

JIM Practical User Guice

How to use the JIM



Purpose



The JIM Practical User Guide is a supplementary document that is designed to help JIM members input their data into the Joint Impact Model (JIM) in order to obtain GHG and Jobs Supported results. It is intended to be used in conjunction with the User Guide document, which provides more detailed instructions on how to use the JIM.

The purpose of the JIM Practical User Guide is to provide JIM members with examples and explanations of how to input their data into the JIM in a way that will allow them to obtain accurate and useful results. The guide includes step-by-step instructions, as well as screenshots and examples, to help users understand the process.

Client type



Select one

Corporate

Direct investments into corporate clients.

Project Finance
- Construction
phase

Temporary projects are in the construction phase where the construction operating for a limited period of time. It does not have annual revenue.

Project Finance
- Operations
phase

Permanent projects are projects that are operational for a long period of time and generate annual revenue. They are treated in the same way as corporates by the model.

Financial Institution To measure the investments into financial institutions and their portfolio. This is from the point of view of an investor investing into financial institutions.

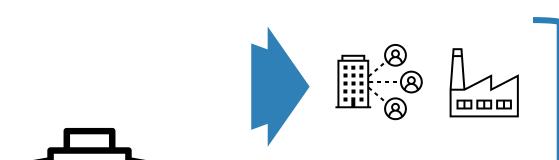
Fund

To measure the investments into funds and their portfolio. This is from the point of view of an investor investing into funds.

Commercial bank Entering your investments as a commercial bank (not as an Asset Manager or DFI) via your sector exposure or if available revenue data per client.

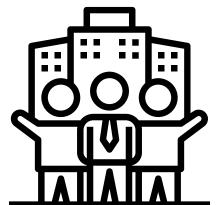


How to understand greenhouse gas (GHG) emissions results of corporates





Direct GHG emissions that result from the primary activity of the client, such as GHG emissions from manufacturing processes.







Scope 2 effects

Indirect GHG emissions that result from the electricity consumption of the corporate.





Scope 3 effects

Indirect GHG emissions that result from the corporates upstream supply chain created by suppliers.

To get the GHG results, the Individual Clients and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

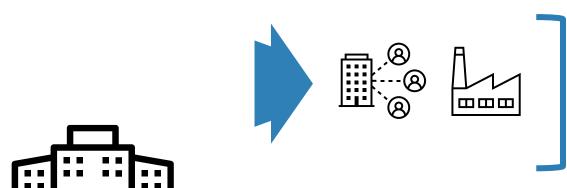
Attribution tab





Joint Impact
M O D E L

How to understand jobs supported results of corporates



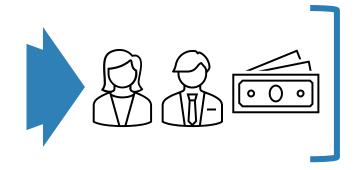


Effects that result from the primary activity of the corporate, such as inhouse employment.



Supply chain effects

Effects that result from the corporate's upwards supply chain.



Induced effects

Effects that result from the corporate's and supply chain employees re-spending of wages in the local economy.

To get the jobs supported results, the Individual Clients and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

Attribution tab





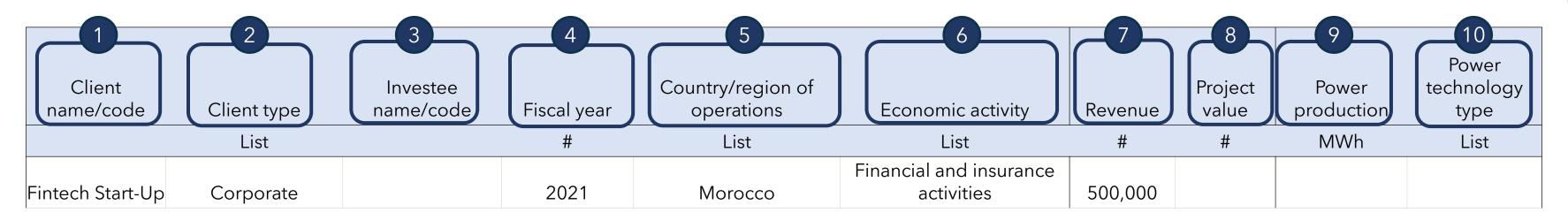
^{*}If your corporate client has power producing assets, look at Project Finance Operations Phase to fill this out.



Individual clients tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	Comments
Fintech Start-up	Morocco	Corporate - unlisted equity financing	2021 revenues of EUR 500,000	- Commitment year: 2021 - Equity share 25% - Total equity: 500,000 - Total debt: 600,000	2021	This represents an equity investment in a fintech start-up. The attribution tab is filled in with the expost approach for an unlisted equity investment.
1	5	2	7		4	6



^{*3} is left blank because the company does not have a portfolio of companies (only applicable for funds or Fls).





^{*8} does not apply because it is not a project in the construction phase.

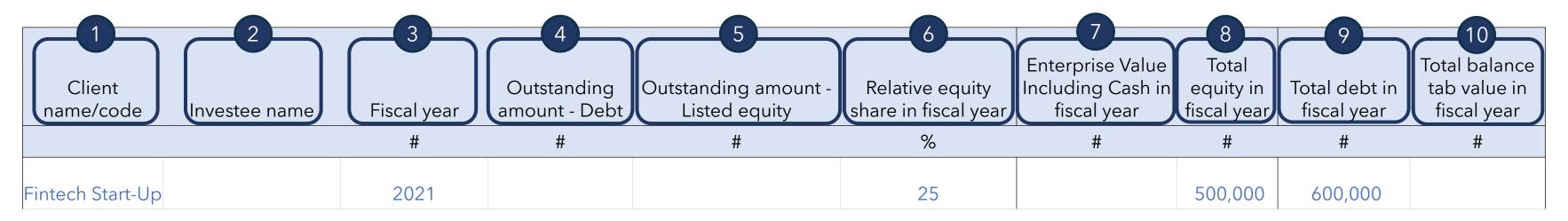
^{*9 &}amp; 10 are not applied here because the client doesn't have any power producing assets.



