

# SOLACTIVE

## CONFLICTS OF INTEREST POLICY

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## TABLE OF CONTENTS

Preamble .....	3
1. Objective and Scope .....	4
1.1 Objective.....	4
1.2 Applicability and Scope.....	5
2. Conflicts of Interest.....	5
3. Compliance with this Policy .....	7
4. Conflicts of Interest Management.....	8
4.1 Organizational Structure.....	8
4.2 Awareness of Employees.....	8
4.2.1 Solactive Annual Attestation / New Joiners Attestation.....	8
4.2.2 Employee Compliance Trainings .....	8
4.3 Identifying Conflicts of Interest .....	9
4.4 Prevention of Conflicts of Interest.....	9
4.4.1 Notification, Transparency .....	9
4.4.2 Segregation, Independence .....	10
4.4.3 Recusal, Exclusion, Termination.....	10
4.4.4 Checks, Controls and Monitoring.....	11
4.5 Disclosure .....	12
4.6 Documentation and reporting .....	12
5. Roles and Responsibilities.....	12
6. Definitions.....	14
Contact.....	15



## PREAMBLE

Each EMPLOYEE can face CONFLICTS OF INTEREST during the day-to-day work at SOLACTIVE by developing, administering and calculating indices as well as providing several services worldwide. Due to this fact, SOLACTIVE is committed to identify, prevent, manage, document and, if necessary, disclose CONFLICTS OF INTEREST.

It is important that each EMPLOYEE is aware of how to behave whenever CONFLICTS OF INTEREST occur and makes every effort to avoid CONFLICTS OF INTEREST to consequently achieve the best possible protection of SOLACTIVE's clients, SOLACTIVE and its EMPLOYEES.

***The text uses defined terms which are formatted with "SMALL CAPS". Such Terms shall have the meaning assigned to them as specified in Section 6 (Definitions).***



# 1. OBJECTIVE AND SCOPE

## 1.1 OBJECTIVE

This Conflicts of Interest Policy (the '**POLICY**') provides a framework within SOLACTIVE which shall ensure that CONFLICTS OF INTEREST are identified, avoided, correctly managed and, if necessary, disclosed.

SOLACTIVE is a multi-asset class index provider, developing, calculating, administering, and distributing indices worldwide. SOLACTIVE also provides services for ETF providers such as calculation and delivery of Indicative Optimized Portfolio Values (IOPV), Indicative Net Asset Values (iNAV) and the creation and dissemination of ETF Portfolio Composition Files (PCF).

SOLACTIVE is a neutral and independent index provider and benchmark administrator. It is not part of another company group and is not affiliated to any stock exchange, trading or clearing facility, asset manager or broker-dealer. Except for its own shares, SOLACTIVE does not issue, offer, market or trade financial instruments.

SOLACTIVE is committed to transparency, index and benchmark integrity and investor protection. Regarding index administration services and the provision of benchmarks under the European Benchmarks Regulation<sup>1</sup> ('BMR') Solactive operates in a regulated environment. Moreover, SOLACTIVE aims to prevent unlawful or unethical conduct in any business relationship while creating and maintaining a transparent level playing field for its clients.

Although the provision, administration and calculation of indices and related services is subject to rule-based processes, CONFLICTS OF INTEREST may arise daily in certain situations. Furthermore, individual EMPLOYEES may be subject to circumstances in their professional as well as personal life that create the potential for CONFLICTS OF INTEREST.

CONFLICTS OF INTEREST may arise in situations in which the interests of one party interfere with (or appear to interfere with) the interests of another party. This may impair the ability of one or both parties to act fairly and ethically, i.e., its objectivity to take a decision in the course of its professional obligations. A CONFLICT OF INTEREST by itself is not evidence of wrongdoing. However, a CONFLICT OF INTEREST can become a serious legal, regulatory, or reputational issue if it is not identified and managed effectively.

EMPLOYEES are expected to promote honesty and the highest standard of conduct when handling the affairs of SOLACTIVE. They are to act in the interest of SOLACTIVE alone and not to pursue their interest. Therefore, when representing SOLACTIVE in any transaction or dealing, EMPLOYEES must use their skill, professional expertise, and adhere to SOLACTIVE's ethical standards expressed in the Solactive Employee Code of Conduct and avoid any situation that will create actual or potential CONFLICTS OF INTEREST.

