

# Handbook

## Eurex Clearing AG ESG Portfolio Assessment Manual

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## 1. Introduction

Eurex Clearing offers Clearing Members and their clients support to navigate through their sustainability journey with the ESG Portfolio Assessment (Daily Collateral Climate Metrics report and Daily Position Sustainability Metrics report) and the ESG Admissible Securities Assessment. These assessments provide climate metrics on a portfolio level for the non-cash collateral delivered to and/or accepted at Eurex Clearing as the central counterparty as well as cash and repo transactions to assist in the monitoring, reporting and transparency of the transition to a sustainable economy. This document provides details regarding the data and the methodology used to incorporate climate metrics and ratings as well as details regarding the rankings of metrics and fields available in the reports.

Eurex Clearing accepts approximately 10,000 securities that are as well admissible as collateral for the European Central Bank or the Swiss National Bank. Additionally, approx. 850 government bonds from non-EU countries (AU, CA, JP, US) and selected equities (constituents of the DAX®, SMI® and EURO STOXX 50® Index) complete the admissible collateral spectrum. On a daily basis, a list with all admissible securities is offered via the Eurex Clearing website at <https://www.eurex.com/ec-en/services/risk-parameters>. As an extension of the ESG Portfolio Assessment, Eurex Clearing also offers an ESG Admissible Securities Assessment. This assessment provides the same climate metrics as the Daily Collateral Climate Metrics report for a portfolio of all accepted non-cash collateral at Eurex Clearing and is available publicly on the Eurex Clearing website.

The data is provided by ISS ESG and the methodology to aggregate climate metrics follows that applied by ISS ESG in their Climate Impact Report and Sovereign Climate Analysis. Additionally, corporate and country ratings on an aggregated level based on environmental factors (E ratings) are included. ISS ESG rating provides highly relevant, material and forward-looking environmental data and performance assessments. The following metrics from ISS ESG are covered in the ESG Portfolio Assessment (Daily Collateral Climate Metrics and Daily Position Sustainability Metrics) and ESG Admissible Securities Assessment:

- Corporate Climate Metrics
  - Emission exposure (tCO<sub>2</sub>e<sup>1</sup>) Scope 1&2
  - Emission exposure (tCO<sub>2</sub>e) Scope 3
  - Weighted Average Carbon Intensity (based on revenues in EUR)
  - Weighted Average Carbon Risk Rating
  - GHG Reduction Targets
  - E rating
- Sovereign Climate Metrics
  - Production Emissions (tCO<sub>2</sub>e)
  - Emission Intensity (based on GDP in EUR)
  - E rating

The Daily Collateral Climate Metrics report will be provided for the non-cash collateral delivered for margin collateral and default fund collateral pools. The report is only generated for collateral

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<sup>1</sup> CO<sub>2</sub>e is the standard unit for measuring carbon footprint and stands for carbon dioxide equivalents. It includes other greenhouse gases such as methane and nitrous oxide.



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The Carbon Risk Classification assesses a company's exposure to carbon-related transition risks by estimating the emission intensity in the company's value chain, based on its industry and business activities. The Carbon Risk Classification considers two elements:

1. the emission-based sector classification, which assesses the average sector emission intensity along the entire value chain (direct and indirect, i.e., scope 1, 2 and 3 emissions); and
2. whether a company's product and service portfolio contributes to climate change mitigation, thus creating a positive impact, or rather obstructs climate change mitigation, thus constituting an adverse impact.

The Carbon Performance Score evaluates the current carbon-related performance of a company as well as a company's risk management and measures to reduce its carbon intensity in the future, thus addressing both material risk as well as adverse impact. The Carbon Performance Score is based on a combination of quantitative indicators (e.g., current intensity and trend of greenhouse gas emissions), and qualitative indicators (e.g., corporate policies, emission reduction targets and action plans, etc.).

## **2.2. Pre-Selection and Reweighting for Corporates**

In order to harmonize results and eliminate the distortions that can be caused by cash and other non-applicable securities in a portfolio, the ISS ESG methodology applies the following preassessment adjustments to portfolios. Securities must fulfill the following criteria to be included in the analysis for corporates:

- Adjusted Enterprise Value (AEV)
- Scope 1&2 emissions
- Scope 1&2 emissions intensity (Scope 1 & 2 tCO<sub>2</sub>e / revenue millions in EUR)

Eurex Clearing does not exclude securities from the assessment even if AEV and/or scope 1&2 emissions are not available. Securities are included in all calculations for which metrics are available and can be calculated.

