

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: Capital Group Euro Bond Fund (LUX) (the “Fund”)

Legal entity identifier: 549300MSGNIE4SEG2P53

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852 establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?	
<p><input checked="" type="radio"/> <input type="checkbox"/> Yes</p> <p><input type="checkbox"/> It made sustainable investments with an environmental objective: ___%</p> <ul style="list-style-type: none"> <input type="checkbox"/> in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <p><input type="checkbox"/> It made sustainable investments with a social objective: ___%</p>	<p><input checked="" type="radio"/> <input type="checkbox"/> <input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> It promoted Environmental/Social (E/S) characteristics and while it did not have as its objective a sustainable investment, it had a proportion of ___% of sustainable investments</p> <ul style="list-style-type: none"> <input type="checkbox"/> with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy <input type="checkbox"/> with a social objective <p><input checked="" type="checkbox"/> It promoted E/S characteristics, but did not make any sustainable investments</p>



To what extent were the environmental and/or social characteristics promoted by this financial product met?

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

The Fund promoted the following environmental and/or social (E/S) characteristics:

- At time of purchase exclusions on sovereign and corporate issuers, with respect to certain sectors such as tobacco, fossil fuel and weapons, as well as companies violating the principles of the United Nations Global Compact (UNGC).

The companies in which investments were made followed good governance practices.

The Fund adopted Article 8 status as per Regulation (EU) 2019/2088 of 27 November 2019 on sustainability-related disclosures in the financial services sector (SFDR), as amended, on 15 December 2023. From this date, the Fund applies a Negative Screening Policy as described above. Since adoption, at least 90% of the Fund’s investments (excluding cash, cash equivalents and/or money market funds), at the time of purchase, were selected based on the E/S characteristics.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: **Capital Group Euro Bond Fund (LUX) (the “Fund”)**

Legal entity identifier: **549300MSGNIE4SEG2P53**

● **How did the sustainability indicators perform?**

The following sustainability indicator has been used in order to measure the attainment of the E/S characteristics promoted by the Fund:

Sustainability indicator	Result
Percentage of corporate and sovereign issuers that complied with the exclusion list <i>[at the time of purchase]</i> ¹ .	100%

Since adoption of Article 8 status, the Fund has applied Negative Screening Policy. In accordance with the Negative Screening Policy, if a previously eligible issuer held in the Fund subsequently fails an appropriate screen or falls below a pre-defined threshold, the issuer will normally not contribute towards the environmental and/or social characteristics of the Fund and will generally be sold within six months from the date of such determination, subject to the best interests of investors in the Fund.

● **...and compared to previous periods?**

Not applicable

● **What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?**

Not applicable

● **How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?**

Not applicable

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

¹ Calculation excludes cash and/ or cash equivalents

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: **Capital Group Euro Bond Fund (LUX) (the “Fund”)**

Legal entity identifier: **549300MSGNIE4SEG2P53**



How did this financial product consider principal adverse impacts on sustainability factors?

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

The Fund considered principal adverse impact (PAI) indicators during the investment-decision process of investments in corporate issuers as described in the table below. As at 31 December 2023, corporate issuers representing 32% of the portfolio were considered.

PAI indicator	Integration process	Threshold (when applicable)
PAI 4 – Exposure to companies active in the fossil fuel sector	These PAIs were considered when the investment adviser evaluated and applied ESG and norms-based screening to implement exclusions on corporate issuers. To support this screening, it relied on third party provider(s) who identified an issuer's participation in or the revenue which they derived from activities that are inconsistent with the ESG and norms-based screens.	Exclusion of companies that generate over 10% of their revenue from oil sands extraction and/or Arctic oil production and/or from the production and/or distribution of thermal coal as identified through the relevant MSCI Maximum Percentage of Revenue factor name.
PAI 10 – Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises		Exclusion of companies that, in the investment adviser's opinion, are violating the United Nations Global Compact (UNGC) principles.
PAI 14 – Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)		<p>- Exclusion of companies that have any ties to controversial weapons: cluster munitions, landmines, biological/chemical weapons, depleted uranium weapons, blinding laser weapons, incendiary weapons, and/or non-detectable fragments. Companies are identified through the MSCI's Controversial Weapons– Any Tie factor name.</p> <p>- Exclusion of companies that generate any revenue from the production of nuclear weapons. Companies are identified through the MSCI's Weapons – Nuclear Maximum Percentage of Revenue factor name.</p> <p>- Exclusion of companies that generate over 10% of their revenue from weapons systems, components and support systems and service. Companies are identified through the MSCI's Weapons– Maximum Percentage of Revenue factor name.</p>

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: **Capital Group Euro Bond Fund (LUX) (the “Fund”)**

Legal entity identifier: **549300MSGNIE4SEG2P53**



What were the top investments of this financial product?

