

JIM Practical User Guide

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

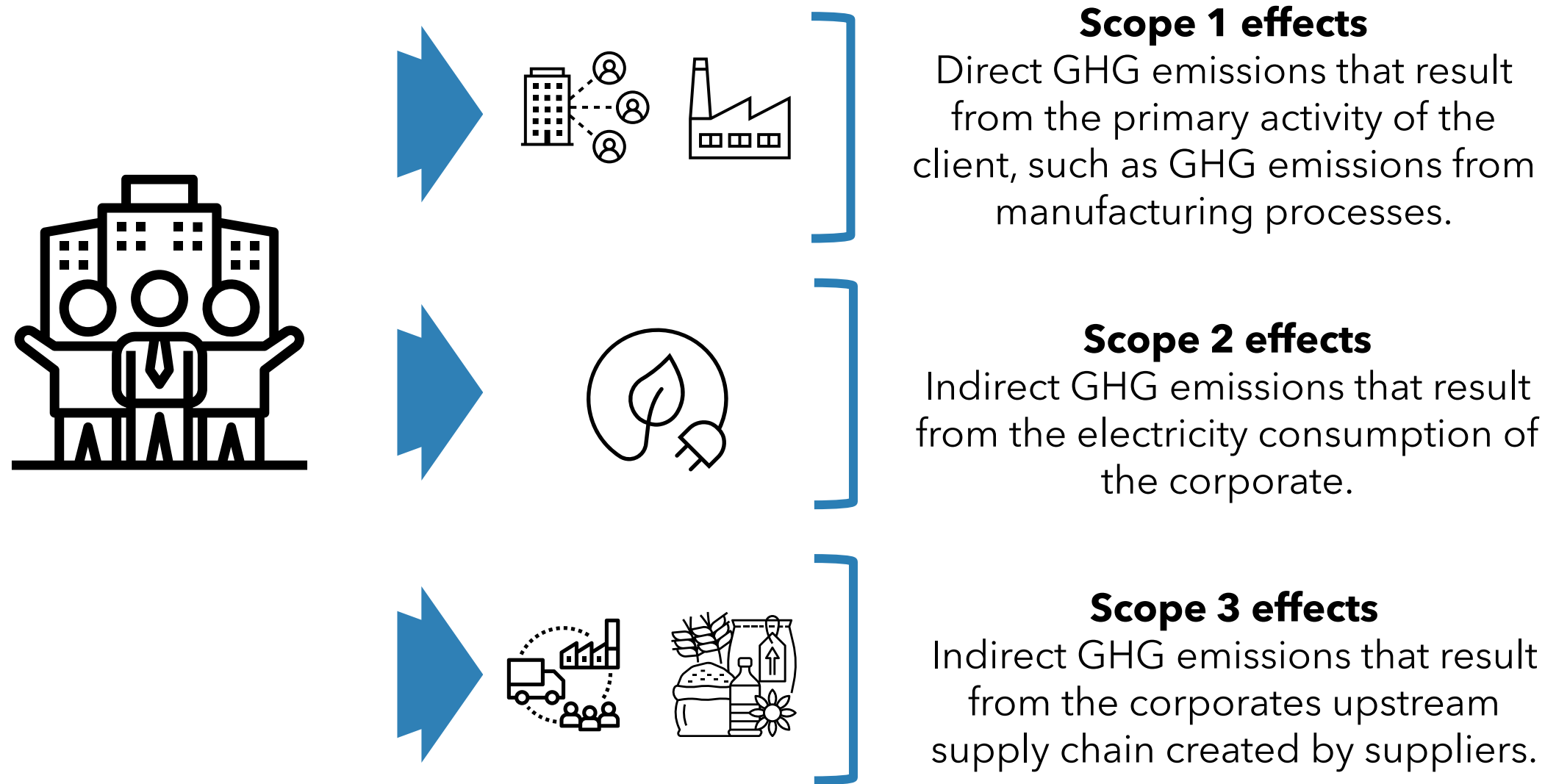
To measure the investments into funds and their portfolio. This is from the point of view of an investor investing into funds.

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.

Corporate

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



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

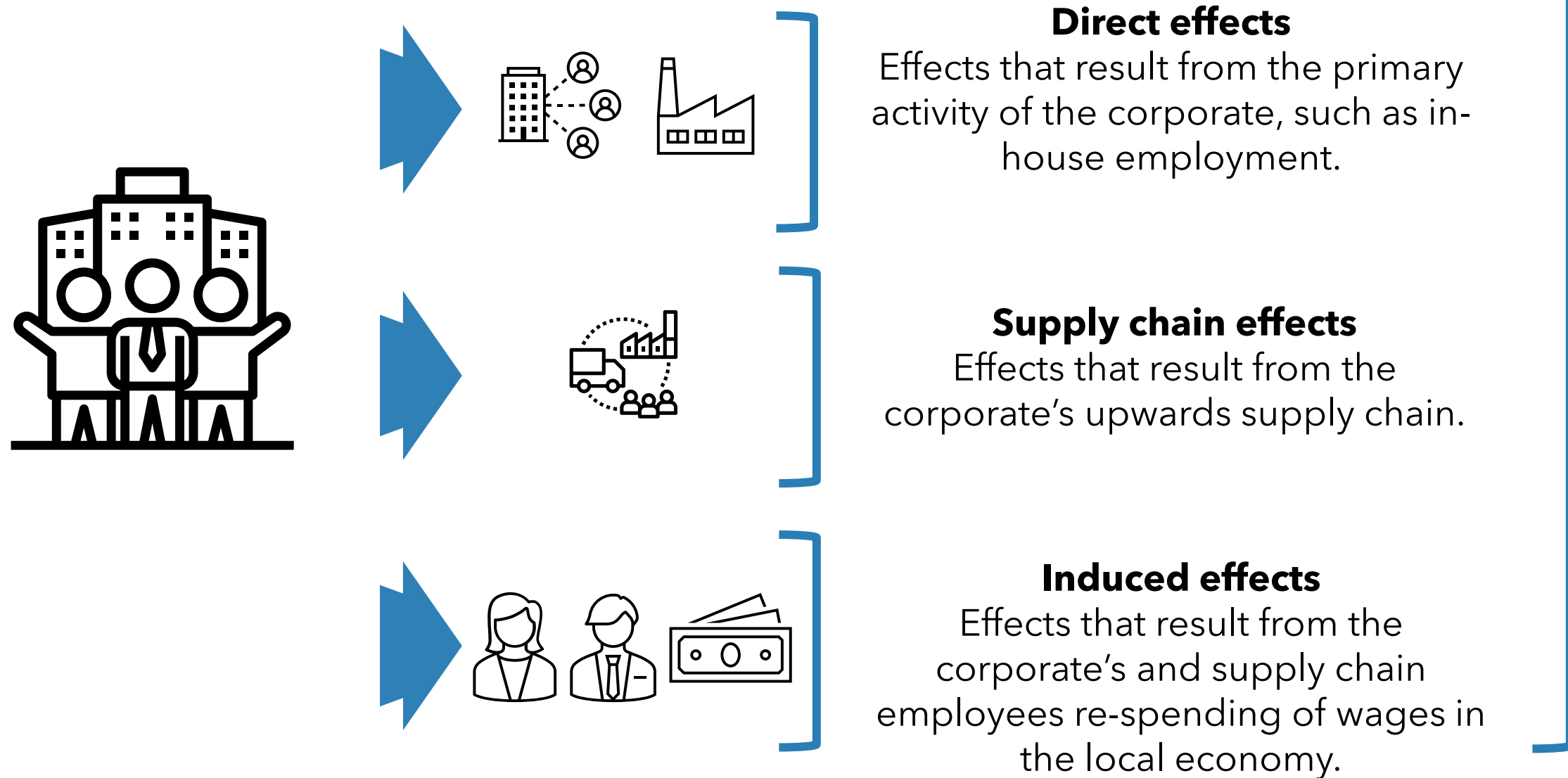
Required inputs

Attribution tab

Required inputs

Corporate

How to understand jobs supported results of corporates



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

Required inputs

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



Corporate

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.

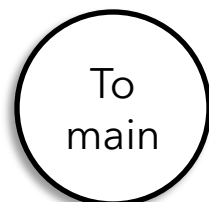
Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	Comments
Fintech Start-up	Morocco	Corporate - unlisted equity financing	2021 revenues of EUR 500,000	- Commitment year: 2021 - Equity share 25% - Total equity: 500,000 - Total debt: 600,000	2021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

1 Client name/code	2 Client type List	3 Investee name/code	4 Fiscal year #	5 Country/region of operations List	6 Economic activity List	7 Revenue #	8 Project value #	9 Power production MWh	10 Power technology type List
Fintech Start-Up	Corporate		2021	Morocco	Financial and insurance activities	500,000			

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

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

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



Corporate

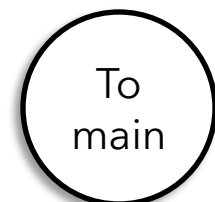
Attribution tab. Application of the JIM ex-post.

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 ex-post approach for an unlisted equity investment.

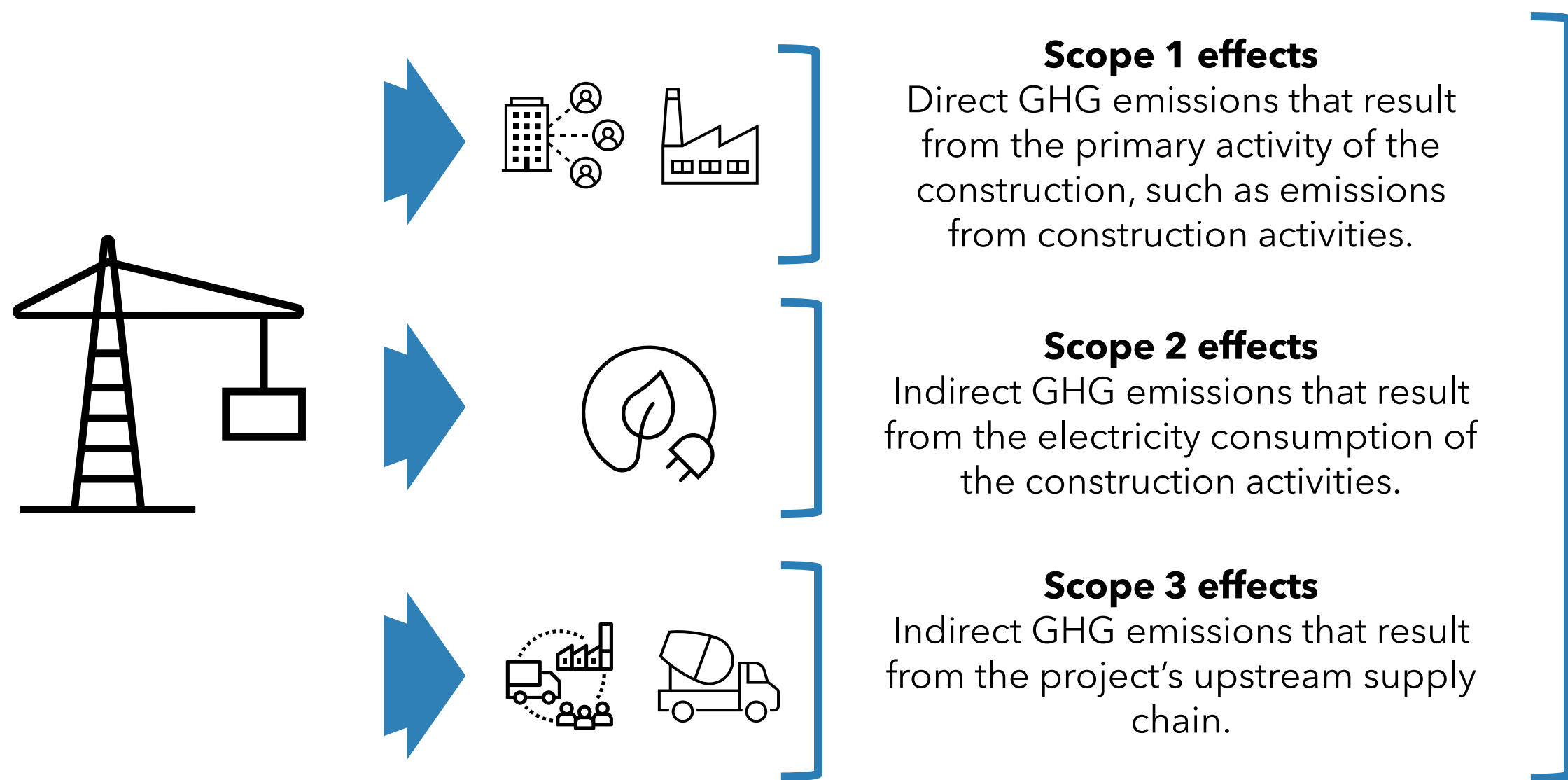
1	2	3	4	5	6	7	8	9	10
Client name/code	Investee name	Fiscal year	Outstanding amount - Debt	Outstanding amount - Listed equity	Relative equity share in fiscal year	Enterprise Value Including Cash in fiscal year	Total equity in fiscal year	Total debt in fiscal year	Total balance tab value in fiscal year
		#	#	#	%	#	#	#	#
Fintech Start-Up		2021			25		500,000	600,000	

