



INVESCO ESG BENCHMARK FAMILY: ESG DISCLOSURES

DECEMBER 2023

EXPLAINING HOW ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) FACTORS ARE REFLECTED IN THE BENCHMARK STATEMENT

SECTION 1 – CONSIDERATION OF ESG FACTORS	
Item 1. Name of the benchmark administrator.	Invesco Indexing LLC
Item 2. Type of benchmark or family of benchmarks. <i>Choose the relevant underlying asset from the list provided in Annex II.</i>	Equity and Fixed Income
Item 3. Name of the benchmark or family of benchmarks.	Invesco ESG (Benchmark Family)
Item 4. Are there in the portfolio of the benchmark administrator any EU Climate Transition Benchmarks, EU Paris-aligned Benchmarks, benchmarks that pursue ESG objectives or benchmarks that take into account ESG factors?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Item 5. Does the benchmark or family of benchmarks pursue ESG objectives?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Item 6. Where the response to Item 5 is positive, provide below the details (score) in relation to the ESG factors listed in Annex II for each family of benchmarks at aggregated level.	
The ESG factors shall be disclosed at an aggregated weighted average value at the level of the family of benchmarks.	
(a) List of combined ESG factors:	
(b) List of environmental factors:	
Equity Indexes:	
1. Degree of exposure of the portfolio to the sectors listed in Sections A to H and Section L of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council (1) as a percentage of the total weight in the portfolio.	1. 58.5%
2. Greenhouse gas (GHG) intensity of the benchmark.	2. 0.68
3. Percentage of GHG emissions reported versus estimated.	3. 86.3% reported
4. Exposure of the benchmark portfolio to companies the activities of which fall under Divisions 05 to 09, 19 and 20 of Annex I to Regulation (EC) No 1893/2006.	4. 4.7%
5. Exposure of the benchmark portfolio to activities included in the environmental goods and services sector, as defined in Article 2, point (5) of Regulation (EU) No 691/2011 of the European Parliament and of the Council (2).	5. 16.1%
Fixed Income Indexes:	
1. Degree of exposure of the portfolio to the sectors listed in Sections A to H and Section L of Annex I to Regulation (EC) No 1893/2006 as a percentage of the total weight in the portfolio.	1. 50.8%
2. GHG intensity of the benchmark.	2. 1.04
3. Percentage of reported versus estimated emissions.	3. 94.7% reported
4. Exposure of the benchmark portfolio to companies the activities of which fall under Divisions 05 to 09, 19 and 20 of Annex I to Regulation (EC) No 1893/2006.	4. 3.4%
5. Percentage of green bonds in the benchmark portfolio.	5. 10.4%
(c) List of social factors:	

<p>Equity Indexes:</p> <ol style="list-style-type: none"> 1. International treaties and conventions, United Nations principles or, where applicable, national law used in order to determine what constitutes a 'controversial weapon'. 2. Weighted average percentage of benchmark constituents in the controversial weapons sector. 3. Weighted average percentage of benchmark constituents in the tobacco sector. 4. Number of benchmark constituents subject to social violations (absolute number and relative divided by all benchmark constituents), as referred to in international treaties and conventions, United Nations principles and, where applicable, national law. 5. Exposure of the benchmark portfolio to companies without due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8. 6. Weighted average gender pay gap. 7. Weighted average ratio of female to male board members. 8. Weighted average ratio of accidents, injuries, fatalities. 9. Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws. 	<ol style="list-style-type: none"> 1. Sustainalytics utilizes: 1997 Ottawa (Mine-Ban) Treaty, 1972 Biological and Toxin Weapons Convention (BTWC), the 1993 Chemical Weapons Convention (CWC), 2008 Convention on Cluster Munitions (CCM), Treaty for the Prohibition of Nuclear Weapons in Latin America and the Caribbean (Tlatelolco). 2. 0.7% 3. 4.8% 4. 1.71 Social Violation Score, relative 5. 0.93% 6. 28.4 Gender Equality Pay Program Score 7. 1F/2.25M 8. 1.6 9. 70.5
<p>Fixed Income Indexes:</p> <ol style="list-style-type: none"> 1. International treaties and conventions, United Nations principles or, where applicable, national law used in order to determine what constitutes a 'controversial weapon'. 2. Weighted average percentage of benchmark constituents in the controversial weapons sector. 3. Weighted average percentage of benchmark constituents in the tobacco sector. 4. Number of benchmark constituents subject to social violations (absolute number and relative divided by all benchmark constituents), as referred to in international treaties and conventions, United Nations principles or, where applicable, national law. 5. Exposure of the benchmark portfolio to companies without due diligence policies on issues addressed by Conventions 1 to 8 of the International Labour Organisation. 6. Weighted average gender pay gap. 	<ol style="list-style-type: none"> 1. Sustainalytics utilizes: 1997 Ottawa (Mine-Ban) Treaty, 1972 Biological and Toxin Weapons Convention (BTWC), the 1993 Chemical Weapons Convention (CWC), 2008 Convention on Cluster Munitions (CCM), Treaty for the Prohibition of Nuclear Weapons in Latin America and the Caribbean (Tlatelolco). 2. 0.4% 3. 7.6% 4. 2.8 Social Violation Score, relative 5. 2.7% 6. 34.9 Gender Equality Pay Program Score