Attribution tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get the attributed GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	Comments
Fintech Start-up	Morocco	Corporate - unlisted equity financing	2021 revenues of EUR 500,000	- Commitment year: 2021 - Equity share 25% - Total equity: 500,000 - Total debt: 600,000	2021	This represents an equity investment in a fintech start-up. The attribution tab is filled in with the expost approach for an unlisted equity investment.
1				689	3	



^{*2} is left blank because the company does not have a portfolio of companies (only applicable for funds or FIs).





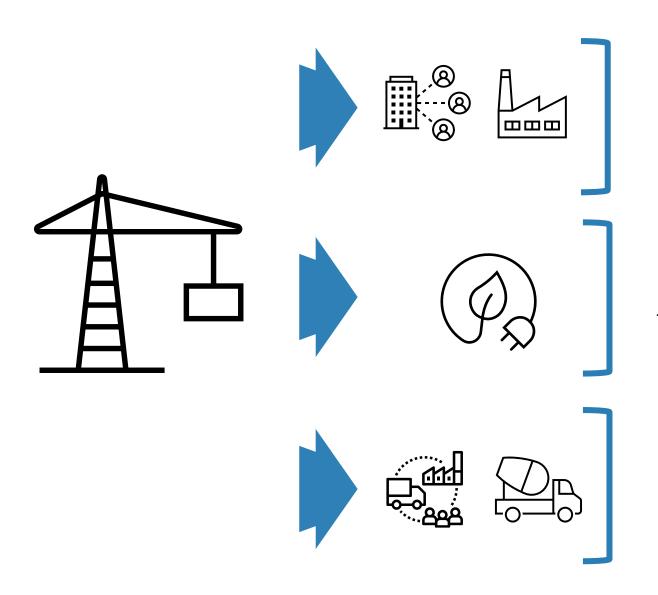
^{*4} does not apply because it is not a debt investment.

^{*5 &}amp; 7 do not apply because it is not <u>listed</u> equity.

^{*10} not necessary because total equity and total debt are provided and preferred input as it is more accurate.



How to understand greenhouse gas (GHG) emissions results of project finance construction phase



Scope 1 effects

Direct GHG emissions that result from the primary activity of the construction, such as emissions from construction activities.

Scope 2 effects

Indirect GHG emissions that result from the electricity consumption of the construction activities.

Scope 3 effects

Indirect GHG emissions that result from the project's upstream supply chain.

To get the GHG results, the Individual Clients and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

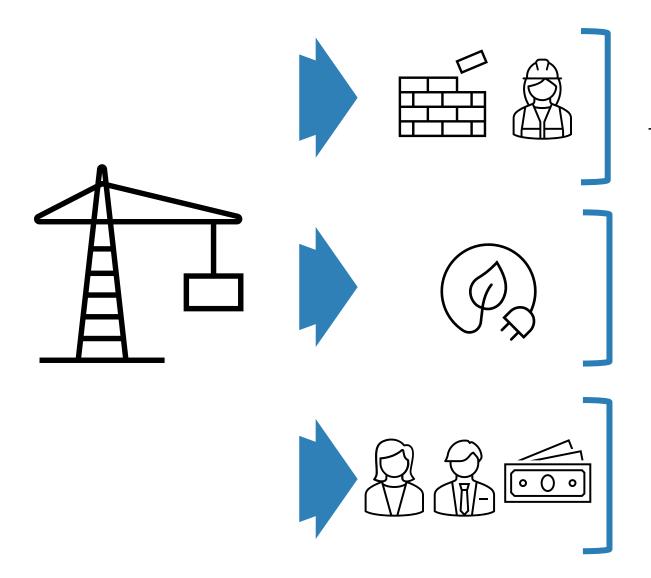
Attribution tab







How to understand jobs supported results of project finance construction phase



Direct effects

Effects that result from the primary activity of the construction. Jobs from this are usually low, since these temporary jobs are contracted via third-parties.

Supply chain effects

Effects that result from the electricity consumption of the construction activities.

Induced effects

Effects that result from the constructions and supply chain employees re-spending of wages in the local economy.

To get the jobs supported results, the Individual Clients and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

Attribution tab







Individual clients tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data available	Other data points availa	ıble Fiscal year		Comm	nents	
Wind Park 1	Uganda 5	Project finance construction phase	Total project value of EUR 9,000,000. Duration: 3 years.	- Commitment year: 20 - Outstanding amount (de 2,000,000 - Total balance tab valu 8,000,000 - Installed capacity: 40 N - Technology type: Wir	ebt): ie: MW	_			
Client name/code	Client type	Investee name/cod		Country/region of operations	Economic activ	ity Revenue	8 Project value	Power production	Power technolog type
	List		#	List	List	#	#	MWh	List
Vind Park 1	Project fina construction		2021	Uganda	50		9,000,000		Wind

^{*3} is left blank because the client does not have a portfolio of companies (only applicable to funds or FIs).





^{*6} needs to include the GTAP number for wind (can be found in the list tab of the input sheet, because ISIC, NACE and GICS don't have breakdowns for renewable energy types).

^{*7} is not filled in because there is no revenue gain during the construction phase of a project.

^{*9} is not filled in because it is still in the construction phase.



Attribution tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get the attributed GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	Comments
Wind Park 1	Uganda	Project finance construction phase	Total project value of EUR 9,000,000. Duration: 3 years.	- Commitment year: 2021 - Outstanding amount (debt):	2021	This represents the construction of a wind farm in Uganda. It's important to select the right client type in the Individual Clients tab. You can already allocate the economic activity to the energy sector; whilst the project is still in construction, the JIM will automatically allocate it to the construction sector.
0	2	3	4	5	6	7 8 9 0

Client name/code	Investee name	Fiscal year	Outstanding amount - Debt	Outstanding amount - Listed equity	Relative equity share in fiscal year	Enterprise Value Including Cash in fiscal year			Total balance tab value in fiscal year
		#	#	#	%	#	#	#	#
Wind Park 1		2021	2,000,000						8,000,000

^{*2} is left blank because the client does not have a portfolio of companies (only applicable to funds or FIs).





