Periodic disclosure for the financial products referred to in Article 9, paragraphs 1 to 4a, of Regulation (EU) 2019/2088 and Article 5, first paragraph of Regulation (EU) 2020/852

The contents of this document are a direct translation of the original Spanish version.

Sustainable investment means an investment in an economic activity that contributes to an environmental or social objective, provided that the investment does not significantly harm any environmental or social objective and that the investee companies follow good governance practices.

Product name: SC INFRA GESTCOMPOST FUND, F.C.R.E.
Legal entity identifier: 95980071JPLDCDRMJ858

Sustainable investment objective

Did this financial product have a sustainable investment objective?

☒ **Yes**	☐ **No**
☒ It made **sustainable investments with an environmental objective:** 100%	☐ It **promoted Environmental/Social (E/S) characteristics** and while it did not have as its objective a sustainable investment, it had a proportion of ___% of sustainable investments
☐ in economic activities that qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that qualify as environmentally sustainable under the EU Taxonomy
☒ in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy	☐ with an environmental objective in economic activities that do not qualify as environmentally sustainable under the EU Taxonomy
	☐ with a social objective
☐ It made **sustainable investments with a social objective:** ___%	☐ It promoted E/S characteristics, but **did not make any sustainable investments**

The **EU Taxonomy** is a classification system laid down in Regulation (EU) 2020/852 establishing a list of **environmentally sustainable economic activities**. That Regulation does not include a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

To what extent was the sustainable investment objective of this financial product met?

The Fund has defined as its sole objective sustainable investment in the environmental objectives of climate change mitigation and transition to a circular economy, two of the sustainable investment objectives defined in the EU Taxonomy Regulation—Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment. 100% of the Fund's portfolio investments are directed towards projects or companies whose business is focused on the energy transition and the transition to a circular economy, with a positive environmental impact.

During the 2025 financial year, the Fund commenced its investment period through the acquisition of Grupo Gestcompost as the Fund's first investment. The Fund implemented its sustainable investment strategy through a platform specialising in waste management, treatment and recovery, as well as in the development of solutions related to renewable energy and renewable gas generation.

Grupo Gestcompost has three waste-management facilities located in Pina de Ebro, Belinchón and Torregrosa, together with technical and industrial capabilities associated with the development of new projects. The principal activities include recovery of organic waste for compost production; sterilisation of animal by-products not intended for human consumption; production of biogas through anaerobic digestion; and biogas upgrading for the production and sale of biomethane.

As part of Grupo Gestcompost's strategic and growth plan, the Group expanded its corporate perimeter through the acquisition of the following companies, which activities make a significant contribution to the Fund's sustainable investment objectives of climate change mitigation and transition to a circular economy:

- **Biosecuritas**: a company specialising in solutions for the livestock sector and in the management of containers used for the natural hydrolysis of animal carcasses on farms. The activity strengthens the Group's waste-management and biosecurity capabilities.

- **Biogasval**: a company dedicated to developing a biomethane plant through the upgrading of biogas obtained from the anaerobic digestion of organic waste. The activity contributes to growth in renewable gas production and to the recovery of organic waste.

- **STB:** a company dedicated to the development, construction and operation of projects for upgrading the biogas produced at the Gestcompost facilities in Pina de Ebro and Belinchón, for the production and sale of biomethane.

At the end of the financial year, Grupo Gestcompost had a total waste-treatment capacity of 1,160,000 tonnes, a current renewable energy production of 29.3 GWh and a current renewable energy production capacity of 0.95 MW, as well as 39.6 MW of renewable energy capacity under development and 13 MW of renewable energy capacity in construction.

The Fund measures the impact of its investments against the United Nations Sustainable Development Goals in order to demonstrate the Fund's contribution to global sustainability objectives, in accordance with Article 2(17) of the SFDR. The contribution to the SDGs is assessed on the basis of the percentage of capital invested in investments that contribute to each SDG, relative to the total capital invested by the Fund and excluding completed divestments. 100% of the Fund's portfolio investments contributed to at least one of the environmental sustainability objectives identified below.

