

Statement on principal adverse impacts of investment decisions on sustainability factors

2025-06-30

Financial market participant:

Sensor Fonder AB (5493004M92EB41UP1092) (“the Company”) 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 2024.

Summary:

Within the universe of potential investments for the Company and its funds, various types of businesses are included, which also implies a range of different adverse impacts on sustainability factors. Therefore, the Company considers a wide selection of climate- and environment-related indicators as well as indicators concerning social and employee matters, respect for human rights, and issues related to anti-corruption and bribery. As a first step in its efforts to limit these negative impacts on sustainability factors, the Company applies exclusion criteria for its funds and seeks to invest in companies that actively and proactively work to improve their sustainability performance. Primarily, the Company uses data provided by the investee companies included in the fund, and secondarily, it also relies on data from third-party providers.

To encourage portfolio companies to reduce their negative impact on sustainability factors, the Company engages in active ownership in line with its shareholder engagement principles. The voluntary indicators the Company has chosen to consider are:

1. The share of investments in investee companies lacking initiatives to reduce carbon emissions in accordance with the Paris Agreement
2. The share of investments in companies that lack a whistleblower protection policy
3. The share of investments in companies without a human rights policy

In 2024, we chose to include the indicator “*The share of investments in companies without a human rights policy*” as an additional voluntary indicator. The other two indicators remain the same as in 2023.

The Company continues to assess that there are certain limitations concerning the collected data, due to the lack of relevant sustainability data required to report in accordance with Regulation (EU) 2019/2088 (the SFDR) and applicable delegated acts. However, coverage has improved across most indicators. The implementation of the Corporate Sustainability Reporting Directive (CSRD) and the accounting standards from the European Financial Reporting Advisory Group is necessary to enable disclosure of reliable quantitative indicators. Moreover, these regulations only apply to companies domiciled within the EU/EEA, meaning that there may continue to be a lack of data from investee companies located outside the EU/EEA.

The Company also assesses that there are some limitations regarding the verification of the data collected, as there are currently no common reporting standards for sustainability disclosures nor any requirement for third-party assurance. There may also be some data lag, which means that the information the Company bases its assessments on may have changed.