As data is available on an issuer level, the value of multiple securities that map to the same issuer are merged and aggregated.

The portfolio is then re-weighted based on the included and merged securities. The Total Analysis Value displayed in the report represents the market value in EUR of all securities assessed with at least one metric in the ESG Portfolio Assessment. It is important to note that a security included in the Total Analysis Value may be assessed for the purposes of one metric, for example carbon risk rating, and not for a second metric, for example scope 1&2 emissions.

The ESG Admissible Securities Assessment represents a portfolio where the total market value equals the sum of the market values of all non-cash collateral (margin collateral and default fund contributions) held at Eurex Clearing. The securities accepted as collateral are weighted in the portfolio based on the permissible amount of the ISIN that Eurex Clearing will accept. This is represented by the field "Free\_for\_Deposit" in the Admissible Securities file. The position value for each security in the portfolio is then determined by the market value of the Free\_for\_Deposit of the security in relation to the total of market value of all Admissible Securities. Rankings for the

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metrics in the ESG Admissible Securities Assessment are considered as part of the ranking of collateral and default fund pools included in the ESG Portfolio Assessment.

## 2.3. Corporate Climate Metric Aggregation

### 2.3.1. Scope 1&2 and Scope 3 Emissions

The same approach is used for scope 3 emissions

$$\sum_i^n \text{Position Ownership Ratio} \times \text{Position Scope 1\&2 Emissions}_i$$

### 2.3.2. Weighted Average Carbon Intensity based on revenue in EUR

$$\sum_i^n \text{Position Weight}_i \times \frac{\text{Position Scope 1 \& 2 Emissions}_i}{\text{Position Revenue}_i}$$

### 2.3.3. Weighted Average Carbon Risk Rating

$$\sum_i^n \text{Position Weight}_i \times \text{Position Carbon Risk Rating}_i$$

### 2.3.4. GHG Reduction Targets

A climate reduction target assessment of the portfolio is presented based on % weights. Company's reduction targets are classified with the categories

- No Target,
- Non-Ambitious Target,
- Ambitious Target,
- Committed SBT, and
- Approved SBT.

Please note that the percentage may not sum to 100% if for certain companies in the portfolio reduction targets have not been collected.

## 3. Sovereign Climate Content and Methodology

### 3.1. Sovereign Data Sources and Background Information

The carbon metrics draw on data from ISS ESG's database of emission numbers for over 800 sovereigns (approx. 100% coverage of global sovereign debt issues).

ISS ESG data and methodology are used to provide the sovereign climate metrics on portfolio level to Clearing Member and their clients. It is important to note that sovereign greenhouse gas



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between countries and contain major insecurities. In addition, accounting for large carbon sinks can skew the overall emissions profile of a country. For example, a country's limited mitigation strategy and increase in fossil emissions can be difficult to discern if combined with emissions from LULUCF.

The emission intensity metric normalizes the absolute production emissions by a sovereign's GDP in EUR, providing sovereign production emissions per EUR GDP. The financial data for GDP is sourced from the World Bank<sup>6</sup>. The latest available reporting year is 2024.

### **3.2. Sovereign Climate Metric Aggregation**

#### **3.2.1. Production Emissions (tCO<sub>2</sub>e)**

$$\sum PositionOwnershipRatio_i \times totalProductionEmissions_i$$

#### **3.2.2. Emission Intensity based on GDP in EUR**

$$\sum PositionWeight_i \times SovEmissionIntensity_i$$

## **4. Environmental Ratings**

Eurex Clearing's ESG Portfolio Assessment provides initially ratings on an aggregated level, based on an elaborate process. In a first step, purely the environmental dimension is covered. Social and governance metrics can be easily added at a later point in time. With regards to the covered non-cash collateral two different rating methodologies need to be distinguished:

- corporate rating methodology and
- country rating methodology.

