

# KEPLER Value Aktienfonds

AT0000A0AH06, AT0000A0AGZ4, AT0000A21BG6, AT0000A2AXC4, AT0000A2YCP0

|                       |                                                                        |
|-----------------------|------------------------------------------------------------------------|
| Issuer                | KEPLER-FONDS KAG                                                       |
| Fund provider         | KEPLER-FONDS KAG                                                       |
| Fund type/Asset class | Equity fund                                                            |
| Legal form            | Offener Investmentfonds                                                |
| Fund issue date       | 21/08/2008                                                             |
| Last Update           | 21.05.2024                                                             |
| Benchmark             | Ja, siehe BIB unter den entsprechenden Fondsunterlagen (www.kepler.at) |
| Tranche               | Private Investors<br>Institutional Investors                           |

|                                  |                     |                                     |                  |                                                       |
|----------------------------------|---------------------|-------------------------------------|------------------|-------------------------------------------------------|
| Risk Indicator (PRIIP)<br>4 of 7 | Licensed in<br>D, A | Classification by SFDR<br>Article 8 | EU Taxonomy<br>- | % of Sustainable Investments according to SFDR<br>73% |
|----------------------------------|---------------------|-------------------------------------|------------------|-------------------------------------------------------|

## Principal Adverse Impacts



## Sustainable Development Goals



## NORMAL ALLOCATION

|                            |              |
|----------------------------|--------------|
| Equities                   | 0 % to 100 % |
| Bonds                      | Excluded     |
| Money market/Bank deposits | 0 %          |
| Commodities                | Excluded     |
| Direct investments         | Excluded     |
| Derivatives                | 0 % to 49 %  |
| Other                      | -            |

## Sustainability approach

|                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Principal Adverse Impacts</b>                          | <ul style="list-style-type: none"> <li>✓ Greenhouse Gas Emissions</li> <li>✓ Water</li> <li>✓ Waste</li> <li>✓ Biodiversity</li> <li>✓ Energy Efficiency and Fossil Fuels</li> <li>✓ Social and Employee Matters</li> </ul> <p>siehe "Erklärung zu den wichtigsten nachteiligen Auswirkungen von Investitionsentscheidungen auf Nachhaltigkeitsfaktoren - Information gem. Art. 4 VO (EU) 2019/2088 (Offenlegungs-VO)" unter den entsprechenden Fondsunterlagen (<a href="http://www.kepler.at">www.kepler.at</a>)</p> |
| <b>Further remarks on the consideration of SDGs</b>       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Rationale behind classification according to SFDR</b>  | <p>Article 8</p> <p>Der Investmentfonds fördert ökologische und/oder soziale Merkmale iSd Art. 8 der VO (EU) 2019/2088 (Offenlegungs-VO). Informationen zu den nachhaltigkeitsrelevanten Aspekten des Fonds gemäß Offenlegungs-VO sind dem aktuellen Prospekt zu entnehmen.</p>                                                                                                                                                                                                                                        |
| <b>Engagement</b>                                         | <p>Yes, organized externally</p> <p>🔗 <a href="#">Link to engagement policy</a></p>                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Voting</b>                                             | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Best-in/of-Class</b>                                   | <p>Best-In-Class</p> <p>Im Unternehmensrating kommen der "KEPLER ESG balanced Best-in-Class-Ansatz" mit Fokus auf das SDG Impact Rating sowie die "KEPLER ESG balanced Ausschlusskriterien" zur Anwendung. Das SDG Impact Rating orientiert sich an den 17 Nachhaltigkeitszielen der UN (SDGs). Das Rating erfolgt auf einer Skala von -10 bis 10. Titel, welche über ein positives SDG Impact Rating verfügen, werden ins KEPLER ESG balanced Universum aufgenommen.</p>                                              |
| <b>ESG-Integration</b>                                    | <p>Yes</p> <p>interne Selbstverpflichtung der ESG-Integration durch Organisation und Richtlinien und systematischen Berücksichtigung ESG-Kriterien in der Anlageentscheidung, direkter Zugang zu ESG-Daten durch das Portfoliomanagement, ESG-Berichterstattung inkl. Engagement-Report</p>                                                                                                                                                                                                                            |
| <b>Norm-based screening</b>                               | <ul style="list-style-type: none"> <li>✓ UN Global Compact</li> <li>✓ ILO core labour standards</li> <li>✓ OECD Guidelines for Multinational Enterprises</li> </ul>                                                                                                                                                                                                                                                                                                                                                    |
| <b>Themes</b>                                             | ✓ SDGs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Impact Investing</b>                                   | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Further information on the sustainability approach</b> | <p>KEPLER ESG balanced-Ansatz</p> <p>🔗 <a href="#">Link to sustainability approach</a></p>                                                                                                                                                                                                                                                                                                                                                                                                                             |

