS RELATED TO SOCIAL, LABOUR, HUMAN RIGHTS AND ANTI-CORRUPTION ISSUES						
Indicators applicable to investments in companies						
Measurement element	Impact 2025	Impact 2024	Impact 2023	Impact 2022	Explanation	Measures taken, planned measures and targets set for the next reference period
Social and personnel issues						
1. Investments in companies without an occupational accident prevention policy						
Proportion of investment in companies without an occupational accident prevention policy	0.53%	1.73% (Coverage: 94.2%)	1.11% (Coverage: 94.22%)	N/A	Coverage 97.49% Estimated 0% Reported 100% Increasing coverage and improvement in the percentage of investments in companies without a workplace accident prevention policy	No preventive measures or targets have been put in place.