

Annex: Summary of ESMA funds names guidelines

Terms	80% threshold linked to the proportion of investments used to meet environmental or social characteristics or sustainable investment objectives	CTB exclusions (set out in Article 12 (1) (a) to (c) of the CDR (EU 2020/1818) or PAB exclusions (set out in Article 12 (1) (a) to (g) of CDR (EU) 2020/1818	Additional Requirements
'Environmental'-related terms (any words giving the investor any impression of the promotion of environmental characteristics, e.g., 'green', 'environmental', 'climate', 'ESG' and 'SRI')	YES	PAB	
'Social'-related terms (any words giving the investor any impression of the promotion of social characteristics, e.g., 'social', 'equality', etc.)	YES	CTB	
'Governance'-related terms (any words giving the investor any impression of a focus on governance, e.g., 'governance', 'controversies', etc.)	YES	CTB	
'Sustainability'-related terms (any terms only derived from the base word 'sustainable', e.g., 'sustainably', 'sustainability', etc.)	YES	PAB	Commit to invest meaningfully in sustainable investments referred to in Article 2 (17) of the SFDR
'Transition'-related terms (encompass any terms derived from the base word 'transition', e.g. 'transitioning', 'transitional' etc. and those terms deriving from 'improve', 'progress', 'evolution', 'transformation', 'net-zero', etc.)	YES	CTB	Investments used to meet the threshold referred to in first column are on a clear and measurable path to social or environmental transition

'Impact'-related terms (any terms derived from the base word 'impact', e.g., 'impacting', 'impactful', etc.)	YES	PAB	Investments used to meet the threshold referred to in the first column are made with the objective to generate a positive and measurable social or environmental impact alongside a financial return
Combined terms between (a) social- and governance-related terms and (b) environmental- or impact-related terms	YES	CTB	Investments used to meet the threshold referred to in first column are on a clear and measurable path to social or environmental transition
Combined terms between (a) environmental, social- and governance-related terms and (b) transition-related terms	YES	CTB	Investments used to meet the threshold referred to in first column are on a clear and measurable path to social or environmental transition
Combined terms between (a) sustainable terms and transition-related terms	YES	PAB and CTB	Investments used to meet the threshold referred to in first column are on a clear and measurable path to social or environmental transition Commit to invest meaningfully in sustainable investments referred to in Article 2(17) of the SFDR
Funds designating an index using the terms referred to above in their names	Need to comply with the above-mentioned requirements linked to the terms used		

CTB Exclusions for EU Paris-aligned Benchmarks are contained in Article 12(1)(a)-(g) of Commission Delegated Regulation (EU) 2020/1818) include:

- a) companies involved in any activities related to controversial weapons;
- b) companies involved in the cultivation and production of tobacco;
- c) companies that benchmark administrators find in violation of the United Nations Global Compact (UNGC) principles or the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises;
- d) companies that derive 1 % or more of their revenues from exploration, mining, extraction, distribution or refining of hard coal and lignite;
- e) companies that derive 10 % or more of their revenues from the exploration, extraction, distribution or refining of oil fuels;
- f) companies that derive 50 % or more of their revenues from the exploration, extraction, manufacturing or distribution of gaseous fuels;

- g) companies that derive 50 % or more of their revenues from electricity generation with a GHG intensity of more than 100 g CO₂ e/kWh.

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