### **4.1. Corporate Ratings**

The Corporate Rating universe covers approximately 12,500 issuers, including some 7,800 rated companies and an additional 4,100 assigned issuers:

- full coverage of major stock indices of developed and emerging markets,
- coverage of small and mid-cap indices in developed markets,
- important non-listed bond issuers.

A company's E(SG) performance is assessed with a standard set of cross-industry indicators complemented by industry-specific ones in order to address its material E(SG) challenges. An Analyst Opinion complements each Corporate Rating, providing a qualitative summary and analysis of central rating results in three dimensions:

- Sustainability Opportunities,
- Sustainability Risks and
- Governance.

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<sup>6</sup> <https://data.worldbank.org/indicator/NY.GDP.MKTP.PP.CD>



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- sustainability impact of product portfolios, assessed based on the share of net sales generated with products/services contributing to or obstructing the achievement of global sustainability objectives (“find opportunity”).

### **Dialogue-oriented Rating Process**

In order to build up a comprehensive picture of each company, information relevant to the rating is collected both from the companies being analyzed and from independent sources and experts. During the rating process, considerable importance is attached to the dialogue with the company under evaluation. The rating process provides companies with ample opportunity to comment on and add information to the provisional findings. After finalization of the rating, the full rating report is delivered to the company free of charge.

#### **4.1.3. Weighted Average Corporate Rating**

$$\sum PositionWeight_i \times ESGRating_i$$

## **4.2. Country Ratings**

The rating comprises numerous quantitative and qualitative criteria and follows a profound methodology, reflecting global best practices as well as normative considerations.

The rating covers 800+ sovereign issuers:

- Approximately 100% coverage of global sovereign debt issued,
- 179 states and sovereign-bond issuers, including Hong Kong and the European Union,
- All member countries of the European Union and the Organization for Economic Co-operation and Development (OECD).

The selection of criteria is derived from ISS ESG's understanding of sustainability and is influenced by several factors such as international norms and conventions, social debate, and global developments. An Analyst Opinion complements each E(SG) Country Rating, providing a qualitative summary and analysis of central rating results in three dimensions: governance, social and environment.

In order to build up a comprehensive picture of each country, ISS ESG's analysts collect the information relevant to the rating from international institutions, well-respected non-governmental organizations and from independent experts.

Exemplary sources for environmental information are

- OECD
- World Bank
- Eurostat
- European Environment Agency
- US State Department and
- Germanwatch

To ensure the high quality of the analysis, updated indicators and rating structures are developed by a team of senior analysts with long-standing ESG experience. In addition, the



risk rating means that for carbon risk rating the collateral pool is ranked 74<sup>th</sup> amongst a total of 207 collateral pools with an assessment for carbon risk rating. A ranking of 67/194 for E rating means that this collateral pool is ranked 67<sup>th</sup> amongst a total of 194 collateral pools with an assessment for E rating. The total number of collateral pools is calculated separately for corporates and sovereigns.

The rankings for emission exposure (tCO<sub>2</sub>e) scope 1&2 and scope 3 are scaled to take into account the market value of the securities in the collateral pool included in the aggregation. Each collateral pool is standardized to the market value of EUR 100 million in order to scale the emission values and determine the ranking based on the same market value. With this approach, collateral pools with the same composition of delivered securities but different market values will receive the same ranking.

E ratings are displayed using a letter. For each letter, there is a range for the numeric values assigned to the specific letter.

D-	D	D+	C-	C	C+	B-	B	B+	A-	A	A+
1.00 - <1.25	1.25 - <1.50	1.50 - <1.75	1.75 - <2.00	2.00 - <2.25	2.25 - <2.50	2.50 - <2.75	2.75 - <3.00	3.00 - <3.25	3.25 - <3.50	3.50 - <3.75	3.75 - 4.00

For the purposes of ranking the E rating, the aggregated numeric value is taken into consideration. For example, a collateral pool with an aggregated numeric value of 2.07 and a collateral pool with an aggregated numeric value of 2.10 would both display the value C. However, in the rankings, the numeric value 2.10 will be ranked higher than 2.07.

