Supplementary Responsible Investment Information

Article 10 – SFDR Website Disclosure

CT (Lux) Sustainable Global Equity Income

August 2025

Summary

The Sustainable Global Equity Income Fund (the “Fund”) has both a financial and sustainable investment objective. The Fund aims to achieve income combined with capital appreciation and seeks to address sustainability challenges facing people and the environment by investing in global companies that provide sustainable solutions to these challenges that are aligned with the Fund’s 7 Sustainability Themes: Energy Transition, Resource Efficiency, Sustainable Infrastructure, Sustainable Finance, Societal Development, Health and Wellbeing, Technological Inclusion & Innovation (“Sustainability Themes”).

The Fund achieves its sustainable investment objective by incorporating an “Avoid, Invest, Improve” philosophy in the investment policy and together these form the Sustainable Investment Criteria of the Fund:

- We apply a set of exclusion criteria to avoid investment in companies with socially or environmentally damaging products or services or companies that breach international standards of governance .

- We invest in companies providing sustainable products and services aligned with the Fund’s Sustainability Themes.

- We engage with companies to support greater insight into companies and their alignment with the Fund’s sustainable investment objective and to encourage better management of financially material ESG topics most relevant to their business. .

The Fund is an actively managed global equities portfolio. All of the equity investments are classified as sustainable investments. The allocation between investments with an environmental or social objective will depend on the investment opportunities considered by the Investment Manager.

The remaining portion of the Fund consists of ancillary assets used for liquidity or treasury management, or derivatives for hedging purposes. Derivatives are permitted within the Fund in order to assist with managing interest rate fluctuations, price falls in equity markets, and currency exposure. These assets are not used for the purposes of attaining the sustainable investment objective of the Fund.

Monitoring of our funds is a crucial part of our investment activities. It is performed at several stages during the investment process; by the investment teams and by independent oversight groups to ensure that the investment managers are adhering to their philosophy and process and that every fund is managed within its stated investment objectives and adheres to any investment restrictions.

The Mandate Compliance team monitors the Fund’s adherence to its exclusion policy . The Responsible Investment team provides an additional layer of oversight and daily reports are made available to investment teams.

We assess that the sustainable investments made by the Fund do not significantly harm other sustainable investment objectives using an in-house data driven model and investment team due diligence, as detailed below.

Good governance: all companies held in the Fund must follow good governance practices. We have developed a model which flags poor practices and potential controversies. We also conduct our own assessment before investing and review governance practices continually on all companies held in the Fund.

We use a combination of external and internal research and data to support the strategy. We have a data quality framework which includes validation checks, governance on models and change process with appropriate controls. The sustainable objective of the Fund are not limited by data limitations as we aim to supplement external data through the use of additional data providers and internal research

and due diligence on a best endeavours basis. We assess data providers based on coverage, quality of their methodology, and data quality checks.

The Investment Manager engages to support greater insight into companies and their alignment to the Portfolio's sustainable investment objective, and to encourage better management of ESG topics by companies and support them in considering – and where relevant, mitigating – the impact of their operations on environmental and social factors.

The Fund does not have a designated reference benchmark that is used to measure whether it attains its sustainable investment objective.

No significant harm to the sustainable investment objective

The Fund seeks to invest in companies that provide sustainable solutions to environmental or social challenges aligned with the Fund's 7 Sustainability Themes and excludes investments that conflict with this sustainable investment objective.

To ensure the sustainable investments do no significant harm (DNSH) to any environmental or social sustainable investment objective, we apply two additional checks:

• **Exclusion criteria:** The exclusion of companies in the portfolio that (i) breach international standards and principles of governance (such as the UN Global Compact) (ii) are involved in controversial weapons (iii) generate revenues over specified thresholds from activities that are harmful to the environment or society.

