ANNEX IV

Periodic disclosure for the financial products referred to in Article 8, paragraphs 1, 2 and 2a, of Regulation (EU) 2019/2088 and Article 6, first paragraph, of Regulation (EU) 2020/852

Product name: Abac S Value II SCR, SA (the "Fund")

Legal entity identifier: 959800YMEF514M06NF21

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.

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 lay down a list of socially sustainable economic activities. Sustainable investments with an environmental objective might be aligned with the Taxonomy or not.

Environmental and/or social characteristics

Did this financial product have a sustainable investment objective?

●● ☐ Yes	●○ ☒ **No**
☐ It made **sustainable investments with an environmental objective:** ___%	☐ 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**

To what extent were the environmental and/or social characteristics promoted by this financial product met?

The Fund, which is managed by Abac Capital Manager SGEIC, S.A.U. (the "Manager") promoted environmental or social characteristics, through the investment of at least 60% of its total commitments at the end of the fund duration, in entities that immediately before the initial investment of the Fund qualify as SMEs or Mid-Cap Companies and that are within the geographical scope described in the Fund's investment policy, with a general sectoral approach as follows:

a. The investment strategy pursues the improvement in the ESG performance of its investee companies during the holding period. This improvement in the ESG performance of investee companies is related to transversal aspects classified into four overarching areas (Environment, Good Employment, Diversity and Governance) which apply to all investee companies, as well as material aspects specific to the industry of each investee company.
b. The Manager ensured that acquired entities meet minimum standards by negative screening and subsequent exclusion of companies in accordance with the Fund Exclusions.

During the reference period 1 January 2025 to 31 December 2025 ("Reference Period"), the Fund continued to assess and measure the attainment of the transversal aspects and material aspects by defining KPIs in accordance with the main international measurement and reporting standards, while assisting investee companies to achieve "best practice" performance against a number of general and company specific KPIs (key performance indicators).

Sustainability indicators measure how the environmental or social characteristics promoted by the financial product are attained.

- ***How did the sustainability indicators perform?***

During the reporting period, the firm's Sustainability team focused on advancing the integration of sustainability within portfolio companies' business models, ensuring that impact is embedded into strategy and operations. The team supported portfolio companies in identifying and managing key sustainability risks and opportunities, while also assessing performance against established sustainability objectives and refining individual roadmaps to strengthen environmental and social outcomes. Additionally, the team collaborated with sustainability teams to identify priority initiatives in areas such as decarbonization, circularity, and inclusive employment. Building on the double materiality approach, efforts were directed toward improving energy efficiency, advancing Scope 3 traceability, and supporting companies in the implementation of Equality and Diversity Plans.

By the end of Q4 2025, 100% of portfolio companies were consistently reporting sustainability KPIs aligned with the Fund's objectives (climate, good employment, diversity, and governance) and had submitted their Annual Non-Financial Information Report, which will be verified by independent third-party auditors.

During 2025, companies continued to develop their company-specific targets.

KBV reinforced its leadership in responsible sourcing and circular design by embedding sustainability across its value chain. The company sourced 92% of its wood from certified origins, used 69% recycled packaging, and ensured that over 92% of its product portfolio carries sustainability-linked attributes. To further support circularity, KBV introduced product disassembly instructions to improve end-of-life recyclability and implemented a hazardous waste reduction plan, installing equipment to recover and reuse solvent, thereby reducing both waste generation and environmental risk.

Intermas continued demonstrating its strong commitment to environmental responsibility by continuing to reprocess its production scraps at a high constant rate and maintaining an exclusive use of grid electricity from non‑emitting sources, supported by Guarantee of Origin certificates.

BTSA advanced its sustainability agenda by increasing the share of certified raw materials in its purchases and strengthening supplier onboarding through enhanced traceability and sustainability screening processes. BTSA obtained EcoVadis recognition, placing it in the top 25% of rated companies. BTSA also reinforced its commitment to education and talent development, accumulating over 992 hours of internship and doctoral work.

GDV scaled up its sustainability strategy through low-impact product innovation and community-based sourcing. Through its "Del Territorio al Mercado" programme, the company onboarded 8 new suppliers and strengthened partnerships in sustainable agriculture and local ecosystem development. Sustainability remains central to GDV's value proposition, with 38% of revenue from specialty cheeses and 74% from family-owned businesses and cooperatives. GDV also initiated a product footprint analysis and began working with suppliers to define emissions-reduction targets aligned with its 2030 sustainability commitments.