## 6. Input Factors as defined by ISS

Factor	Factor Name	Description
<b>Adjusted Enterprise Value</b>	AdjustedEnterpriseValue	Enterprise Value as defined by Total Debt plus Market Capitalization updated quarterly.
<b>GHG Emissions - Preferred Scope 1 - Direct Emissions</b>	ClimateScope1Emissions	GHG Emissions - Preferred Scope 1 - Direct Emissions: This factor provides the issuer's Scope 1 Direct emissions (tCO <sub>2</sub> e). The Direct emissions data represents the final, ISS ESG reviewed and approved value based on the ISS ESG methodology, which selects the most accurate value from available sources.

Factor	Factor Name	Description
<b>GHG Emissions - Preferred Scope 2 - Energy Indirect Emissions</b>	ClimateScope2Emissions	GHG Emissions - Preferred Scope 2 - Energy Indirect Emissions: This factor provides the issuer's Scope 2 Energy Indirect emissions (tCO <sub>2</sub> e). The Energy Indirect Emissions data represents the final, ISS ESG reviewed and approved value based on the ISS ESG methodology, which selects the most accurate value from available sources.
<b>GHG Emissions - Preferred Total Emissions - Scope 1 + 2 (tCO<sub>2</sub>e)</b>	ClimateTotalEmissions	GHG Emissions - Preferred Total Emissions - Scope 1 + Scope 2 (tCO <sub>2</sub> e): This factor provides the issuer's combined Scope 1 and Scope 2 emissions (tCO <sub>2</sub> e). The Total Emissions data represents the final, ISS ESG reviewed and approved value based on the ISS ESG methodology, which selects the most accurate value from available sources.
<b>GHG Emissions - Scope 3 - Other Indirect Emissions (tCO<sub>2</sub>e)</b>	ClimateScope3Emissions	GHG Emissions - Scope 3 - Other Indirect Emissions (tCO <sub>2</sub> e): This factor provides the issuer's Scope 3 "Other Indirect" emissions (tCO <sub>2</sub> e). For Scope 3 emissions, all provided data has been estimated. Reported Scope 3 emissions are generally unreliable and thus reported Scope 3 emissions are not included in this data point.
<b>GHG Emissions - Emissions Intensity - Total Emissions (EUR)</b>	ClimateTotalEmissionsInt EUR	GHG Emissions - Emissions Intensity - Total Emissions: This factor identifies the issuer's total (Scope 1 + Scope 2) carbon emissions intensity. Carbon intensity is

Factor	Factor Name	Description
		expressed as the issuer's total carbon emissions per million EUR of revenue as a proxy of the carbon efficiency per unit of output.
<b>ISS-oekom Carbon Risk Rating</b>	ISSoekomCarbonRiskRating	ISS-oekom Carbon Risk Rating: This factor provides a numeric score from 0 to 100 for the rated entity's overall carbon risk based on an assessment of over 100 industry-specific indicators and a carbon risk classification at the industry and sub-industry levels.
<b>Issuer GHG Reduction Targets</b>	ClimateGHGReductionTargets	Issuer GHG Reduction Targets: This factor differentiates an entity's targets as "No Target", "Non-Ambitious Target", "Ambitious Target", "Committed SBT", "Approved SBT" based on the existence and quality of greenhouse gas emissions reduction targets. It takes into account both science-based targets and other targets set by the company.
<b>Environmental Rating</b>	EnvRating	Environmental Rating: This factor provides the rated entity's environmental rating based on an assessment of performance across key environmental metrics, including energy management, water risk and impact, waste management, eco-efficiency, sector specific environmental aspects along the value chain, and other issues.

Factor	Factor Name	Description
<b>Sovereign Emissions - Total Production Emissions (tCO<sub>2</sub>e)</b>	ClimateSovProductionEmissions	Sovereign Emissions - Total Production Emissions (tCO <sub>2</sub> e): This factor provides the issuer's production emissions of greenhouse gases as reported.
<b>Sovereign Emissions - Production Intensity (tCO<sub>2</sub>e/Mio EUR GDP)</b>	ClimateSovProdEmissionsGDPEUR	Sovereign Emissions - Production Intensity (tCO <sub>2</sub> e/Mio EUR GDP): This factor provides the emission intensity from production emissions per Mio EUR of GDP.

## 7. ESG Portfolio Assessment

### 7.1. Daily Collateral Climate Metrics Report

The report provides the mentioned ESG performance figures in a comprehensive manner for securities collateral held at Eurex Clearing. This chapter describes the layout of the report in detail:

Name: Daily Collateral Climate Metrics

Availability: This report is available for Clearing Members and individually segregated clients. A report is only generated for collateral pools to which non-cash collateral has been delivered.