- *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 & 7 do not apply because it is not listed equity.
- *10 not necessary because total equity and total debt are provided and preferred input as it is more accurate.



Project Finance (Construction Phase)

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



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

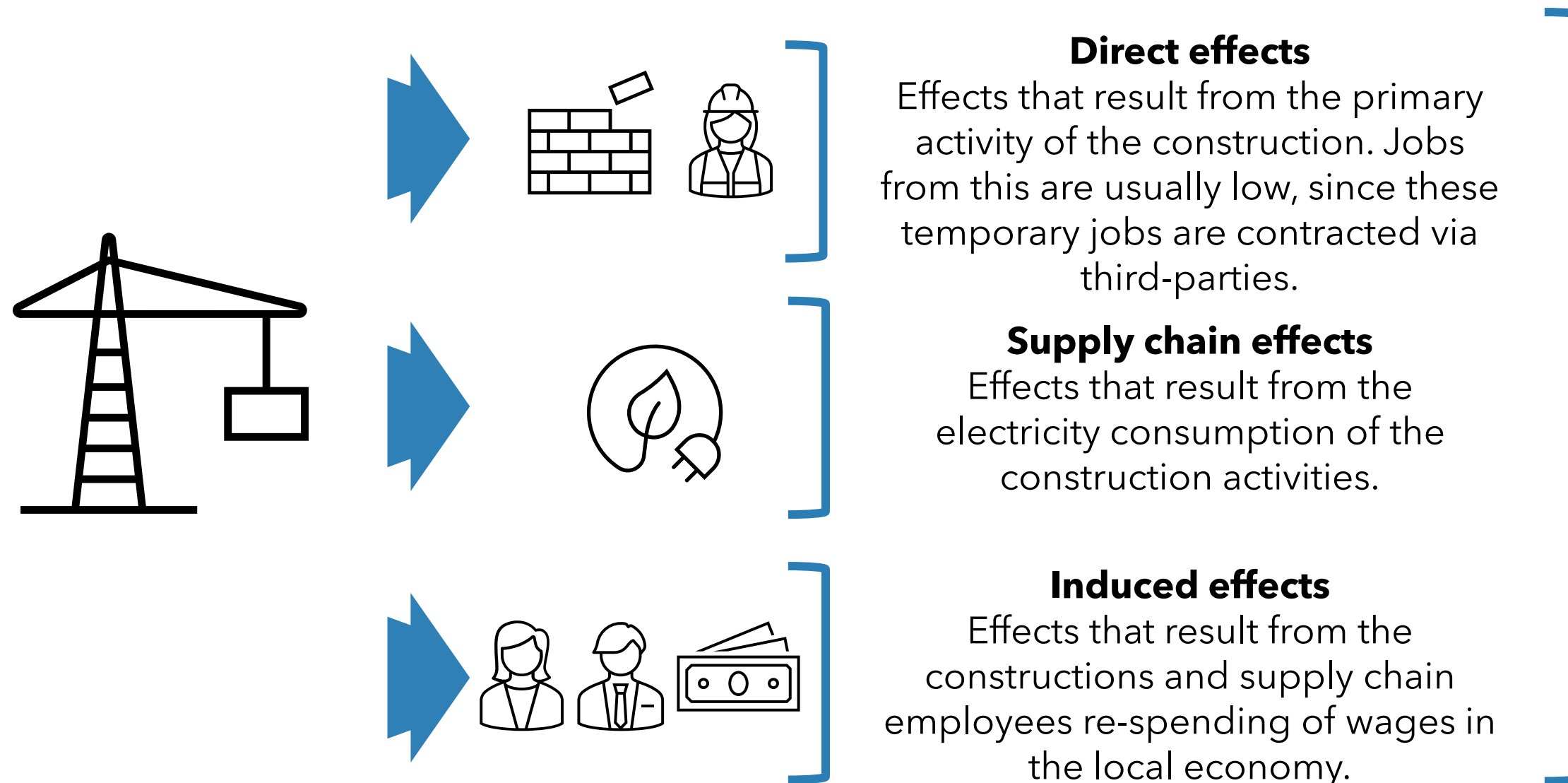


Attribution tab



Project Finance (Construction Phase)

How to understand jobs supported results of project finance construction phase



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

Required inputs



Project Finance (Construction Phase)

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
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): 2,000,000 - Total balance tab value: 8,000,000 - Installed capacity: 40 MW - Technology type: Wind	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.

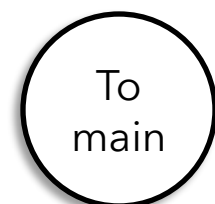
1	2	3	4	5	6	7	8	9	10
Client name/code	Client type	Investee name/code	Fiscal year	Country/region of operations	Economic activity	Revenue	Project value	Power production	Power technology type
	List		#	List	List	#	#	MWh	List
Wind Park 1	Project finance construction phase		2021	Uganda	50		9,000,000		Wind

*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.



Project Finance (Construction Phase)

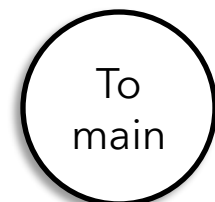
Attribution tab. Application of the JIM ex-post.

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): 2,000,000 - Total balance tab value: 8,000,000 - Installed capacity: 40 MW - Technology type: Wind	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.

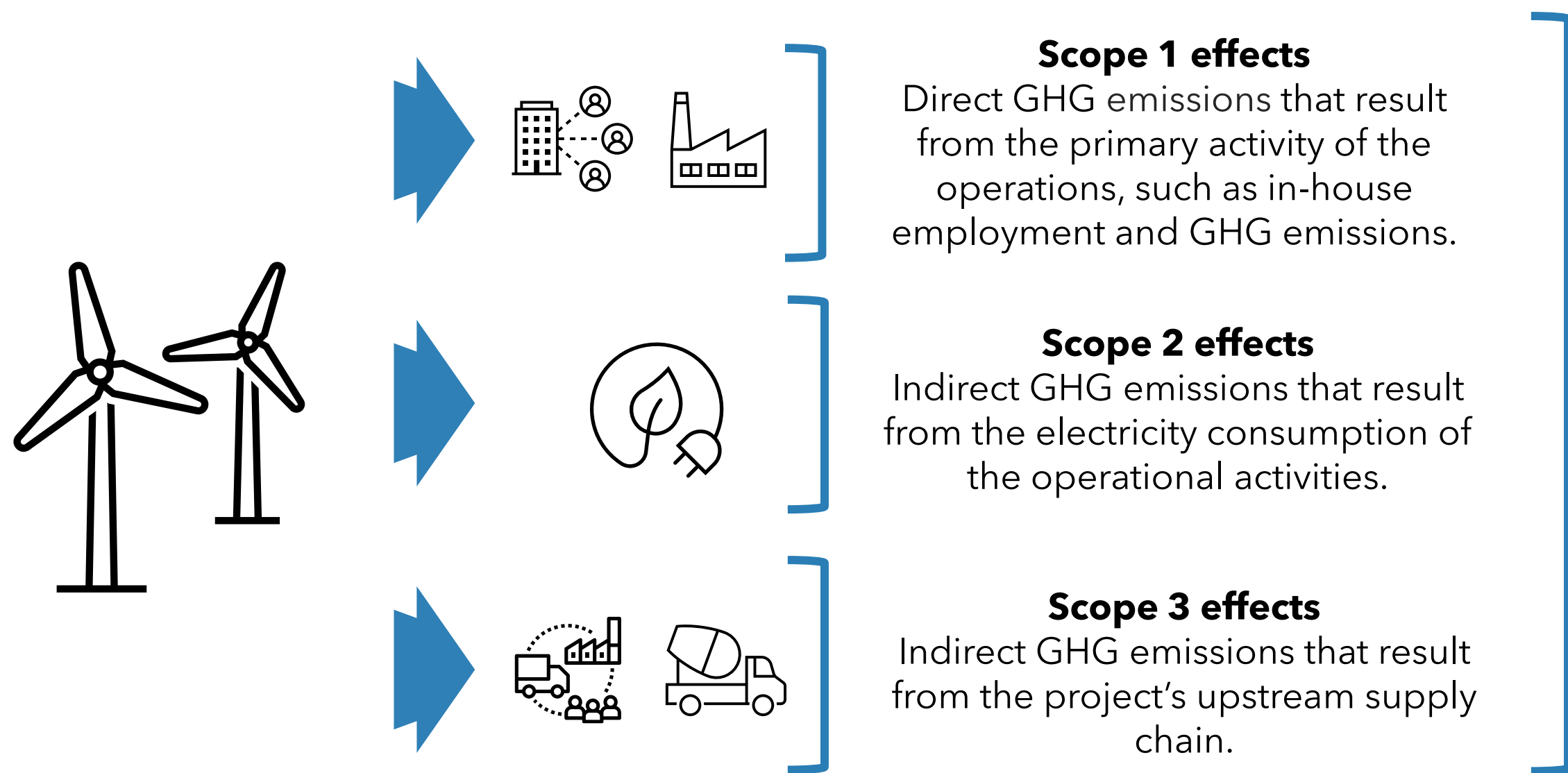
1	2	3	4	5	6	7	8	9	10
Client name/code	Investee name	Fiscal year	Outstanding amount - Debt	Outstanding amount - Listed equity	Relative equity share in fiscal year	Enterprise Value Including Cash in fiscal year	Total equity in fiscal year	Total debt in fiscal year	Total balance tab value in fiscal year
		#	#	#	%	#	#	#	#
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 & 6 do not apply because it is not listed 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. Therefore, 10 is filled.