Since joining the portfolio, Grupo de Incendios and Recalvi have started the implementation of Abac's Sustainability Playbook, focusing on governance set-up and robust sustainability data collection and reporting. Supported by the sustainability team, both companies are developing a formal sustainability readiness for formal sustainability reporting in early 2026.

Regarding Governance, portfolio companies continued to focus on BCorp certification. By the end of 2025, 75% of the portfolio, excluding acquisitions completed in 2025, has successfully completed the B Impact Assessment (BIA) and scored above the certification threshold. KBV achieved B Corp certification in Q3 2025, joining BTSA, which certified in 2022. GDV has achieved a qualifying score under the B Impact Assessment and is currently in the audit phase, while BTSA is undergoing recertification. Both are expected to complete the process in Q1 2026, reaffirming their commitment to responsible business practices and robust impact governance.

Please see chart below describing the performance reported by portfolio companies on 31 December 2025.

	kbv	intermas	Btsa	GLOBAL DAIRY VENTURES	Abac Fund
Climate					
Utilities and carbon intensity					
Electricity reporting	🟢	🟢	🟢	🟢	100%
Water consumption reporting	🟢	🟢	🟢	🟢	100%
Gas & other fossil fuels reporting	🟢	🟢	🟢	🟢	100%
Installed solar panels	🟢	🔴	🟢	🔴	50%
% Electricity consumpiton with zero CO2e emissions associated	77%	100%	95%	24%	25%
Measuring GHG emissions (Scope 1 & 2)	🟢	🟢	🟢	🟢	100%
Total GHG emissions (kg CO2e) - Market-based approach	1,275,259	5,809,866	25,200	94,810	3,055,046
Total GHG emissions (kg CO2e) - Location-based approach	1,815,928	5,498,788	59,846	173,536	7,548,097
Environmental Policies & Governance					
No serious environmental incident in the Last Twelve Months	🟢	🟢	🟢	🟢	100%
Social					
Social KPIs reporting					
Number of employees in the payroll (EoP)	372	283	72	61	788
Diversity					
% Female employees in the payroll	23%	24%	54%	51%	28%
% Females in Management Team	24%	29%	38%	40%	29%
Implemented an Equality Plan	🟢	🟢	🟢	🟢	0%
% Employees in the payroll <30 years-old	10%	4%	17%	11%	44%
% Employees in the payroll >50 years-old	38%	56%	26%	26%	44%
% Employees from vulnerable groups in the payroll	0%	0%	0%	0%	0%
Good employment					
Incidence rate - Severe accidents	11%	9%	1%	0%	9%
Governance					
Compliance					
Board of Directors (BoD)	🟢	🟢	🟢	🟢	100%
% Independent Directors	29%	20%	17%	0%	22%
% Female Directors	17%	33%	17%	0%	17%
Audit Committee	🟢	🟢	🟢	🟢	100%
Nominations & Remuneration Committee	🟢	🟢	🟢	🟢	100%
Compliance Committee and a Compliance Officer	🟢	🟢	🟢	🟢	100%
Code of Conduct	🟢	🟢	🟢	🟢	100%
Code of Conduct signed by >80% of employees	🟢	🟢	🟢	🟢	75%
Anti-corruption and Anti-bribery policy	🟢	🟢	🟢	🟢	100%
Whistle Blowing channel	🟢	🟢	🟢	🟢	100%
Two Signatory policy	🟢	🟢	🟢	🟢	100%
Data protection programme	🟢	🟢	🟢	🟢	100%
Compliance Programme	🟢	In progress	🟢	🟢	75%
Sustainability Governance					
Appointed a Sustainability Champion	🟢	🟢	🟢	🟢	100%
Appointed a Sustainability Committee	🟢	🟢	🟢	🟢	100%
International standards					
UN Global Compact Signatory	🔴	🔴	🟢	🔴	25%
B Impact Assessment Score (B Corp)	89	n.a.	85	95	
Supply Chain					
ECOVadis rating score (if applicable)	🟢	🟢	🟢	🔴	75%

- ***…and compared to previous periods?***

As compared to entry, by the end of 2025, Scope 1 & Scope 2 emissions Location-based approach had decreased by 52%, while GHG intensity was reduced by 16pp. Under the market-based approach, emissions were reduced by 47%, while GHG intensity was lowered by 7pp.

As of year-end, Fund II counted on 27% women in the workforce and 29% women in management positions, in line with the previous year. 100% of the companies had more than 20% of women in management positions, an improvement over the previous year. The Fund's portfolio companies reported a 10% Gender Wage Gap, well below the 2025 Spanish average.

