

Macquarie ValueInvest LUX Global

LU0135991064, LU0251043070, LU1140592186, LU0135990504, LU2211645556

Issuer	Macquarie Asset Management
Fund provider	Macquarie Asset Management
Fund type/Asset class	Equity fund
Legal form	SICAV
Fund issue date	05/10/2001
Last Update	13.05.2024
Benchmark	MSCI World
Tranche	Private Investors Institutional Investors foundations



Risk Indicator (PRIIP)
4 of 7

Licensed in
D, A, CH, LU

Classification by SFDR
Article 8

EU Taxonomy
-

% of Sustainable Investments according to SFDR
-

Principal Adverse Impacts



Sustainable Development Goals

No explicit details regarding the Sustainable Development Goals

NORMAL ALLOCATION

Equities	95 % to 100 %
Bonds	Excluded
Money market/Bank deposits	0 % to 5 %
Commodities	Excluded
Direct investments	Excluded
Derivatives	Excluded
Other	-

Sustainability approach

Principal Adverse Impacts	<ul style="list-style-type: none"> ✓ Greenhouse Gas Emissions ✓ Water ✓ Waste ✓ Biodiversity ✓ Energy Efficiency and Fossil Fuels ✓ Social and Employee Matters
Further remarks on the consideration of SDGs	-
Rationale behind classification according to SFDR	<p>Article 8</p> <p>The Fund promotes environmental and social characteristics and is subject to Article 8 of the SFDR. However, the Fund does not have as its objective sustainable investment and does not commit to making Sustainable Investments. The Fund invests in publicly listed shares that are aligned with the ten principles of the United Nations Global Compact and the Investment Manager will manage the Fund's investments in line with MAM's commitment to invest and manage its portfolio in line with global net zero emissions by 2040.</p>
Engagement	<p>Yes, organized internally</p> <p>Link to engagement policy</p>
Voting	<p>Both internally and externally</p> <p>Link to voting policy</p>
Best-in/of-Class	No
ESG-Integration	<p>Yes</p> <p>Our fundamental analysis includes evaluating risks related to environmental, social and governance factors. Our investment decision is based on an analysis of the management of these risks combined with economic factors such as the fair value of a business. We do not select or exclude any investment based solely on any one factor. In the portfolio construction, the ESG profile of a company influences whether the stock will be included in the portfolios as well as the size of the allocation. Part of the investment decision is the analysis of any potential ESG risks and opportunities of a company and how these are managed. We closely monitor the impact of ESG issues on the sustainability of the companies' operation and business. Our long-term strategy includes a systematic approach to identifying, assessing, and managing ESG risks and opportunities. With a long-term mindset and by leveraging the deep knowledge of all investments, we seek to engage with and motivate portfolio companies to adopt recommended actions on critical ESG issues and improve practises over time. Influencing companies to do better can be a source of alpha and is part of our active stewardship mentality that promotes and fosters long-term value creation. Our approach to ESG includes:</p> <ul style="list-style-type: none"> • Exclusion/(negative) screening • ESG Integration • Active Ownership
Norm-based screening	<ul style="list-style-type: none"> ✓ UN Global Compact ✓ ILO core labour standards ✓ OECD Guidelines for Multinational Enterprises
Themes	-
Impact Investing	-
Further information on the sustainability approach	<p>Across our public investments platform, we are integrating ESG practices into investment teams' processes to identify ESG risks and opportunities associated with our investee companies. Additionally, through direct engagement with companies and proxy voting, we are encouraging companies towards enhanced disclosure and action on sustainability issues.</p> <p>Link to sustainability approach</p>

Research and Transparency

In-house sustainability analysis	Yes, 3
Research partners	<p>Yes</p> <p>MSCI ESG, Sustainalytics, Glass Lewis, ISS</p>
Percentage of portfolio with sustainability analysis	100 %
Strategically important suppliers included	No
Sustainability advisory committee	<p>Advisory</p> <p>https://mim.fgsfulfillment.com/download.aspx?sku=MAMPI-ESG</p>
Analysis of portfolio CO2	<p>Yes, backward-looking indicator</p> <p>Portfolio carbon footprint, incl. Weighted Average Carbon Intensity, Footprint and GHG Emission. Scenario analysis (Carbon tax) and Net Zero alignment.</p>
Sustainability reporting	<p>Yes</p> <p>https://www.valueinvestlux.com/EN/Professional/ESG.aspx</p>
At least monthly portfolio publication	<p>Yes</p> <p>Link to monthly portfolio publication</p>
Certification/Label awarded by independent auditors	✓ FNG Label ★★
Contact for inquiries	MAMVIESG@macquarie.com

Environmental

EXCLUSION OF SECTORS / AREAS OF BUSINESS – COMPANIES

Fossil fuels (Coal, Oil and Gas)	Yes 5 % Turnover threshold
Nuclear power (operation and components)	Yes 5 % Turnover threshold
Green genetic engineering	N/A
Chlorine and agrochemicals (biocides)	N/A
Other	-

EXCLUSION OF BUSINESS PRACTICES – COMPANIES

Environmentally damaging behaviour	Yes
Damage to biodiversity	N/A
Other	-

EXCLUSION CRITERIA – COUNTRIES

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

Social

EXCLUSION OF SECTORS / AREAS OF BUSINESS – COMPANIES

Weapons/Armaments	Yes 5 % Turnover threshold
Cluster bombs and anti-personnel mines	Yes
Weapons of mass destruction (ABC/CBRN)	Yes
Tobacco products	Yes
Pornography	N/A
Spirits/Alcohol	No
Gambling	N/A
Other	-

EXCLUSION OF BUSINESS PRACTICES – COMPANIES

Labour rights (ILO core labour standards)	Yes
Exploitative child labour	Yes
Violation of human rights	Yes
Animal testing	No
Other	-

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	-

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. 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