Project Finance (Operations Phase)

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



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

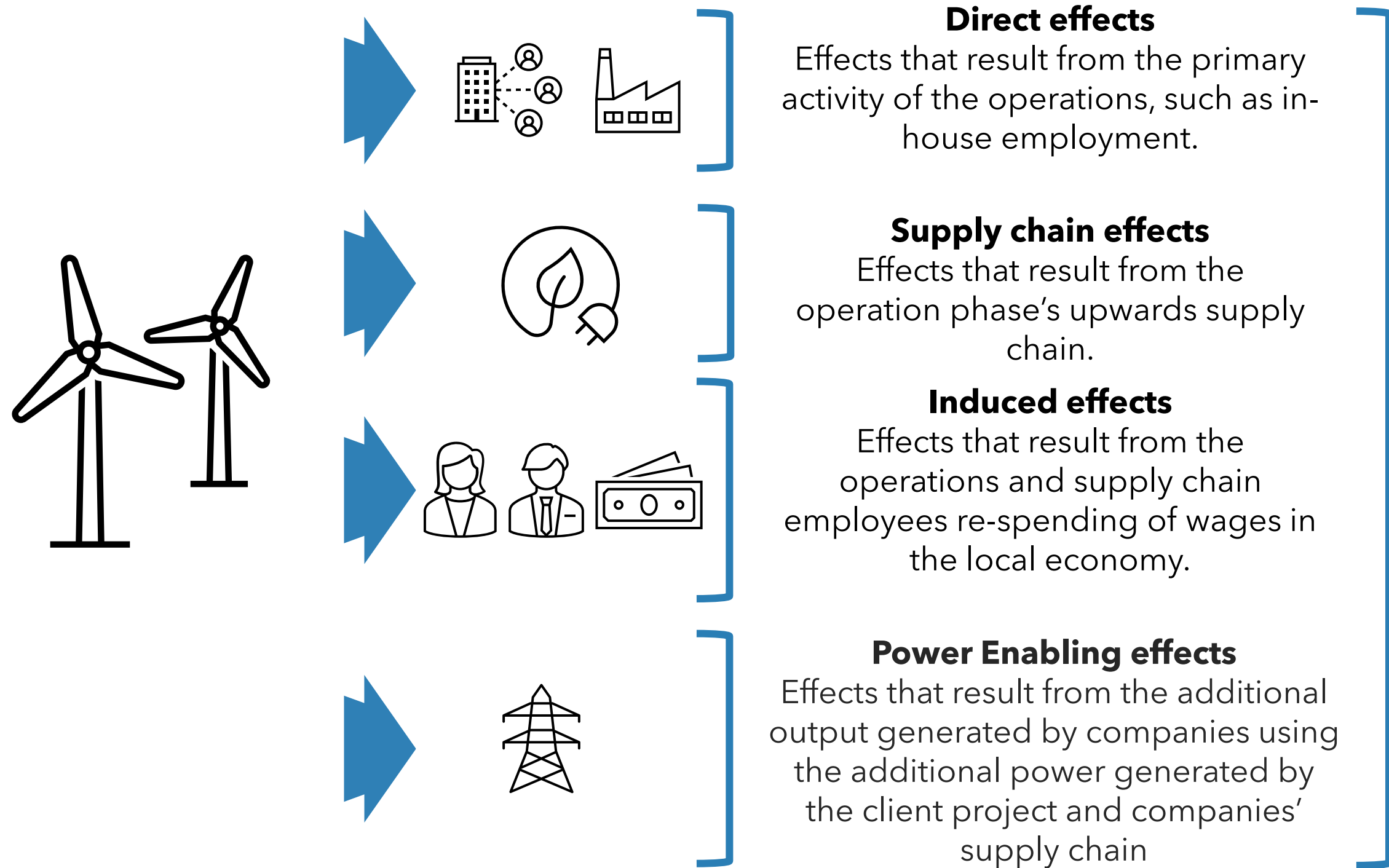
Attribution tab

Required inputs



Project Finance (Operations Phase)

How to understand jobs supported results of project finance operations phase



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

Required inputs

Project Finance (Operations Phase)

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
Wind Park 2	Uganda	Project finance operations phase	2021 revenues of EUR 4,000,000	- Commitment year: 2021 - Outstanding amount (debt): 1,000,000 - Total balance tab value: 8,000,000 - Actual power production: 3,000 MWh	2021	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.

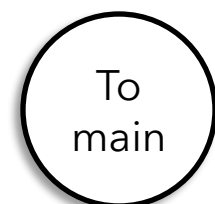
1	2	3	4	5	6	7	8	9	10
Client name/code	Client type	Investee name/code	Fiscal year	Country/region of operations	Economic activity	Revenue	Project value	Power production	Power technology type
	List		#	List	List	#	#	MWh	List
Wind Park 2	Project finance operations phase		2021	Uganda	50	4,000,000		3,000	Wind

*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).



Project Finance (Operations Phase)

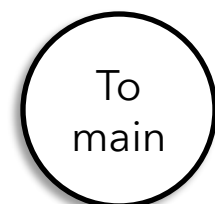
Attribution tab. Application of the JIM ex-post.

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 2	Uganda	Project finance operations phase	2021 revenues of EUR 4,000,000	- Commitment year: 2021 - Outstanding amount (debt): 1,000,000 - Total balance tab value: 8,000,000 - Actual power production: 3,000 MWh	2021	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.

1	2	3	4	5	6	7	8	9	10
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 equity in fiscal year	Total debt in fiscal year	Total balance tab value in fiscal year
		#	#	#	%	#	#	#	#
Wind Park 2		2021	1,000,000						8,000,000

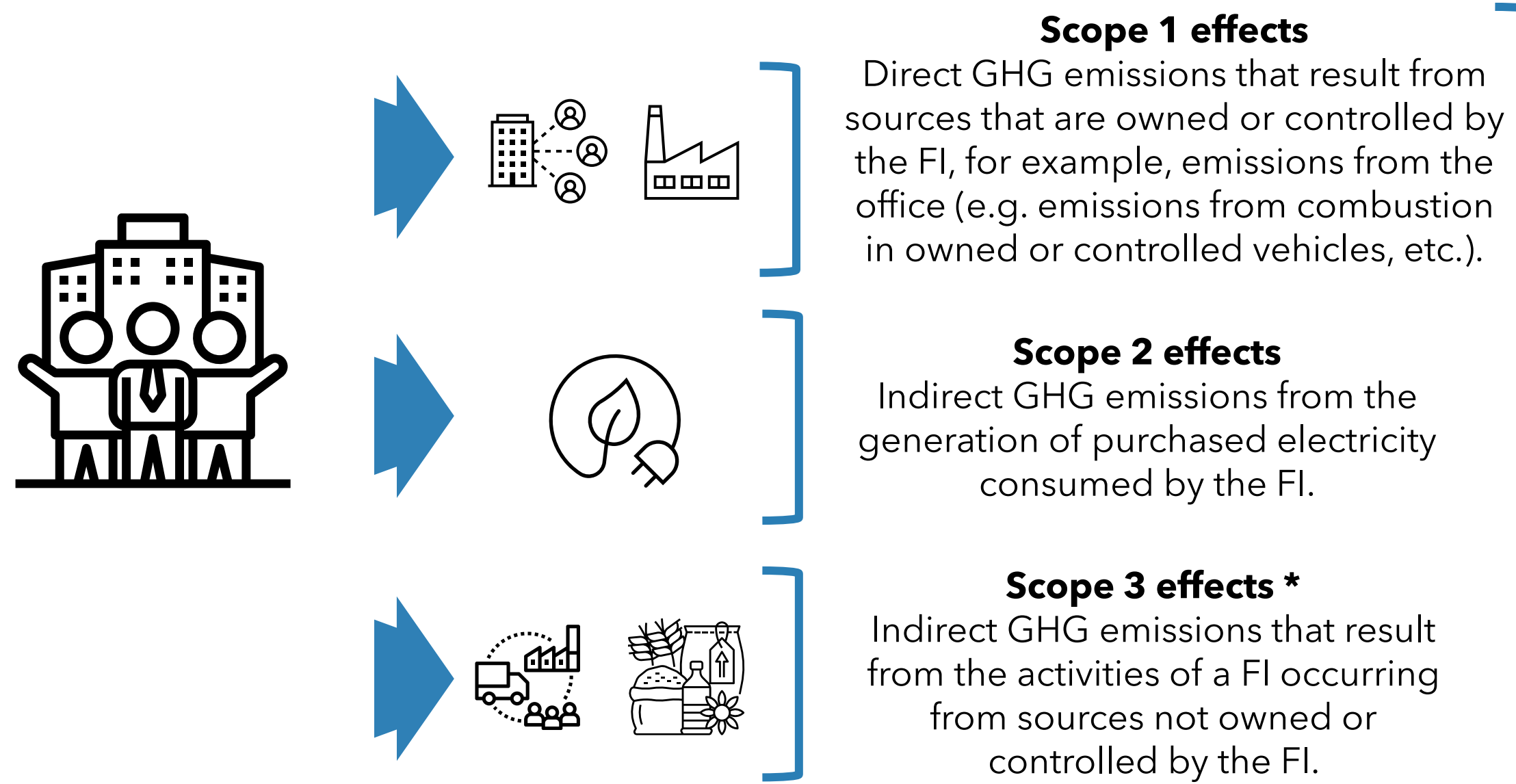
- *2 is left blank because the client does not have a portfolio of companies.
- *5 & 6 do not apply because it is not listed equity.
- *7 does not apply because the client is not listed.
- *8 & 9 are left blank because the data is not available for this example, but they are preferred. Therefore, 10 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.



