

# ESG FACTORS EXPLANATION DOCUMENT

WilderHill Hydrogen Economy Index (JPY NTR)

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Solactive AG is included in the register of administrators referred to in Article 36 of Regulation (EU) 2016/1011 (the "Benchmark Regulation" or "BMR") for benchmarks used in the Union. Solactive AG is required to publish the explanation about Environmental, Social, and Governance (ESG) factors in accordance with the requirements of Article 27 (2aa) of the BMR and Delegated Regulation (EU) 2020/1816.

### CONSIDERATION OF ESG FACTORS

|                                                                                                                                                                                                                      |                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| Name of the benchmark administrator                                                                                                                                                                                  | Solactive AG                                |
| Type of benchmark                                                                                                                                                                                                    | Equity                                      |
| Name of the benchmark                                                                                                                                                                                                | WilderHill Hydrogen Economy Index (JPY NTR) |
| Are there in the portfolio of the benchmark administrator any EU Climate Transition Benchmarks, EU Paris-aligned Benchmarks, benchmarks that pursue ESG objectives or benchmarks that take into account ESG factors? | Yes                                         |
| Does the benchmark pursue ESG objectives?                                                                                                                                                                            | Yes                                         |

Details in relation to ESG factors listed in Annex II to Commission Delegated Regulation (EU) 2020/1816 disclosed at an aggregated weighted average value at the level of the benchmark. ESG factors marked as "voluntary" in Annex II to Commission Delegated Regulation (EU) 2020/1816 are not disclosed. If no data are available for individual ESG factors, they are marked as "NA" below.

For a detailed description of each factor as well as the associated calculation formula, please refer to the Solactive ESG Factor Disclosure Guideline available at [www.solactive.com/documents](https://www.solactive.com/documents).

| Environmental factors                                                                                                                                                                                                                    | Value  | Coverage |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|
| Exposure of the benchmark portfolio to the sectors listed in Sections A to H and Section L of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council as a percentage of the total weight in the portfolio | 94.64% | 100.00%  |
| Greenhouse Gas (GHG) Intensity                                                                                                                                                                                                           | 286.18 | 98.44%   |
| <i>% reported GHG emissions</i>                                                                                                                                                                                                          | 95.24% | -        |
| <i>% estimated GHG emissions</i>                                                                                                                                                                                                         | 4.76%  | -        |
| Exposure of the benchmark portfolio to companies the activities of which fall under Divisions 05 to 09, 19 and 20 of Annex I to Regulation (EC) No 1893/2006                                                                             | 24.21% | 100.00%  |



|                                                                                                                                                                                                                            |        |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|
| Exposure of the benchmark portfolio to activities included in the environmental goods and services sector, as defined in Article 2, point (5) of Regulation (EU) No 691/2011 of the European Parliament and of the Council | 15.88% | 78.12% |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|

| Social factors                                                                                                                                                              | Value                                                                                                                                          | Coverage |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| International treaties and conventions, United Nations principles or, where applicable, national law used in order to determine what constitutes a 'controversial weapon'   | Please see Solactive ESG Factor Disclosure Guideline available at <a href="http://www.solactive.com/documents">www.solactive.com/documents</a> |          |
| Controversial Weapons %                                                                                                                                                     | 0.00%                                                                                                                                          | 100.00%  |
| Tobacco %                                                                                                                                                                   | 1.74%                                                                                                                                          | 100.00%  |
| Social Violations                                                                                                                                                           | Total: 0<br>% of constituents: 0.00                                                                                                            | 46.88%   |
| Exposure of the benchmark portfolio to companies without due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8 | 3.95%                                                                                                                                          | 78.12%   |
| Gender pay gap                                                                                                                                                              | 12.98%                                                                                                                                         | 25.00%   |
| Ratio of female to male board members                                                                                                                                       | 45.65%                                                                                                                                         | 96.88%   |
| Ratio of accidents, injuries, fatalities                                                                                                                                    | 2.15                                                                                                                                           | 46.88%   |
| Number of convictions and amount of fines for violations of anti-corruption and antibribery laws                                                                            | NA                                                                                                                                             | NA       |

| Governance factors          | Value  | Coverage |
|-----------------------------|--------|----------|
| Independent board members % | 50.75% | 96.88%   |
| Female board members %      | 27.98% | 96.88%   |



| Data and standards used                                                                 |                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| a) Description of data sources used to provide information on the disclosed ESG factors | The respective source of each disclosed ESG factor is described in the Solactive ESG Factor Disclosure Guideline available at <a href="http://www.solactive.com/documents">www.solactive.com/documents</a>                                                                                                                          |
| b) Reference standards                                                                  | If individual data points reported under the description of the ESG factors above are informed by supporting standards, the latter are listed in the detailed definition of the respective item in the Solactive ESG Disclosure Guideline available at <a href="http://www.solactive.com/documents">www.solactive.com/documents</a> |
|                                                                                         |                                                                                                                                                                                                                                                                                                                                     |
| Information updated on                                                                  | 20.02.2026                                                                                                                                                                                                                                                                                                                          |
| Reason for update                                                                       | Initial document creation.                                                                                                                                                                                                                                                                                                          |

## MISCELLANEOUS

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