While EMPLOYEES may be involved in activities outside their employment that do not conflict with SOLACTIVE's business, SOLACTIVE retains the right to determine whether a CONFLICT OF INTEREST exists and to take necessary measures to resolve such conflict. EMPLOYEES should never allow their personal or financial interest to interfere with their commitment to SOLACTIVE.

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<sup>1</sup> Regulation (EU) 2016/1011



Therefore, it is necessary to ensure that SOLACTIVE can identify, manage and document actual as well as potential CONFLICTS OF INTEREST between itself (including its management board, EMPLOYEES, or any persons closely associated to them) and third parties. Accordingly, this POLICY is important to preserve the reputation and integrity of SOLACTIVE. It is designed to protect EMPLOYEES and SOLACTIVE from any allegation of improper conduct arising from the day-to-day business. This POLICY also aims at protecting SOLACTIVE from actions where EMPLOYEES place their interest above the interests of SOLACTIVE. Such actions are inappropriate and unacceptable and may result in disciplinary actions.

## 1.2 APPLICABILITY AND SCOPE

This POLICY applies to all current EMPLOYEES of SOLACTIVE, as well as independent contractors and persons acting on behalf of SOLACTIVE.

## 2. CONFLICTS OF INTEREST

CONFLICTS OF INTEREST may arise on a personal or on a corporate level between:

1. SOLACTIVE and a client;
2. SOLACTIVE and a third party, e.g., service providers, data vendors, competitors;
3. an EMPLOYEE and a client;
4. an EMPLOYEE and a third party, e.g., service providers, data vendors;
5. an EMPLOYEE and SOLACTIVE;
6. EMPLOYEES of SOLACTIVE;
7. one part of SOLACTIVE and another; and/or
8. a client or third party and another client or third party in the context of services provided by SOLACTIVE to them.

CONFLICTS OF INTEREST prevail when an EMPLOYEE's actions and decisions are impeded by their personal gain or benefit and interfere with his or her individual objectivity to take decisions or to participate in decision-taking processes that are professionally required in the interests of SOLACTIVE and or its clients. EMPLOYEES should avoid any transaction, dealing, or relationship that may prejudice their commitment to SOLACTIVE.

Examples of possible CONFLICTS OF INTEREST include, but are not limited to the following:

- Having a financial interest or potential gain in the business transaction of SOLACTIVE;
- Being involved in the recruitment, promotion, or appointment of CLOSELY ASSOCIATED PERSONS without disclosing such matter;
- PERSONAL RELATIONSHIPS with other persons;



- Professional or economic relationships with other persons, including but not limited to:
  - secondary employment (remunerated or not),
  - external mandates (remunerated or not),
  - further internal mandates and role(s) within SOLACTIVE;
- Conflicting interests of CLOSELY ASSOCIATED PERSONS;
- Financial interests deriving from e.g., participation of at least 5% in a third party, for example a shareholder of a competitor of SOLACTIVE, or from loans;
- Engaging in a personal or private business transaction or activity that conflicts with the interests or objectives of SOLACTIVE;
- Using or misappropriating SOLACTIVE's confidential or trade secret information for personal gain or benefit;
- Communication of confidential information inside SOLACTIVE, to clients or to third parties;
- Using connections obtained through SOLACTIVE for own private purposes;
- Operating, managing, or being otherwise involved in a business that directly competes with the business of SOLACTIVE;
- Using SOLACTIVE's equipment or means to support an external business;
- Engaging in activities that will bring direct or indirect profit to a SOLACTIVE competitor;
- Accepting a substantial monetary or other gift and not disclosing it to SOLACTIVE; and
- Acting in ways that may compromise SOLACTIVE's legality (e.g., taking bribes or bribing representatives of legal authorities, corruption).

Furthermore, corporate CONFLICTS OF INTEREST may arise in the context of:

- (i) Relationships between different SOLACTIVE entities providing different services;
- (ii) Fee arrangements with respect to services provided by one SOLACTIVE entity to another (e.g., in the context group SLA's or outsourcing) or to a client;
- (iii) Inappropriate rewards or bonuses for EMPLOYEES;
- (iv) Services to clients with SOLACTIVE taking up different roles;
- (v) New business relationships (services, products) entered into by SOLACTIVE;
- (vi) Competing material business interests of separate clients;
- (vii) Non-application of the benchmark criteria specified in the methodology documents; or
- (viii) Minimization of standards for governance of benchmarks through management deliberations.