* 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

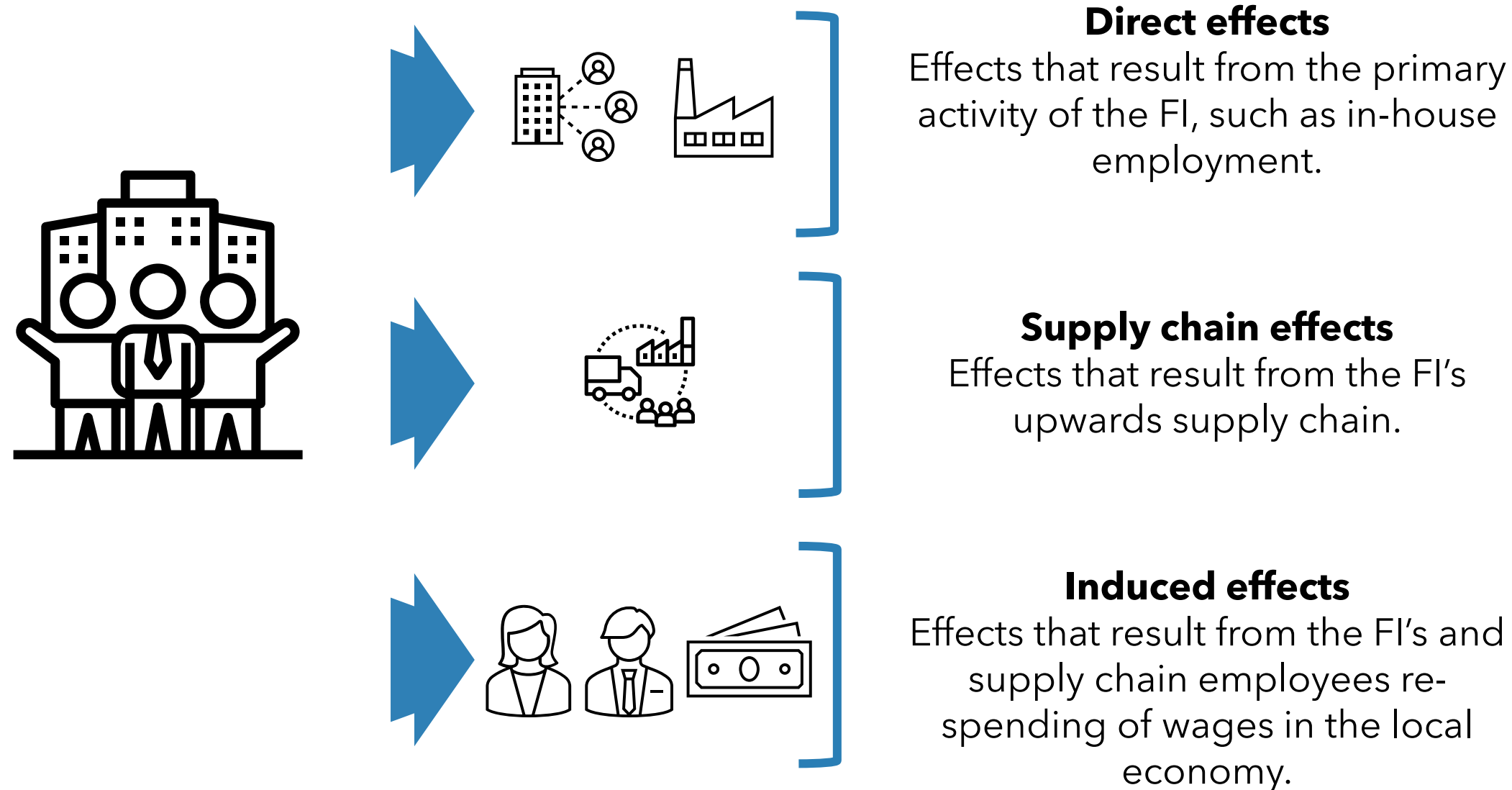
Required inputs



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.



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

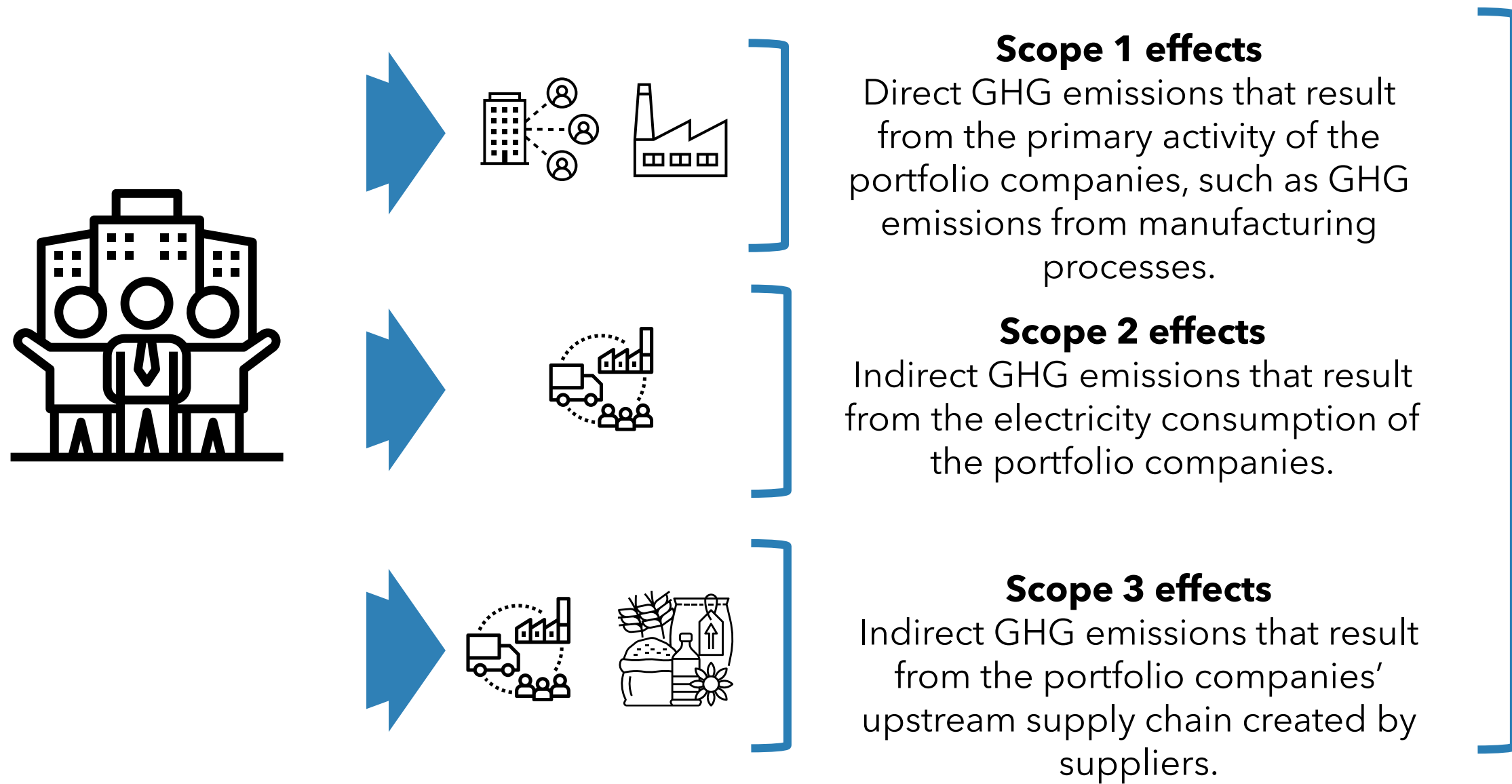
Attribution tab

Required inputs

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



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

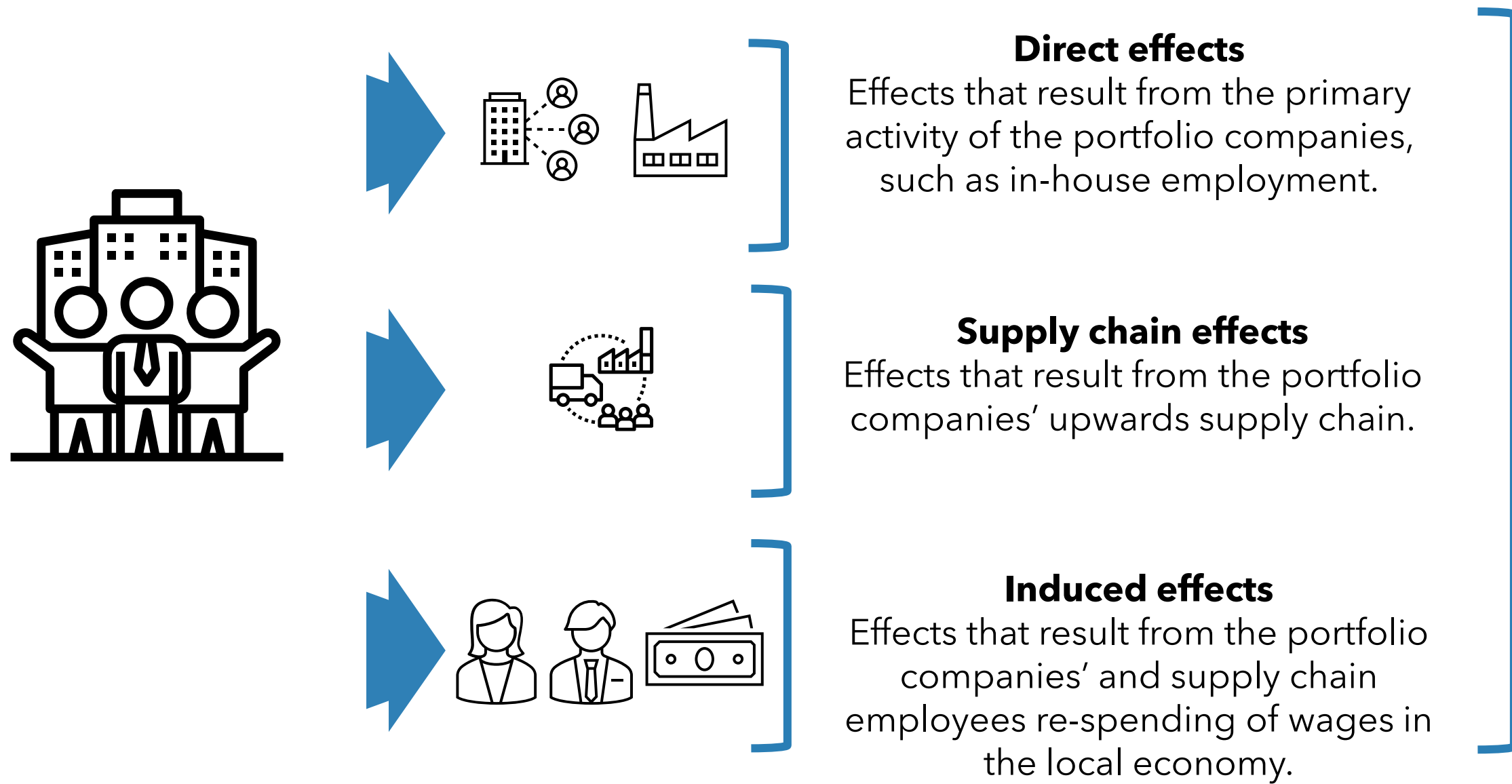
To main

Return

Companies in Portfolio of the FI

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

*These represent the finance enabling effects of FIs



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

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

Required inputs



Financial Institution

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

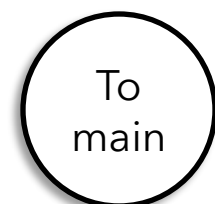
The first table represents information about the client. The second table is how you fill out the results to get GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	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	- Commitment year: 2021 - Outstanding amount (debt): 7,500,000 - Total balance sheet value: 35,800,000	2021	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 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. Individual Clients portion is filled out to calculate KPI's at the FI itself, the lending portfolio is calculated with data from Sector Exposure tab.

1	2	3	4	5	6	7	8	9	10
Client name/code	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
Bank Chile	Financial institution		2021	Chile	Financial and insurance activities	1,100,000			

*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, & 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

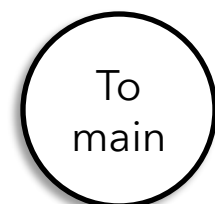
Sector exposure tab. Application of the JIM ex-post.

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	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	- Commitment year: 2021 - Outstanding amount (debt): 7,500,000 - Total balance tab value: 35,800,000	2021	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 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. Individual Clients portion is filled out to calculate KPI's at the FI itself, the lending portfolio is calculated with data from Sector Exposure tab.

