



Danske Invest Pohjoisen Yrityslainat Plus is committed to consider the principal adverse impacts of its investments as further outlined in the prospectus of the fund. The fund is also committed to disclose information on the measured average impacts for the financial year within the annual report. We further refer to information in the fund's prospectus and annual report available at <https://documents.danskeinvest.com/fund/FI4000282488>

Principal adverse impacts are the negative, material or likely to be material effects on sustainability factors that are caused by, compounded by or directly linked to investments. Sustainability factors refer to environmental, social and employee matters, respects for human rights, anti-corruption and anti-bribery matters. For further information on how Danske Invest Fund Management Ltd prioritise and identify principal adverse impacts, please see the disclosures available at [https://www.danskeinvest.fi/page/vastuulliset\\_sijoitukset\\_tietoa](https://www.danskeinvest.fi/page/vastuulliset_sijoitukset_tietoa).

This publication shows the principal adverse impacts on sustainability factors measured for investments in Danske Invest Pohjoisen Yrityslainat Plus on May 2025 on the basis of mandatory indicators and certain other indicators defined in the Commission Delegated Regulation (EU) 2022/1288.

The methodologies and data sets applied for the measurement of adverse impacts in this publication are similar to those used in the annual report for Pohjoisen Yrityslainat Plus. However, as calculations and data are refined on an ongoing basis certain deviations might be expected. Also, where the annual report is based on the average impacts measured throughout the year, the impacts outlined in this publication reflect the impacts as measured at the end of May 2025.

The measurement of principal adverse impacts relies on data from one external vendor, ISS ESG. The data coverage from ISS ESG varies greatly depending on the indicator. This affects a potential margin of error in the reported figures, which is why the table below also indicates data coverage for each individual indicator. Some indicators have an average value reported. This average is based only on assets with coverage for the applicable indicator. This is done to accommodate for the incomplete coverage on certain asset classes. This means that for the purpose of the calculation, it is assumed that the values for assets with data coverage are representative of the assets where there is no coverage.

At the present time, it is difficult to assess the actual margin of error of the calculations, but we expect it to be substantial.

A reading guide is available here: [https://www.danskeinvest.com/docs/sfdr\\_pai\\_reading\\_guide\\_en.pdf](https://www.danskeinvest.com/docs/sfdr_pai_reading_guide_en.pdf)



Greenhouse gas emissions (GHG)	May 2025	Coverage	Benchmark	Coverage
Scope 1 GHG emissions (tons) Direct emissions from sources that are owned or controlled by the company	10,290	80.6%	N/A	89.7%
Scope 2 GHG emissions (tons) Indirect emissions from the use of purchased energy	1,859	80.6%	N/A	89.7%
Scope 3 GHG emissions (tons) All other indirect emissions that occur across the value chain	113,769	80.6%	N/A	89.7%
Total GHG emissions (tons)	125,918	80.6%	N/A	89.7%
Carbon footprint (tCO <sub>2</sub> e / million of EUR invested)	805	80.6%	N/A	89.7%
GHG intensity of investee companies (tCO <sub>2</sub> e / million of EUR of revenue)	1,182	80.6%	1,469	89.7%
Exposure to companies active in the fossil fuel sector (share of investments)	5.0%	80.6%	11.8%	88.9%
Share of non-renewable energy – Consumption	55.4%	56.6%	54.3%	65.3%
Share of non-renewable energy – Production	2.0%	79.1%	4.6%	82.8%
Energy consumption intensity per high impact sector (GWh per million EUR of revenue)		62.0%		73.2%
Agriculture, forestry and fishing	0.11		0.00	
Mining and quarrying	0.00		0.87	
Manufacturing	0.95		0.37	
Electricity, gas, steam and air conditioning supply	3.30		1.63	
Water supply; sewerage, waste management and remediation activities	0.00		2.64	
Construction	0.04		0.15	
Wholesale and retail trade; repair of motor vehicles and motorcycles	0.05		0.08	
Transportation and storage	2.33		0.77	
Real estate activities	0.67		0.56	
Investments in companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement (share of investments)	30.7%	80.6%	40.6%	89.7%



<b>Biodiversity - Activities negatively affecting biodiversity-sensitive areas</b>	<b>May 2025</b>	<b>Cov.</b>	<b>Benchmark</b>	<b>Cov.</b>
Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	0.0%	80.6%	0.00%	88.7%
<b>Water – Emissions to water</b>	<b>May 2025</b>	<b>Cov.</b>	<b>Benchmark</b>	<b>Cov.</b>
Tonnes of emission to water generated by investee companies per million EUR invested (weighted average)	3.97	3.7%	0.23	3.8%
<b>Waste – Hazardous waste and radioactive waste ratio</b>	<b>May 2025</b>	<b>Cov.</b>	<b>Benchmark</b>	<b>Cov.</b>
Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested (weighted average)	3.90	35.2%	4.84	39.9%
<b>Social and employee matters</b>	<b>May 2025</b>	<b>Cov.</b>	<b>Benchmark</b>	<b>Cov.</b>
Violations of UN Global Compact Principles and Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises (share of investments)	0.0%		0.1%	
Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises (share of investments without policies to monitor)	5.8%	75.1%	5.3%	84.8%
Unadjusted gender pay gap (average)	-224.0%	27.3%	-0.2%	25.8%
Board gender diversity (average ratio of female to male)	41.6%	75.4%	41.4%	82.3%
Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons) (share of investments)	0.0%	80.6%	0.0%	88.9%
Insufficient whistleblower protection (share of investments without policies on the protection of whistleblowers)	1.3%	72.7%	0.1%	82.4%
Lack of human rights policy (share of investments without a human rights policy)	33.0%	73.0%	25.0%	82.6%
<b>The indicators below apply only to sovereigns and supranationals</b>				
GHG intensity of investee countries (emissions / GDP)	0	0.0%	0	0.0%
Investee countries subject to social violations (percentage)	0.00 (0.0%)	0.0%	0.00	0.0%
Average corruption score	0.00	0.0%	0.00	0.0%
Non-cooperative tax jurisdictions	0.0%	0.0%	0.00	0.0%
Average rule of law score	0.00	0.0%	0.00	0.0%

This publication has been prepared as marketing communication and does not constitute investment advice.

Please consult with your professional advisors about the legal, tax, financial, or other matters relevant to the suitability and appropriateness of an investment to ensure that you understand its risks. Please refer to the prospectus and the Key Information Document before making any final investment decision. A summary of investor rights in English, as well as more information on the sustainability aspects of the fund, can be obtained on the Danske Invest Fund Management Ltd website.

Danske Invest Fund Management Ltd may decide to terminate the arrangements made for the marketing of its funds.