Finally, the Fund's accident rate was 9%.

- ***What were the objectives of the sustainable investments that the financial product partially made and how did the sustainable investment contribute to such objectives?***

NA

Principal adverse impacts are the most significant negative impacts of investment decisions on sustainability factors relating to

- ***How did the sustainable investments that the financial product partially made not cause significant harm to any environmental or social sustainable investment objective?***

NA

environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.

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

NA

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

NA

The EU Taxonomy sets out a “do not significant harm” principle by which Taxonomy-aligned investments should not significantly harm EU Taxonomy objectives and is accompanied by specific Union criteria.

The “do no significant harm” principle applies only to those investments underlying the financial product that take into account the Union criteria for environmentally sustainable economic activities. The investments underlying the remaining portion of this financial product do not take into account the Union criteria for environmentally sustainable economic activities.

Any other sustainable investments must also not significantly harm any environmental or social objectives.

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

The Manager has considered the impact of investment decisions on sustainability factors using the following PAI Indicators based on Annex I SFDR Delegated Regulation:

a. All mandatory PAI Indicators applicable to investments in investee companies listed in no. 1-14 of Table 1 of Annex I to the SFDR;
b. The PAI Indicator stated in no. 4 of Table 2, Annex I of the SFDR regarding investments in companies with no carbon emission reduction initiatives; and
c. The PAI Indicator set out in no. 2 of Table 3, Annex I of the SFDR regarding the accident rate in investee companies.

The Manager has used Best Efforts to collect data on these PAI Indicators for the Fund's investments at the end of the Reference Period. Further information on principal adverse impacts on sustainability factors measured using the above PAI Indicators is set out in Appendix A to this periodic disclosure.

What were the top investments of this financial product?

The list includes the investments constituting **the greatest proportion of investments** of the financial product during the reference period which is: 1 January 2025 – 31 December 2025

Large investments	Sector	% Assets	Country
Kitchen Bath Ventures	Kitchen Furniture	21%	Spain
BTSA	Natural Antioxidants	16%	Spain
Global Dairy Ventures	Cheese Distribution	21%	Spain
Grupo de Incendios	Industrials	12%	Spain
Grupo Recalvi	Industrials	30%	Spain

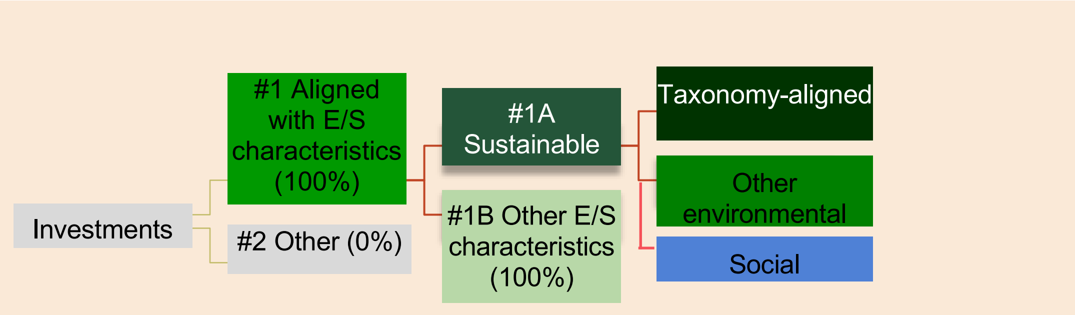
The table includes the most material investments by share of assets as of 31 December 2025. The ESG monitoring and reporting practices described in this Annex IV apply to 100% of the Fund's portfolio companies.

What was the proportion of sustainability-related investments?

NA

Asset allocation describes the share of investments in specific assets.

- ***What was the asset allocation?***



#1 Aligned with E/S characteristics includes the investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

#2 Other includes the remaining investments of the financial product which are neither aligned with the environmental or social characteristics, nor are qualified as sustainable investments.

The share of indirect investments was 0%.

- ***In which economic sectors were the investments made?***

Investments were made in the kitchen furniture, industrials, natural ingredients and cheese distribution sectors.

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.

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

The Fund does not commit to making any minimum percentage of sustainable investments and the investments underlying the Fund do not contribute to any environmental objective set out in Article 9 of EU Taxonomy. Therefore, there were no investments in economic activities that qualified as environmentally sustainable under Article 3 of EU Taxonomy (also designated as Taxonomy aligned economic activities). Accordingly, the Taxonomy-alignment of the Fund's investments measured by all available key performance indicators (turnover, capital expenditure and operating expenditure) was 0% and was not subject to third party assurance.

