



Sustainable Finance Disclosure Regulation

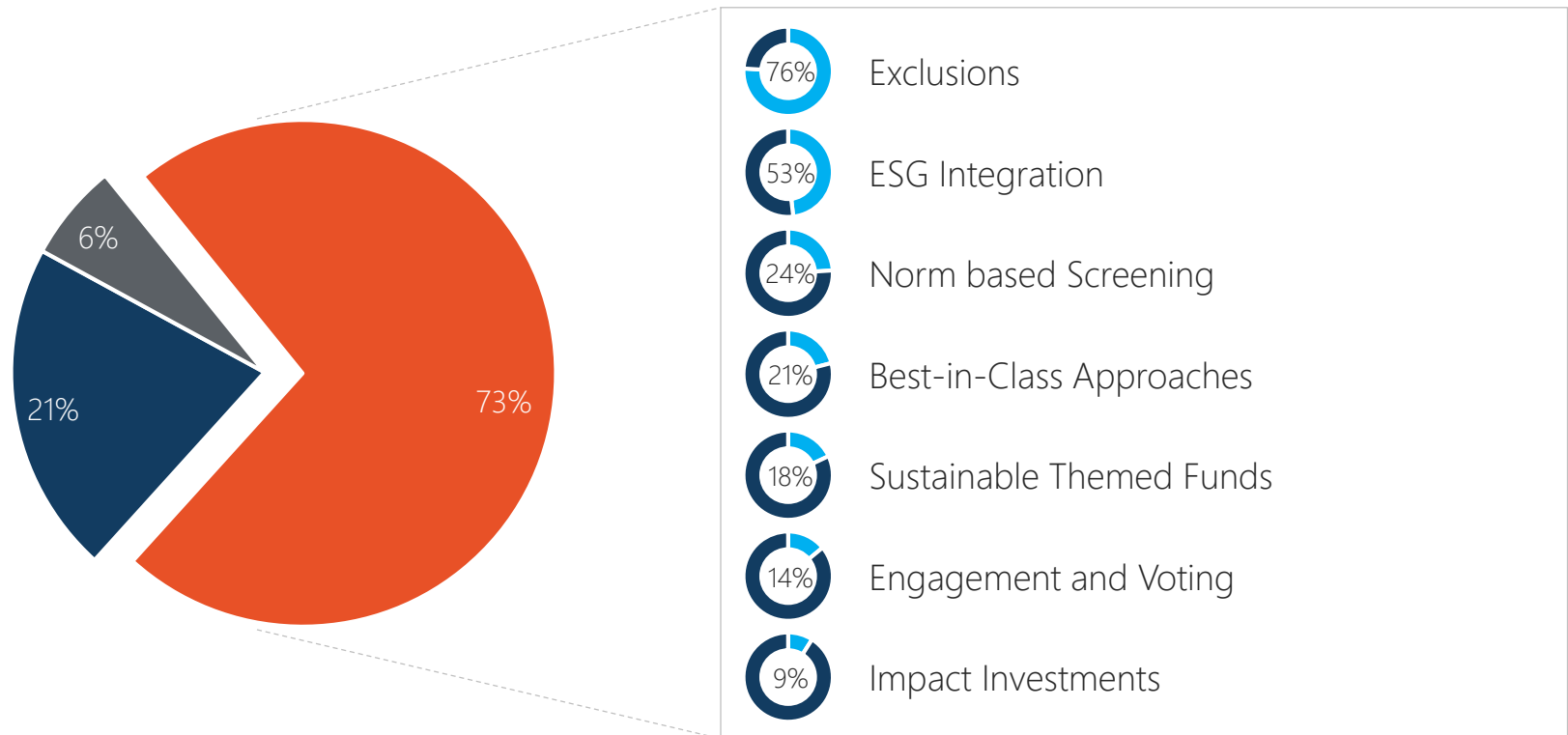
Through the eye of an KVG

Robert Bluhm, Sustainability Officer
Frankfurt, 09. June 2021



Funds on the Universal-Investment Platform are already using a wide range of ESG Approaches