1 Client name/code	2 Fiscal year	3 Country/region of financial intermediary's outstanding amount	4 Economic activity of financial intermediary's outstanding amount	5 Outstanding amount - financial intermediary
	#	List	List	#
Bank Chile	2021	Chile	47, 50, 51, 57	5,000,000
Bank Chile	2021	Chile	Manufacturing	1,000,000
Bank Chile	2021	Chile	Agriculture, 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	- Commitment year: 2021 - Outstanding amount (debt): 7,500,000 - Total balance tab value: 35,800,000	2021	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 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. Individual Clients portion is filled out to calculate KPI's at the FI itself, the lending portfolio is calculated with data from Sector Exposure tab.

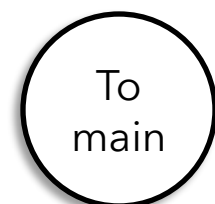
1	2	3	4	5	6	7	8	9	10
Client name/code	Investee name	Fiscal year	Outstanding amount - Debt	Outstanding amount - Listed equity	Relative equity share in fiscal year	Enterprise Value Including Cash in fiscal year	Total equity in fiscal year	Total debt in fiscal year	Total balance tab value in fiscal year
		#	#	#	%	#	#	#	#
Bank Chile		2021	7,500,000						35,800,000

*2 does not apply because there are no individual investees

*5 & 6 do not apply because it is not listed equity.

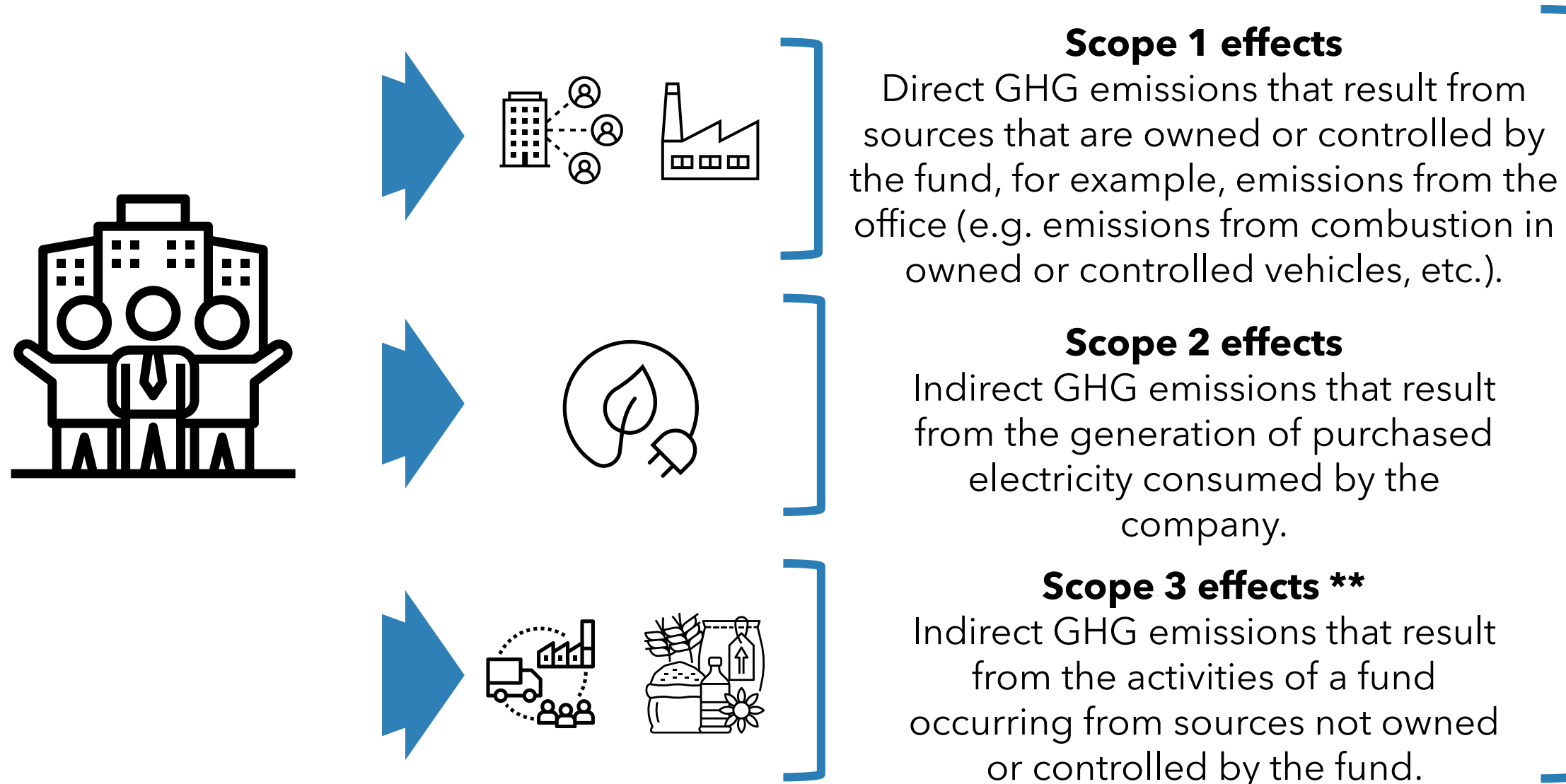
*7 does not apply because the client is not listed.

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



Fund

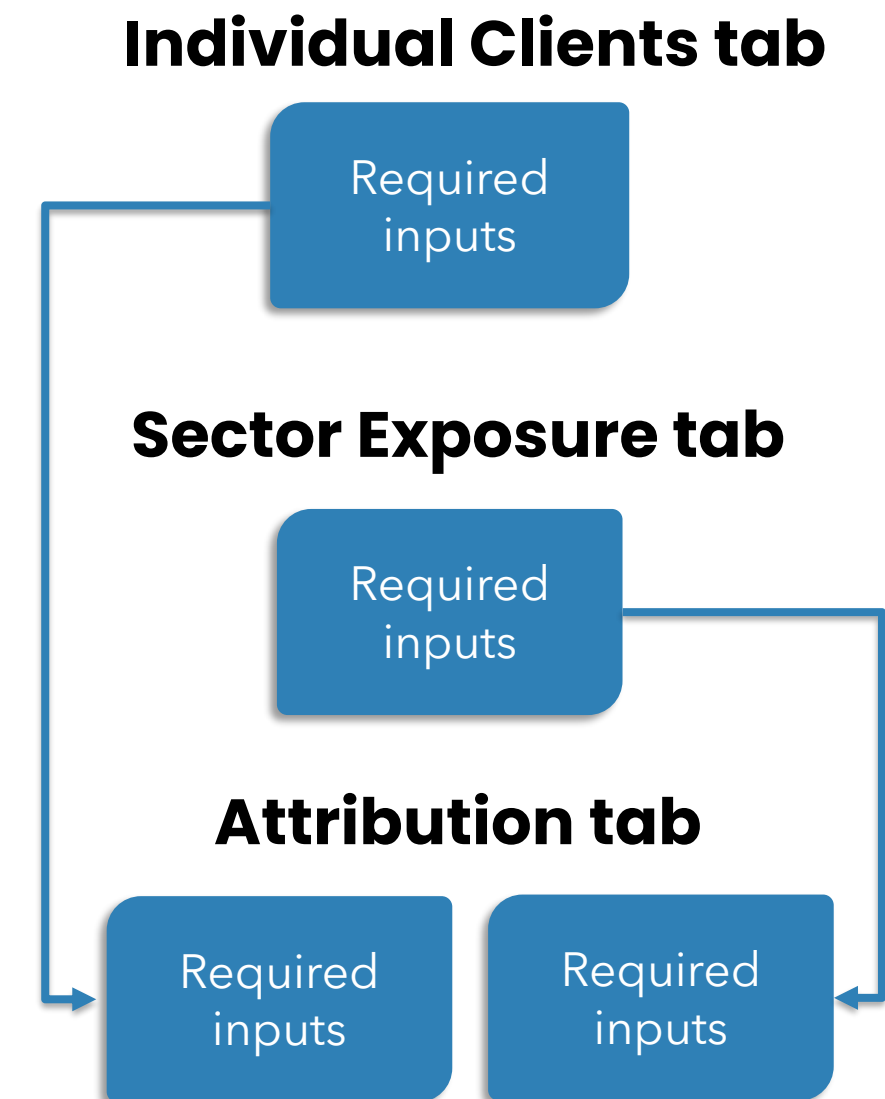
How to understand greenhouse gas (GHG) emissions results of the fund*



*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

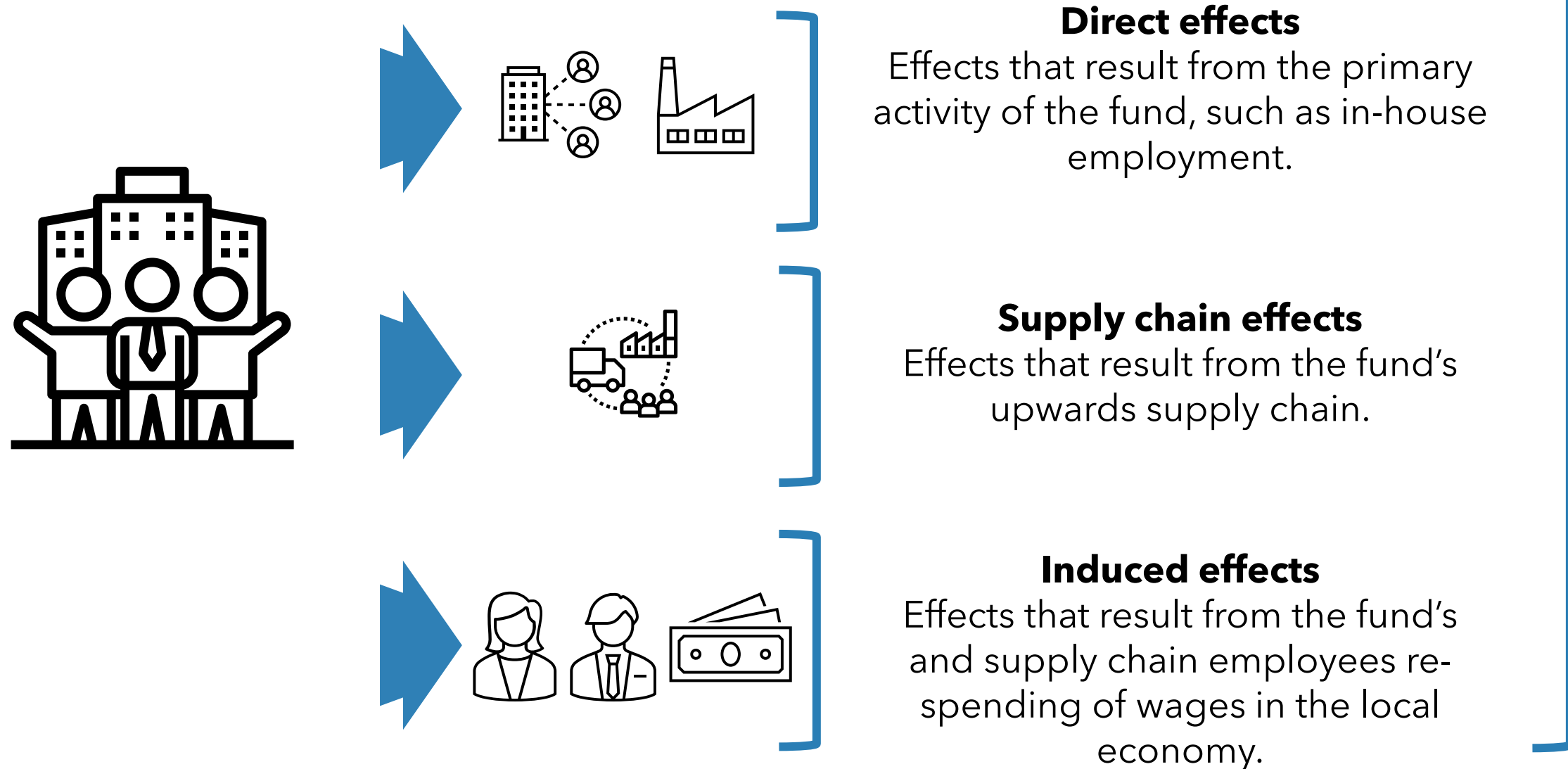
** Category 15 investments fits in this category. See slide 25 to see how these are further categorized.