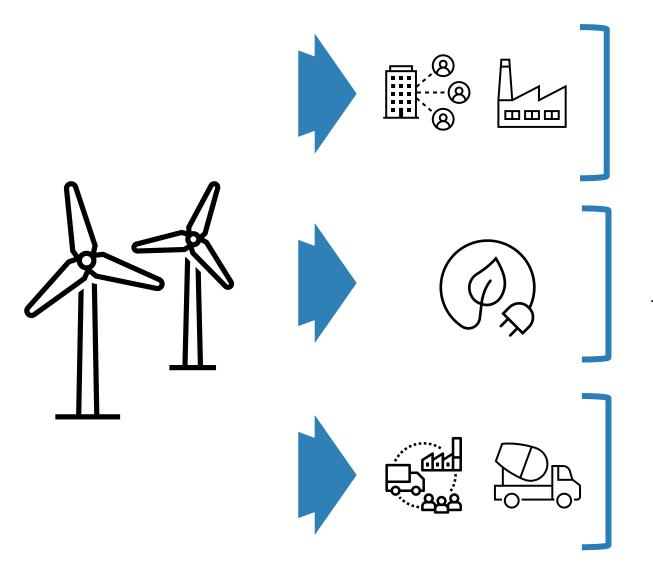
^{*5 &}amp; 6 do not apply because it is not <u>listed</u> equity.

^{*7} does not apply because the client is not listed.

^{*8 &}amp; 9 are left blank because the data is not available for this example, but they are preferred. Therefore, 10 is filled.



How to understand greenhouse gas (GHG) emissions results of project finance operations phase



Scope 1 effects

Direct GHG emissions that result from the primary activity of the operations, such as in-house employment and GHG emissions.

Scope 2 effects

Indirect GHG emissions that result from the electricity consumption of the operational activities.

Scope 3 effects

Indirect GHG emissions that result from the project's upstream supply chain.

To get the GHG results, the Individual Clients and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

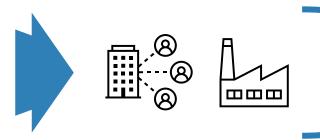
Attribution tab





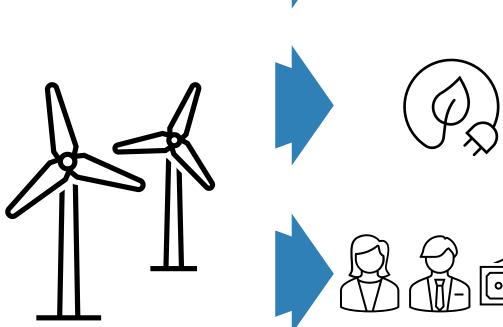


How to understand jobs supported results of project finance operations phase



Direct effects

Effects that result from the primary activity of the operations, such as inhouse employment.



Supply chain effects

Effects that result from the operation phase's upwards supply chain.



Effects that result from the operations and supply chain employees re-spending of wages in the local economy.



Power Enabling effects

Effects that result from the additional output generated by companies using the additional power generated by the client project and companies' supply chain

To get the jobs supported results, the Individual Clients and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

Attribution tab







Individual clients tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get GHG emissions and jobs supported results.

I (IIANT I	Country of operations	Type of client	Financial data available	Other data points avail	able Fiscal year		Comm	ents			
Wind Park 2	Uganda 5	Project finance operations phase	2021 revenues of EUR 4,000,000	- Commitment year: 20 - Outstanding amount (c 1,000,000 - Total balance tab val 8,000,000 - Actual power product 3,000 MWh	debt): ue:	This represents the second part of a wind park project. This part is operational and is located in Uganda. The economic activity should be filled in with the corresponding GTAP sector numbers (e.g. 50 (Wind), 51 (Hydro)). For a full list of the renewable energy sectors, please see the Lists tab in the input file.					
Client name/code	Client typ	Investee name/coc		Country/region of operations	Economic activ	rity Revenue	Project value	Power production	Power technology type		
	List		#	List	List	#	#	MWh	List		
Wind Park 2	Project fina operations p		2021	Uganda	50	4,000,000		3,000	Wind		

^{*3} is left blank because the client does not have a portfolio of companies.





^{*5} does not apply anymore since it is in the operational phase.

^{*6} needs to include the GTAP number for wind (can be found in the list tab of the input sheet, because ISIC, NACE and GICS don't have breakdowns for renewable energy types).

^{*8} is not needed since it does not have a project value anymore (only construction phase needs this).



Attribution tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get the attributed GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data available	Other data points availal	ble Fiscal year	Comments					
Wind Park 2	Uganda	Jganda Project finance 202		- Commitment year: 2021 - Outstanding amount (debt): 1,000,000 - Total balance tab value: 8,000,000 - Actual power production: 3,000 MWh			This represents the second part of a wind park project. The part is operational and is located in Uganda. The economic activity should be filled in with the corresponding GTAP sector numbers (e.g. 50 (Wind), 51 (Hydro)). For a full list of the renewable energy sectors, please see the Lists tab in the input file.				
Client name/code	2 Investee r	name Fiscal year	Outstanding amount - Debt	Outstanding amount - Listed equity	Relative equity share in fiscal year	Enterprise Value Including Cash in fiscal year	Total equity in fiscal year	Total debt in fiscal year	Total balan tab value fiscal yea		
		#	#	#	%	#	#	#	#		
Wind Park 2	2-	2021	1,000,000						8,000,00		

^{*2} is left blank because the client does not have a portfolio of companies.





^{*5 &}amp; 6 do not apply because it is not <u>listed</u> equity.

^{*7} does not apply because the client is not listed.

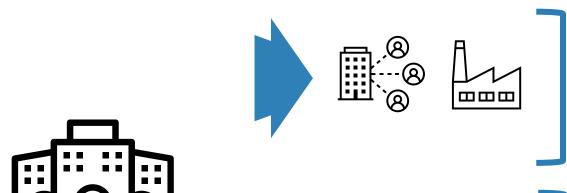
^{*8 &}amp; 9 are left blank because the data is not available for this example, but they are preferred. Therefore, 10 is filled.

Financial Institutions



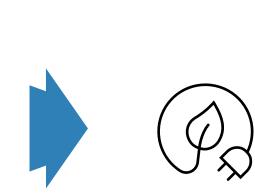
How to understand greenhouse gas (GHG) emissions results of financial institutions (FIs)

* This applies to DFIs investing in an FI or commercial banks. This does not apply to individual commercial banks.