• **The consideration of Principal Adverse Impact (PAI) indicators**. Investments which are reported as sustainable investments are assessed using an in-house data driven model and investment team due diligence. The model identifies harm by using a quantitative threshold against a selection of principal adverse impact indicators. Companies which fall below these thresholds are flagged as potentially harmful. This is then considered taking account of the materiality of the harm, whether harm has occurred or is occurring, and whether mitigating activities are underway to address harm. Where data is not available, investment teams endeavour to satisfy that no significant harm has taken place by deploying their best efforts to obtain the information by carrying out additional research or making reasonable assumptions through desk-based research or engagement with the management team of the company.

The Responsible Investment team formally monitor the investments in the fund on a quarterly basis and the portfolio is subject to ongoing monitoring by the investment teams, supported by daily fund reports.

Our approach also takes account of international standards and principles, as set out in the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights, includingthe principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principlesand Rights at Work and the International Bill of Human Rights.

We align to these guidelines through a combination of fund-level exclusions and engagement with companies.

Sustainable investment objective

The Fund aims to achieve income combined with capital appreciation and seeks to address sustainability challenges facing people and the environment by investing in global companies that provide solutions aligned with the fund's Sustainability Themes: Energy Transition, Resource Efficiency, Sustainable Infrastructure, Sustainable Finance, Societal Development, Health and Wellbeing, Technological Innovation & Inclusion. .

All of the Fund's equity investments are classified as sustainable investments. The allocation between investments with an environmental or social objective will depend on the available investment opportunities considered by the Investment Manager.

The remaining portion of the Fund consists of ancillary assets used for liquidity or treasury management, or derivatives for hedging purposes. Derivatives are permitted within the Fund in order to assist with managing interest rate fluctuations, price falls in equity markets, and currency exposure. These assets are not used for the purposes of attaining the sustainable investment objective of the Fund.

Investment strategy

The Fund achieves its sustainable investment objective by:

- **Avoiding companies that conflict with the sustainable investment objective of the Fund (i.e. with socially or environmentally damaging products)** - The current exclusion criteria are as follows:

Product-based exclusions

Weapons[i] – Exclude companies that derive:

– >0% of their revenue from the production or retail of weapons.

– >0% of their revenue from the production of controversial and/or nuclear weapons components.*

– >5% of their revenue from the production of other weapons components and/or goods and services which are customised for strategic military use.

Tobacco – Exclude companies that derive:

– >0% of their revenue from the production of tobacco products.

– >5% of their revenue from the manufacture of Next Generation products (including e-cigarettes) and their components.

– >5% of their revenue from the distribution of tobacco products.

– >10% of their revenue from the retail of tobacco products.

– >10% of their revenue from the supply of products which are essential to the tobacco industry, e.g. machinery and packaging materials.

Fossil fuels – Exclude companies with ownership of fossil fuel reserves, and;

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Coal - Exclude companies developing new thermal coal mines and/or coal power plants and companies that derive:

– >0% of their revenue from the mining of coal and its sale to external parties.

- >1% of their revenue from coal distribution.

- >1% of their revenue from coal refining.

- >50% of their revenue from equipment and services for coal-related activities.

Oil – Exclude companies that derive:

- >0% of their revenue from the extraction and production of oil and natural gas liquids.

- >5% of their revenue from the refining of oil fuels.

- >5% of their revenue from the distribution of oil and related products.

- >5% of their revenue from pipelines for oil and oil products or natural gas liquids.

- >5% of their revenue from the transportation of oil and oil products.

- >5% of their revenue from the retailing of oil and oil products[ii].

- >50% of their revenue from equipment and services for oil-related activities.

Gas - Exclude companies that derive:

- >0% of their revenue from the extraction and production of natural gas.
- >5% of their revenue from the processing of natural gas fuels.
- >5% of their revenue from the distribution of gas and related products[iii].
- >5% of their revenue from natural gas pipelines.
- >5% of their revenue from the transportation of natural gas.
- >5% of their revenue from gas retail sales and liquefied petroleum gas (bottled gas) dealers.
- That derive >50% of their revenue from equipment and services for gas-related activities[iv].