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.

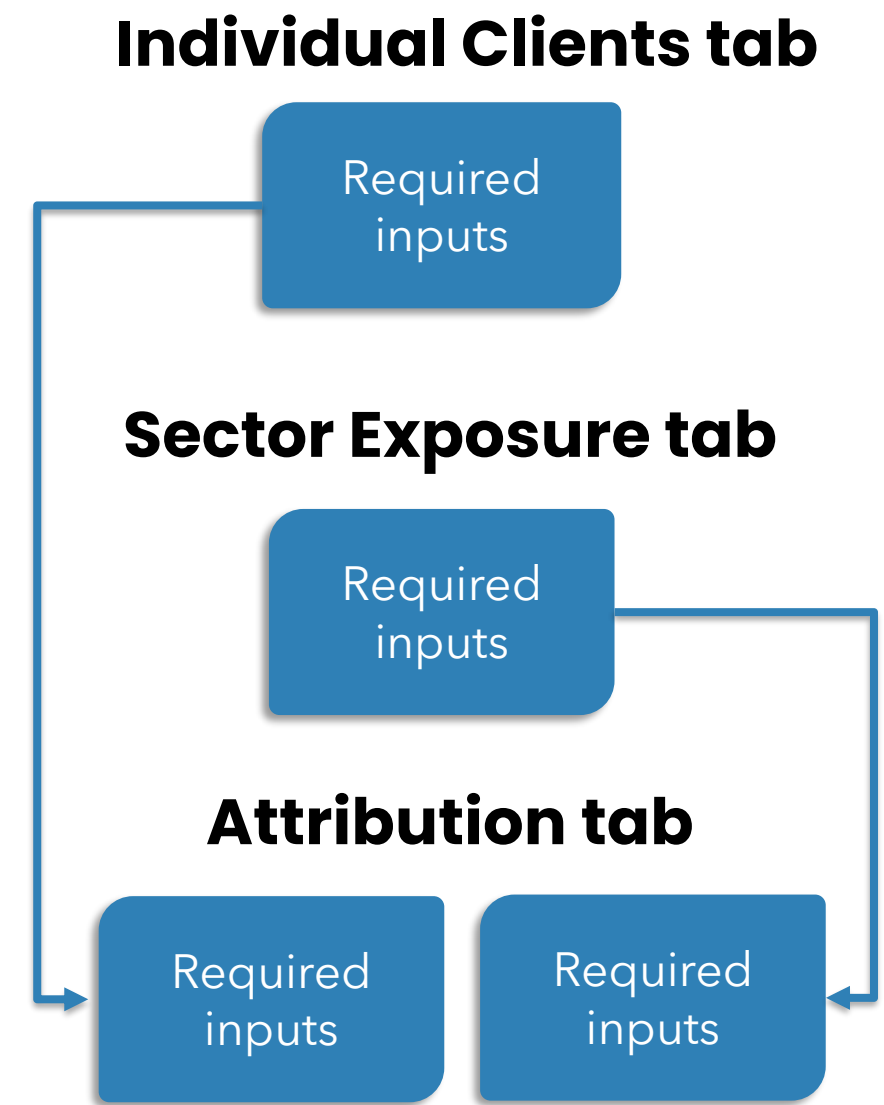


Fund

How to understand jobs supported results of the fund*



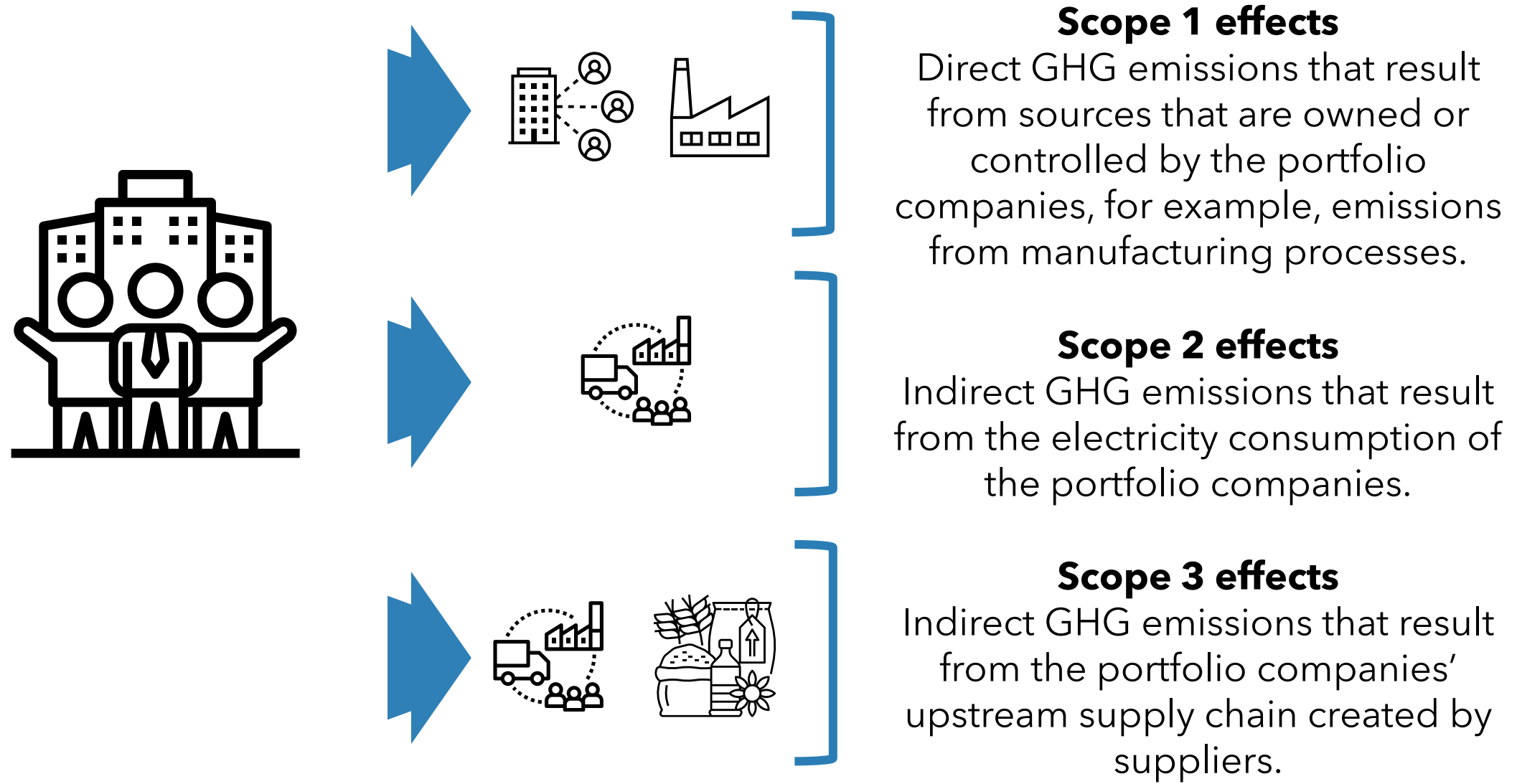
To get the jobs supported results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.



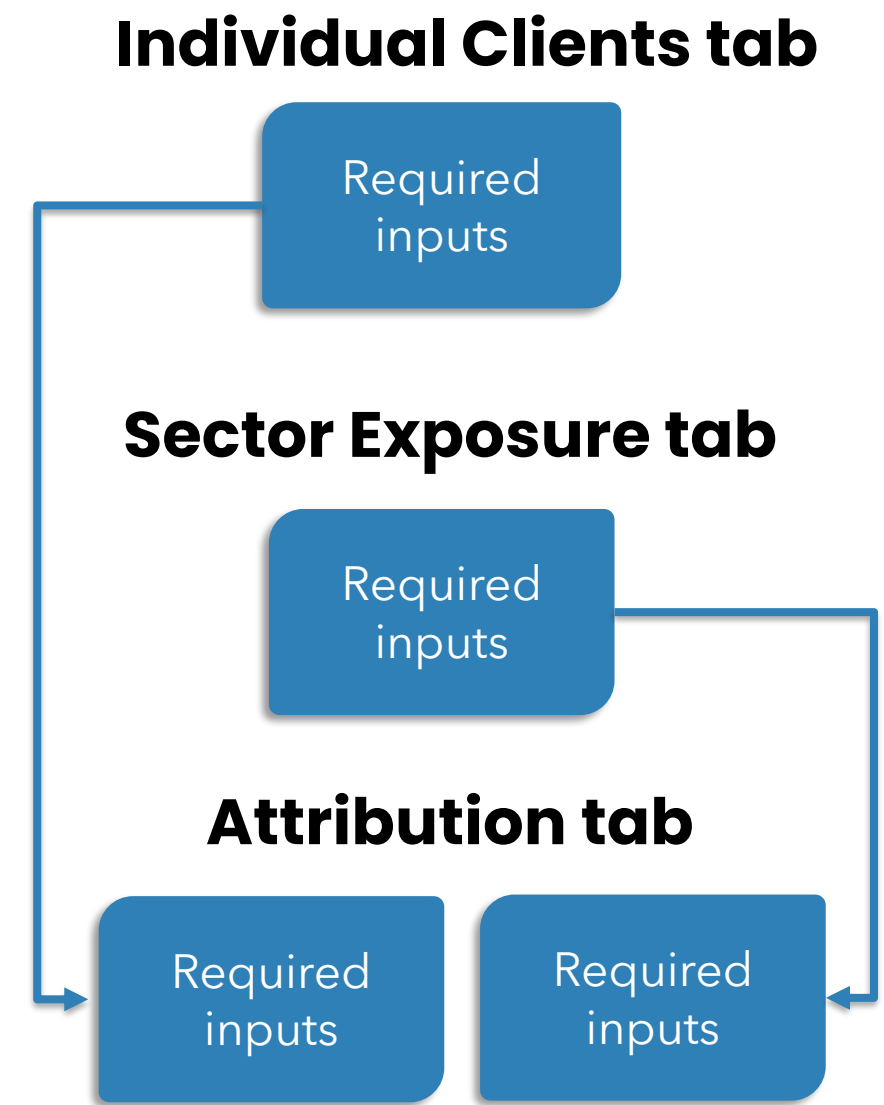
*The results for the fund itself are usually negligible because:
1. It is usually difficult to get revenue data
2. The results are too small to be noticeable

