

PRIME VALUES INCOME

AT0000973029, AT0000A153J0

| | |
|------------------------------|----------------------------------------------|
| Issuer | Gutmann KAG, Wien |
| Fund provider | Arete Ethik Invest AG, CH-Zürich |
| Fund type/Asset class | Mixed fund |
| Legal form | UCITS |
| Fund issue date | 28/12/1995 |
| Last Update | 10.06.2024 |
| Benchmark | n/a |
| Tranche | Private Investors Institutional Investors |



Risk Indicator (PRIIP)
3 of 7

Licensed in
D, A, CH

Classification by SFDR
Article 8

EU Taxonomy
-

% of Sustainable Investments according to SFDR
70%

Principal Adverse Impacts



Sustainable Development Goals

No explicit details regarding the Sustainable Development Goals

NORMAL ALLOCATION

| | |
|-----------------------------------|--------------------------------|
| Equities | 0 % to 30 % |
| Bonds | 0 % to 100 % |
| Money market/Bank deposits | 0 % to 50 % |
| Commodities | 0 % to 10 % |
| Direct investments | Excluded |
| Derivatives | 0 % to 30 % (for hedging only) |
| 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>Die PRIME VALUES nutzen seit über zwei Jahrzehnten für sämtliche Investments eine Reihe unterschiedlicher Ansätze, um ethisch-nachhaltige Investments zu tätigen. Hierzu gehören unter anderem Ausschlusskriterien und Positiv-Analysen sowie Engagement-Prozesse. Aufgrund dieser Selektionskriterien wurde der Fonds als Art. 8-Produkt eingestuft. Die Arete Ethik Invest AG erkennt Wirkungsunterschiede in den verschiedenen nachhaltigen Anlagemöglichkeiten. Sekundärmarkt-Investitionen, wie sie über den PRIME VALUES Fonds vorgenommen werden, können in der Summe die Wirtschaftsakteure beeinflussen und die Unternehmen und Organisationen zu einer nachhaltigeren Handlungsweise animieren. Um die enormen Herausforderungen einer Transformation in eine deutlich nachhaltigere Wirtschaft zu bewerkstelligen, sind zusätzliche Investitionen abseits des Sekundärmarktes notwendig. Die Arete Ethik Invest AG vertritt die Meinung, dass die aktuell unter Artikel 9 geforderten Massnahmen am besten auf solche direkten Projektfinanzierungen zielen.</p> |
| Engagement | <p>Yes, organized internally</p> <p>Link to engagement policy</p> |
| Voting | <p>Yes, organized externally</p> <p>Link to voting policy</p> |
| Best-in/of-Class | No |
| ESG-Integration | No |
| 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>https://arete-ethik.ch/ethisch-investieren/ethik-komitee/ethik-kriterien/</p> <p>Link to sustainability approach</p> |

Research and Transparency

| | |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| In-house sustainability analysis | Yes, 4 |
| Research partners | <p>Yes</p> <p>ISS ESG</p> |
| Percentage of portfolio with sustainability analysis | 100 % |
| Strategically important suppliers included | Yes |
| Sustainability advisory committee | <p>Right of proposal and veto</p> <p>Unabhängiges Ethik-Komitee bewertet jedes einzelne Investment</p> |
| Analysis of portfolio CO2 | <p>Yes, both forward and backward-looking indicator</p> <p>Wir nutzen Klimaindikatoren unseres Research-Anbieters ISS ESG. Als rückwärts gerichteten Indikator verwenden wir dabei die durchschnittliche gewichtete Treibhausgasintensität (Weighted Average Carbon Intensity). Seit Anfang 2024 nutzen wir ebenso als vorwärts gerichteten Indikator die Klima Szenario Analyse (Climate Scenario Alignment).</p> |
| Sustainability reporting | <p>Yes</p> <p>https://arete-ethik.ch/wp-content/uploads/2024/06/PRIME-VALUES-Income-Nachhaltigkeits-Report-2023.pdf</p> |
| At least monthly portfolio publication | No |
| Certification/Label awarded by independent auditors | ✓ FNG Label ★★★ |

Environmental

EXCLUSION OF SECTORS / AREAS OF BUSINESS – COMPANIES

| | |
|-------------------------------------------------|-------------------------------------------|
| Fossil fuels (Coal, Oil and Gas) | <p>Yes</p> <p>10 % Turnover threshold</p> |
| Nuclear power (operation and components) | Yes |
| Green genetic engineering | Yes |
| Chlorine and agrochemicals (biocides) | Yes |
| Other | - |

EXCLUSION OF BUSINESS PRACTICES – COMPANIES

| | |
|------------------------------------|------------|
| Environmentally damaging behaviour | Yes |
| Damage to biodiversity | No |
| Other | Korruption |

EXCLUSION CRITERIA – COUNTRIES

| | |
|--------------------------------------------------------|-------------------------------|
| Non-ratification of the Paris Climate Agreement | Yes |
| Non-ratification of the Protocol on Biosafety | No |
| Non-ratification of the UN Biodiversity Convention | Yes |
| Nuclear power by proportion of gross energy production | No |
| Other | unreflektierte Energiepolitik |

Social

EXCLUSION OF SECTORS / AREAS OF BUSINESS – COMPANIES

| | |
|----------------------------------------|--------------------------------|
| Weapons/Armaments | Yes |
| Cluster bombs and anti-personnel mines | Yes |
| Weapons of mass destruction (ABC/CBRN) | Yes |
| Tobacco products | Yes 5 % Turnover threshold |
| Pornography | Yes 10 % Turnover threshold |
| Spirits/Alcohol | Yes 10 % Turnover threshold |
| Gambling | Yes 10 % Turnover threshold |
| Other | - |

EXCLUSION OF BUSINESS PRACTICES – COMPANIES

| | |
|-------------------------------------------|-----|
| Labour rights (ILO core labour standards) | Yes |
| Exploitative child labour | Yes |
| Violation of human rights | Yes |
| Animal testing | Yes |
| Other | Ja |

EXCLUSION CRITERIA – COUNTRIES

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

Governance

EXCLUSION OF BUSINESS PRACTICES – COMPANIES

| | |
|---------------------------------------------------------|-----|
| Corruption and bribery | Yes |
| Tax: planned avoidance & detected violations | No |
| Other | - |

EXCLUSION CRITERIA – COUNTRIES

| | |
|-------------------|-----|
| Corruption | Yes |
| 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.