

Statement on principal adverse impacts of investment decisions on sustainability factors

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Summary

ACATIS Investment Kapitalverwaltungsgesellschaft mbH considers the principal adverse impacts of investment decisions on sustainability factors. This statement is the consolidated statement on principal adverse impacts of investment decisions on sustainability factors .

This statement on principal adverse impacts of investment decisions on sustainability factors refers to the reference period from January 1 to December 31, 2023. In each case, the indicators indicate the average value over four reference dates in the year of the ACATIS funds.

The consideration of the most significant adverse effects of investment decisions on sustainability factors is carried out as part of the investment decisions for the investment fund through binding exclusion criteria and the Controversy Risk Assessment.

The biggest challenge for the calculation year 2023 was the availability of data. Often only a small amount of data was available, much of which was estimated by the data provider and is therefore not representative and not very suitable for comparisons.

It is not meaningful to categorise the absolute values under "Explanation" for the second reporting year, as we changed ESG data provider in the second reporting year. It is not possible to compare the data between Moody's and MSCI. It appears to be completely random.

ACATIS takes the measures and targets described below into account in the sustainable Article 8 and Article 9 funds pursuant to the Disclosure Regulation. The Article 6 funds according to the Disclosure Regulation take sustainability risks into account in the investment decision, but no exclusion criteria.