Electricity generation – Exclude companies that derive:

- >10% of their revenue from thermal coal-based power generation[v]
- Companies that derive >10%-50% of their revenue from liquid fuel- and/or natural gas-based power generation must have a Science Based Targets initiative (SBTi) target set at 1.5 degrees Celsius/well-below 2 degrees Celsius and/or robust interim targets as assessed by Columbia Threadneedle Investments' net zero methodology.
- Exclude companies that derive >50% of their revenue from liquid fuel- and/or natural gas-based power generation

In addition, exclude companies that derive >5% of their revenue from uranium mining.

Conduct-based exclusions

Global norms– We exclude companies with breaches of the UN Global Compact Principles; the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises[vi]; the International Labour Organization Labour Standards; and the United Nations Guiding Principles on Business and Human Rights.

We use qualitative analysis and a variety of ESG data tools to assess and monitor companies' management of key ESG risks and their approach to addressing sustainability challenges. We seek to exclude companies with particularly poor ESG risk management and weak strategies to advance sustainable objectives.

Biodiversity: We expect companies to minimise their negative impact on biodiversity.

Water Use: We expect companies to comply with national regulations and international agreements regarding managing water consumption.

Taxation: We expect companies to pay fair and appropriate taxes, and transparently report their taxes.

The Fund complies with the Paris-aligned Benchmark exclusions contained in Article 12 (1) (a)-(g) of Article 12(1)(a)-(g) of Commission Delegated Regulation (EU) 2020/1818).

- **Investing in companies providing sustainability solutions and/or companies making a positive contribution to society and/or the environment** - We seek to invest across companies providing sustainability solutions to environmental or social challenges, aligned to one or more of the fund's Sustainability Themes (as outlined below).

  The Investment Manager assesses how material the contribution of an investment to the Sustainability Themes is, by reference to a company's revenues. In most cases this is determined using the United Nations Sustainable Development Goals ("SDG") framework which aligns with the fund's Sustainability Themes. The Investment Manager maps companies' individual revenue streams to the underlying 'Targets' of the SDG framework, as either positive, negative or neutral. A company must generate 50% or more of its total net revenue from products or services providing solutions aligned to the Sustainability Themes (net means we subtract any revenues that are negatively aligned to the Sustainability Themes from revenues that are positively aligned) to ensure that the sustainable segments of the company's business are the largest part.

- **Energy Transition –** Climate change poses escalating risks to economies and communities worldwide, driven by continued reliance on fossil fuels and resulting in environmental, social and economic disruptions.
- **Resource Efficiency –** Unsustainable consumption and inefficient use of natural resources are depleting ecosystems, causing environmental degradation, and threatening long-term economic stability.
- **Sustainable Infrastructure –** Rapid urbanisation and increasing exposure to climate-related hazards are leaving infrastructure vulnerable, amplifying risks to human safety, economic activity, and environmental sustainability.
- **Sustainable Finance –** Current financial systems often fail to adequately support projects delivering social and environmental benefits, or underserved communities, slowing progress towards sustainable development goals.
- **Societal Development –** Growing inequality and a mismatch between existing education systems and the skills needed for the future workforce are creating barriers to inclusive growth and social mobility.
- **Health & Wellbeing** - Increasing health disparities, rising prevalence of chronic diseases, and vulnerability to global health crises threaten societal resilience.
- **Technological Inclusion & Innovation –** Diverse environmental and social challenges exist today which can be effectively addressed through the application of data and technological solutions.

- **Improving management of ESG issues through engagement and voting** – While all the equity investments in the fund will be sustainable, there is still scope for improvement. We engage with companies with a view to helping them to enhance their performance, viability and sustainability to create long-term economic value for our clients. We support our engagement approach by the thoughtful use of our voting rights, where relevant. All proxy voting results are made public.

