

Summary

Spiltan Fonder AB, 5493009OVVDK1BR3GM24, ("Spiltan Fonder" or the "Fund Company") consider principal adverse impacts its investment decisions on sustainability factors.

This statement is the consolidated statement on principle adverse impacts on sustainability factors for Spiltan Fonder and covers the reference period from January 1, 2024, to December 31, 2024. 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 principle adverse impacts on sustainability factors by quantifying and evaluating its portfolio companies' principle adverse impacts on sustainable development. The evaluation and work with the indicators listed below is described in Spiltan Fonder's Responsible Investments Policy, Policy for integrating sustainability risks in the investment process and Guidelines for Shareholder Engagement and Exercise of Voting Rights.

Spiltan Fonder manages principle adverse impacts on sustainability factors through our investment process. Partly by Spiltan Fonder's exclusion criteria that exclude investments in companies that are considered to have a higher sustainability risk and may have negative consequences for sustainability factors. Also, Spiltan Fonder considers the principle adverse impacts on sustainability factors within the investment decisions, through the performance of an in-depth sustainability analysis of the company prior to an investment. A further step in Spiltan Fonder's management of principle adverse impacts is the annual collection of sustainability-related information directly from the companies as part of our active ownership, and in case deviating indicators are identified, the companies may be subject to further analysis and Spiltan Fonder may take measures in accordance with Spiltan Fonder's Responsible Investments Policy.

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.

This report includes a presentation of indicators of principle adverse impacts on sustainability factors at Fund Company level. The report includes all mandatory indicators in table 1 as well as two optional additional indicators selected by Spiltan Fonder, these are presented in table 2 and 3, as indicator "4. Investments in companies without carbon emission reduction initiatives" and indicator "15. Lack of anti-corruption and anti-bribery policies".

In this report, Spiltan Fonder uses data from third-party providers and includes both reported and estimated data. Portfolio companies that lack data coverage from the third-party supplier are not included in the calculation of the indicators for principle adverse impacts on sustainability factors. The results presented are reported in conjunction with the coverage rate, which refers to the percentage of portfolio companies included in the calculation.