Pre-contractual 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: BNY Mellon Long-Term Global Equity Fund

Legal entity identifier: 21380054NDC4BXEMBP84

Environmental and/or social characteristics

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.

Does this financial product have a sustainable investment objective?

☐ **Yes**	☑ **No**
☐ It will make a minimum of **sustainable investments with an environmental objective**: ___%	☑ It **promotes Environmental/Social (E/S) characteristics** and while it does not have as its objective a sustainable investment, it will have a minimum proportion of **5.00%** of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☐ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☑ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
	☑ with a social objective
☐ It will make a minimum of **sustainable investments with a social objective** ___%	☐ It promotes E/S characteristics, but **will not make any sustainable investments**

What environmental and/or social characteristics are promoted by this financial product?

This Sub-Fund intends to promote good Environmental, Social & Governance (ESG) practices or characteristics through deliberately avoiding investment in companies with below threshold ESG credentials as defined by the Investment Manager. Environmental and social credentials considered include the themes detailed below:

Environmental

- Greenhouse gas emissions
- Biodiversity and natural resources
- Climate and transition risks
- Pollution and waste management

Social

- Business ethics, bribery and corruption
- Data privacy and security
- Labour practices and human rights safeguards
- Diversity, equality and inclusion

No reference benchmark has been designated for the purpose of attaining the environmental or social characteristics promoted by the Sub-Fund.

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

What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?

Sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by the Sub-Fund. The Sub-Fund will use a number of data points relating to the themes detailed below as sustainability indicators. These data points are from a third party provider.

Environmental:

– Greenhouse gas emissions
– Biodiversity and natural resources
– Climate and transition risks
– Pollution and waste management

Social:

– Business ethics, bribery and corruption
– Data privacy and security
– Labour practices and human rights safeguards
– Diversity, equality and inclusion

The efficacy and data coverage of the sustainability indicators used will be reviewed periodically.

What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?

The objectives of the sustainable investments that the Sub-Fund partially intends to make are those represented by the UN Sustainable Development Goals. A sustainable investment contributes to those objective by having a minimum of 30% revenue aligned with UN Sustainable Development Goals.

How do the sustainable investments that the financial product partially intends to make, not cause significant harm to any environmental or social sustainable investment objective?

The Sub-Fund's investments that meet the minimum revenue threshold, as previously described, are then screened against a number of principal adverse impacts (PAIs) indicators for 'do no significant harm' (DNSH), including, but not limited to, the mandatory indicators included in Table 1 of Annex 1 as further detailed in Section "How have the indicators for adverse impacts on sustainability factors been taken into account?"

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, anticorruption and antibribery matters.

How have the indicators for adverse impacts on sustainability factors been taken into account?

When taking into account the indicators for adverse impacts on sustainability factors where possible, each indicator in Table 1 of Annex I and any relevant indicators in Tables 2 and 3 of Annex I is either considered versus a sector median or absolute threshold for all companies that meet the percentage revenue threshold to qualify as a sustainable investment. For quantitative indicators, a flag is raised if the designated threshold for sector median is surpassed. For other indicators, a flag is raised for a below threshold response. In such instances, further analysis is undertaken to deem whether the investment does no significant harm and therefore is in fact a sustainable investment under SFDR. It should be noted that while each indicator in Table 1 of Annex I is considered, it is not possible to calculate the carbon footprint of each potential sustainable investment as envisaged in Annex I.

How are the sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights?

The OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights (the "Responsible Business Practices") collectively cover a very broad range of areas of responsible business, encompassing everything from labour rights to consumer protection to support for internationally recognised human rights within a company's or issuer's sphere of influence. SFDR Sustainable investments are considered aligned with the Responsible Business Practices unless they do not pass specific

Human Rights, Labour, overall controversy, and tax compliance screens which either directly cover one or more of the Responsible Business Practices or are considered an appropriate proxy for one or more of the Responsible Business Practices.

The EU Taxonomy sets out a "do no significant harm" principle by which Taxonomy-aligned investments should no significantly harm EU Taxonomy objectives and is accompanied by specific EU criteria.

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

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

Does this financial product consider principal adverse impacts on sustainability factors?

☑ Yes, in accordance with Article 7 of SFDR, the adverse impacts of investment decisions on sustainability factors are considered in line with the PAI regime for this Sub-Fund from the perspective of the harm that investment positions might do externally to sustainability factors. The Sub-Fund will consider 7 of the mandatory indicators included in Table 1 of Annex 1 at a portfolio level. Those are:

– Carbon footprint
– Greenhouse gas intensity of investee companies
– Exposure to companies active in the fossil fuel sector
– Activities negatively affecting biodiversity sensitive areas
– Violations of UNGC or OECD Guidelines
– Board gender diversity
– Exposure to controversial weapons

Thresholds have been set against each indicator at an aggregate portfolio level. The Sub-Fund will be reviewed against these thresholds internally, at a minimum, on a quarterly basis and reported annually in the periodic disclosure.