Good governance

All companies in which investments are made are subject to a pre-investment good governance assessment and ongoing post-investment review of governance practices. We use third-party data to assess a company's governance practices and supplement this with our fundamental research.

Pre-investment: We assess all companies before investment. We may engage with a company to better understand or to encourage improvements relating to any flagged issues. If, however, it is concluded from the assessment that the company demonstrates poor governance practices, we will not invest in its securities.

Post-investment: Investee companies are monitored on an ongoing basis to confirm that there has been no material diminution in governance practices. If any issues are flagged, we may engage with the company to better understand these as part of its review. However, where it is considered that the company no longer demonstrates good governance practices, the securities will be divested from the portfolio as soon as reasonably practicable.

We have developed a data-driven model which flags poor practices and controversies relating to the four pillars of good governance as outlined by SFDR to inform its assessment and monitoring of investee companies. The model covers:

1. Board Structure: including board and key committee composition, diversity and inclusion, and commitments and policies.

2. Compensation: including pay-for-performance, use of equity, non-executive pay, and termination practices.

3. Employee relations: including compliance with labour standards, such as child labour, discrimination, and health and safety.

4. Tax quality: including tax reporting and corporate tax gap.

Proportion of investments

All equity securities are subject to the application of the sustainable investment criteria as described above and are therefore considered to be sustainable investments.

The allocations between environmental and social objectives will depend on the investment opportunities considered by the investment manager.

Cash and cash-equivalent assets and derivatives used for hedging are not counted when calculating the sustainability profile of the fund. In normal market conditions investment in liquid assets will not exceed 10% of the fund's net asset value.

Monitoring of the sustainable investment objective

Monitoring of our funds is a crucial part of our investment activities. It is performed at several stages during the investment process, by the investment teams and by independent oversight groups:

- Where we deviate from the outcome of our data-driven models, the fundamental research analysis that is used in such cases will be independently reviewed and overseen by senior members of our Investments, Research and Active Ownership Teams to ensure that any deviation is well documented and explained. These sample reviews focus on the completeness of the research undertaken and only apply to certain of our proprietary models such as our ESG Materiality Rating model, good governance and sustainable investments.

- The Investment Consultancy & Oversight Group periodically reviews the fund’s strategy to identify areas of improvement, with the aim of improving outcomes for clients and one aspect of their analysis is to ensure that the portfolio managers adhere to the fund’s stated philosophy and process, including ESG measures.

- The Mandate Compliance Team are responsible for independently monitoring whether a fund adheres to certain sustainability indicators. Blackrock Solutions Aladdin order management system is the dedicated application for all monitoring requirements, providing both a pre- and post-trade compliance functionality throughout the lifecycle of the fund.

Methodologies

The Fund follows the “Avoid, Invest, Improve” framework detailed above. We use the following indicators to measure the attainment of the sustainable investment objective:

- Compliance with the exclusion criteria and/or global norms
- Held companies' revenue alignment with the targets which underpin the UN Sustainable Development Goals (SDGs)
- The percentage of the Fund which aligns to its Sustainability Themes

Data sources and processing

To support the sustainable investment objective of the Fund we use external data sources and supplement this with our internal research.

We typically construct ESG data into proprietary models including ESG ratings, SDG mappings, Net Zero alignment and Principle Adverse Impact models, therefore our ESG inputs are typically derived rather than estimated data, though estimated data may be utilised. We also source ESG ratings and research which is reliant on vendors' underlying methodology which may make use of estimated data or subjective analysis. This is further supplemented with internal investment research which may use various assumptions. Given the investment teams also have access to thousands of distinct ESG datapoints which they may or may not draw on, we are not able to define the proportion of estimated data which is used in the research process.

We have a data quality framework which includes validation checks, governance on models and change process with appropriate controls.