The list includes the investments constituting the **greatest proportion of investments of the financial product** during the reference period which is:

31 December 2023

Largest Investments	Sector	% Assets	Country
Greece Government Bond, Reg. S, 144A 3.875% 15/06/2028	European Government	3.85	Greece
Italy Buoni Poliennali Del Tesoro, Reg. S 0.25% 15/03/2028	European Government	3.23	Italy
Bundesrepublik Deutschland, Reg. S 0% 15/11/2027	European Government	2.47	Germany
France Government Bond OAT, Reg. S 1% 25/05/2027	European Government	2.13	France
Belgium Government Bond, Reg. S, 144A 3% 22/06/2033	European Government	2.13	Belgium
France Government Bond OAT, Reg. S 3% 25/05/2033	European Government	2.02	France
Greece Government Bond, Reg. S, 144A 4.25% 15/06/2033	European Government	1.58	Greece
France Government Bond OAT, Reg. S 0% 25/05/2032	European Government	1.54	France
Spain Bonos y Obligaciones del Estado, Reg. S, 144A 1.25% 31/10/2030	European Government	1.49	Spain
Belgium Government Bond, Reg. S, 144A 0% 22/10/2027	European Government	1.36	Belgium
Italy Buoni Poliennali Del Tesoro, Reg. S 4.35% 01/11/2033	European Government	1.33	Italy
France Government Bond OAT, Reg. S, 144A 0.5% 25/05/2040	European Government	1.3	France
France Government Bond OAT, Reg. S 2% 25/11/2032	European Government	1.29	France
Austria Government Bond, Reg. S, 144A 0.9% 20/02/2032	European Government	1.25	Austria
Bundesrepublik Deutschland, Reg. S 0% 15/08/2030	European Government	1.23	Germany

The above breakdown of the Fund’s top investments is based on the portfolio as at 31 December 2023.



What was the proportion of sustainability-related investments?

Please find information regarding the proportion of sustainability-related investments in the following sub-sections.

Asset allocation describes the share of investments in specific assets.

● **What was the asset allocation?**

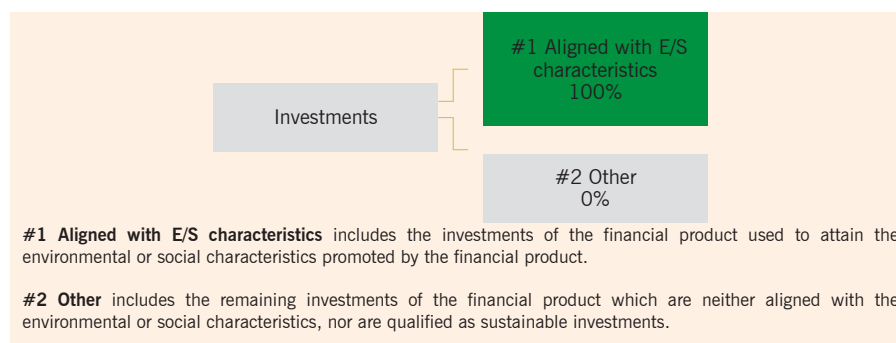
As at the 31 December 2023 the Fund invested 100% of its assets into issuers that attained the promoted E/S characteristics (#1) and 0% of the Fund’s investments did not align with the E/S characteristics promoted by the Fund (#2).

Cash and/or cash equivalents were excluded from the asset allocation and were not considered to be used to attain the environmental or social characteristics promoted by the Fund.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: **Capital Group Euro Bond Fund (LUX) (the “Fund”)**

Legal entity identifier: **549300MSGNIE4SEG2P53**



To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective.

Transitional activities are activities for which low-carbon alternatives are not yet available and among others have greenhouse gas emission levels corresponding to the best performance.

● **In which economic sectors were the investments made?**

The Fund invested in the following economic sectors:

Sector Breakdown			% Asset
Corporates	Financial Institutions	Banking	11.56
		Brokerage/Asset Managers/Exchanges	0.39
		Finance Companies	0.01
		Insurance	1.29
		REITs	0.17
	Industrial	Basic Industry	0.49
		Capital Goods	1.38
		Communications	2.58
		Consumer Cyclical	1.17
		Consumer Non-Cyclical	2.19
		Energy	0.53
		Technology	0.60
		Transportation	0.10
	Utility	Electric	0.83
Natural Gas		0.39	
Utility		0.16	
Derivatives	Futures	Bund	0.01
		Italian Government	0.01
	Swaps	LIBOR	-0.02
		OIS	0.02
Government Related	Agency	Government Guaranteed	2.64
		Owned No Guarantee	0.98
	Local Authority	Local Authority	0.87
	Sovereign	Sovereign	1.08
Treasuries	Supranational	Supranational	6.48
		Treasuries	61.21
Cash & Equivalent	Cash & Equivalent	Cash	2.85
		FX Forwards	0.03
Grand Total			100.00