The sustainable investment objectives have also been pursued through the environmental and social initiatives set out in the Sustainability Roadmap approved by the Board of Directors of Grupo Gestcompost, together with a Sustainability Committee that meets periodically and a Sustainability Department responsible for reporting periodically to the Board of Directors of the investee company on progress against the Roadmap. Key initiatives include the promotion of energy-efficiency measures, increased consumption of renewable energy, and the reduction of CO_2 emissions through an ambitious operational decarbonisation plan, which was being prepared

Sustainability indicators measure how the sustainable objectives of this financial product are attained.

at the end of the financial year; the recertification under ISO 14001 of the environmental management systems implemented across the different facilities under a multi-site scheme; improvements to the sustainability regulatory compliance system implemented at all plants; and the comprehensive calculation of the corporate carbon footprint and its verification under ISO 14064.

How did the sustainability indicators perform?

The Fund monitors the performance of the portfolio through environmental sustainability indicators that allow it to assess its contribution to the sustainable investment objectives of climate change mitigation and transition to a circular economy.

Environmental sustainability indicators	2024*	2025	
Scope 1 GHG emissions (tCO2e)	714	990	*+39%*
Scope 2 GHG emissions (tCO2e)	277	255	*-8%*
Scope 3 GHG emissions (tCO2e)	39.422	87.885	*+123%*
Avoided emissions (tCO2e)	573.247	38.849	*-93%*
Total energy consumption (GWh)	25,7	26,5	*+3%*
Renewable energy consumption (GWh)	22,0	21,7	*-1%*
Renewable energy generated (GWh)	26,5	16,1	*-39%*
Water reused or recycled (m³)	3.239	844	*-74%*
Recovered waste (t)	429.856	537.036	*+25%*

In addition, the Fund monitored sustainability indicators in the social and employee matters area to assess its contribution to sustainable investments:

Social sustainability indicators	2024*	2025	
Total number of employees	61	76	*+25%*
Net job creation	15	9	*-40%*
Total number of Board members	3	7	*+133%*
Number of women on the Board	-	-	-
Lost-time accidents	12	8	*-33%*
Fatal accidents	0	0	-
Days lost due to accidents	265	429	*+62%*

** The Fund commenced its investment activities in 2025 and, consequently, no information is available for previous periods. Nevertheless, for comparability purposes, 2024 metrics for Grupo Gestcompost prior to its acquisition have been included.*

…and compared to previous periods?

The Fund commenced its investment activity in 2025 and therefore has no information available for previous periods. Given that Grupo Gestcompost, the Fund's first investment, was already part of a predecessor fund managed by Suma Capital (*SC Energy Efficiency Fund II*), the metrics for the 2024 financial year—the year preceding its acquisition by the Fund—

have been included to enable comparison of the operating performance of the portfolio investment.

During 2025, the development of the environmental and social sustainability indicators mainly reflected the growth in Grupo Gestcompost's operating activity and the consolidation of its waste recovery operations, notably the increase in waste recovered, energy consumption and Scope 1 emissions. With regard to the carbon footprint's Scope 3 emissions, data capture was improved and Category 11 (use of sold products) under the GHG Protocol was included in the calculation for the first time. With regard to the very significant decrease in avoided emissions, the company is currently reviewing its calculation methodology. During 2025, it implemented a methodological revision that significantly reduces the emissions avoided attributed to the substitution of fertilisers through the land application of compost. The methodological framework will be completed in subsequent financial years, and the baseline of avoided emissions will be recalculated.

In the social area, notable developments included the increase in the number of Board members following the appointment of the Fund's investors, and the positive development of the workforce as a result of the organic and inorganic growth of the activities.

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

How did the sustainable investments not cause significant harm to any sustainable investment objective?

The sustainable investments made by the Fund contribute to the objectives of climate change mitigation and transition to a circular economy. However, these positive contributions do not exclude the possibility of negative impacts. The Fund therefore applies specific measures to identify, prevent and mitigate potential significant harm to other environmental or social objectives. During the pre-investment Sustainability Due Diligence process, Suma Capital: (a) identifies potential negative impacts on environmental, social and governance matter and establishes the necessary corrective measures; and (b) assesses the potential alignment of the economic activities comprising the transaction with the technical screening criteria of the Taxonomy Regulation.

During the portfolio management phase, Suma Capital: (c) monitors sustainability indicators, including principal adverse impacts (PAIs) and social safeguards, and discloses them to stakeholders on a quarterly and annual basis; and (d) annually reviews progress towards alignment with the technical screening criteria of the Taxonomy Regulation, including the principle of doing no significant harm to the other objectives and the minimum social safeguards. The above activities are carried out with the support of Suma Capital's internal sustainability team and, where necessary, specialised external advisers.