Direct GHG emissions that result from sources that are owned or controlled by the FI, for example, emissions from the office (e.g. emissions from combustion in owned or controlled vehicles, etc.).



Scope 2 effects

Indirect GHG emissions from the generation of purchased electricity consumed by the FI.



Scope 3 effects *

Indirect GHG emissions that result from the activities of a FI occurring from sources not owned or controlled by the FI.

* Category 15 investments fits in this category. See slide 18 to see how these are further categorized. To get the GHG results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

Sector Exposure tab

Required inputs

Attribution tab



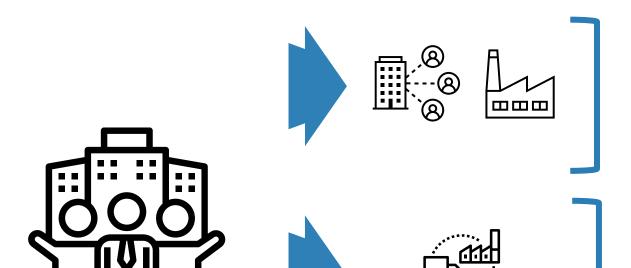


Financial Institutions



How to understand jobs supported results of financial institutions

* This applies to DFIs investing in an FI or commercial bank. This does not apply to individual commercial banks.

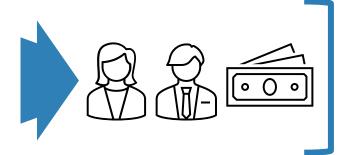




Effects that result from the primary activity of the FI, such as in-house employment.



Effects that result from the Fl's upwards supply chain.



Induced effects

Effects that result from the FI's and supply chain employees respending of wages in the local economy.

To get the jobs supported results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

Sector Exposure tab

Required inputs

Attribution tab



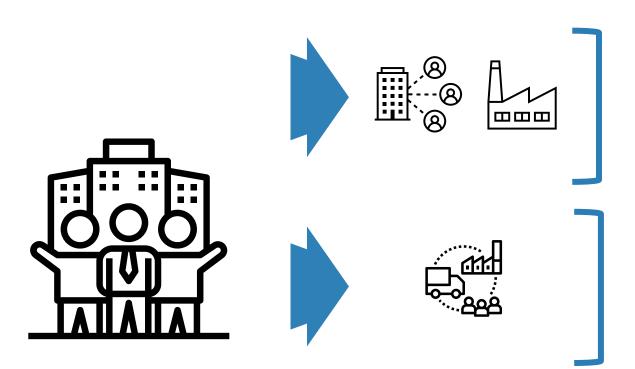


Companies in Portfolio of the FI



How to understand the Scope 3 Category 15 (investments) results of the portfolio of the FI

*These results represent the finance enabling effects of FIs





Direct GHG emissions that result from the primary activity of the portfolio companies, such as GHG emissions from manufacturing processes.

Scope 2 effects

Indirect GHG emissions that result from the electricity consumption of the portfolio companies.

Scope 3 effects

Indirect GHG emissions that result from the portfolio companies' upstream supply chain created by suppliers.

To get the GHG results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

Sector Exposure tab

Required inputs

Attribution tab



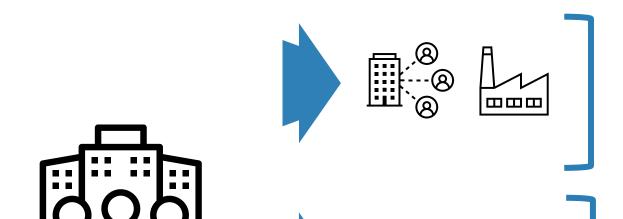


Companies in Portfolio of the Fl



How to understand jobs supported results of the companies in portfolio of the FI

*These represent the finance enabling effects of FIs





Effects that result from the primary activity of the portfolio companies, such as in-house employment.



Effects that result from the portfolio companies' upwards supply chain.



Induced effects

Effects that result from the portfolio companies' and supply chain employees re-spending of wages in the local economy.

To get the jobs supported results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

Sector Exposure tab

Required inputs

Attribution tab





^{*}If your client has power producing assets, look at Project Finance Operations Phase to fill this out.

Financial Institution



Individual clients tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data	available	Other data points available	Fiscal year			Commen	ts	
Bank Chile	Chile 5	Financial Institution	2021 Revenue (net int EUR 1,100,000 Outstanding amount - EUR 5,000,000 in Re (Solar) - EUR 1,000,000 in Ma - EUR 12,000,000 in A	s in 6 sectors: newable Energy anufacturing	2021 - Outstanding		outstanding p Chile. For the activity should numbers (e.g. energy sectors Clients portion	ortfolio of EU renewable en I be filled in w 50 (Wind), 51 s, please see t n is filled out t	R 35,800,00 ergy part or ith the corr (Hydro)). F the Lists tab to calculate	e. The bank has 00 spread acros f the portfolio, the esponding GTA or a full list of the in the input file KPI's at the FI it a from Sector E	ss 3 sectors in the economic AP sector he renewable e. Individual tself, the
Cliei name/c		lient type	Investee name/code	Fiscal year	Country/region of operations	Econor	nic activity	Revenue	Project value	Power production	Power technology type
		List		#	List		List	#	#	MWh	List

Financial and insurance

activities

1,100,000

2021

Chile





Bank Chile

Financial institution

^{*3} is not filled in because there is no investee level data, the sector breakdown will be filled out in the Sector Exposure tab.

^{*8, 9, &}amp; 10 are not applicable to FIs because while FIs might be investing in companies with power producing assets, this line is just talking about the FI itself. If you have revenue data and have data on power production of a client of an FI, please see project finance examples.