● ***Did the financial product invest in fossil gas and/or nuclear energy related activities complyi EU Taxonomy[1]?***

☐ **Yes:**

☐ **In fossil gas** ☐ **In nuclear energy**

☒ **No**

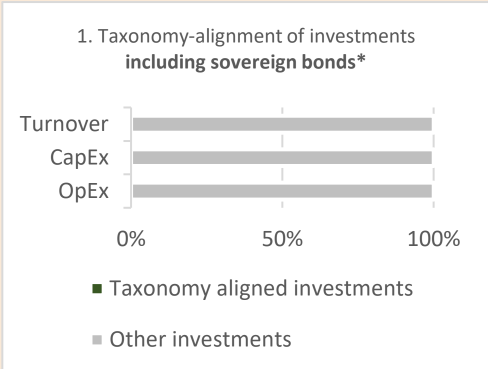
Taxonomy-aligned activities are expressed as a share of:

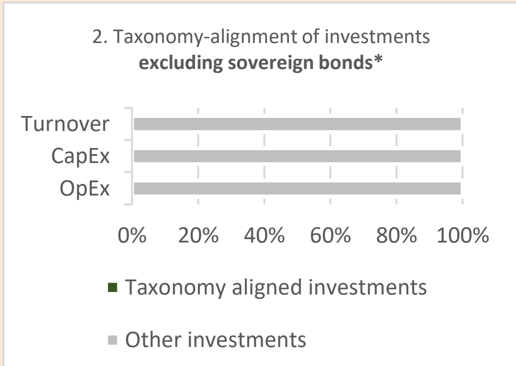
- **turnover** reflects the "greenness" of investee companies today.

- **capital expenditure** (CapEx) shows the green investments made by investee companies, relevant for a transition to a green economy.

- **operational expenditure** (OpEx) reflects the green operational activities of investee companies.

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.





**For the purpose of these graphs, 'sovereign bonds' consist of all sovereign exposures*

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

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

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

0%

● ***How did the percentage of investments that were aligned with the EU Taxonomy compare with previous reference periods?***

NA

[1]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 not significantly harm 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.

are sustainable investments with an environmental objective that **do not take into account** the criteria for environmentally sustainable economic activities under Regulation (EU) 2020/852.

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

NA

What was the share of socially sustainable investments?

NA

What investments were included under “#2 other”, what was their purpose and were there any minimum environmental or social safeguards?

NA

What actions have been taken to meet the environmental and/or social characteristics during the reference period?

During the Reference Period, the Manager conducted specialist ESG due diligence on the investee companies acquired to apply the Fund Exclusions and understand the investee company's sustainability implications, identify sustainability risks and the principal adverse impacts of the potential investment on sustainability factors. This process included:

a. the commission of specialist sustainability due diligence;
b. the identification of financially material issues;
c. the identification of impact management KPIs;
d. the discussion and evaluation of potential sustainability targets;
e. the discussion at the Manager's Investment Committee; and
f. the definition of a 100-Day Plan and definition of sustainability targets in a Sustainability Plan.

The Manager implemented key engagement processes ensuring sustainability management is integrated by the investee companies acquired more than three months prior to the end of the Reference Period. These include:

a. Sustainability Champion & Committee: During the first 100 days after the investment, investee companies appointed a Sustainability Champion and a cross-functional Sustainability Committee which are responsible for fostering sustainability progress in the respective investee company. The implementation of a sound governance structure embeds ESG and compliance responsibilities across investee companies.
b. Governance & Compliance Programme: the Manager implemented a best-in-class Governance and Compliance Programme during the investment period.
c. Quarterly reporting on Abac’s Sustainability Software, Atominvest, and meetings were held to discuss sustainability progress with the Manager's sustainability team.
d. Quarterly updates were made to the portfolio companies' board of directors where portfolio managers, directors and the Manager's investment team discuss ESG progress.
e. An annual Sustainability Day was held which summons all Sustainability Champions of investee companies
f. Trainings for the Manager team and Portfolio company teams on EU Taxonomy alignment, Emissions reporting under Location and Market-based methodologies, among others

During the reporting period, the firm's Sustainability team focused on advancing the integration of sustainability within portfolio companies' business models, ensuring that impact is embedded into strategy and operations. The team supported portfolio companies in identifying and managing key sustainability risks and opportunities, while also assessing performance against established sustainability objectives and refining individual roadmaps to strengthen environmental and social outcomes. Additionally, the team collaborated with sustainability teams to identify priority initiatives in areas such as decarbonization, circularity, and inclusive employment. Building on the double materiality approach, efforts were directed toward improving energy efficiency, advancing Scope 3 traceability, and supporting companies in the implementation of Equality and Diversity Plans.