Most fund initiators and institutional investors already use ESG strategies



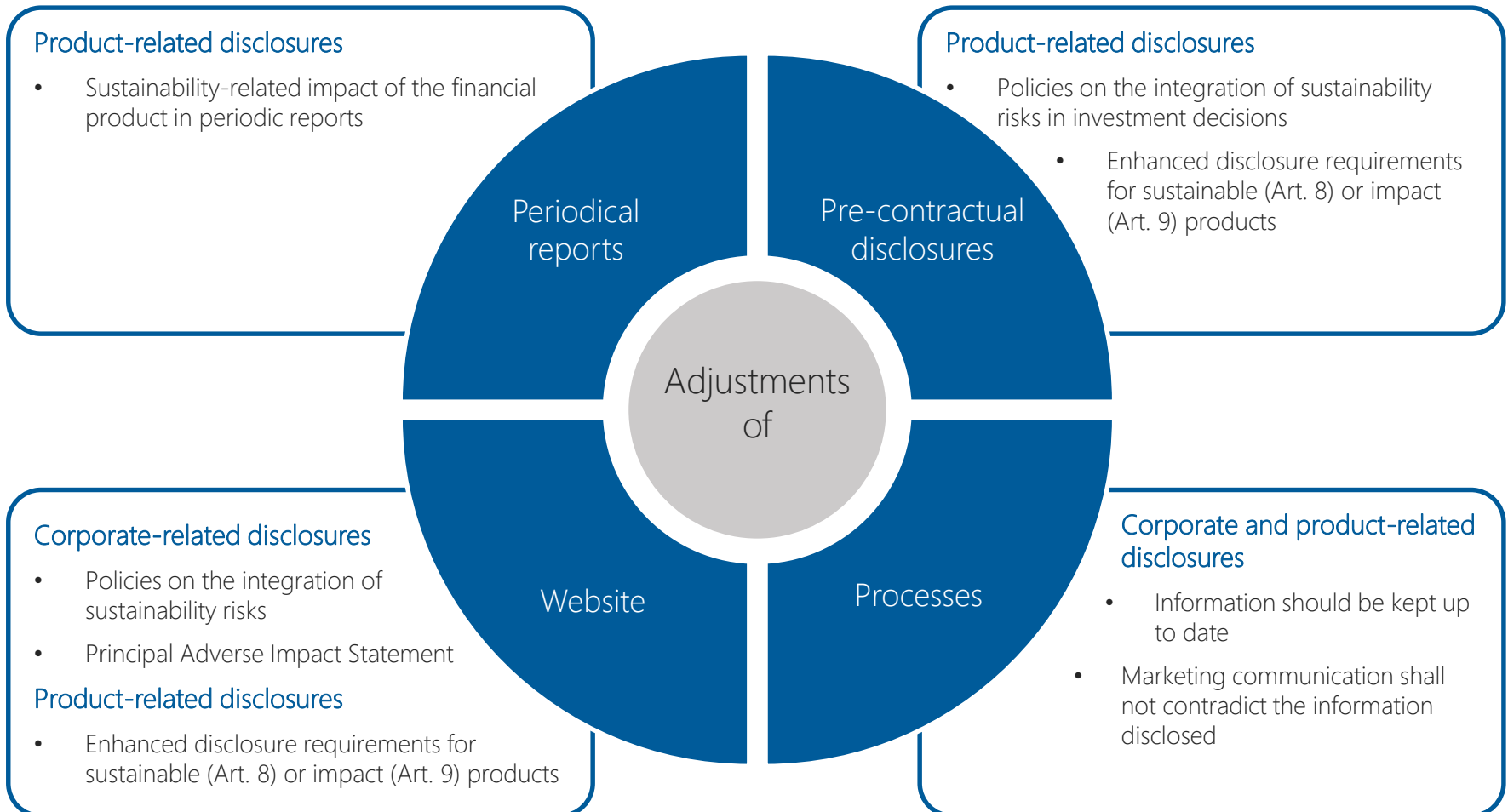
■ Use of at least one ESG strategy ■ No ESG strategy ■ No comment

SFDR Level I



Impacts from SFDR on Universal-Investment

Financial Market Participants have to fulfil disclosure obligation on corporate and product level



SFDR product-related adjustments

Management Company

- Support in the selection of the fund classification based on the sustainability approach (to achieve Art. 8/Art. 9 classification)
- Decision maker regarding SFDR classification
- Risk Management
- Implementation of regulatory requirements for fund launch or operation
- Coordination with partners and asset managers
- Audit obligation within the scope of the tasks as KVG (acquisition audit (audit documentation, investment limit audit) and ongoing annual audit
- Answering customer inquiries



Fund Initiator or Inst. Investor



Portfolio Manager



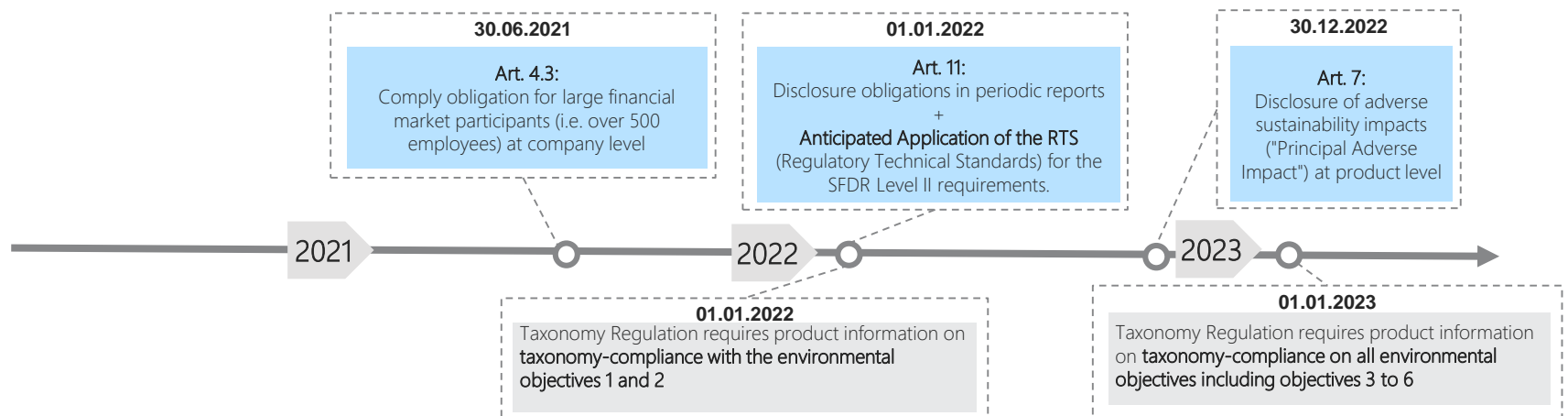
Depository



Supervisory Authority:
BaFin, CBI & CSSF



ESG-Consultant



Source: REGULATION (EU) 2019/2088 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 November 2019 („Sustainable Finance Disclosure Regulation“)

REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 June 2020 („Taxonomy-Regulation“)



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We are all looking in the same direction but we see different things...

Feedback and Questions



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Corporate sustainability is part of the DNA of our company. This importance is underlined strategically by the integration of sustainability into our vision and operationally by the organizational anchoring of the ESG Office.

Improving business together

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