Financial Institution



Sector exposure tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get finance enabling effects of the GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Finan	cial data available	Other data points available	Fiscal year		Comments
Bank Chile	Chile 3	Financial	EUR 1,100,00 Outstanding - EUR 5,000,0 (Solar) - EUR 1,000,0	e (net interest income) of 00 amounts in 6 sectors: 000 in Renewable Energy 000 in Manufacturing ,000 in Agriculture 4 5 Country/region	2021 - Outstanding amount (debt): 7,500,000 - Total balance tab value: 35,800,000	outstanding portfolio of EUR 35,800,000 so Chile. For the renewable energy part of the activity should be filled in with the correspondent to calculate the energy sectors, please see the Lists tab in Clients portion is filled out to calculate KP lending portfolio is calculated with data from the energy sectors and the energy sectors. 2 Economic activity of financial Outstanding portfolio of EUR 35,800,000 so Chile. For the renewable energy part of the activity should be filled in with the correspondent in the correspondent of the activity should be filled in with the correspondent in the		R 35,800,000 spread across 3 sectors in ergy part of the portfolio, the economic ith the corresponding GTAP sector (Hydro)). For a full list of the renewable the Lists tab in the input file. Individual to calculate KPI's at the FI itself, the
Client	name/code	Fi	scal year	intermediary's outsta			's outstanding amount	intermediary
			#	List			List	#
Ва	nk Chile		2021	Chile		47	7, 50, 51, 57	5,000,000
Ва	nk Chile		2021	Chile		Ma	anufacturing	1,000,000
Ва	nk Chile		2021	Chile		Agriculture	e, forestry and fishing	12,000,000

^{*} If only the Sector Exposure tab is filled in instead of the Individual Clients tab, make sure to add a dummy input to the Individual Clients Tab so that the model can run. Check the appendix for reference.





Financial Institution



Attribution tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get the attributed GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	Comments		
Bank Chile	Chile	Financial Institution	2021 Revenue (net interest income) of EUR 1,100,000 Outstanding amounts in 6 sectors: - EUR 5,000,000 in Renewable Energy (Solar) - EUR 1,000,000 in Manufacturing - EUR 12,000,000 in Agriculture	2021 - Outstanding amount (debt): 7,500,000 - Total balance tab value: 35,800,000		This represents a loan to a bank in Chile. The bank has an outstanding portfolio of EUR 35,800,000 spread across 3 sectors in Chile. For the renewable energy part of the portfolio, the economy activity should be filled in with the corresponding GTAP sector numbers (e.g. 50 (Wind), 51 (Hydro)). For a full list of the renewable energy sectors, please see the Lists tab in the input file. Individual Clients portion is filled out to calculate KPI's at the FI itself, the lending portfolio is calculated with data from Sector Exposure tables.		
Clier name/c		ee name	Outstanding amo			Enterprise Value Including Cash in fiscal year Total debt in fiscal year Value in fiscal year		

	#	#	#	%	#	#	#	#
Bank Chile	2021	7,500,000						35,800,000

^{*2} does not apply because there are no individual investees





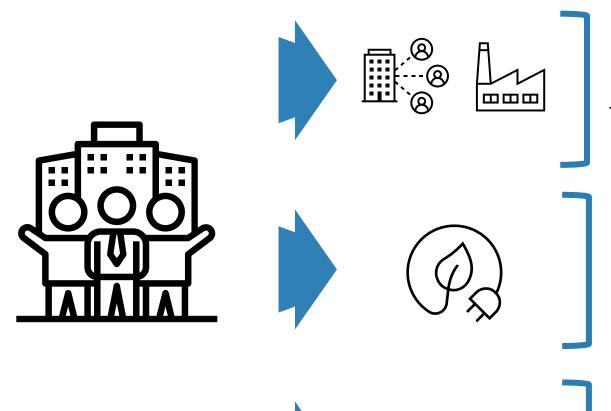
^{*5 &}amp; 6 do not apply because it is not <u>listed</u> equity.

^{*7} does not apply because the client is not listed.

^{*8 &}amp; 9 are left blank because the data is not available for this example, but they are preferred. Therefore, 10 is filled.



How to understand greenhouse gas (GHG) emissions results of the fund*





Direct GHG emissions that result from sources that are owned or controlled by the fund, for example, emissions from the office (e.g. emissions from combustion in owned or controlled vehicles, etc.).

Scope 2 effects

Indirect GHG emissions that result from the generation of purchased electricity consumed by the company.

Scope 3 effects **

Indirect GHG emissions that result from the activities of a fund occurring from sources not owned or controlled by the fund.

** Category 15 investments fits in this category. See slide 25 to see how these are further categorized. To get the GHG results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

Sector Exposure tab

Required inputs

Attribution tab

Required inputs

- 1. It is usually difficult to get revenue data
- 2. The results are too small to be noticeable

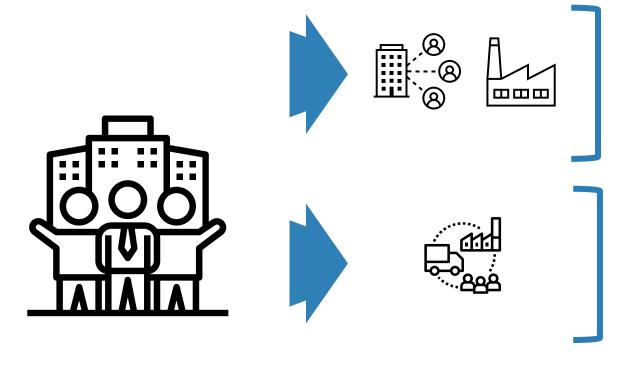




^{*}The results for the fund itself are usually negligible because:



How to understand jobs supported results of the fund*



Direct effects

Effects that result from the primary activity of the fund, such as in-house employment.

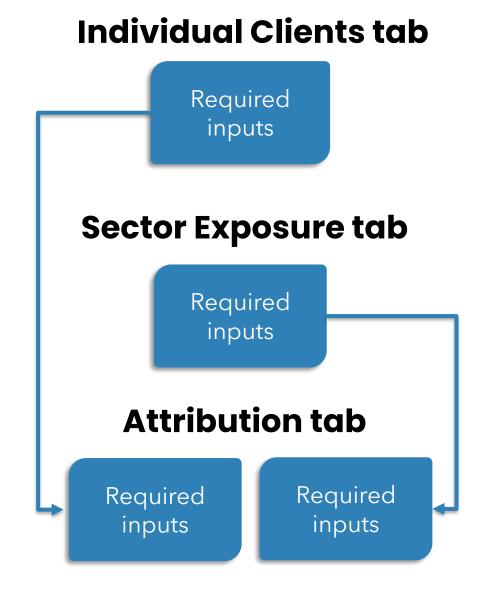
Supply chain effects

Effects that result from the fund's upwards supply chain.