How were the indicators for adverse impacts on sustainability factors taken into account?

The Fund takes into account the indicators for adverse impacts, or PAIs, on sustainability factors from the outset of the pre-investment due diligence process by reviewing and assessing the principal sustainability risks and opportunities, identifying negative impacts on environmental, social and governance matters, and establishing the necessary corrective measures.

During the portfolio management phase, the Fund monitors the sustainability indicators of each investee company, including the PAIs and social safeguards, on a quarterly and annual basis and discloses them to stakeholders. Monitoring the adverse impact indicators enables the Fund to identify negative impacts arising from the performance of the investee companies and to propose the measures necessary to mitigate any negative impacts identified.

Were sustainable investments aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights? Details:

The Fund aligns the governance and management practices of its portfolio investments with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights. This alignment is pursued through the development of a package of sustainability policies, including the development and approval by the Boards of the investee companies of policies and objectives relating to Sustainability, Climate and the Environment, Criminal Compliance, Corporate Governance, People, and Sustainability in the Supply Chain.

When considering and calculating the PAIs as part of the investment process, the Fund includes incidents involving breaches of the OECD Guidelines for Multinational Enterprises, as well as the absence of policies or mechanisms designed to ensure compliance with labour, human rights or good governance standards, among others. The Fund also uses compliance with the minimum social safeguards under the Taxonomy Regulation to ensure the implementation of the aforementioned Guidelines. In addition, the Fund reports quarterly on any reports, complaints, sanctions or fines relating to environmental matters, human rights or labour rights violations, incidents of discrimination, and non-compliance relating to tax, accounting, competition, corruption, bribery or fraud.

Lastly, the Fund has established a sustainability governance structure that includes a Sustainability Director responsible for implementing the Sustainability Roadmap, coordinating a periodic Sustainability Committee, and reporting to the Board on the development of the sustainability indicators and any potential incidents or instances of non-compliance by the company. Suma Capital maintains an active presence on the Board of Grupo Gestcompost and on the Sustainability Committee of the companies as a monitoring and control mechanism.

How did this financial product consider principal adverse impacts on sustainability factors?

The Fund considers principal adverse impacts as a method to measure the adverse impact that the Fund's investments have on sustainability factors, both for environmentally sustainable investments aligned with the Taxonomy Regulation and for those not aligned. The Fund monitors their evolution and determines the initiatives and objectives to be implemented to reduce the negative impacts generated or to mitigate their relevance for the investment portfolio. *Where indicators have been re-expressed due to methodological modifications, these have been made in accordance with the technical guidelines set out in the Final Report on SFDR Delegated Regulation (JC 2023 55), published on December 4th, 2023, by the European Supervisory Authorities.*

Indicators applicable to investments in investee companies				
Sustainability indicators in relation to adverse impacts	**Metric**	**2025**	**Explanation**	**Actions taken, actions planned and targets set for the next reference period**
Climate and other environment-related indicators				
1. Greenhouse gas (GHG) emissions	Scope 1 GHG emissions (tCO2eq)	990,0	(a) Direct emissions from operations	(i) Development and implementation of a decarbonisation plan supported by science-aligned emissions-reduction targets
	Scope 2 GHG emissions (tCO2eq)	255,0	(a)	(i)
	Scope 3 GHG emissions (tCO2eq)	87.884,8	(a)	(i)
	Total GHG emissions (tCO2eq)	89.129,9	(a)	(i)
2. Carbon footprint	Carbon footprint (tCO2eq/EURm)	580,3	(a)	(i)
3. GHG intensity of investee companies	GHG intensity of investee companies (tCO2eq/EURm sales)	141,7	(a)	(i)
4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	0,0%	The Fund invests exclusively in waste management, treatment and recovery companies focused on the energy transition and the	-

