**Social Bond / Social Bond Programme**

**Information Template[[1]](#footnote-1)**

**ISSUER NAME:**

**ISIN code[[2]](#footnote-2):**

**Date of completion or of latest update:**

**I Issuance overview**

**Description of the issuer:**

|  |  |
| --- | --- |
|[ ]  **Sovereign** |[ ]  **Agency** |
|[ ]  **Supra** |[ ]  **Municipality** |
|[ ]  **Financial Institution** |[ ]  **Other** *(please specify)*: |
|[ ]  **Corporate** *(please indicate the sector: real-estate, transportation, health, energy, infrastructure, etc.):* |  |  |

**Type of issuance:**

|  |
| --- |
|[ ]  **Sovereign Debt** |
|[ ]  **Supra Debt** |
|[ ]  **Corporate Debt** |
|[ ]  **Covered Bond** |
|[ ]  **Asset Backed Securitisation (RMBS, CMBS, Auto, Credit Card, etc.)** |
|[ ]  **Municipal Bond / Revenue Bond** |
|[ ]  **Other** *(please specify)*: |

**Is there a Social Bond Framework available?**

|  |  |
| --- | --- |
|[ ]  **Yes,** publicly on a website | *please indicate the weblink* |
|[ ]  **Yes,** to investors only | *please indicate the contact details of the IR team* |
|[ ]  **No,** but equivalent information can be found in legal or other documentation | *please indicate the weblink or the contact details of the IR team* |
|[ ]  **No** | *please explain*  |

**If there is a Social Bond Framework, is there a pre-issuance external review available?**

|  |  |
| --- | --- |
|[ ]  **Yes,** publicly on a website | *please indicate the weblink* |
|[ ]  **Yes,** to investors only | *please indicate the contact details of the IR team* |
|[ ]  **No,** but an internal assessment is available | *please indicate the weblink or the contact details of the IR team* |
|[ ]  **No** | *please explain and indicate the contact details of the IR team* |

**II Issuer’s sustainability / ESG strategy**

**What are the issuer’s overarching objectives, strategy, policy and/or processes relating to sustainability?** *Please describe briefly or provide a reference to where this information can be found.*

Issuer’s Environmental Sustainability Strategy:

Issuer’s Social Sustainability Strategy:

Issuer’s Governance related to Sustainability:

ESG Risk Management:\*

*\*Identified sustainability-related risks which are likely to cause adverse impact in those areas and explanations on how they are managed and mitigated by the issuer.*

**What are the supporting regulations, standards, or frameworks for issuer’s sustainability-related disclosure and reporting?** *Few examples are listed below while it is acknowledged that others can be relevant. Tick the box “other” where appropriate and specify the reference.*

|  |  |
| --- | --- |
|[ ]  Task Force on Climate-related Financial Disclosures (TCFD) |[ ]  Science Based Targets initiative (SBTi) |
|[ ]  Principles for Responsible Investment (PRI) |[ ]  Sustainability Accounting Standards Board (SASB) |
|[ ]  Global Reporting Initiative (GRI) |[ ]  Carbon Disclosure Project (CDP) |
|[ ]  Climate Transition Finance Handbook |[ ]  EU Regulation (NFRD-CSRD-SFDR, Taxonomy, …) |
|[ ]  International Labour Organisation (ILO) Standards |[ ]  OECD Guidelines for Multinational Enterprises |
|[ ]  UN Guiding Principles on Business and Human Rights |[ ]  Other *(please specify)*: |
|[ ]  UN Global Compact |  |  |

**III Social Bond Principles (SBP) Alignment**

**SBP component 1: Use of proceeds**

**What are the Social Project categories as per the SBP?**

|  |  |
| --- | --- |
|[ ]  Access to essential services |[ ]  Affordable housing  |
|[ ]  Socioeconomic advancement and empowerment |[ ]  Affordable basic infrastructure |
|[ ]  Employment generation |[ ]  Food Security and sustainable food systems |
|  |  |[ ]  Other *(please specify)*: |

**What is/are the target population(s) as per the SBP?**

|  |  |
| --- | --- |
|[ ]  Living below the poverty line |[ ]  Excluded and/or marginalised populations and/or communities |
|[ ]  People with disabilities |[ ]  Migrants and/or displaced persons |
|[ ]  Undereducated |[ ]  Underserved, owing to a lack of quality access to essential goods and services |
|[ ]  Unemployed and/or workers affected by climate transition |[ ]  Women and/or sexual and gender minorities |
|[ ]  Aging populations and vulnerable youth |[ ]  Other vulnerable groups, including as a result of natural disasters or other causes |
|[ ]  General public |[ ]  Other *(please specify)*: |

**Are the proceeds used for refinancing?**

|  |  |
| --- | --- |
|[ ]  **Yes,** fully | *please indicate the expected look-back period for refinanced eligible projects* |
|[ ]  **Yes,** partially | *please provide an estimate of the share of financing v/s refinancing**please clarify which investments or projects portfolios are refinanced**please indicate the expected look-back period for refinanced eligible projects* |
|[ ]  **No** |  |
|  |  |  |
| [ ]  | **Other** | *Unknown at the time of issuance* |

**Overall comments on this section**

**SBP component 2: Process for project evaluation & selection**

**How do the social objectives fit with the Social Project categories?**

**Please indicate (i) whether there are processes by which the issuer identifies and manages perceived social and environmental risks and (ii) whether there is a process in place to identify mitigants to known material risks of negative social and/or environmental impacts, associated with the relevant project(s).**

**Please position the information communicated above within the context of the issuer’s overarching objectives, strategy, policy and/or processes relating to social sustainability and considerations of a “just transition.**

**Please provide information, if relevant and applicable, on exclusion criteria used.**

**Overall comments on this section**

**SBP component 3: Management of proceeds**

**How are the proceeds tracked?**

**What are the intended types of temporary placement for the balance of unallocated net proceeds?**

**Post issuance, will an external auditor, or other third party, verify the internal tracking and the allocation of funds from the Social Bond proceeds to eligible Social Projects?**

**Overall comments on this section**

**SBP component 4: Reporting**

**What is the expected type of allocation and impact reporting?**

|  |  |
| --- | --- |
|[ ]  bond-by-bond approach |[ ]  aggregated basis for multiple bonds (portfolio approach) |
|[ ]  project-specific impact report |[ ]  impact report on portfolio |

**Please specify the general data fields for reporting, such as project type, amount allocated, expected impact categories, etc.)** *(Including reference to external audit/verification, if applicable)*

**Where will the allocation reports and impact reports be made available?**

|  |  |
| --- | --- |
|[ ]  **Publicly** on the issuer’s website | *please indicate the weblink* |
|[ ]  **On demand** | *please indicate the contact details of the IR team* |

**What are the key underlying methodologies and/or assumptions used in communicating the expected and/or achieved impact of projects financed?** *(please refer to guidance on impact reporting used, for example Working Towards a Harmonised Framework for Impact Reporting for Social Bonds)*

**Overall comments on this section**

**IV Additional information**

**Please provide any further information you may deem appropriate:**

1. *The SBP emphasise the required transparency, accuracy and integrity of the information that will be disclosed and reported by issuers to stakeholders through core components and key recommendations.* [↑](#footnote-ref-1)
2. *The ISIN code is mandatory for publishing the template in the Sustainable Bond Issuers Database* [↑](#footnote-ref-2)