



REPORT
ON THE ORGANIZATION OF THE CLIMATE DEREGULATION
MECHANISM

| | |
|------------------|------------|
| Period covered : | 2024 |
| Version date : | 30/06/2025 |

Table of contents

| | |
|--|----------|
| 1. Information on the SGP's general approach | 3 |
| 2. Internal resources deployed by the entity | 3 |
| 3. Approach to taking ESG criteria into account at the level of the entity's governance | 3 |
| 4. Engagement strategy with issuers and management companies | 3 |
| 5. European taxonomy and fossil fuels | 4 |
| 6. Strategy for alignment with international standards | 4 |
| 7. Information on the strategy for alignment with long-term biodiversity objectives | 4 |
| 8. Approach to taking ESG criteria into account in risk management | 4 |
| 9. List of "Article 8" and "Article 9" financial products | 4 |

1. Information on the SGP's general approach

In accordance with Article 29 of the Energy-Climate Act and Decree No. 2021-663 of May 27, 2021, this report presents information relating to the consideration of ESG, climate, and biodiversity criteria.

EUROTITRISATION manages securitization funds on an exclusively non-discretionary basis. Consequently, EUROTITRISATION doesn't implement its own ESG policy.

As of December 31, 2024, EUROTITRISATION manages:

- 149 securitization vehicles with €105 billion in assets under management;
- 1 specialized financing fund with €5 billion in assets under management.

None of the funds managed incorporates an ESG objective within the meaning of Articles 8 or 9 of the SFDR regulation or claims environmental or social characteristics.

Any financial or extra-financial management orientation is determined upstream within the structure by the arranger and implemented by EUROTITRISATION in a non-discretionary manner.

EUROTITRISATION therefore doesn't adhere to any charter/code/label relating to the consideration of ESG criteria.

2. Internal resources deployed by the entity

EUROTITRISATION does not structure the funds it manages and therefore has not defined a specific policy regarding the consideration of ESG criteria in the investment strategies of the funds it manages.

Currently, EUROTITRISATION does not have staff dedicated exclusively to ESG issues. However, the existing teams monitor regulatory developments in this area. No specific ESG training policy has been defined for 2024, but awareness sessions may be considered for future years.

Therefore, EUROTITRISATION does not currently implement any specific ESG-related resources.

3. Approach to taking ESG criteria into account at the level of the entity's governance

EUROTITRISATION doesn't take ESG criteria into account at the level of its governance and remuneration policy and doesn't currently integrate sustainability risks.

4. Engagement strategy with issuers and management companies

This section does not apply to EUROTITRISATION, as the securities held in the portfolios do not carry voting rights. Therefore, no shareholder engagement or voting policy is implemented.

5. European taxonomy and fossil fuels

EUROTITRISATION applies a non-discretionary management policy and none of the funds managed include alignment with the European taxonomy. The alignment rate of investments with the green taxonomy is therefore 0%.

6. Strategy for alignment with international standards

To date, EUROTITRISATION doesn't have a strategy for alignment with long-term objectives relating to the mitigation of greenhouse gas emissions.

7. Information on the strategy for alignment with long-term biodiversity objectives

To date, EUROTITRISATION has not implemented a strategy of alignment with long-term biodiversity objectives.

8. Approach to taking ESG criteria into account in risk management

EUROTITRISATION doesn't implement a general policy that takes ESG criteria into account. As indicated above, the strategy is determined upstream when the fund is structured by the seller and the arranger. EUROTITRISATION doesn't structure funds. Fund management is exclusively non-discretionary and EUROTITRISATION applies the investment strategy defined in the regulations of each vehicle. The risk indicators monitored are based exclusively on these same regulations.

9. List of "Article 8" and "Article 9" financial products

EUROTITRISATION doesn't manage any products meeting the criteria of Articles 8 and 9.