

Summary

Spiltan Fonder AB, LEI 5493009OVVDK1BR3GM24, considers principal adverse impacts of its investment decisions on sustainability factors.

This statement on principal adverse impacts on sustainability factors covers the reference period from 1 January to 31 December 2022.

The term "investment funds" refers, in this account to the investment funds managed by Spiltan Fonder: Spiltan Aktiefond Stabil, Spiltan Småbolagsfond, Spiltan Aktiefond Småland, Spiltan Realinvest Global, Spiltan Aktiefond Investmentbolag, Spiltan Globalfond Investmentbolag, Spiltan Högräntefond, Spiltan Räntefond Sverige, and Spiltan Enkel. Spiltan Fonder considers principal adverse impacts on sustainability factors by quantifying and evaluating its portfolio companies' negative effects on sustainable development. The evaluation and work with the indicators listed below is described in Spiltan Fonder's Responsible Investments Policy and Guidelines for Shareholder Engagement and Exercise of Voting Rights.

This is Spiltan Fonder's first report on the principal adverse impacts of its investment decisions on sustainability factors, and a year-on-year comparison of the results for this reference period is consequently not possible.

Spiltan Fonder is of the opinion that there are certain limitations in respect of the data collected in the light of the lack of relevant sustainability data for reporting in accordance with the Disclosure Regulation (2019/2088/EU) and applicable delegated acts. The implementation of the Corporate Sustainability Reporting Directive and reporting standards from the European Financial Reporting Advisory Group is necessary in enabling the disclosure of reliable, qualitative indicators. Furthermore, these regulations only affect companies domiciled in the EU/EEA, and there may, therefore, henceforth continue to be a lack of data from portfolio companies domiciled outside the EU/EEA.

Spiltan Fonder is, in addition, of the opinion that there are certain limitations in the verification of the data collected as neither shared reporting standards for sustainability reporting nor requirements for the sustainability data to be reviewed by a third party are currently in place. There may also be a certain backlog in the data, and the information on which Spiltan Fonder bases its evaluations may, therefore, have changed.