## Research and Transparency

|                                                             |                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>In-house sustainability analysis</b>                     | No                                                                                                                                                                                                                                                                                                   |
| <b>Research partners</b>                                    | <p>Yes</p> <p>ISS ESG</p>                                                                                                                                                                                                                                                                            |
| <b>Percentage of portfolio with sustainability analysis</b> | 100 %                                                                                                                                                                                                                                                                                                |
| <b>Strategically important suppliers included</b>           | Yes                                                                                                                                                                                                                                                                                                  |
| <b>Sustainability advisory committee</b>                    | <p>Advisory</p> <p><a href="https://www.kepler.at/de/themen/nachhaltige-geldanlage/kepler-esg-investmentprozesse/investmentprozess-kepler-esg-balanced.html">https://www.kepler.at/de/themen/nachhaltige-geldanlage/kepler-esg-investmentprozesse/investmentprozess-kepler-esg-balanced.html</a></p> |
| <b>Analysis of portfolio CO2</b>                            | No                                                                                                                                                                                                                                                                                                   |
| <b>Sustainability reporting</b>                             | <p>Yes</p> <p><a href="https://www.kepler.at/de/themen/nachhaltige-geldanlage/esg-reportings.html">https://www.kepler.at/de/themen/nachhaltige-geldanlage/esg-reportings.html</a></p>                                                                                                                |
| <b>At least monthly portfolio publication</b>               | <p>Yes</p> <p>🔗 <a href="#">Link to monthly portfolio publication</a></p>                                                                                                                                                                                                                            |
| <b>Certification/Label awarded by independent auditors</b>  | -                                                                                                                                                                                                                                                                                                    |

## Environmental

### EXCLUSION OF SECTORS / AREAS OF BUSINESS – COMPANIES

|                                                 |                               |
|-------------------------------------------------|-------------------------------|
| <b>Fossil fuels (Coal, Oil and Gas)</b>         | Yes<br>1 % Turnover threshold |
| <b>Nuclear power (operation and components)</b> | Yes<br>5 % Turnover threshold |
| <b>Green genetic engineering</b>                | No                            |
| <b>Chlorine and agrochemicals (biocides)</b>    | No                            |
| <b>Other</b>                                    | -                             |

### EXCLUSION OF BUSINESS PRACTICES – COMPANIES

|                                           |     |
|-------------------------------------------|-----|
| <b>Environmentally damaging behaviour</b> | Yes |
| <b>Damage to biodiversity</b>             | No  |
| <b>Other</b>                              | -   |

### EXCLUSION CRITERIA – COUNTRIES

|                                                               |     |
|---------------------------------------------------------------|-----|
| <b>Non-ratification of the Paris Climate Agreement</b>        | N/A |
| <b>Non-ratification of the Protocol on Biosafety</b>          | N/A |
| <b>Non-ratification of the UN Biodiversity Convention</b>     | N/A |
| <b>Nuclear power by proportion of gross energy production</b> | N/A |
| <b>Other</b>                                                  | -   |

## Social

### EXCLUSION OF SECTORS / AREAS OF BUSINESS – COMPANIES

|                                               |                                |
|-----------------------------------------------|--------------------------------|
| <b>Weapons/Armaments</b>                      | Yes<br>10 % Turnover threshold |
| <b>Cluster bombs and anti-personnel mines</b> | Yes                            |
| <b>Weapons of mass destruction (ABC/CBRN)</b> | Yes                            |
| <b>Tobacco products</b>                       | Yes<br>5 % Turnover threshold  |
| <b>Pornography</b>                            | No                             |
| <b>Spirits/Alcohol</b>                        | No                             |
| <b>Gambling</b>                               | No                             |
| <b>Other</b>                                  | -                              |

### EXCLUSION OF BUSINESS PRACTICES – COMPANIES

|                                                  |                                                          |
|--------------------------------------------------|----------------------------------------------------------|
| <b>Labour rights (ILO core labour standards)</b> | Yes                                                      |
| <b>Exploitative child labour</b>                 | Yes                                                      |
| <b>Violation of human rights</b>                 | Yes                                                      |
| <b>Animal testing</b>                            | No                                                       |
| <b>Other</b>                                     | umfassende Arbeitsrechts- und Menschenrechtskontroversen |

EXCLUSION CRITERIA – COUNTRIES

|                                                    |     |
|----------------------------------------------------|-----|
| Labour rights                                      | N/A |
| Violation of human rights                          | N/A |
| Military spending as a percentage of GDP           | N/A |
| Death penalty, torture                             | N/A |
| Countries classified by Freedom House as not free  | N/A |
| Violations of the Nuclear Non-Proliferation Treaty | N/A |
| Violations of other non-proliferation treaties     | N/A |
| Other                                              | -   |

Governance

EXCLUSION OF BUSINESS PRACTICES – COMPANIES

|                                              |                                  |
|----------------------------------------------|----------------------------------|
| Corruption and bribery                       | Yes                              |
| Tax: planned avoidance & detected violations | Yes                              |
| Other                                        | kontroverse Wirtschaftspraktiken |

EXCLUSION CRITERIA – COUNTRIES

|            |     |
|------------|-----|
| Corruption | N/A |
| Other      | -   |

Quelle: Unternehmensangaben. | Für die Angaben der Unternehmen kann keine Haftung übernommen werden. Die Angaben dienen nur zur Information und stellen keine Beratung oder Empfehlung dar. Bitte beachten Sie den Haftungsausschluss unter [www.forum-ng.org/disclaimer](http://www.forum-ng.org/disclaimer). Das FNG-Nachhaltigkeitsprofil bietet nur einen ersten Überblick und ist kein Ersatz für eine eigenständige Analyse. Weiterführende Erläuterungen finden Sie unter [www.forum-ng.org](http://www.forum-ng.org)