The approach to 'consider the PAIs' has been to set what the Investment Manager considers are reasonable thresholds, above which it could be considered that the Sub-Fund has 'material adverse impact' against any of the criteria listed above. On occasions it may be concluded after further investigation that there is not clear evidence of 'material adverse impact' despite the market data suggesting one of these thresholds has been breached.

Where required, information on principal adverse impacts on sustainability factors will be made available in the annual report.

☐ No

What investment strategy does this financial product follow?

The investment strategy guides investment decisions based on factors such as investment objectives and risk tolerance.

The investment strategy followed by this Sub-Fund consists of a long term and bottom-up, fundamental driven, integrated ESG approach based on the compounding of returns and aims to invest in companies generating strong internal rates of return, available at reasonable purchase prices. The product aims to promote good ESG practices through deliberately avoiding investment in companies with below threshold ESG credentials. In general, the Sub-Fund's portfolio will be comprised of companies that embrace high standards of ESG practice or are attractive due to their progression in environmental & social practice and exhibit good governance. Stewardship, in terms of engagement and proxy voting, is an integral part of the Investment Manager's approach to investing.

In identifying investments, the Investment Manager will specifically determine whether an issuer engages in sustainable business practices and satisfies the Investment Manager's ESG Criteria. The Investment Manager considers whether the issuer (i) engages in such practices in an economic sense (e.g. the durability of the issuer's strategy, operations and finances), and (ii) takes appropriate account of the economic, political, governance and regulatory environment in which the issuer operates, which includes assessment of an issuer's environmental, social and/or governance practices.

- **What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?**

  The binding elements of this Sub-Fund's investment strategy shall include:

  – Excluding companies found to have violated the UN Global Compact;

  – Excluding securities issued by entities which produce controversial weapons;

  – Adopting a policy of making no direct investment in (a) companies that derive more than 10% of annual turnover from the production of tobacco; (b) companies that derive more than 10% of annual turnover from investment in oil and gas exploration and production from the Arctic region; and (c) companies that derive more than 10% of annual turnover from thermal coal extraction or generation.

- **What is the committed minimum rate to reduce the scope of the investments considered prior to the application of that investment strategy?**

  There is no commitment to reduce the scope of the investments by a minimum rate.

Good governance practices include sound management structures, employee relations, remuneration of staff and tax compliance.

- **What is the policy to assess good governance practices of the investee companies?**

  Good governance practices of the investee companies are assessed through qualitative and quantitative analysis.

  The Sub-Fund invests in companies that the Investment Manager considers to have high standards of governance. Companies are assessed and monitored across those governance factors considered material to their operations. These will include, but are not limited to:

  – Sound management structures

  – Remuneration of staff

  – Employee relations

  – Tax compliance

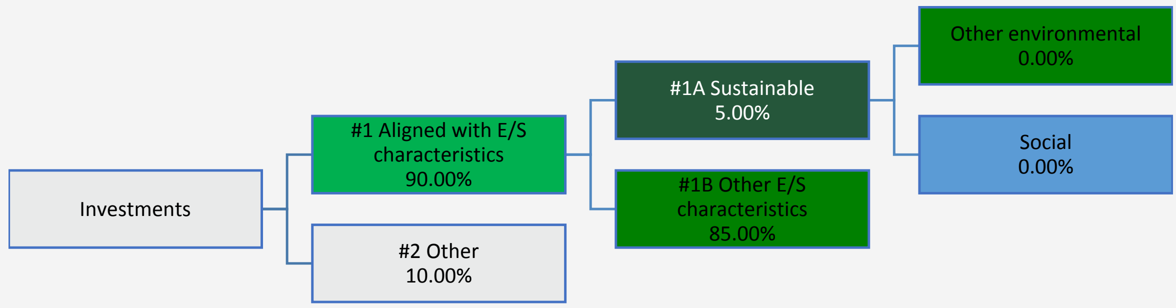
  These governance pillars are supported with data points from a third party provider and internally set thresholds. If any data point flags, further analysis, comment and a conclusion as to whether the company meets the acceptable standard for good governance is required.

What is the asset allocation planned for this financial product?

Asset allocation describes the share of investments in specific assets.

