

European ESG Template (EET)

An update for clients

July 2026



Notice regarding EET v1.1.3 (NACE 2.1) update

As part of the industry's transition to the latest FinDatEx European ESG Template (EET) specification (Version 1.1.3 editorial update), M&G has adopted the revised template structure reflecting updates associated with the NACE 2.1 economic activity classification framework.

The FinDatEx update includes amendments to the following Principal Adverse Impact (PAI 6) fields:

Previous Field (EET v1.1.2)

- 30820 Energy Consumption Intensity Per High Impact Climate Sector NACE L – Value
- 30830 Energy Consumption Intensity Per High Impact Climate Sector NACE L – Considered In The Investment Strategy
- 30840 Energy Consumption Intensity Per High Impact Climate Sector NACE L – Coverage
- 30850 Energy Consumption Intensity Per High Impact Climate Sector NACE L – Eligible Assets

New Field (EET v1.1.3)

- 30820 Energy Consumption Intensity Per High Impact Climate Sector NACE M – Value
- 30830 Energy Consumption Intensity Per High Impact Climate Sector NACE M – Considered In The Investment Strategy
- 30840 Energy Consumption Intensity Per High Impact Climate Sector NACE M – Coverage
- 30850 Energy Consumption Intensity Per High Impact Climate Sector NACE M – Eligible Assets

For the Q2 2026 reporting period (30 June 2026), data for these updated NACE M fields is not yet available as part of the market-wide transition to the revised NACE 2.1 classification and associated data supply chain. Consequently, these fields are presented as blank in this EET submission.

This does not affect any other reported EET data. The absence of values in these fields reflects the temporary unavailability of the underlying NACE M data rather than a change in the sustainability characteristics or investment strategy of the relevant funds.

M&G expects the required data to be available for the next reporting cycle and intends to populate these fields from the Q3 2026 EET reporting period onwards.