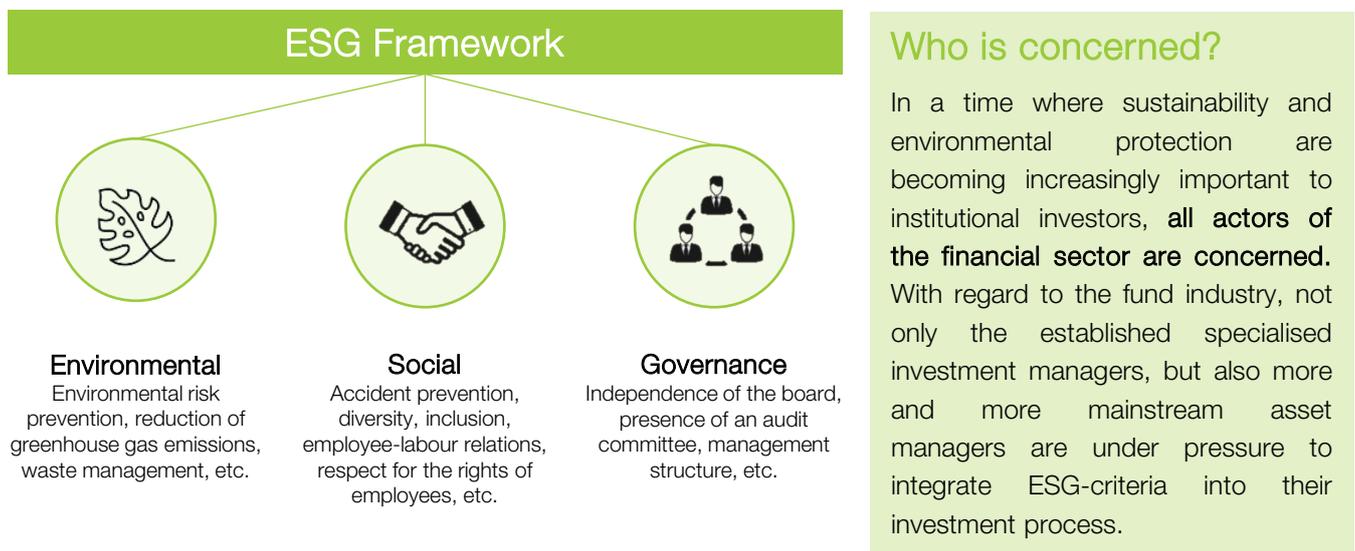




Arendt ESG Toolbox for Asset Managers

ESG investing: more than a goal ...a journey!

ESG or "Environment - Social - Governance" is an internationally established term to express whether and how ecological, social and governmental aspects are taken into account when it comes to the decision on choosing business partners, investment opportunities, refinancing sources, etc. **The ESG-criteria aim to integrate extra-financial factors** (environmental, social and governance risks and opportunities) **in addition to the traditional financial elements.**



What are the barriers to a successful ESG integration?

Absence of uniform ESG-criteria, varying reporting standards, nascent formal regulations and heterogeneous ESG data quality make it difficult to integrate ESG in investment strategies but also to evaluate the ESG accuracy of any given investing strategies with respect to its objectives.

Constitutive and offering documents as well as processes and policies need to be clearly defined in order to avoid any misleading information towards investors. In the absence of strict regulation, **transparency towards investors on the internal ESG methodology applied is a key component of a successful and compliant ESG integration.**

Accompany you in your ESG-process



Arendt's ESG-services

To help you in every step of the process above, the Arendt Sustainability Group, combining legal, regulatory, tax and advisory experts, provides you a complete support concerning all aspects of the ESG topic:

- ESG Training and awareness raising
- Project structuring (development of strategy, materiality assessment, engagement with stakeholders, etc.)
- Relevant KPIs selection (Matrix, limits, etc.) for ESG reporting
- ESG disclosure (in offering documents, contracts, etc.)
- CSSF feedback
- Drafting and review of documentation (ESG Policy/Charter, Standard ESG due diligence questionnaire, engagement policy, risk management process, etc.)
- Support for Labelling
- Day-to-day operations (Monitoring of the ESG eligibility criteria, Investor and regulator reporting, Marketing, Compliance, etc.)
- Non financial disclosures and reporting

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