Under this POLICY a CONFLICT OF INTEREST includes both, an actual and potential CONFLICT OF INTEREST. Furthermore, it includes a perceived CONFLICT OF INTEREST, even where a CONFLICT OF INTEREST may, after investigation and assessment, not in fact exist.

Identifying and managing CONFLICTS OF INTEREST in an inadequate manner could lead to inappropriate or a range of negative consequences for clients, SOLACTIVE and its EMPLOYEES, such as reputational damage, damage to client relationships and loss of client business, regulatory sanctions, and risk of litigation.

### 3. COMPLIANCE WITH THIS POLICY

EMPLOYEES are expected to perform their tasks and duties diligently and with due care. They are not permitted to take any decisions in their own interest, or in the interest of third parties, other SOLACTIVE entities or CLOSELY ASSOCIATED PERSONS, where such decisions are not in line with or contrary to regulatory requirements or SOLACTIVE's interests.

EMPLOYEES may, during the course of their employment, act as representatives and agents of SOLACTIVE, and in doing so, they should act honestly and uphold the ethics of SOLACTIVE.

In particular EMPLOYEES shall:

- Refrain from engaging or participating in any personal or private business transaction or activity that competes with business activities of SOLACTIVE or conflicts with the interests of SOLACTIVE;
- Refrain from grasping any business opportunities to the detriment of SOLACTIVE;
- Not form partnerships, companies, or participate in any business venture or activity that competes directly with the business of SOLACTIVE;
- Abstain from any kind of misuse of inside information or other sensitive, non-public information obtained in the course of their professional responsibilities for their own personal gain;
- Abstain from any kind of misuse of their professional position for their own personal gain;
- Disclose any financial or personal interest that may conflict with the interests of SOLACTIVE;
- Contribute to identify, disclose as soon as practicable, appropriately manage, and document any actual or potential CONFLICTS OF INTEREST; and
- Comply with all applicable laws, rules, or regulations, ensure compliance with all policies regulating SOLACTIVE.

As representatives of SOLACTIVE, employees have a duty of care and loyalty. EMPLOYEES are expected to act for SOLACTIVE's benefit in all matters and business transactions.

EMPLOYEES may, as a counterparty, not enter a contractual arrangement (other than their employment contract) with SOLACTIVE, regardless of the nature of the agreement, e.g., provision of services, purchase, secondary employment, or loan, except if the respective team lead and the Compliance team formally



approve such contractual arrangement and where the nature of such contractual arrangement excludes any potential disadvantage of SOLACTIVE (dealing at arm's length at market prices, etc.).

## 4. CONFLICTS OF INTEREST MANAGEMENT

When identifying a situation where a (potential) CONFLICT OF INTEREST cannot be avoided, appropriate actions to manage, document and, as applicable, report this situation shall be taken.

### 4.1 ORGANIZATIONAL STRUCTURE

The Management Board of SOLACTIVE establishes, approves, and oversees the implementation and maintenance of effective organisational and administrative arrangements to identify, prevent, assess, manage, mitigate and/or make transparent (potential) CONFLICTS OF INTEREST.

The Compliance team has been mandated to maintain the framework established to manage CONFLICTS OF INTEREST and is responsible for the implementation of the respective policy and procedures, awareness raising measures, advice regarding and assessment of notified situations entailing (potential) CONFLICTS OF INTEREST, including the definition of appropriate mitigating measures taking into account implications on SOLACTIVE, as well as relevant reporting to the Management Board of SOLACTIVE and regulators, where applicable.

SOLACTIVE maintains governance arrangements with a clear organizational structure. All team leads are obliged to ensure the adherence with the POLICY by the EMPLOYEES reporting to them in order to avoid CONFLICTS OF INTEREST in the daily business. Furthermore, each EMPLOYEE is expected to be aware of how to escalate a (potential) CONFLICT OF INTEREST to the respective team lead or the Compliance team and of the responsibility of each EMPLOYEE to take care of an identified (potential) CONFLICT OF INTEREST.