			circular economy, and has no exposure to companies active in the fossil fuel sector	
5. Share of non-renewable energy consumption and production	Share of non-renewable energy consumption of investee companies from non-renewable energy sources compared to renewable energy sources (as a percentage of total energy sources)	18,0%	(b) Non-renewable consumption relates to operational energy use inherent in the activities; most energy consumption comes from self-consumed biogas of renewable origin.	(i); (ii) Monitoring of energy-efficiency measures and increased use of renewable energy in operations
	Share of non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources (as a percentage of total energy sources)	0,0%	The portfolio companies do not produce energy from non-renewable sources	-
6. Energy consumption intensity per high-impact climate sector	Energy consumption in GWh per million EUR of revenue of investee companies, per high-impact climate sector (GWh/EURm)	814,1	(b)	(i); (ii)
7. Activities negatively affecting biodiversity-sensitive areas	Share of investments in companies with sites/operations located in or near biodiversity-sensitive areas where activities of those companies negatively affect those areas	0,0%	According to the results of the Sustainability Due Diligence reviews and the annual monitoring performed, the portfolio companies have not carried out operations in biodiversity-sensitive areas	-
8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested (weighted average) (t/EURm)	0,0	The portfolio companies do not discharge pollutants into water	-

9. Hazardous waste and radioactive waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested (weighted average) (t/EURm)	0,02	The portfolio companies generate negligible amounts of hazardous waste arising from their activities	-
Indicators for social and employee matters, respect for human rights, anti-corruption and anti-bribery matters				
10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Share of investments in companies that have been involved in violations of the UN Global Compact principles or OECD Guidelines for Multinational Enterprises	0,0%	The portfolio companies have not reported any violations of the UN Global Compact principles or the OECD Guidelines	-
11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Share of investments in companies without policies to monitor compliance with the UN Global Compact principles or OECD Guidelines for Multinational Enterprises or grievance/complaints handling mechanisms to address violations of the UN Global Compact principles or OECD Guidelines for Multinational Enterprises	0,0%	Grupo Gestcompost has a Criminal Compliance framework, whistleblowing channels, and a set of policies and objectives relating to sustainability, climate and the environment, corporate governance, people, and sustainability in the supply chain. These apply to the companies forming part of the Group, and their implementation is supported by a sustainability governance structure subject to periodic monitoring.	Progressive extension of the compliance framework, whistleblowing channels and corporate policies to the Group's new companies
12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	16,2%	The pay gap mainly reflects the composition of the workforce and the higher representation of male profiles in management and specialised operational positions	Board approval of Equality Plans and non-discrimination policies where the pay gap is material

13. Board gender diversity	Average ratio of female to male board members in investee companies	0,0%	The Board of Directors comprises representatives of Grupo Gestcompost and the Fund’s principal investors, and all positions are held by men.	Implementation of measures included in the Sustainability Roadmap to appoint women to management roles and as independent directors.
14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Share of investments in companies involved in the manufacture or selling of controversial weapons	0,0%	The Fund invests exclusively in waste management, treatment and recovery companies focused on the energy transition and the circular economy, and has no exposure to companies involved in the manufacture or sale of weapons	-

<table>
<tr><th>Additional sustainability indicators in relation to adverse impacts</th><th colspan="2">Metric</th><th>2025</th><th>Explanation</th><th>Actions taken, actions planned and targets set for the next reference period</th></tr>
<tr><td colspan="6">Additional climate and other environment-related indicators</td></tr>
<tr><td>4. Investments in companies without carbon emission reduction initiatives</td><td colspan="2">Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement</td><td>100,0%</td><td>Existing reduction initiatives, pending formalisation in a decarbonisation plan aligned with scientific criteria and the Paris Agreement</td><td>(i)</td></tr>
<tr><td rowspan="2">5. Breakdown of energy consumption by type of non-renewable sources of energy</td><td rowspan="2">Share of energy from non-renewable sources used by investee companies broken down by each non-renewable energy source</td><td>Non-renewable electricity (%)</td><td>21,3%</td><td>(b)</td><td>(i); (ii)</td></tr>
<tr><td>Natural gas (%)</td><td>0,0%</td><td>The portfolio companies do not consume fossil natural gas</td><td>-</td></tr>
</table>