Induced effects

Effects that result from the fund's and supply chain employees respending of wages in the local economy.

To get the jobs supported results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.



- *The results for the fund itself are usually negligible because:
- 1. It is usually difficult to get revenue data
- 2. The results are too small to be noticeable

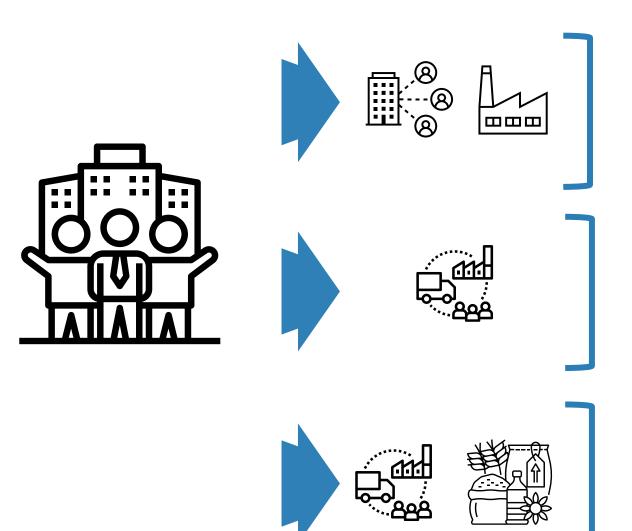




Companies in Portfolio of the Fund



How to understand the Scope 3 Category 15 (investments) results of the portfolio of the fund



Scope 1 effects

Direct GHG emissions that result from sources that are owned or controlled by the portfolio companies, for example, emissions from manufacturing processes.

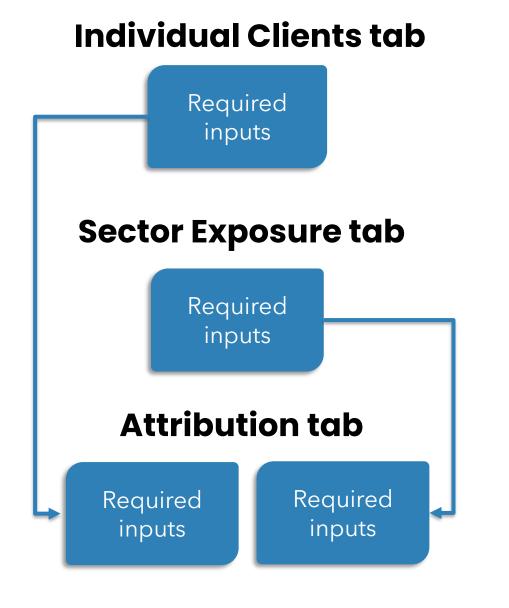
Scope 2 effects

Indirect GHG emissions that result from the electricity consumption of the portfolio companies.

Scope 3 effects

Indirect GHG emissions that result from the portfolio companies' upstream supply chain created by suppliers.

To get the GHG results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.



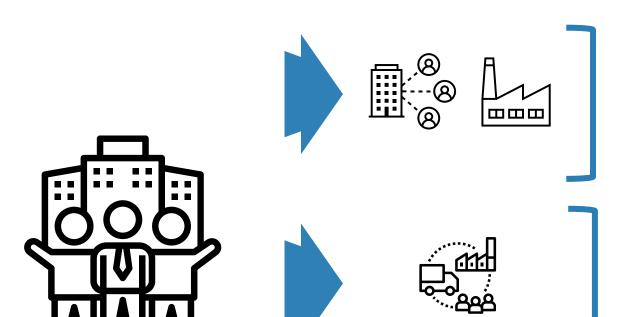




Companies in Portfolio of the Fund



How to understand the jobs supported results of the portfolio of the fund





Effects that result from the primary activity of the portfolio companies, such as in-house employment.

Supply chain effects

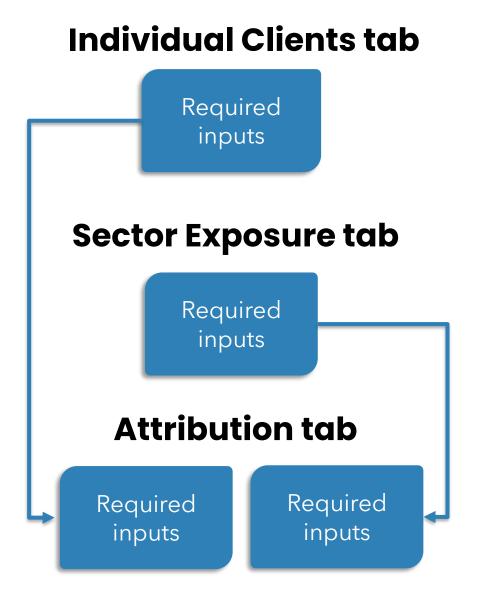
Effects that result from the portfolio companies' upwards supply chain.



Induced effects

Effects that result from the portfolio companies' and supply chain employees re-spending of wages in the local economy.

To get the jobs supported results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.







^{*}If your client has power producing assets, look at Project Finance Operations Phase to fill this out.



Individual clients tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get GHG emissions and jobs supported results.

Client	Country of operations	''	Financial data available		Other data point	ts available	Fiscal year		Comments	
Agri Fund	fund Investee Companies: Company A - 2021 Revenues of EUR 200,000 Company B - 2021 Revenues of EUR 500,000 The state of Eur and Eur 250,000 total debt in that year and Eur 2021, with Eur 1,000,000 total equity and Eur 200,000 total debt in that year Eur 1,250,000 total debt in that year EUR 1,250,000 total debt in that year EUR 1,250,000 total debt in that year EUR 1,250,000 total debt in that year							int The fund itse The Fund has		Brazil. tee companies. Share in each of
Clier name/c		Client type	Investee name/code	Fiscal year	Country/region of operations	Economic activity	Revenue	Project value	Power production	Power technology type
		List		#	List	List	#	#	MWh	List
Agri Fu	ınd Inve	estment fund		2021	Brazil	Financial and insurance activities				
Agri Fu	ınd Inve	estment fund	l Company A	2021	Brazil	Growing of non-perennial crops	200,000)		
Agri Fu	ınd Inve	estment fund	l Company B	Agriculture, forestry and fishing 5)		

^{* 8, 9, &}amp; 10 do not apply unless the fund's portfolio companies have energy producing assets, please reference project finance for an example.

