

## Summary for a fund reported as an Article 8

Pursuant to EU regulation 2019/2088 on sustainability-related disclosures in the financial services sector (SFDR).

### Fund: Handelsbanken Amerika Tema

#### No sustainable investment objective

This fund promotes environmental and social characteristics but does not have sustainable investments as its objective. In promoting environmental and social characteristics, the fund takes into account the environment and climate, as well as human rights, employee rights and equal opportunity.

In the promotion of environmental and social characteristics, the fund may also invest in sustainable investments, in accordance with the assessment method applied by the Management Company.

#### Environmental or social characteristics of the financial product

The fund promotes **environmental characteristics** through:

- Investments in companies whose economic activities are considered to be contributing to an environmental objective under the Sustainable Development Goals in Agenda 2030 and/or activities aligned with the EU Taxonomy.
- Exclusion criteria for companies with activities linked to fossil fuels and companies with verified violations of international norms and conventions related to environmental issues.
- Considering the principal adverse impacts on sustainability factors (PAI) linked to the environment and climate.

The fund promotes **social characteristics** through:

- Investments in companies whose economic activities are considered to be contributing to a social objective under the Sustainable Development Goals in Agenda 2030.
- Exclusion criteria for companies with activities linked to controversial weapons, nuclear weapons, weapons and military equipment, alcohol, tobacco, cannabis, pornography and commercial gambling, as well as by excluding companies with verified violations of international norms and conventions related to human rights, employee rights or anti-corruption and anti-bribery.
- Considering PAI indicators linked to human rights, employee rights or anti-corruption and anti-bribery.

#### Investment strategy

*Sustainability analysis:* Sustainability analysis is an integral part of the portfolio management's investment analysis in which each portfolio company is carefully analyzed based on relevant issues related to how the company conducts its business, as well as what products and services the company offers.

*Asset Stewardship:* Active engagement is an essential strategy to influence companies in a more sustainable direction. The Management Company and the fund manager manage this through company dialogues, corporate governance work and work within investor networks. Company dialogues are conducted directly between the fund manager and the company, together with other investors or within the scope of investor networks and other collaborations.

*Exclusion strategy:* The fund applies sustainability criteria in the form of an exclusion strategy. The strategy includes companies with production and distribution of controversial weapons, nuclear weapons, weapons and military equipment, alcohol, tobacco, cannabis, pornography, commercial gambling, fossil fuels, as well as companies with verified violations of international norms and conventions related to human rights, the environment, employee rights or anti-corruption and anti-bribery.

#### Proportion of investments

The fund normally invests directly in equities. However, indirect investments in the form of index-based financial instruments (such as futures) may be used in the fund's management of liquidity.

The minimum proportion of the fund's investments used to attain the environmental or social characteristics promoted by the fund shall total 90%. The minimum proportion of sustainable investments shall total 20% of the fund's investments.

#### Monitoring of environmental or social characteristics

The Management Company's risk control function monitors the environmental/social characteristics promoted by the fund on a daily basis to ensure compliance.

The following sustainability indicators are used to assess the environmental/social characteristics of the fund:

- *Sustainable investments:* Share of the fund's investments that is invested in companies considered to be contributing to an environmental or social objective pursuant to the Sustainable Development Goals in Agenda 2030 and/or the EU Taxonomy, at the same time as they do not significantly harm any other environmental or social objective and that the companies follow good governance practices. Follow up is conducted by the Management Company's risk control function.

- *Carbon footprint*: Carbon footprint measured in the investee companies' greenhouse gas emissions Scope 1, 2 and 3 relative to the investee companies' enterprise value including cash (EVIC). Follow up is conducted by the Management Company's sustainability group.
- *Greenhouse gas intensity*: The greenhouse gas intensity measured in the investee companies' greenhouse gas emissions Scope 1, 2 and 3 relative to the investee companies' revenues. Follow up is conducted by the Management Company's sustainability group.
- *UN Global Compact (UNGC) principles and Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises*: Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises. Follow up is conducted by the Management Company's risk control function.
- *Fossil fuels*: Share of investments in companies that are active within the fossil fuels sector. Follow up is conducted by the Management Company's risk control function.

The exclusion strategy and the stated minimum proportion of sustainable investments pursuant to the assessment methodology applied by the Management Company, are mandatory components of the fund's investment strategy and are regularly monitored by the Management Company's risk control function.

### Methodologies

The fund regularly applies follow up at the holdings level to ensure that companies with activities in the sectors excluded by the fund and/or companies that violate international norms and conventions are not included in the fund. This means that information about each individual fund is obtained from external data providers, such as ISS ESG ([issgovernance.com/esg](https://issgovernance.com/esg)) and Sustainalytics ([sustainalytics.com](https://sustainalytics.com)).

### Data sources and processing

Information on the companies' exposure to excluded activities and incidents that lead to violations of international norms and conventions is obtained from external data providers. The external data providers gather information about the companies' exposure to excluded activities from public presentations made by the companies and/or through direct contact with the companies. Information about violations of international norms and conventions are obtained from ISS ESG. The Management Company's risk control function receives the data and carries out the ongoing control of the fund.

The Management Company conducts ongoing discussions with the external data providers to ensure high-quality data. Specific analyses are completed when there is contradictory information. In questionable situations, the company concerned is contacted to have the opportunity to provide their view on the situation.

### Limitations to methodologies and data

Information about the companies' exposure to excluded activities is limited to the information made available from companies themselves. Consequently, it is not always possible to ensure the exact exposure to these activities. The limitations are most prominent for companies with a smaller portion of the business involved in the excluded activities, such as a grocery store that also sells alcohol.

### Due diligence

The Management Company has established routines for due diligence to ensure that sustainability risks and the sustainability requirements specified for each fund are taken into account in the investment decisions. The Management Company regularly takes into account the principal adverse impacts for sustainable development in the management of all of its investment decisions. The Management Company's website, [www.handelsbankenfonder.se](https://www.handelsbankenfonder.se), provides a description of the Management Company's due diligence routines for identifying and prioritizing principal adverse impacts and general information about the indicators used for sustainable development. The website also provides a description of the principal adverse impacts for sustainable development within the Management Company's business activities and a report of the actions taken in relation to these. The description also includes information about how the Management Company engages companies on behalf of the funds through dialogue and active corporate governance.

### Engagement policies

As a significant investor, the Management Company has a responsibility and an opportunity to engage with companies to act responsibly and conduct their business activities in a sustainable manner, in addition to promoting the development of the sustainability efforts in the asset management industry. The Management Company engages through company dialogues, corporate governance work and investor networks. Our engagement efforts are based on Handelsbanken's core values, our commitments, as well as the international norms and conventions supported by the Management Company.