		Petrol (%)	2,1%	(b)	(i); (ii)
		Diesel A (%)	8,1%	(b)	(i); (ii)
		Diesel B (%)	67,9%	(b)	(i); (ii)
		Thermal energy (district heating) (%)	0,7%	(b)	(i); (ii)
6. Water usage and recycling	Average amount of water consumed by investee companies (in cubic metres) per million EUR of revenue of investee companies (m3/EURm sales)		692,5	Water consumption associated with ordinary waste treatment and recovery activities	(iii) Implementation and progressive extension of good practices in water efficiency, recovery and recirculation across the Group's companies
	Weighted average share of water recycled and reused by investee companies (m3/EURm sales)		26,0	Water reuse linked to recovery and recirculation measures in operational processes.	(iii)
8. Exposure to areas of high-water stress	Share of investments in investee companies with sites located in areas of high-water stress without a water management policy		0,0%	The portfolio companies have not carried out operations in areas of high-water stress	-
13. Non-recycled waste ratio	Tonnes of non-recycled waste generated by investee companies per million EUR invested, expressed as a weighted average		352,1	Non-recoverable fractions arising from ordinary waste treatment and recovery activities, representing approximately 10% of the total volume treated	Monitoring of non-recoverable fractions and progressive extension of good practices in segregation, recovery and reject reduction across the Group's companies.

14. Natural species and protected areas	Share of investments in investee companies whose operations affect threatened species	0,0%	The portfolio companies have not carried out operations affecting threatened species	-
	Share of investments in investee companies without a biodiversity protection policy covering operational sites owned, leased, managed in, or adjacent to, a protected area or an area of high biodiversity value outside protected areas	0,0%	The portfolio companies have not carried out operations affecting threatened species	-
Additional indicators on social and employee matters, respect for human rights, anti-corruption and anti-bribery matters				
2. Accident rate	Accident rate in investee companies (weighted average) (number of accidents/EURm)	0,05	Occupational accident rate inherent in operational and industrially intensive activities	Strengthening monitoring, training and preventive occupational health and safety measures

Asset allocation describes the share of investments in specific assets.

To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

Enabling activities directly enable other activities to make a substantial contribution to an environmental objective

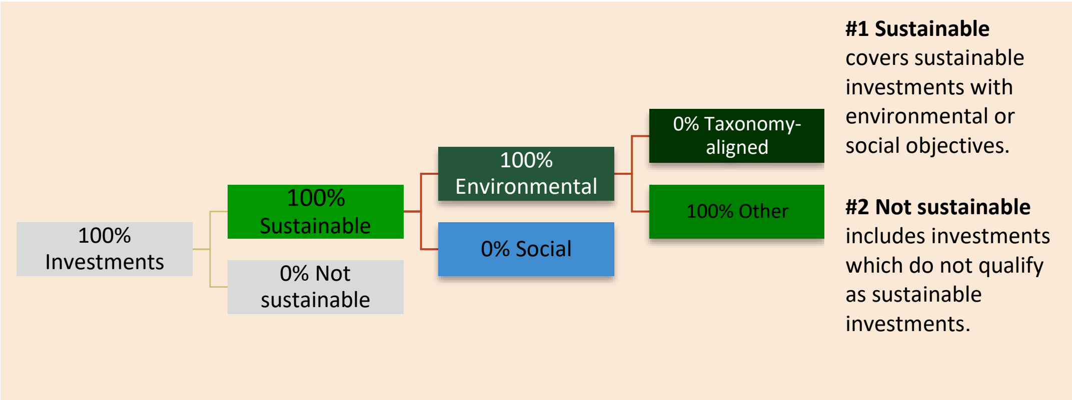
Transitional activities are economic activities for which low-carbon alternatives are not yet available and that have greenhouse gas emission levels corresponding to the best performance.

What were the top investments of this financial product?

Largest investments	Sector	% assets	Country
Grupo Gestcompost	Water supply, sewerage, waste management and remediation activities	100%	Spain

What was the proportion of sustainability-related investments?

What was the asset allocation?



In which economic sectors were the investments made?

The Fund is a thematic product that invests exclusively in eligible portfolio companies operating in Spain and belonging to the NACE sector *Water supply, sewerage, waste management and remediation activities*, with a focus on the subsector *Treatment and disposal of non-hazardous waste*. 100% of the Fund's investments relate to the aforementioned sector.

To what extent were sustainable investments with an environmental objective aligned with the EU Taxonomy?

The Fund has defined sustainable investment as its sole objective, with a commitment to making a significant contribution to two of the environmental objectives established in the Taxonomy Regulation: (1) climate change mitigation and (4) transition to a circular economy. The Fund intends to make 100% of its investments in investee companies whose activities contribute to these environmental objectives, including, among others, waste treatment and recovery projects and renewable gas generation. Due to the ongoing development of the EU Taxonomy Delegated Regulations, the Fund has not established a minimum commitment to Taxonomy-aligned investments.