7. Weighted average ratio of female to male board members. 8. Weighted average ratio of accidents, injuries, fatalities. 9. Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws.	7. 1F / 2.85 8. 3.7 9. 74.9
(d) List of governance factors: Equity Indexes: 1. Weighted average percentage of board members who are independent. 2. Weighted average percentage of female board members. Fixed Income Indexes: 1. Weighted average percentage of board members who are independent. 2. Weighted average percentage of female board members.	1. 70.1% 2. 30.7% 1. 66.7% 2. 26.9%
Item 7. Where the response to Item 5 is positive, provide below the details (score) for each benchmark, in relation to the ESG factors listed in Annex II, depending on the relevant underlying asset concerned. Alternatively, all of this information may be provided in the form of a hyperlink to a website of the benchmark administrator included in the benchmark statement. The information on the website shall be easily available and accessible. Benchmark administrators shall ensure that information published on their website remains available for five years. The score of the ESG factors shall not be disclosed for each constituent of the benchmark, but shall be disclosed at an aggregated weighted average value of the benchmark.	
(a) List of combined ESG factors: N/A	Details on each factor: N/A
(b) List of environmental factors: N/A	Details on each factor: N/A
(c) List of social factors: N/A	Details on each factor: N/A
(d) List of governance factors: N/A	Details on each factor: N/A
Hyperlink to the information on ESG factors for each benchmark:	https://www.invescoindexing.com/en/indexes/equity/IIUCE
Item 8. Data and standards used	
(a) Description of data sources used to provide information on the ESG factors in the benchmark statement. <i>Describe how the data used to provide information on the ESG factors in the benchmark statement are sourced and whether, and to what extent, data are estimated or reported.</i>	a. Data is sourced externally, through third-party data vendors: ISS, Sustainalytics and CBI.
(b) Reference standards. List the supporting standards used for the reporting under item 6 and/or item 7.	b.
SECTION 2 – ADDITIONAL DISCLOSURE REQUIREMENTS FOR EU CLIMATE TRANSITION AND EU PARIS-ALIGNED BENCHMARKS	
Item 9. Where a benchmark is labelled as ‘EU Climate Transition Benchmark’ or ‘EU Paris-aligned Benchmark’, benchmark administrators shall also disclose the following information:	
(a) forward-looking year-on-year decarbonisation trajectory;	N/A
(b) degree to which the IPCC decarbonisation trajectory (1,5 °C with no or limited overshoot) has been achieved on average per year since creation;	N/A

(c) overlap between those benchmarks and their investable universe, as defined in Article 1, point (e), of Commission Delegated Regulation (EU) 2020/1818 (1), using the active share at asset level.	N/A
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SECTION 3 – DISCLOSURE OF THE ALIGNMENT WITH THE OBJECTIVES OF THE PARIS AGREEMENT	
Item 10. By the date of application of this Regulation, for significant equity and bond benchmarks, EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks, benchmark administrators shall also disclose the following information.	
By 31 December 2021, benchmark administrators shall, for each benchmark or, where applicable, each family of benchmarks, disclose the following information:	
(a) Does the benchmark align with the target of reducing carbon emissions or the attainment of the objectives of the Paris Agreement;	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(b) The temperature scenario, in accordance with international standards, used for the alignment with the target of reducing GHG emissions or attaining of the objectives of the Paris Agreement;	N/A
(c) The name of the provider of the temperature scenario used for the alignment with the target of reducing GHG emissions or the attainment of the objectives of the Paris Agreement;	N/A
(d) The methodology used for the measurement of the alignment with the temperature scenario;	N/A
(e) The hyperlink to the website of the temperature scenario used.	N/A
Date on which information has last been updated and reason for the update:	December 2023 – Annual Update