Data is processed through our operational framework. If the data is not available, we use our qualitative and quantitative assessment for decision making.

Limitations to methodologies and data

We use a combination of external and internal research and data to support the fund.

We assess data providers based on coverage, quality of their methodology, and data quality checks. While data gaps and errors may occur, our main suppliers use a variety of means to address this such as:

- Validation quality assurance to validate data including qualitative data
- Checks for disclosure detection to improve coverage
- Checks for large variations or anomalies in data
- Data validation and constraints implemented on data input to ensure data consistency and completeness
- Validation for consistency on Unit of Measurements

The sustainable objectives are not affected by data limitations as we aim to supplement external data through use of additional data providers, internal research and due diligence on a best endeavours basis.

Due diligence

When picking investments, we implement clear screening criteria around defined product and conduct-based criteria. As well as avoiding damaging or unsustainable practices we also aim to emphasise those that make a more positive contribution. The fund targets predominantly direct holdings to allow high level of engagement.

Where an investment is deemed a sustainable investment, we will also assess it to ensure that:

- any corporate investment demonstrates good governance
- the investment contributes to a sustainable objective
- the investment does not significantly harm other sustainability objectives.

The fund holdings are subject to a quarterly review by the Responsible Investment team in addition to external oversight from compliance.

Engagement policies

For this Fund we see it as our responsibility to take key financially material ESG issues into account before, during and after investment decisions.

We engage with companies with a view to helping them to enhance their performance, viability, and sustainability to create long-term economic value for our clients.

Targeted Responsible Investment engagement with companies that can align with our clients' investment goals is an important part of our investment approach, as it creates future value. In addition, we believe that engagement on ESG issues in certain cases can have a positive impact on corporate performance and investment returns. Our key expectations on good practice are outlined in our corporate governance guidelines, and environmental and social practices statement.

We support our engagement approach by the thoughtful use of our voting rights, where relevant. All proxy voting results are made public.

Further details can be found in our RI Engagement Policy which defines our group-wide engagement activities.

Designated reference benchmark

We believe that an appropriate comparator benchmark for reviewing fund performance is the MSCI AC World Index. The Fund is not constrained by this benchmark and has significant freedom to invest in a portfolio that is materially different to the benchmark's own composition. The fund does not have a designated reference benchmark that is used to measure whether it attains the sustainable investment objective of the fund. As such, the benchmark should only be used by investors as a comparison against the fund's financial performance.

[i] Conventional, controversial and civilian weapons are in-scope.

[ii] The Fund is permitted to hold companies that exceed the 5% revenue threshold for the retailing of oil and oil products if they have a Science Based Targets initiative (SBTi) target set at 1.5 degrees Celsius/well-below 2 degrees Celsius and/or robust interim targets as assessed by Columbia Threadneedle Investments' net zero methodology.

[iii] The Fund is permitted to hold companies that exceed the 5% revenue threshold if they have a Science Based Targets initiative (SBTi) target set at 1.5 degrees Celsius/well-below 2 degrees Celsius and/or robust interim targets as assessed by Columbia Threadneedle Investments' net zero methodology; however, companies are excluded which derive >50% of their revenue from the distribution of gas and related products.

[iv] Products/services aimed at mitigating or reducing the negative effects of these activities are not in-scope

[v] Companies with thermal coal-based power generation must have a Science Based Targets initiative (SBTi) target set at 1.5 degrees Celsius/well-below 2 degrees Celsius and/or robust interim targets as assessed by Columbia Threadneedle Investments' net zero methodology.

[vi] The UN Global Compact are 10 principles businesses should follow and incorporate in order to meet their basic responsibilities to people and planet, which fall under 4 broad headings (Human Rights, Labour, Environment and Anti-Corruption).

*Our definition of controversial weapons encompasses the following types of weapons: biological; blinding lasers; chemical; cluster munitions; depleted uranium (incl. armour); incendiary; land mines; non-detectable fragments.