During the 2025 financial year, the Fund continued to assess the potential eligibility and alignment of its sustainable investments under the Taxonomy Regulation and its delegated acts. As a result, the Fund's alignment percentage remains at zero, as it does not hold any investments that, in their entirety and as at the financial year-end, meet the requirements set out in Article 3 of the Taxonomy Regulation:

(a) making a substantial contribution to one or more environmental objectives;
(b) doing no significant harm to the other objectives;
(c) complying with the minimum social safeguards; and
(d) complying with the applicable technical screening criteria.

Taxonomy-aligned activities are expressed as a share of:
- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure** (OpEx) reflecting green operational activities of investee companies.

The Management Company conducts an annual assessment of its investment portfolio and of the progress made towards meeting the criteria of the Taxonomy Regulation, in order to confirm the eligibility and alignment of the investments' economic activities and the degree of progress towards meeting the established technical screening criteria. The initiatives identified are incorporated into an Alignment Plan and the Sustainability Roadmap.

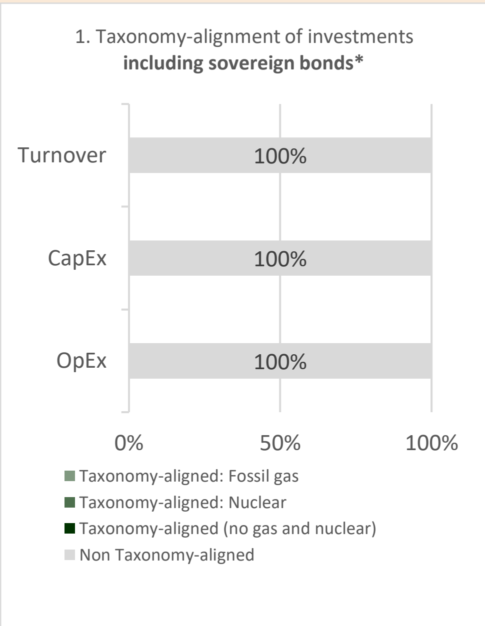
- **Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy[12]?**

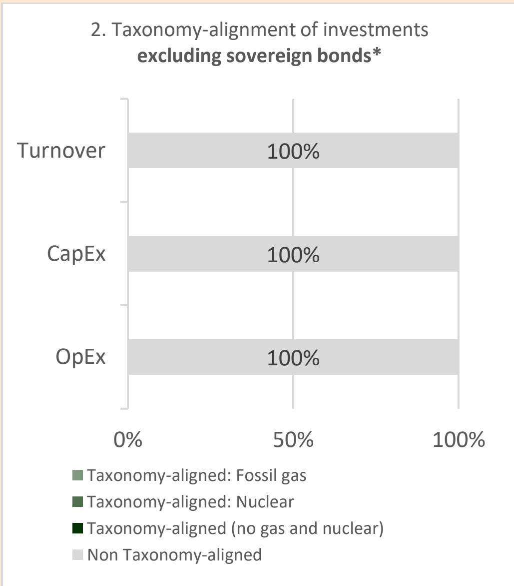
☐ Yes:

☐ In fossil gas ☐ In nuclear energy

☒ No

The graphs below show in green the percentage of investments that were aligned with the EU Taxonomy. As there is no appropriate methodology to determine the taxonomy-alignment of sovereign bonds*, the first graph shows the Taxonomy alignment in relation to all the investments of the financial product including sovereign bonds, while the second graph shows the Taxonomy alignment only in relation to the investments of the financial product other than sovereign bonds





This graph represents 100% of the total investments.

* *For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures. The Fund does not make investments in sovereign bonds.*

[12] Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do no significant harm to any EU Taxonomy objective - see explanatory note in the left-hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

What was the share of investments made in transitional and enabling activities?

The Fund has completed the assessment of the alignment of its sustainable investments under the Taxonomy Regulation and has determined that its proportion of investments in transitional and enabling activities is zero. The Fund does not hold any investments in activities that may qualify as transitional and/or enabling activities under the Taxonomy Regulation.

How did the percentage of investments aligned with the EU Taxonomy compare with previous reference periods?

During the 2025 financial year, the Fund completed its assessment of the alignment of its sustainable investments under the Taxonomy Regulation and determined that its proportion of aligned investments was zero. The Fund commenced its investment activity in the 2025 financial year.

are sustainable investments with an environmental objective that **do not take into account the criteria** for environmentally sustainable economic activities under the EU Taxonomy.