Companies in Portfolio of the Fund

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

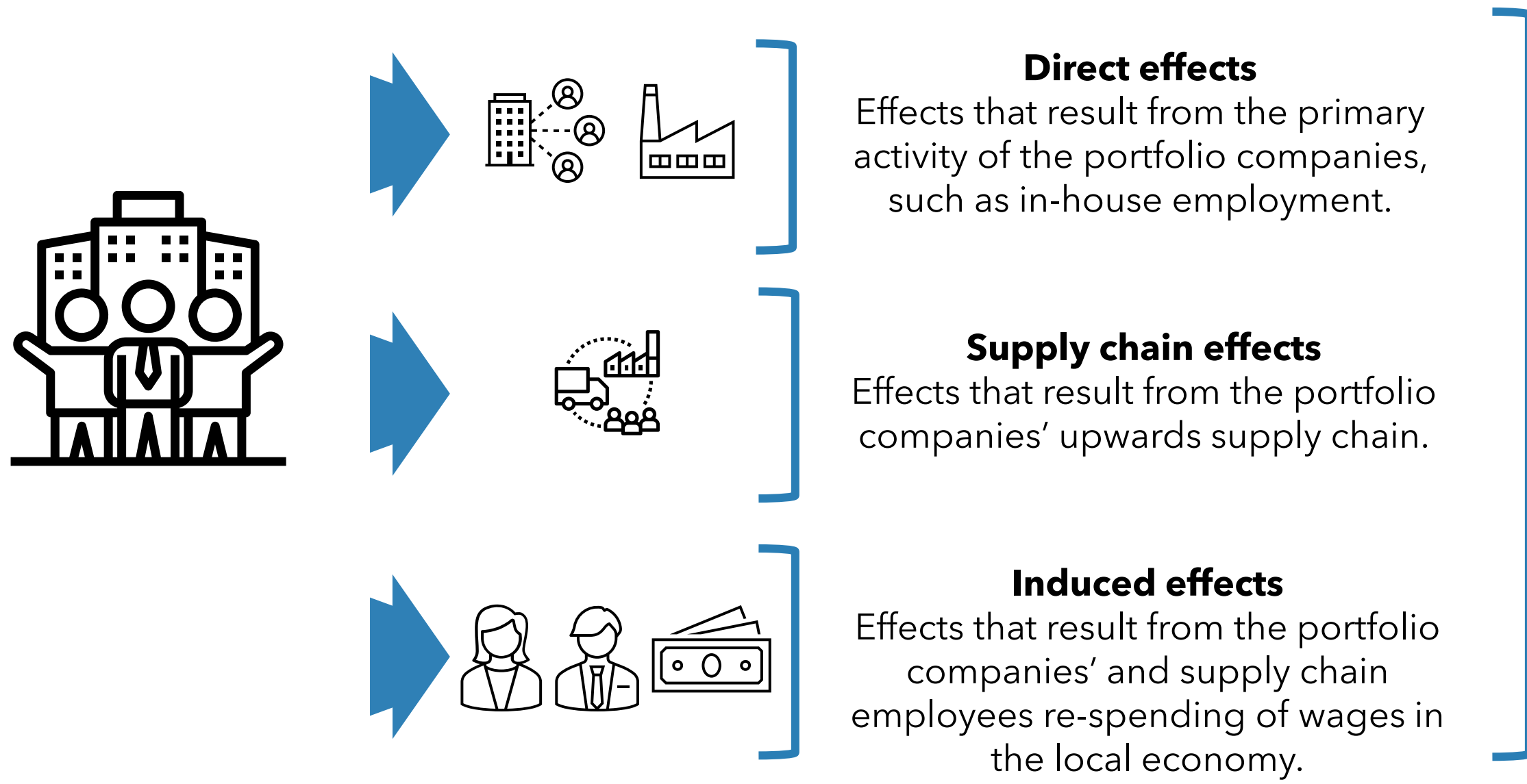


To get the GHG results, the Individual Clients, Sector Exposure, and Attribution tabs need to be filled. Click below to see what are the required inputs to obtain results.



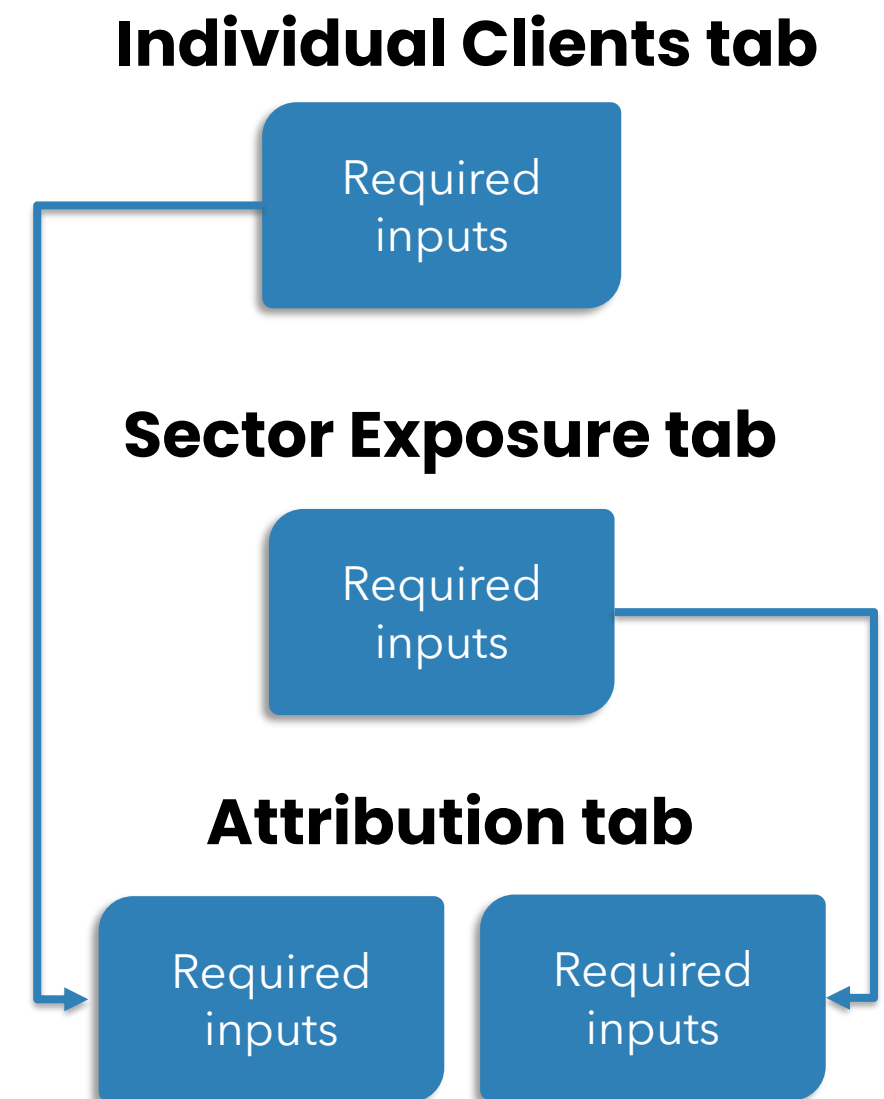
Companies in Portfolio of the Fund

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



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

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.



Fund

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.

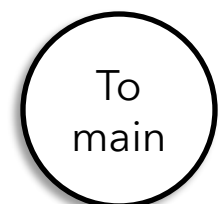
Client	Country of operations	Type of client	Financial data available	Other data points available			Fiscal year	Comments		
Agri Fund	Brazil	Investment fund	Revenues for the 2 Investee Companies: Company A - 2021 Revenues of EUR 200,000 Company B - 2021 Revenues of EUR 500,000	Equity in the 2 Investee 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			2021	This represents a 50% equity investment into Agri fund in Brazil. The fund itself has two investee companies. The Fund has a 20% equity share in each of its investee companies.		

1	2	3	4	5	6	7	8	9	10
Client name/code	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 Fund	Investment fund		2021	Brazil	Financial and insurance activities				
Agri Fund	Investment fund	Company A	2021	Brazil	Growing of non-perennial crops	200,000			
Agri Fund	Investment fund	Company B	2021	Brazil	Agriculture, forestry and fishing	500,000			

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

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

* 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.



Input by client type > Client Type > Fund

Fund

Attribution tab. Application of the JIM ex-post.

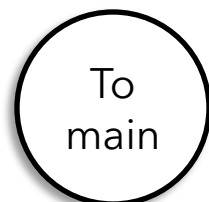
The first table represents information about the client. The second table is how you fill out the results to get the attributed GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	Comments
Agri Fund	Brazil	Investment fund	Revenues for the 2 Investee Companies: Company A - 2021 Revenues of EUR 200,000 Company B - 2021 Revenues of EUR 500,000	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	2021	This represents a 50% equity investment into Agri fund in Brazil. The fund itself has two investee companies. The Fund has a 20% equity share in each of its investee companies.

1	2	3	4	5	6	7	8	9	10
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 equity in fiscal year	Total debt in fiscal year	Total balance tab value in fiscal year
		#	#	#	%	#	#	#	#
Agri Fund		2021			50		2,750,000	1,250,000	
Agri Fund	Company A	2021			20		750,000	250,000	
Agri Fund	Company B	2021			20		1,000,000	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.



Fund

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

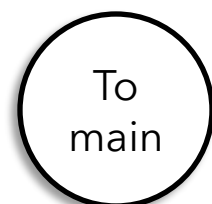
The first table represents information about the client. The second table is how you fill out the results to get the GHG emissions and jobs supported results for clients with no individual investees.

Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	Comments
Sector Agnostic Fund	Indonesia	Investment fund	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 investment fund itself: 50% - Total Equity in 2021: 1,000,000	2021	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.

1 Client name/code	2 Fiscal year	3 Country/region of financial intermediary's outstanding amount	4 Economic activity of financial intermediary's outstanding amount	5 Outstanding amount - financial intermediary
	#	List	List	#
Sector Agnostic Fund	2021	Indonesia	Agriculture, forestry and fishing	250,000
Sector Agnostic Fund	2021	Indonesia	Mining and quarrying	250,000
Sector Agnostic Fund	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.



Fund

Attribution tab. Application of the JIM ex-post.

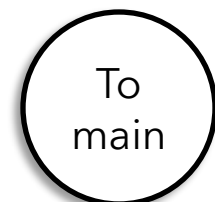
The first table represents information about the client. The second table is how you fill out the results to get the attributed GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	Comments
Sector Agnostic Fund	Indonesia	Investment fund	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 investment fund itself: 50% - Total Equity in 2021: 1,000,000	2021	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.

