

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, 2024. 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.

ACATIS Investment Kapitalverwaltungsgesellschaft mbH pursues a consistent and long-term sustainability approach. This was also consistently implemented in the 2024 reporting year without making any fundamental changes to the investment philosophy or methodology. The database remained stable compared to the previous year, which enables a reliable assessment of developments.

The results for 2024 show stable overall sustainability effects of the investments compared to 2023. Of particular note is the decrease in total greenhouse gas emissions from 2,148,786 tons of CO₂e in 2023 to 1,893,398 tons of CO₂e in 2024 and the CO₂ footprint from 288.59 to 262.33. The other indicators remained largely stable without any noticeable fluctuations. ACATIS thus confirms the stability and impact of its sustainable investment approach.

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.