What was the share of sustainable investments with an environmental objective that were not aligned with the EU Taxonomy?

100% of the Fund's investments are environmentally sustainable investments that are not aligned with the Taxonomy Regulation and that contribute to the objectives of climate change mitigation and transition to a circular economy, as defined in Article 2(17) of Regulation (EU) 2019/2088.

The Fund has completed its assessment of the potential alignment of its sustainable investments under the Taxonomy Regulation and has determined that its alignment percentage is zero. As at the financial year-end, the Fund does not hold any investments that may qualify as sustainable under Article 3 of the Taxonomy Regulation. Consequently, 100% of its sustainable investments are classified as environmental investments not aligned with the EU Taxonomy.

What was the share of socially sustainable investments?

The Fund does not make investments with social objectives. 100% of the Fund's investments are sustainable investments contributing to the environmental objectives of climate change mitigation and transition to a circular economy.

What investments were included under "not sustainable", what was their purpose and were there any minimum environmental or social safeguards?

The Fund does not make investments that qualify as Not sustainable. 100% of the Fund's investments are sustainable investments contributing to the environmental objectives of climate change mitigation and transition to a circular economy.

What actions have been taken to attain the sustainable investment objective during the reference period?

In accordance with Suma Capital's Responsible Investment Policy and Procedures, the Fund carried out the following actions with the aim of contributing to the achievement of the defined sustainable investment objectives:

• In the pre-investment phase:

- o Analysis of the contribution to the sustainable investment objectives and impact investment objectives, and compliance with the requirements applicable to Article 9 funds under the SFDR.
- o Preliminary analysis of the potential for alignment with the Taxonomy Regulation.
- o Analysis of sustainability risks and opportunities, including environmental, climate, social, labour and corporate governance matters.
- o Inclusion of sustainability clauses setting out obligations and commitments relating to sustainable investments and sustainability regulation.

- In the portfolio management phase:
  - o Preparation and approval by the Board of Grupo Gestcompost of the Sustainability Roadmap for the 2026–2030 period and its delegated action plans, including the initiatives required to meet the sustainable investment and impact objectives and to make progress towards alignment with the Taxonomy Regulation.
  - o Implementation of the quarterly and annual sustainability and impact reporting process, including the reporting of PAIs and minimum social safeguards.
  - o Review and improvement of the calculation of the full carbon footprint of the portfolio investments, including Scope 1 and Scope 2 emissions and the material Scope 3 categories, and verification of the carbon footprint under ISO 14064.
  - o Analysis and development of a corporate decarbonisation strategy for Grupo Gestcompost, including the identification of relevant emissions sources and improvements to their carbon-footprint calculation; the inclusion of sources not previously assessed; the analysis and proposal of short-, medium- and long-term reduction initiatives; and the preparation of an emissions-reduction plan aligned with the Net Zero by 2050 objective.
  - o Consolidation of formal commitment frameworks, including the definition and approval of specific governance structures, such as a Sustainability Committee that meets periodically, designed to strengthen the systematic integration of sustainability criteria into operational management.
  - o Completion of the assessment of the alignment of the portfolio investments with the Taxonomy Regulation in relation to the economic activities included in the Climate and Environmental Delegated Acts, for the objectives of (1) climate change mitigation and (4) transition to a circular economy. As a result of the assessment, an Alignment Plan was prepared comprising the initiatives required to complete alignment in subsequent financial years, including compliance with the do-no-significant-harm criteria, or DNSH, and the minimum social safeguards. The initiatives were incorporated into Grupo Gestcompost's Sustainability Roadmap.
  - o Monitoring and reporting to investors on positive and negative impacts using the Impact Management Project (IMP) impact methodology.

How did this financial product perform compared to the reference sustainable benchmark?

Reference benchmarks are indexes to measure whether the financial product attains the sustainable objective.

In accordance with Article 9(2) of Regulation 2019/2088, the Fund has not designated a sustainable reference benchmark. Information not applicable to the Fund.

How did the reference benchmark differ from a broad market index?

Information not applicable to the Fund.

How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the sustainable investment objective?

Information not applicable to the Fund.

How did this financial product perform compared with the reference benchmark?

Information not applicable to the Fund.

How did this financial product perform compared with the broad market index?

Information not applicable to the Fund.