EU Sustainable Finance Disclosure Regulation (the SFDR) – INQQ India Internet UCITS ETF (the Sub-Fund)

Sub-Fund Website Disclosure

1 SUMMARY

No Sustainable Investment Objective	The Sub-Fund promotes environmental or social characteristics but does not have as its objective sustainable investment.
Environmental or social characteristics of the financial product	The Sub-Fund promotes environmental and social characteristics by seeking to track the INQQ The India Internet ESG Screened Index (the **Index**). The Index methodology excludes companies which violate the UN Global Compact principles and are involved, linked and/or derive a specified portion of revenues from thermal coal, controversial weapons, conventional weapons or tobacco production from the Index.
Investment Strategy	The Sub-Fund will adopt a "passive management" investment strategy and will seek to employ a replication methodology, meaning as far as possible and practicable, it will invest in all of the securities in proportion to the weightings comprising the Index, which is comprised of an investable universe of publicly listed companies that generate their revenues from internet and ecommerce related activities in India. The Index methodology excludes companies which violate the UN Global Compact principles and are involved, linked and/or derive a specified portion of revenues from thermal coal, controversial weapons, conventional weapons or tobacco production from the Index.
Proportion of Investments	The Sub-Fund invests at least 90% of its net assets directly in the constituents of the Index, which is aligned with the promoted environmental and social characteristics. Up to 10% of the Sub-Fund's investments are not aligned with these characteristics.
Monitoring of environmental or social characteristics	The Index rebalances semi-annually in June and December at such time securities which do not meet the environmental and/or social characteristics will be removed from the Index.
Methodologies	The Index methodology excludes companies which violate the UN Global Compact principles and are involved, linked and/or derive a specified portion of revenues from thermal coal, controversial weapons, conventional weapons or tobacco production from the Index.
Data sourcing and processing	Solactive AG (the Index **Administrator**) relies on analysis provided by Minerva Analytics Limited, the data provider, in order to measure the attainment of the environmental or social characteristics promoted by the Sub-Fund. HANetf performs initial and ongoing due diligence on all data provided.
Limitations to methodologies and data	Information from third party data providers and/or constituents of the Index may be incomplete, inaccurate or unavailable. This in turn may result in the incorrect inclusion or exclusion of a company from the Index.
Due Diligence	A due diligence process to identify eligible assets for investment by the Sub-Fund is integral to the Index methodology.
Engagement Policies	The current policy of the Manager in relation to Sub-Fund is not to exercise voting rights relating to instruments invested in by the Sub-Fund or directly engage with constituents of the Index.
Designated Reference Benchmark	The Index has been designated as a reference benchmark to meet the environmental or social characteristics promoted by the Sub-Fund. Information on the Index can be found at **https://www.solactive.com/indices/?index=DE000SL0FPN4.**

2 NO SUSTAINABLE INVESTMENT OBJECTIVE

The Sub-Fund promotes environmental or social characteristics but does not have as its objective sustainable investment.

3 ENVIRONMENTAL OR SOCIAL CHARACTERISTICS OF THE FINANCIAL PRODUCT

The Sub-Fund promotes environmental and social characteristics by seeking to track the INQQ The India Internet ESG Screened Index (the **Index**). The Sub-Fund will adopt a "passive management" investment strategy and will seek to employ a replication methodology, meaning as far as possible and practicable, it will invest in all of the securities in proportion to the weightings comprising the Index, which is comprised of an investable universe of publicly listed companies that generate their revenues from internet and ecommerce related activities in India. The Index methodology excludes from the Index companies which violate the UN Global Compact principles and are involved, linked and/or derive a specified portion of revenues from thermal coal, controversial weapons, conventional weapons or tobacco production.