### 4.2 AWARENESS OF EMPLOYEES

SOLACTIVE has implemented the following measures to ensure EMPLOYEE's awareness regarding CONFLICTS OF INTEREST.

#### 4.2.1 SOLACTIVE ANNUAL ATTESTATION / NEW JOINERS ATTESTATION

Each SOLACTIVE NEW JOINER is required to confirm the acknowledgement of and adherence with the POLICY during the onboarding process. Furthermore, each EMPLOYEE must confirm the acknowledgement of and adherence with the POLICY in the SOLACTIVE ANNUAL ATTESTATION PROCESS.

#### 4.2.2 EMPLOYEE COMPLIANCE TRAININGS

SOLACTIVE conducts a Compliance Training for EMPLOYEES which among other compliance relevant topics also covers the identification, prevention and management of CONFLICTS OF INTEREST. The mandatory online





trainings are conducted for each SOLACTIVE NEW JOINER as well as on an annual basis for all current EMPLOYEES.

## 4.3 IDENTIFYING CONFLICTS OF INTEREST

Each EMPLOYEE should be aware of how to identify CONFLICTS OF INTEREST. The examples listed in section 2 should help to identify CONFLICTS OF INTEREST in the daily business.

EMPLOYEES may also consult the CONFLICTS OF INTEREST REGISTER (as defined in section 4.6 below), in which identified CONFLICTS OF INTEREST within SOLACTIVE are documented.

EMPLOYEES are required to consider any circumstances which may give rise to a CONFLICT OF INTEREST and of which, to the best of their knowledge, they are aware or should take note of.

Furthermore, generic checks supporting the identification of (potential) CONFLICTS OF INTEREST are implemented in various processes and procedures in SOLACTIVE, i.e., in the context of recruitment, the implementation of new products and services, and procurement.

Steps to be taken in case of the identification of a (potential) CONFLICT OF INTEREST:

1. Information to team lead via email.
2. In case the situation is a CONFLICT OF INTEREST or in case of uncertainties, the Compliance team should be involved immediately via email.
3. In case of employment related CONFLICTS OF INTEREST, the HR team should be involved as well via email.

## 4.4 PREVENTION OF CONFLICTS OF INTEREST

SOLACTIVE has taken general preventive measures that include the creation and regular update of this POLICY establishing standards and requirements, internal procedures as well as solutions supporting the processes of notification, assessment, and documentation.

Awareness-raising measures are conducted on a regular and ad hoc basis to ensure that EMPLOYEES concerned can identify and manage (potential) CONFLICTS OF INTEREST in an appropriate manner. Furthermore, the following mitigating measures need to be taken, generally or on a case-by-case basis (non-exhaustive list of examples).

### 4.4.1 NOTIFICATION, TRANSPARENCY

EMPLOYEES are required to notify their team lead, the Compliance team and/or the HR team of any situation (potentially) leading to CONFLICTS OF INTEREST for support, advice, and further assessment – to the extent this is possible prior to entering into the relevant situation. All material facts and documents should be reported as soon as the EMPLOYEE becomes aware of a possible CONFLICT OF INTEREST.



In case of a (potential) CONFLICT OF INTEREST related to PERSONAL RELATIONSHIPS reporting EMPLOYEES may choose to inform either their team lead or the HR Team. Both the team lead and the HR team must treat the information confidentially and should determine measures for addressing the CONFLICT OF INTEREST that take equal account of both the EMPLOYEE'S PERSONAL RELATIONSHIPS and the interests of SOLACTIVE and its clients.

In addition, members of the Management Board or committees, e.g., the Solactive Oversight Committee, or Solactive Index Committee, are required to inform the CEO or the chair of the committee, respectively, of any CONFLICT OF INTEREST (or of their recusal from a specific situation because of a conflict situation). If the CEO or the chair also faces a (potential) CONFLICT OF INTEREST, the vice-chair, or, where there is no vice-chair, the respective body as a whole shall be informed.

Pre-approval processes have been established regarding scenarios bearing specific risks, such as secondary employment, (external or internal) mandates, personal account dealing (personal trading) and the granting or receiving of benefits (e.g., gifts and invitations).