Frequency: Daily

Format: The report will be available in CSV format only

#### CSV Report Structure:

Name	Description	Format	Valid Value	Ref.
<b>#rptPrntEffDat</b>	Effective Date	<b>numeric 10</b>		
<b>Pool_Sponsor</b>	This field contains the member ID of the member who is the sponsor of a particular collateral pool	alphanumeric 5		
<b>Pool_Owner</b>	This field contains the member ID of the member who is the owner of a particular collateral pool.	alphanumeric 5		
<b>Pool_Name</b>	This field contains the unique identification of a collateral pool.	alphanumeric 15		

Name	Description	Format	Valid Value	Ref.
<b>Pool_Usage</b>	This field contains the type of coverage, which the deposited collateral is used for.	alphanumeric 1	F (Clearing Fund) M (Margin)	
<b>Pool_Type</b>	This field contains the type of collateral pool. Types can be Default, Omnibus or Segregated.	alphanumeric 1	D (Default) O (Omnibus) F (Segregated) M (LSOC Master)	
<b>Collateral_Type</b>	This field contains the type of provided collateral in a collateral position.	alphanumeric 1	C (Cash) S (Security) X (Claim)	
<b>Collateral_Category</b>	This field contains the type of provided security collateral in a collateral position	alphanumeric 15	Corporates Not considered Sovereigns	
<b>Issuer</b>	Issuer of the security instrument	alphanumeric 60		
<b>Issuer_LEI</b>	Legal identifier of issuer	alphanumeric 20		
<b>ISIN</b>	This field contains the International Security Identification Number (ISIN) of the security.	alphanumeric 12		
<b>Position_Currency</b>	This field indicates the currency in which the security collateral is denominated. In case of equities the code XXX is used. The currency code is based on the ISO standard 4217.	alphanumeric 3		
<b>Position</b>	This field contains the bulk collateral deposit of the member as per end of previous business day. It can be a quantity in case of equity collateral or a cash amount, if cash collateral is deposited	numeric 15,2		
<b>Evaluation_Price_Currency</b>	Identical with Position Currency. In case of equities currency of the used evaluation price is displayed. The currency is based on the ISO standard 4217.	alphanumeric 3		
<b>ESG_Value_In_Evaluation_Price_Currency</b>	This field contains the security market value per collateral in Evaluation Price Currency.	numeric 13		
<b>ESG_Value_In_EUR</b>	This field contains the ESG security market value per collateral considered in the ESG assessment	numeric 13		
<b>Market_Value_Amount_Total</b>	Market value on issuer level	numeric 13		
<b>ESG_Measure</b>		alphanumeric 60		

Name	Description	Format	Valid Value	Ref.
	Total Evaluation Amount (SUM Market_Value Amount): available for Corporates and Sovereigns		Total Analysis Value	2.2.
			This field contains the ESG performance indicator related to the Total Evaluation Amount:	
	Emission exposure (tCO <sub>2</sub> e) Scope 1 & 2: available for corporates only.		Emission exposure (tCO <sub>2</sub> e) Scope 1 & 2	2.3.1.
	Emission exposure (tCO <sub>2</sub> e) Scope 3: available for corporates only.		Emission exposure (tCO <sub>2</sub> e) Scope 3	2.3.1.
	Weighted Average Carbon Intensity based on revenues in EUR: available for corporates only		Weighted Average Carbon Intensity based on revenues in EUR	2.3.2.
	Weighted Average Carbon Risk Rating: available for corporates only. Scale for rating is between 0 and 100		Weighted Average Carbon Risk Rating	2.3.3.
	Reduction Target: Possible valid values are available for corporates only.			2.3.4.
			Reduction Target-Ambitious Target	
			Reduction Target-Approved SBT	
			Reduction Target-Committed SBT	
			Reduction Target-No Target	
			Reduction Target-Non Ambitious	
	E Rating Corporates: available for corporates only. Scale for rating is between A+ and D-		E Rating Corporates	4.1.
	Production Emissions: available for sovereigns only		Production Emissions (tCO <sub>2</sub> e)	3.2.1.
	Emission Intensity based on GDP in EUR: available for sovereigns only		Emission Intensity based on GDP in EUR	3.2.2.