^{*} To calculate the attribution shares of the investor in the fund's investees, the fund itself must be inserted as well even if no revenue data is available.





^{* 7} for the Agri Fund is blank because the data is not available and usually direct effects of a fund are negligible.



Attribution tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get the attributed GHG emissions and jobs supported results.

Client	Country of operations	Financial data available			Other data points available					Comn	nents	
Agri Fund	Brazil	Investment fund	Revenues Investee Co Company Revenues 200,0 Company Revenues 500,0	ompanies: A - 2021 s of EUR 000 B - 2021 s of EUR	Equity in the 2 Investee Companies: Company A - 20% relative share in 2021, with EUR 750,000 total equity and EUR 250,000 total debt in that year Company B - 20% relative share in 2021, with EUR 1,000,000 total equity and EUR 500,000 total debt in that year - 50% relative share in 2021, with EUR 2,750,000 total equity and EUR 1,250,000 total debt in that year					The fund itself has two investee co The Fund has a 20% equity share i its investee companies.		
Clien name/c	- 11	tee name	Fiscal year	Outstand amount - [_	Outstanding amount - Listed equity	Relative equity share in fiscal year	Enterprise Value Including Cash in fiscal year	Total eq	juity in Total debt in	Total balance tab value in fiscal year	
			#	#		#	%	#	#	#	#	
Agri Fu	und		2021				50		2,750	1,250,000		
Agri Fu	und Com	npany A	2021				20		750,0	000 250,000		
Agri Fu	und Com	npany B	2021				20		1,000	500,000		

^{*4} does not apply because no debt was invested. 5 does not apply because it is not listed equity. 7 does not apply because it is not listed. 10 is not needed as inputs for 8 & 9 are available and preferred instead.

^{*} To calculate the attribution shares of the JIM Members in the fund's investees, the fund itself must be inserted as well to be able to insert the share (6) of the fund itself as well as the shares of the investees themselves.







Sector exposure tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get the GHG emissions and jobs supported results for clients with no individual investees.

Client Country of operations		Financial data available	Other data p	Comments		
		Outstanding amounts in 3 sectors: - EUR 250,000 in Agriculture - EUR 250,000 in Mining - EUR 500,000 in Manufacturing	- Commitment year: 2021 - Relative equity share in the inv - Total Equity in 2021: 1,000,000	estment fund itself: 50%		This represents an equity investment in a fund. The only data available are the fund's outstanding capital amounts in certain sectors. Here we only have equity share as a data point for attribution, this is the minimum requirement for running attribution.
Client name/code	Fi		Country/region of financial mediary's outstanding amount	Economic activity of financial intermediary's outstanding amo		Outstanding amount - financial intermediary
		#	List	List		#
Sector Agnostic Fun	ıd	2021	Indonesia	Agriculture, forestry and fishin	g	250,000
Sector Agnostic Fun	nd	2021	Indonesia	Mining and quarrying		250,000
Sector Agnostic Fun	nd	2021	Indonesia	Manufacturing		500,000

^{*} Only the Sector Exposure tab is filled as there is no investee revenue data available to fill in the Individual Clients tab.





^{*} If only the Sector Exposure tab is filled in instead of the Individual Clients tab, make sure to add a dummy input to the Individual Clients Tab so that the model can run. Check the appendix for reference.



Attribution tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get the attributed GHG emissions and jobs supported results.

Client	Country of operations	''	Financial data	available	Other o	lata points available				Comm	nents
Sector Agnostic Fund		Investment fund	Outstanding ar in 3 sectors: - EUR 250,000 i Agriculture - EUR 250,000 i - EUR 500,000 i Manufacturing	- Relation - Total I	nitment year: 2021 ve equity share in t Equity in 2021: 1,00	he investment fund	f ((fund. The or outstanding sectors. Here	lly data ava capital am e we only h or attributic	ty investment in a ilable are the fund's ounts in certain ave equity share as a n, this is the for running	
Clien name/o	- 11	tee name	Fiscal year	Outstanding amount - Debt	Outstanding amount - Listed equity	Relative equity share in fiscal year	Enterprise Value Including Cash in fiscal year	Total e fisca	' '	al debt in scal year	Total balance tab value in fiscal yea
Sector			π	π	TT TT	/0	#	1	П	π	π
Agnostic	Fund		2021			50		1,0	000,000		

^{*2} does not apply because the fund does not have individual investees. See slide 28 for when the fund investees are included.



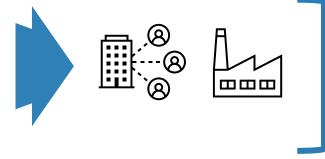


^{*4} does not apply because no debt was invested. 5 does not apply because it is not listed equity. 7 does not apply because it is not listed. 10 is not needed as inputs for 8 & 9 are available and preferred instead.

Joint Impact
M O D E L

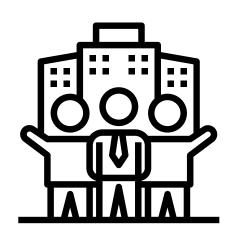
How to understand greenhouse gas (GHG) emissions results of a commercial bank *This applies to individual commercial banks. This does not apply to DFIs investing in FIs or commercial banks.







Direct GHG emissions that result from the primary activity of the client, such as GHG emissions from manufacturing processes.











Scope 2 effects

Indirect GHG emissions that result from the generation of purchased electricity consumed by the company.

Scope 3 effects

Indirect GHG emissions that result from the activities of a company occurring from sources not owned or controlled by the commercial bank.