4 INVESTMENT STRATEGY

The Sub-Fund will adopt a "passive management" investment strategy and will seek to employ a replication methodology, meaning as far as possible and practicable, it will invest in all of the securities in proportion to the weightings comprising the Index, which is comprised of an investable universe of publicly listed companies that generate their revenues from internet and ecommerce related activities in India. The Index methodology excludes companies which violate the UN Global Compact principles and are involved, linked and/or derive a specified portion of revenues from thermal coal, controversial weapons, conventional weapons or tobacco production from the Index. Companies that fail the screening process will be excluded from the selection.

5 PROPORTION OF INVESTMENTS

The Sub-Fund invests at least 90% of its net assets directly in the constituents of the Index, which is aligned with the promoted environmental and social characteristics.

Up to 10% of the Sub-Fund's investments are not aligned with these characteristics. These investments may include ancillary liquid assets, money market instruments, investments in ETFs authorised as UCITS, futures, currency swaps and currency forwards. It may also include securities which no longer meet the environmental and/or social criteria described above but will not be removed from the Index until the next Index rebalance.

6 MONITORING OF ENVIRONMENTAL OR SOCIAL CHARACTERISTICS

The Index methodology requires that companies initially selected for inclusion in the Index universe are screened for compliance with UN Global Compact principles, in addition to any operational business involvement in the fields of thermal coal, controversial weapons, conventional weapons or tobacco production. Companies that fail the screening process will be excluded from the selection.

The Index rebalances semi-annually in June and December. Whilst the Sub-Fund and the Index seek to ensure compliance with such criteria at each rebalance or review date, between these reviews or rebalances, securities which no longer meet these criteria may remain included in the Index until they are removed at the subsequent rebalance or review or the portfolio of the Sub-Fund until it is possible and practicable to sell down such positions.

7 METHODOLOGIES

The Index methodology excludes companies that violate the UN Global Compact principles in addition to companies that are involved in, linked and/or derive a specified proportion of their revenues from:

i. Controversial weapons;
ii. Conventional weapons;
iii. Tobacco production; or
iv. Thermal coal.

If any company fails the screening process above, it will be excluded from the selection. Further information regarding the exclusionary screening criteria can be found in the methodology for the Index.

8 DATA SOURCES AND PROCESSING

ESG exclusionary screening criteria forms part of the Index methodology and is used to measure the attainment of each of the environmental or social characteristics promoted by the Sub-Fund. The Index Administrator relies on analysis provided by Minerva Analytics Limited, the data provider, in order to measure the attainment of the environmental or social characteristics promoted by the Sub-Fund.

HANetf performs initial and ongoing due diligence on all data provided.

9 LIMITATIONS TO METHODOLOGIES AND DATA

Information from third party data providers and/or constituents of the Index may be incomplete, inaccurate or unavailable. This in turn may result in the incorrect inclusion or exclusion of a company from the Index. These limitations are mitigated by the regular rebalancing of the Index which takes place on a semi-annual basis being June and December of each calendar year.

10 DUE DILIGENCE

A due diligence process to identify eligible assets for investment by the Sub-Fund is integral to the Index methodology.

11 ENGAGEMENT POLICIES

Direct engagement with constituents of the Index is not part of the Sub-Fund's environmental and social investment strategy. The current policy of the Manager in relation to Sub-Fund is not to exercise voting rights relating to instruments invested in by the Sub-Fund.

12 WHERE AN INDEX IS DESIGNATED AS A REFERENCE BENCHMARK TO ATTAIN THE ENVIRONMENTAL OR SOCIAL CHARACTERISTICS PROMOTED BY THE FINANCIAL PRODUCT, DESIGNATED REFERENCE BENCHMARK

The Index has been designated as a reference benchmark to meet the environmental or social characteristics promoted by the Sub-Fund. Information on how the Index is aligned with environmental and social characteristics promoted by the Sub-Fund, including the input data, methodologies used to select those data, the rebalancing methodologies and how the Index is calculated can be found here: https://www.solactive.com/indices/?index=DE000SL0FPN4.