Name	Description	Format	Valid Value	Ref.
	E Rating Sovereigns: available for sovereign only. Scale for rating is between A+ and D-		E Rating Sovereigns	4.2.
<b>ESG_Evaluation</b>	ESG performance indicator value. Marked as "Not collected" in case not available.	alphanumeric 36		
<b>Ranking</b>	Ranking, expressed in ranking/totally ranked.	alphanumeric 36		5.

The report is available via the Common Report Engine. The Common Report Engine is the principal source for report files and theoretical price files for Eurex Clearing's participants. It is an FTP solution based on an SFTP report server that allows participants to easily retrieve all their reports from a single source. This report is available in the participant-specific directory structure with the naming convention:

00RPTCDESGXXXXXXYYYYMMDDXXXXCOLLATERAL.CSV.ZIP<sup>7</sup>

Detailed information to the Common Report Engine is provided in the Common Report Engine User Guide on the Eurex Homepage: [www.eurex.com/ec-en/](http://www.eurex.com/ec-en/) > Support > Technology > Common Report Engine.

The csv report is additionally available via the Member Section of Eurex Clearing: [www.eurex.com/ec-en/](http://www.eurex.com/ec-en/) > Find > Member Section

To obtain access to the Member Section, please contact your Eurex Clearing/ EurexOTC Clear Central Coordinator. If you need contact details for your Central Coordinator, please send your inquiry to [esgcompass@eurex.com](mailto:esgcompass@eurex.com).

Once registered with access to the Member Section to receive the report, users will receive a weekly mail every Friday to alert them that the reports for the complete week are available. All Eurex Clearing/ EurexOTC Clear Central Coordinators automatically have access to the functionality by default. Access for the Central Coordinator cannot be revoked.

Please note that in contrast to the CRE, the Member Section does not provide versioning for reports. If a report is regenerated for a day, only the newest report will be provided.

## 7.2. Daily Position Sustainability Metrics Report

The report provides the mentioned ESG performance figures in a comprehensive manner for FWB Transactions, excluding exchange-traded funds, and Repo Transactions. Repo Transactions are assessed following settlement of the front leg. This chapter describes the layout of the report in detail:

Name: Daily Position Sustainability Metrics

<sup>7</sup> Please note that the name of the report has changed with the implementation for the Daily Position Sustainability Metrics Report on 11 December 2024

Availability: This report is available for Clearing Members and individually segregated clients.

Frequency: Daily

Format: The report will be available in CSV format only

**CSV Report Structure:**

Name	Description	Format	Valid Value	Ref.
<b>#rptPrntEffDat</b>	Effective Date	numeric 10		
<b>Position_Type</b>	This field contains the information whether the transaction was a buy or a sell	alphanumeric 15	For cash: <ul style="list-style-type: none"> <li>• Buy</li> <li>• Sell</li> </ul> For repo: <ul style="list-style-type: none"> <li>• Collateral Receiver</li> <li>• Collateral Giver</li> </ul>	
<b>Account_Sponsor</b>	This field contains the member ID of the member who is the sponsor of the position account	alphanumeric 5		
<b>Account_Owner</b>	This field contains the member ID of the member who is the owner of position account.	alphanumeric 5		
<b>Acting_Market</b>	This field contains the market on which the trade was executed.	alphanumeric 4	CASH REPO	
<b>Reporting_Account</b>	This field contains the account for which the portfolio assessment was created.	alphanumeric 2	PP (proprietary trades) A1 (client trades)	
<b>Position_Category</b>	This field contains the type of security.	alphanumeric 15	Corporates Not considered Sovereigns	
<b>Issuer</b>	Issuer of the security instrument	alphanumeric 60		
<b>Issuer_LEI</b>	Legal identifier of issuer	alphanumeric 20		
<b>Trading_Location</b>	This is the location that the trade was done	alphanumeric 4	XETR (Xetra) XFRA (FWB) XERE (Repo)	
<b>ISIN</b>	This field contains the International Security Identification Number (ISIN) of the security.	alphanumeric 12		
<b>Position_Currency</b>	This field indicates the currency in which the security is traded. The currency code is based on the ISO standard 4217.	alphanumeric 3		
<b>Position</b>	This field contains the position quantity (number of shares or nominal amount of bond)	numeric 15		
<b>ESG_Value</b>	This field contains the market value of the position in the position currency.	numeric 13		