To get the GHG results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

Sector Exposure tab

Required inputs

Attribution tab

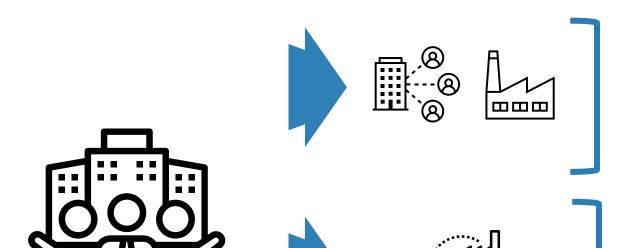






How to understand jobs supported results of the commercial bank

*This applies to individual commercial banks. This does not apply to DFIs investing in FIs or commercial banks.





Effects that result from the primary activity of the client, such as inhouse employment.



Effects the result from the client's upwards supply chain.



Induced effects

Effects that result from the client's and supply chain employees respending of wages in the local economy.

To get the jobs supported results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.

Individual Clients tab

Required inputs

Sector Exposure tab

Required inputs

Attribution tab





^{*}If your client has power producing assets, look at Project Finance Operations Phase to fill this out.



Individual clients tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get GHG emissions and jobs supported results.

Client	Country of operations		Financial data available		Other data points a	vailable Fiso	ear	Comments				
Bank India	India 5	Financial Institution	Client 1: 2022 Revenue of EUR 500,000, Client 2: 2022 Revenue of EUR 100,000	and to Clien and to Sector amoust	t 1: Outstanding amout otal balance tab value to 2: Outstanding amout otal balance tab value or Exposure - Textile: Count is 3,000,000 or Exposure - Food another the count is 3 and the count is 3,000,000 or Exposure - Food another	e is 10,000,000 ount is 500,000 e is 5,000,000 Outstanding d allied	Food and all They have ar industry for 3 industries an	ution invests in T	Textile and Textile and allied illion. For 2			
Client name/co		ient type	Investee name/code Fisca	4 year	Country/region of operations	Economic activity	y Revenue	Project value	Power production	Power technology type		
		List	;	‡	List	List	#	#	MWh	List		
Client 1	1 Co	orporate	20	22	India	Manufacture of oth technical and indust textiles						
Client 2	2 Co	orporate	20	22	India	Manufacture of other products n.e.c	food 100,000					

^{*3} is left blank because the company does not have a portfolio of companies.





^{* 8, 9, &}amp; 10 do not apply because the commercial bank does not have energy producing assets.



Sector exposure tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get the GHG emissions and jobs supported results for clients with no individual investees.

I (IIANT I	Country of perations	Type of client	Financial data	available	le Other data points available				Comments	
Bank India	k India Financial Client 1: 2022 Rev			and total balance tab value is 10,000,000			This represents the portfolio of the Financial Institution itself. This Financial Institution invests in Textile and Food and allied industries. They have an outstanding amount for the Textile industry for 3 million, and for the Food and allied industries an outstanding amount of 5 million. For 2 clients within these sectors, they have revenue data.			
	1		2		3		4		5	
Client nar	me/sector*	F	iscal year		try/region of financial ary's outstanding amount	Economic activintermediary's ou	•		Outstanding amount - financial intermediary	
			#		List	Li	st		#	
Tex	xtile		2022		India	Manufacture of ot industria			2,500,000	
	nd allied Istries		2022		India	Manufacture of other	r food p	roducts n.e.c	4,000,000	

^{*5:} If revenue data was entered in the Individual Clients tab, then the corresponding outstanding amount for that client needs to be removed from the "Outstanding amount - financial intermediary" to avoid double counting.





^{*} If only the Sector Exposure tab is filled in instead of the Individual Clients tab, make sure to add a dummy input to the Individual Clients Tab so that the model can run. Check the appendix for reference.



Attribution tab. Application of the JIM ex-post.

The first table represents information about the client. The second table is how you fill out the results to get the attributed GHG emissions and jobs supported results.

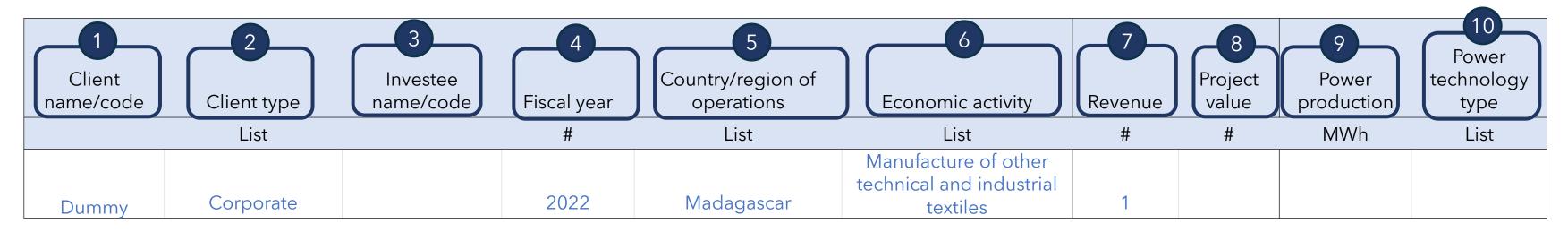
Client	Country of operations		Financial o	data available	Other data	points available	Fiscal year		Comments			
Bank India	India	Financial Institution	EUR 500,000	2 Revenue of -	and total balance Client 2: Outstand and total balance Sector Exposure - amount is 3,000,0 Sector Exposure -		on itse					
Clie		stee name	Fiscal year	Outstanding amount - Debt	Outstanding amount - Listed equity	Relative equity share in fiscal year	Enterprise Value Including Cash in fiscal year		Total debt in fiscal year	Total balance tab value in fiscal year		
			#	#	#	%	#	#	#	#		
Text			2022	2,500,000						2,500,000		
Food and indus			2022	4,500,000						4,000,000		
Clier	nt 1		2022	500,000						10,000,000		
Clier	nt 2		2022	500,000						5,000,000		

^{*5 &}amp; 6 do not apply because it is not <u>listed</u> equity. *7 does not apply because the client is not listed. *8 & 9 are left blank because the data is not available for this example, but they are preferred. Thus, 10 is filled. *10: Enter the same amount as column 4 for the investments run through sector exposure. Enter actual balance tab values for investments run through the Individual Clients tab.





Appendix Input a dummy line



^{*}If only the Sector Exposure tab is filled in instead of the Individual Clients tab, make sure to input a dummy line to the Individual Clients Tab so that the model can run. The example above can be used.