To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

While the Fund promoted environmental characteristics within the meaning of Article 8 of the SFDR, its commitment to make “environmentally sustainable investments” within the meaning of the Taxonomy Regulation was set at 0% (including in transitional and enabling activities). However, during the reference period, the Fund held investments that were aligned with the EU Taxonomy and the percentages of those investments by Turnover, CapEx and OpEx are detailed below.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: **Capital Group Euro Bond Fund (LUX) (the “Fund”)**

Legal entity identifier: **549300MSGNIE4SEG2P53**

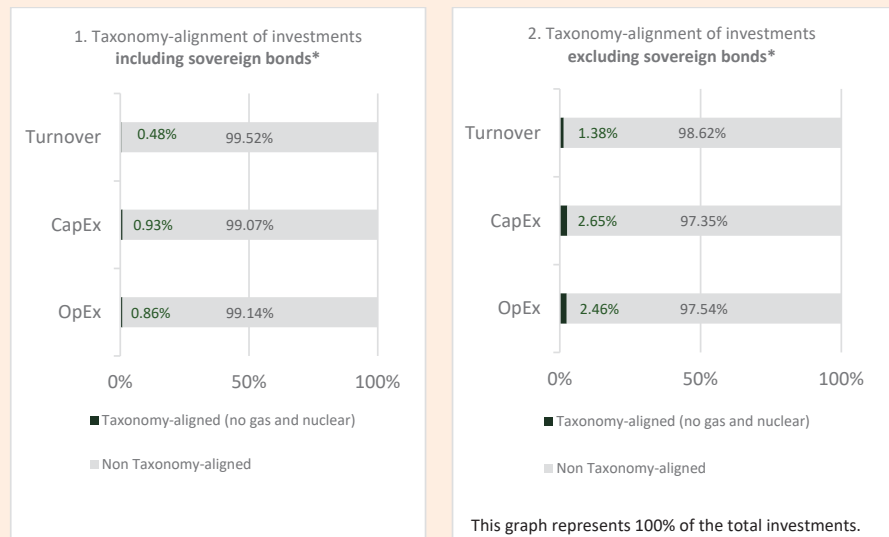
● **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy²?**

- Yes:
 In fossil gas In nuclear energy
 No

Taxonomy-aligned activities are expressed as a share of:

- **turnover** reflecting the share of revenue from green activities of investee companies.
- **capital expenditure (CapEx)** showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure (OpEx)** reflecting green operational activities of investee companies.

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds.



* For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures.

Percentages in the above table are calculated excluding cash and/or cash equivalents.

● **What was the share of investments made in transitional and enabling activities?**

The Fund did not commit to minimum share of investments in transitional and enabling activities, however the share of investment in such activities within the meaning of the EU Taxonomy are shown below. Investments that are aligned with the EU Taxonomy are incidental and are not an objective pursued by this Fund.

Indicator	Enabling (%)	Transitioning (%)
Turnover	0.26%	0.00%
CapEx	0.49%	0.00%
OpEx	0.51%	0.00%

Percentages in the above table are calculated excluding cash and/or cash equivalents.

² Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change (“climate change mitigation”) and do not significantly harm any EU Taxonomy objective – see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: **Capital Group Euro Bond Fund (LUX) (the "Fund")**

Legal entity identifier: **549300MSGNIE4SEG2P53**

- **How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?**

Not applicable



are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.



What was the share of sustainable investments with an environmental objective not aligned with the EU Taxonomy?

The Fund promoted E/S characteristics and did not make any sustainable investments with an environmental objective that were not aligned with the EU Taxonomy.



What was the share of socially sustainable investments?

Not applicable



What investments were included under "Other", what was their purpose and were there any minimum environmental or social safeguards?

There were no investments held under the category #2 "Other".

The asset allocation calculation that categorises the investments into #1 Aligned with E/S characteristics and #2 Other excludes cash and cash equivalents. Cash and cash equivalents were held for liquidity purposes to support the Fund's overall investment objective.



What actions have been taken to meet the environmental and/or social characteristics during the reference period?

The environmental and/or social characteristics of the Fund are based on the Exclusion Policy, subsequently renamed Negative Screening Policy. The investment adviser identified certain issuers or groups of issuers that it excluded from the portfolio in order to promote the E/S characteristics promoted by the Fund.

The Fund applied investment restrictions rules on a pre-trade basis in portfolio management systems to prohibit investment in companies or issuers based on the exclusion criteria. The Fund also underwent regular/systematic post-trade compliance checks performed by Capital Group's independent guideline monitoring function.

When the monitoring function identifies previously eligible issuers that subsequently failed an appropriate screen or fell below a pre-defined threshold, and the investment is considered to no longer tribute towards the E/S characteristics of the Fund, the Investment adviser will look to sell the issuer within six months from the date of such determination, subject to the best interests of investors in the Fund.

The investment adviser also regularly engages in dialogue with companies on corporate governance issues.

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: **Capital Group Euro Bond Fund (LUX) (the "Fund")**

Legal entity identifier: **549300MSGNIE4SEG2P53**



How did this financial product perform compared to the reference benchmark?

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

Not applicable