Name	Description	Format	Valid Value	Ref.
	For this calculation, FWB Transactions and Special Repos use end of day clean prices; GC Pooling Transactions use end of day dirty prices.			
<b>Position_Evaluation_Currency</b>	This field contains EUR as all positions are converted to EUR.	numeric 3	EUR	
<b>ESG_Value_In EUR</b>	This field contains the market value of the position in EUR	numeric 13		
<b>Market_Value_Amount_Total</b>	Market value on issuer level	numeric 13		
<b>ESG_Measure</b>		alphanumeric 60		
	Total Analysis Value (SUM Market_Value_Amount): available for Corporates and Sovereigns		Total Analysis Value	2.2.
			This field contains the ESG performance indicator related to the Total Analysis Value:	
	Emission exposure (tCO <sub>2</sub> e) Scope 1 & 2: available for corporates only.		Emission exposure (tCO <sub>2</sub> e) Scope 1 & 2	2.3.1.
	Emission exposure (tCO <sub>2</sub> e) Scope 3: available for corporates only.		Emission exposure (tCO <sub>2</sub> e) Scope 3	2.3.1.
	Weighted Average Carbon Intensity based on revenues in EUR: available for corporates only		Weighted Average Carbon Intensity based on revenues in EUR	2.3.2.
	Weighted Average Carbon Risk Rating; available for corporates only. Scale for rating is between 0 and 100		Weighted Average Carbon Risk Rating	2.3.3.
	Reduction Target: Possible valid values are available for corporates only.			2.3.4.
			Reduction Target-Ambitious Target	
			Reduction Target-Approved SBT	
			Reduction Target-Committed SBT	
			Reduction Target-No Target	

Name	Description	Format	Valid Value	Ref.
			Reduction Target-Non Ambitious	
	E Rating Corporates: available for corporates only. Scale for rating is between A+ and D-		E Rating Corporates	4.1.
	Production Emissions: available for sovereigns only		Production Emissions (tCO <sub>2</sub> e)	3.2.1.
	Emission Intensity based on GDP in EUR: available for sovereigns only		Emission Intensity based on GDP in EUR	3.2.2.
	E Rating Sovereigns: available for sovereign only. Scale for rating is between A+ and D-		E Rating Sovereigns	4.2.
<b>ESG_Evaluation</b>	ESG performance indicator value. Marked as "Not collected" in case not available.	alphanumeric 28		
<b>Ranking</b>	Ranking, expressed in ranking/totally ranked.	alphanumeric 36		5.

The report is available via the Common Report Engine. The Common Report Engine is the principal source for report files and theoretical price files for Eurex Clearing's participants. It is an FTP solution based on an SFTP report server that allows participants to easily retrieve all their reports from a single source. This report is available in the participant-specific directory structure with the naming convention:

00RPTCDESGXXXXXYYYYMMDDXXXXXCSHPOS.CSV.ZIP

Detailed information to the Common Report Engine is provided in the Common Report Engine User Guide on the Eurex Homepage: [www.eurex.com/ec-en/](http://www.eurex.com/ec-en/) > Support > Technology > Common Report Engine.

The csv report is additionally available via the Member Section of Eurex Clearing: [www.eurex.com/ec-en/](http://www.eurex.com/ec-en/) > Find > Member Section

To obtain access to the Member Section, please contact your Eurex Clearing/ EurexOTC Clear Central Coordinator. If you need contact details for your Central Coordinator, please send your inquiry to [esgcompass@eurex.com](mailto:esgcompass@eurex.com).

Once registered with access to the Member Section to receive the report, users will receive a weekly mail every Friday to alert them that the reports for the complete week are available. All Eurex Clearing/ EurexOTC Clear Central Coordinators automatically have access to the functionality by default. Access for the Central Coordinator cannot be revoked.

Please note that in contrast to the CRE, the Member Section does not provide versioning for reports. If a report is regenerated for a day, only the newest report will be provided.