The asset allocation diagram is intended to illustrate the planned asset allocation of this Sub-Fund and to reflect the minimum investments referred to elsewhere in this annex. A minimum of 75% of Net Asset Value will be used to meet the environmental or social characteristics promoted by the Sub-Fund in accordance with the binding elements of the investment strategy. The Sub-Fund is committed to investing a minimum of 5% of Net Asset Value in SFDR Sustainable Investments which may have an environmental or social objective, but the asset allocation between environmental and social objectives is not fixed and as such, the Sub-Fund does not commit to invest a minimum percentage of Net Asset Value in SFDR Sustainable Investments which have specifically an environmental objective or specifically a social objective.

At least 90% of the NAV of this Sub-Fund (net of the exposure to cash and liquid near cash assets, money market funds, currency related financial derivative instruments and FDI used for hedging purposes, (the "Non-ESG Assets")) must meet the "ESG Criteria" at time of purchase and on an ongoing basis. For the avoidance of doubt, the Non-ESG Assets are not required to meet the ESG Criteria.



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

The category **#1 Aligned with E/S characteristics** covers:
- The sub-category **#1A Sustainable** covers sustainable investments with environmental or social objectives.
- The sub-category **#1B Other E/S characteristics** covers investments aligned with the environmental or social characteristics that do not qualify as sustainable investments.

- **How does the use of derivatives attain the environmental or social characteristics promoted by the financial product?**

  Derivatives are not used to attain the environmental or social characteristics promoted by the Sub-Fund.

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

There is no minimum extent to which sustainable investments with an environmental objective held by the Sub-Fund are aligned with the EU Taxonomy.

- **Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy [1]?**

  ☐ Yes:

  ☐ In fossil gas ☐ In nuclear energy

  ☑ No

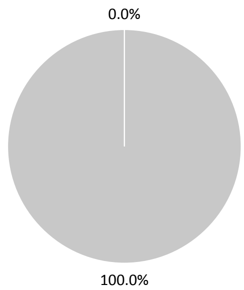
[1] Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas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

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 two graphs below show in green the minimum percentage of investments that are 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.*

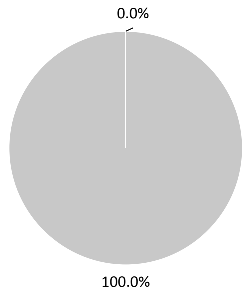
1. Taxonomy-alignment of investments including sovereign bonds*

- Taxonomy-aligned (no fossil gas & nuclear)
- Non Taxonomy-aligned



2. Taxonomy-alignment of investments excluding sovereign bonds*

- Taxonomy-aligned (no fossil gas & nuclear)
- Non Taxonomy-aligned



This graph represents 100% of the total investments

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

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.

What is the minimum share of investments in transitional and enabling activities?

Transitional activities: 0.00%

Enabling activities: 0.00%

What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy?

There is no minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy. The Sub-Fund will invest a minimum of 5% of NAV in sustainable investments, it is anticipated that this is likely to include 1% of NAV in sustainable investments with an environmental objective that are not aligned with the EU Taxonomy but this may not be reflective of how the Sub-Fund is invested at any particular time

Where the Sub-Fund invests in SFDR Sustainable Investments with an environmental objective, such investments will not be Taxonomy-aligned. This is because the Investment Manager does not currently take into account the EU Criteria for Environmentally Sustainable Economic Activities in determining whether economic activities contribute to an environmental objective or not.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.

What is the minimum share of socially sustainable investments?

There is no minimum share of sustainable investments with a social objective. The Sub-Fund will invest a minimum of 5% of NAV in sustainable investments, it is anticipated that this is likely to include 4% of NAV in sustainable investments with a social objective but this may not be reflective of how the Sub-Fund is invested at any particular time.

What investments are included under “#2 Other”, what is their purpose and are there any minimum environmental or social safeguards?

This Sub-Fund may also hold on an ancillary basis 10% of NAV maximum in cash and liquid cash assets, money market funds, and currency-related financial derivative instruments. The Sub-Fund is generally invested so that cash sits well below 10%. There are no minimum environmental or social safeguards associated with these investments.

Is a specific index designated as a reference benchmark to determine whether this financial product is aligned with the environmental and/or social characteristics that it promotes?

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

- **How is the reference benchmark continuously aligned with each of the environmental or social characteristics promoted by the financial product?**

  Not applicable

- **How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?**

  Not applicable

- **How does the designated index differ from a relevant broad market index?**

  Not applicable

- **Where can the methodology used for the calculation of the designated index be found?**

  Not applicable

Where can I find more product specific information online?

More product-specific information can be found on the website: www.bnymellonim.com