Also, alternative reporting processes have been established, in case EMPLOYEES would like to report CONFLICT OF INTEREST breaches outside regular notification processes, e.g., via the whistleblowing procedure, in order to protect the personal data of both the person who reports the breach and the person who is allegedly responsible for the breach.

#### 4.4.2 Segregation, Independence

Where a risk of CONFLICTS OF INTEREST may arise within SOLACTIVE, duties and business functions are separated. Furthermore, zones of confidentiality, virtual information barriers ("**CHINESE WALLS**") have been implemented to avoid and to control the exchange of information and to allow for the respective functions and areas to operate with the appropriate independence. Chinese Walls separate staff involved in index design and development, staff involved in index calculation or maintenance (e.g., Index Management) and staff with other functions (e.g., sales, marketing, IT). Chinese Walls restrict access to potentially price sensitive information related to SOLACTIVE indices to staff who need such information to perform their duties (based on the "need-to-know" principle).

Another focus lies on specific committees, such as the Solactive Oversight Committee as set up under the BMR, whose members shall be independent of any direct influence in order to ensure that any judgement/discretion is independently and honestly exercised.

Independence and specifically independence of mind is also relevant for the setup of internal control functions and the respective officers (Risk, Compliance, Information Security), particularly where these functions are shared within SOLACTIVE.

#### 4.4.3 Recusal, Exclusion, Termination

In certain constellations, it will be necessary for EMPLOYEES to not enter a specific conflict situation. Appropriate mitigating measures may be for example:



- The conflicted EMPLOYEE itself declares to – temporarily or definitively – abstain from relevant discussions, negotiations, (business) decision-making or voting processes, meetings of committees or any other situation maintaining or enforcing the respective conflict situation.
- Under organisational mitigating measures the conflicted EMPLOYEE could be:
  - Excluded from any sensitive information relevant in the context of the conflict situation;
  - Excluded – temporarily or definitively – from relevant discussions, negotiations, decision-making or voting processes, meetings of committees or any other situation maintaining or enforcing the respective conflict situation; or
  - Exempt from (parts of) its duties (which may be assigned to another non-conflicted EMPLOYEE), e.g., by restricting its representation duties towards third parties and/or SOLACTIVE (e.g., regarding outsourcing arrangements).
- As measures of last resort (ultima ratio), further measures may include the termination of situations or constellations creating an unmitigable CONFLICT OF INTEREST, such as:
  - A mandate, function, role or employment contract; or
  - SOLACTIVE services, activities, or relationships (this may occur for example, when a situation involves competing interests of two clients, and those interests are conflicting or will conflict).

If the (potential) conflict situation concerns a member of the Management Board of SOLACTIVE or a member of a committee, the CEO, or the respective chair (or, if the chair is (potentially) conflicted, the vice-chair or, if non-existent, the Management Board or committee as a whole), supported by the Compliance team, decides on the mitigating measures to be taken.

#### 4.4.4 Checks, Controls and Monitoring

In addition to the establishment of policies and procedures (e.g., pre-clearance processes), generic measures have been implemented, such as the New Index Approval Process under the Solactive Methodology Policy and the application of a four-eye principle, where appropriate. Furthermore, checks, controls and monitoring measures have been set up, i.e., regarding:

- Adherence to measures defined to manage a conflict situation;
- Appropriate handling of benefits, such as gifts and invitations in accordance with the Solactive Gifts and Invitations Policy<sup>2</sup>;
- Remuneration (SOLACTIVE removes direct links that may influence an EMPLOYEE to favour a particular product or service. Staff's remuneration is not linked to the levels or performance of any benchmark.); and

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<sup>2</sup> The Gifts and Invitations Policy provides rules of conduct and behaviors regarding gifts and invitations. By adhering with the Solactive Gifts and Invitation Policy, no Employee should be facing CONFLICTS OF INTEREST resulting from receipt or granting of gifts and invitations.



- Prevention of market abuse<sup>3</sup>.

## 4.5 DISCLOSURE

Lastly, in exceptional cases, organisational or administrative arrangements to mitigate CONFLICTS OF INTEREST may not be sufficient to ensure, with reasonable confidence, that risks of damage to clients' interests (or those of other third parties) will be prevented. In such cases, the general nature and/or sources of CONFLICTS OF INTEREST shall be clearly disclosed to the affected client (or another third party, before entering a business relationship or undertaking business on its behalf) to seek its consent to act.