1	2	3	4	5	6	7	8	9	10
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 equity in fiscal year	Total debt in fiscal year	Total balance tab value in fiscal year
		#	#	#	%	#	#	#	#
Sector Agnostic Fund		2021			50		1,000,000		

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

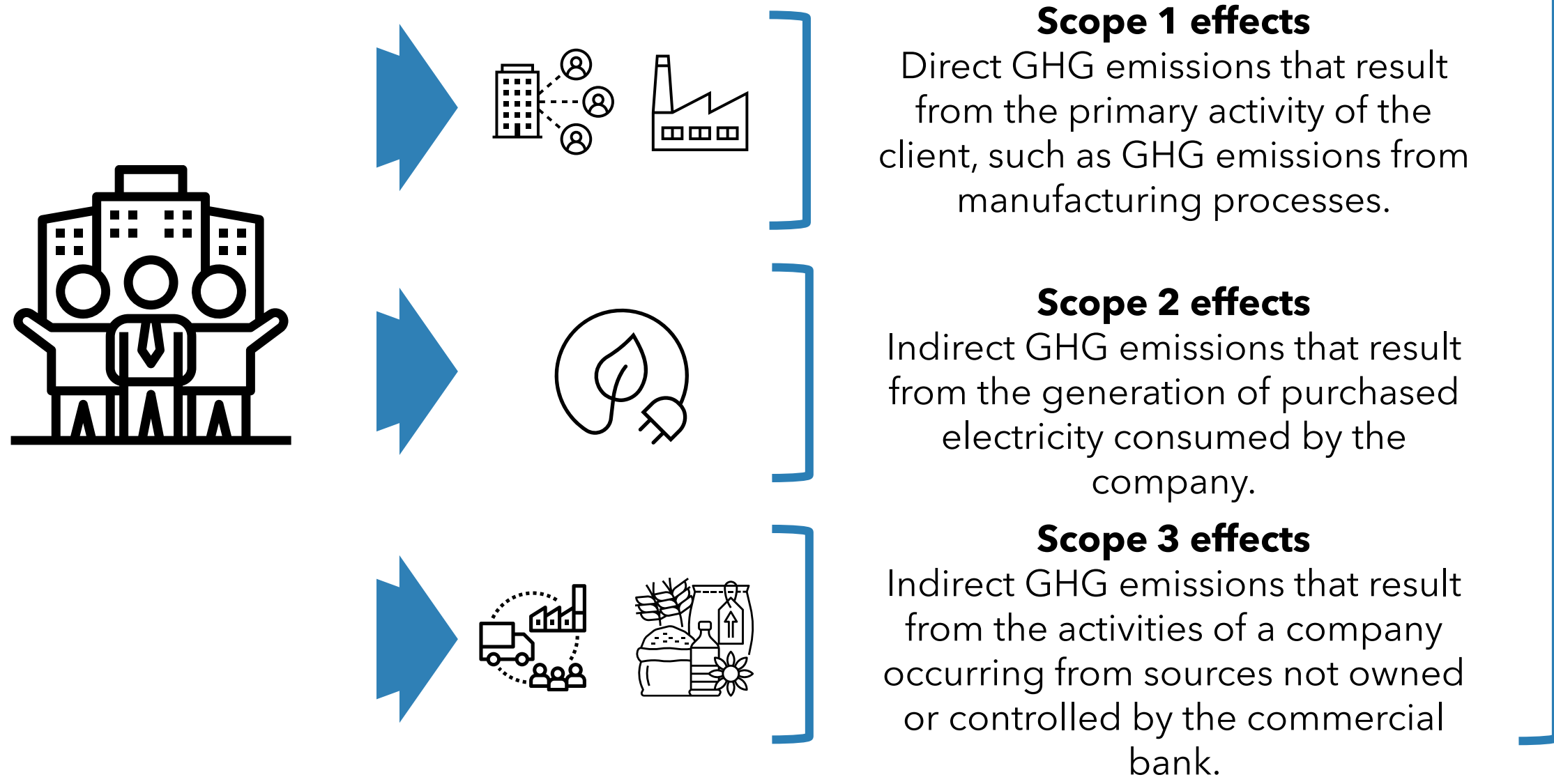
*4 does not apply because no debt was invested. 5 does not apply because it is not listed equity. 7 does not apply because it is not listed. 10 is not needed as inputs for 8 & 9 are available and preferred instead.



Commercial Bank

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.



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

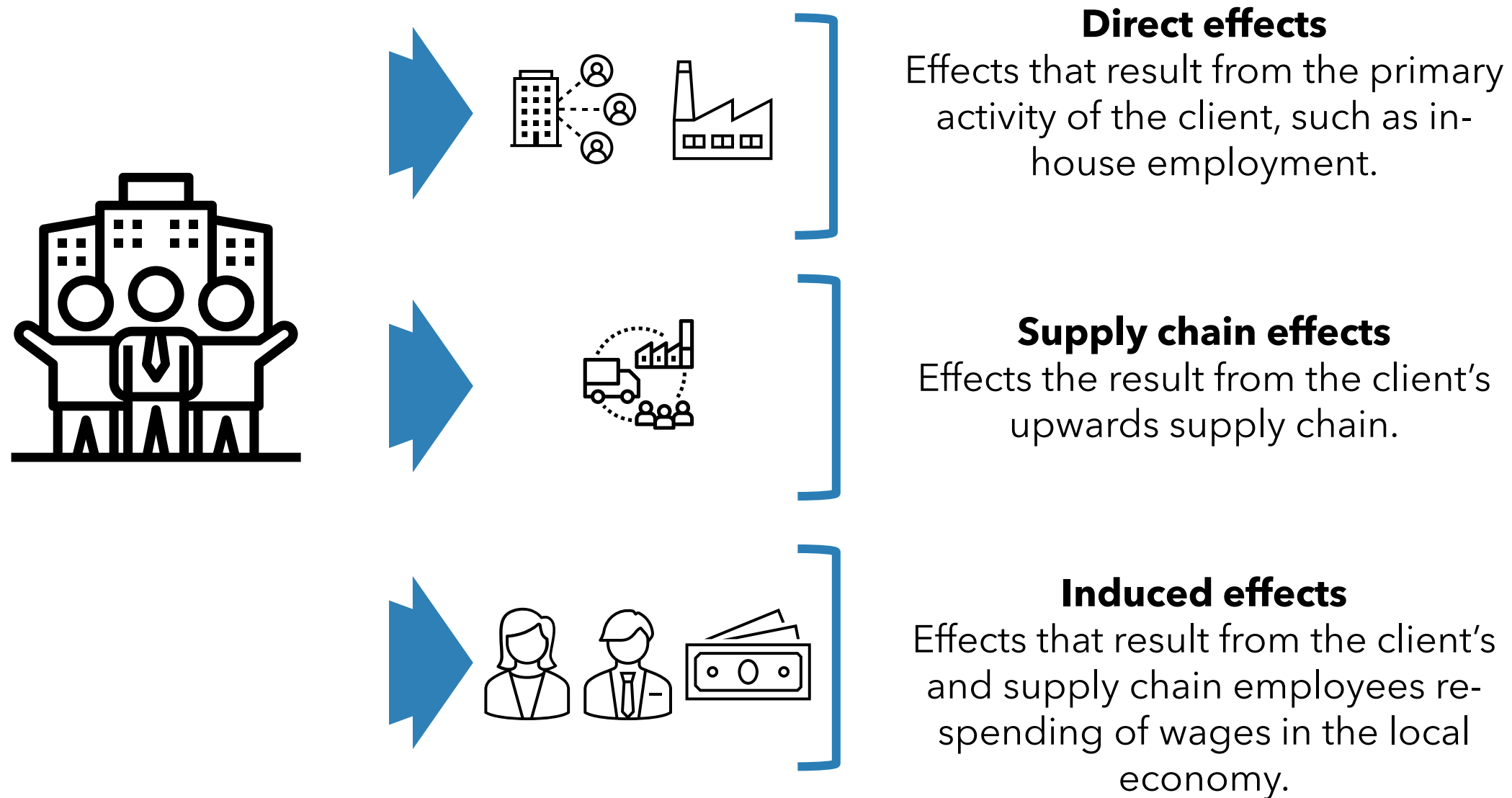
Attribution tab

Required inputs

Commercial Bank

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.



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

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

Required inputs



Commercial Bank

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

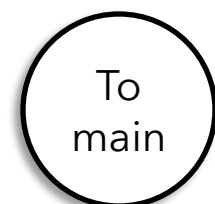
The first table represents information about the client. The second table is how you fill out the results to get GHG emissions and jobs supported results.

Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	Comments
Bank India	India	Financial Institution	Client 1: 2022 Revenue of EUR 500,000, Client 2: 2022 Revenue of EUR 100,000	- Client 1: Outstanding amount is 500,000 and total balance tab value is 10,000,000 - Client 2: Outstanding amount is 500,000 and total balance tab value is 5,000,000 - Sector Exposure - Textile: Outstanding amount is 3,000,000 - Sector Exposure - Food and allied industries: Outstanding amount is 5,000,000	2022	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 Client name/code	2 Client type List	3 Investee name/code	4 Fiscal year #	5 Country/region of operations List	6 Economic activity List	7 Revenue #	8 Project value #	9 Power production MWh	10 Power technology type List
Client 1	Corporate		2022	India	Manufacture of other technical and industrial textiles	500,000			
Client 2	Corporate		2022	India	Manufacture of other food products n.e.c	100,000			

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

* 8, 9, & 10 do not apply because the commercial bank does not have energy producing assets.



Commercial Bank

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

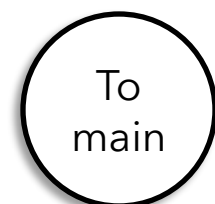
The first table represents information about the client. The second table is how you fill out the results to get the GHG emissions and jobs supported results for clients with no individual investees.

Client	Country of operations	Type of client	Financial data available	Other data points available	Fiscal year	Comments
Bank India	India	Financial Institution	Client 1: 2022 Revenue of EUR 500,000, Client 2: 2022 Revenue of EUR 100,000	<ul style="list-style-type: none"> Client 1: Outstanding amount is 500,000 and total balance tab value is 10,000,000 Client 2: Outstanding amount is 500,000 and total balance tab value is 5,000,000 Sector Exposure - Textile: Outstanding amount is 3,000,000 Sector Exposure - Food and allied industries: Outstanding amount is 5,000,000 	2022	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 Client name/sector*	2 Fiscal year	3 Country/region of financial intermediary's outstanding amount	4 Economic activity of financial intermediary's outstanding amount	5 Outstanding amount - financial intermediary
#	List	List	List	#
Textile	2022	India	Manufacture of other technical and industrial textiles	2,500,000
Food and allied industries	2022	India	Manufacture of other food products 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.



Commercial Bank

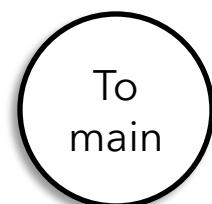
Attribution tab. Application of the JIM ex-post.

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 India	India	Financial Institution	Client 1: 2022 Revenue of EUR 500,000, Client 2: 2022 Revenue of EUR 100,000	<ul style="list-style-type: none"> Client 1: Outstanding amount is 500,000 and total balance tab value is 10,000,000 Client 2: Outstanding amount is 500,000 and total balance tab value is 5,000,000 Sector Exposure - Textile: Outstanding amount is 3,000,000 Sector Exposure - Food and allied industries: Outstanding amount is 5,000,000 	2022	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 Client name/code	2 Investee name	3 Fiscal year	4 Outstanding amount - Debt	5 Outstanding amount - Listed equity	6 Relative equity share in fiscal year	7 Enterprise Value Including Cash in fiscal year	8 Total equity in fiscal year	9 Total debt in fiscal year	10 Total balance tab value in fiscal year
		#	#	#	%	#	#	#	#
Textile		2022	2,500,000						2,500,000
Food and allied industries		2022	4,500,000						4,000,000
Client 1		2022	500,000						10,000,000
Client 2		2022	500,000						5,000,000

*5 & 6 do not apply because it is not listed 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

1 Client name/code	2 Client type List	3 Investee name/code	4 Fiscal year #	5 Country/region of operations List	6 Economic activity List	7 Revenue #	8 Project value #	9 Power production MWh	10 Power technology type List
Dummy	Corporate		2022	Madagascar	Manufacture of other technical and industrial textiles	1			

*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.