In some cases, publication on the SOLACTIVE website, within index guideline documents and/or disclosure to the national competent authority may be required.

However, such disclosure to a client shall not replace potential mitigating measures. It generally can only serve as a measure of last resort. In some jurisdictions, disclosure may even be prohibited.

## 4.6 DOCUMENTATION AND REPORTING

All information, i.e., notifications and assessments of CONFLICTS OF INTEREST and respective mitigating measures defined, is documented, and archived in accordance with respective data protection provisions.

SOLACTIVE has established a CONFLICTS OF INTEREST register (the 'REGISTER'), in which identified CONFLICTS OF INTEREST within SOLACTIVE are documented. The REGISTER is updated when a CONFLICT OF INTEREST is identified within SOLACTIVE and is available on the Confluence Compliance Portal. It also serves for EMPLOYEES to view identified CONFLICTS OF INTEREST and for the Compliance team to document its assessments and for monitoring. Furthermore, it is the source for (regular and ad hoc) reporting to the Management Board of SOLACTIVE as well as to national competent authorities in accordance with regulatory requirements.

If a CONFLICT OF INTEREST arises in relation to a member of the Management Board or a committee, notifications, assessments, and respective mitigating measures shall also be recorded in the minutes of the respective meeting.

## 5. ROLES AND RESPONSIBILITIES

The Compliance team is responsible for:

- Advising EMPLOYEES on how to manage CONFLICTS OF INTEREST under this POLICY; and
- Monitoring of compliance of EMPLOYEES with this POLICY.

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<sup>3</sup> The Personal Trading Policy sets out the legal and regulatory requirements relating to EMPLOYEE transactions at Solactive and describes the requirements that must be met, including in the related notification and reporting obligations. The Policy aims at managing the risks of insider dealing (which is a subcase of market abuse), in relation to financial instruments.



Team leads are expected to:

- Raise awareness among EMPLOYEES in their team regarding (potential) CONFLICTS OF INTEREST; and
- Being able to answer CONFLICTS OF INTEREST related questions of EMPLOYEES in their team;

EMPLOYEES are expected to:

- Ensure that they are familiar with the provisions of how to identify, document, escalate and manage CONFLICTS OF INTEREST as set out in this POLICY;
- Adhere to the provision set out in this POLICY;
- Act with integrity and exercise good judgement; and
- Avoid situations giving rise to CONFLICTS OF INTEREST.



## 6. DEFINITIONS

For the purpose of this document, the defined terms used herein shall have the following meanings:

**'ANNUAL ATTESTATION PROCESS'** is an annual process in which each EMPLOYEE has to confirm that the Solactive Employee Code of Conduct and the related policies, guidelines and procedures have been received, read and understood and that the required disclosures, e.g. with regard to EMPLOYEE transactions, have been made or updated.

**'BMR'** is Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014.

**'CHINESE WALLS'** is defined in section 4.4.2.

**'CLOSELY ASSOCIATED PERSONS'** are persons having a close relationship or (in-)direct link to an EMPLOYEE, for example:

- Grandparents, parents, siblings, children or stepchildren, grandchildren;
- Spouses or equivalent partners of the EMPLOYEE or any of the persons closely associated as mentioned above;
- Any person (i.e., relative) sharing the household for more than one year (over the last five years); and
- Other persons similarly closely related persons.

**'CONFLICT OF INTEREST'** is described in section 2.

**'EMPLOYEE'** means all staff of SOLACTIVE, including temporary staff and interns, working students, contractors, the members of the Management Board of SOLACTIVE or any other person who works for SOLACTIVE, regardless of their duration of employment relationship or contract.

**'NEW JOINERS'** are newly hired EMPLOYEES.

**'PERSONAL RELATIONSHIPS'** are all types of relationships, whether familial, romantic, or otherwise personal, that could impact professional objectivity or the interest of SOLACTIVE or its clients.

**'POLICY'** is defined in section 1.1.

**'Register'** means the CONFLICTS OF INTEREST register, in which identified CONFLICTS OF INTEREST are documented.

**'SOLACTIVE'** means Solactive AG and its subsidiaries.

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