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

Reference benchmarks are indexes to measure whether the financial product attains the environmental or social characteristics that they promote.

NA

- ***How does the reference benchmark differ from a broad market index?***

NA

- ***How did this financial product perform with regard to the sustainability indicators to determine the alignment of the reference benchmark with the environmental or social characteristics promoted?***

NA

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

NA

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

NA

APPENDIX A

Principal adverse sustainability impacts statement

Table 1

Statement on principal adverse impacts of investment decisions on sustainability factors

Financial market participant *Abac S Value II, SCR, SA*

Summary

Abac S Value II, SCR SA ("**SCR**") 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 2025 and 100% of the investments.

Abac considers the impact on sustainability factors of investment decisions using the following principal adverse impact indicators ("**PAI Indicators**"), based on Annex I of the SFDR:

a. All mandatory PAI Indicators applicable to investments in investee companies listed in no. 1-14 of Table 1 of Annex I to the SFDR;

b. The PAI Indicator stated in no. 4 of Table 2, Annex I of the SFDR regarding investments in companies with no carbon emission reduction initiatives; and

c. The PAI Indicator set out in no. 2 of Table 3, Annex I of the SFDR regarding the accident rate in investee companies.

All PAI Indicators are prioritized as they are considered equally important.

Abac, in line with its Responsible Investment Policy, identifies and addresses PAIs of its investments on sustainability factors through various strategies. Firstly, it ensures compliance with minimum standards through negative screening and exclusion of companies engaging in unethical activities as well as those within the scope of the Exclusions defined in its Funds' prospectus. Additionally, Abac aims to improve the Environmental, Social, and Governance ("**ESG**") performance of investee companies throughout their holding period, focusing on transversal ESG aspects and industry-specific material aspects.

To measure the achievement of negative screening and ESG performance improvement, Abac conducts initial due diligence incorporating sustainability considerations. This includes identifying financially material issues, as well as establishing impact management Key Performance Indicators ("**KPIs**"), and defining sustainability targets during the first months after investment. Throughout the holding period, active monitoring is conducted through quarterly reporting, meetings with investee companies, and implementation of action plans if KPIs are not met.

Responsibility for policy implementation lies with Abac's investment team, sustainability team, and Compliance Officer, with oversight from the Investment Committee. Methodologies for selecting and prioritizing PAIs involve expert judgment based on available data, with ongoing monitoring conducted through quarterly reporting and annual non-financial audits.

Abac engages investee companies through various initiatives outlined in its Responsible Investment Policy, including appointing Sustainability Champions, implementing governance and compliance programs, and conducting regular reporting and meetings.

Description of the principal adverse impacts on sustainability factors

Indicators applicable to investments in investee companies

Adverse sustainability indicator		**Metric**	**Impact 2025**	**Impact 2024**	**Impact 2023**	**Explanation**	**Actions taken, and actions planned and targets set for the next reference period**
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS							
Greenhouse gas emissions	1. GHG emissions	Scope 1 GHG emissions	153 t CO2e	159 t CO2e	178 t CO2e	During the period, portfolio companies Scope 1 emissions have improved, driven by energy efficiency efforts to reduce Scope 1 emissions of the portfolio companies.	All companies in the perimeter reported Scope 1 emissions during the period.
		Scope 2 GHG emissions	41 t CO2e *(Market-based approach)* 327 t CO2e *(Location-based approach)*	63 t CO2e (Market-based approach) 316 t CO2e (Location-based approach)	50 t CO2e *(Market-based approach)* 241 t CO2e *(Location-based approach)*	Portfolio companies continue their transition to grid electricity with Guarantee of Origin Certificates to reduce the market-based approach, especially at industrial portfolio companies. The location-based approach have increased slightly, companies remain actively committed to decarbonisation and are implementing concrete measures to reduce their environmental footprint and 50% of them have installed solar panels.	Scope 2 GHG emissions are expected to be further reduced in the upcoming period as solar panels are installed at portfolio companies.
		Scope 3 GHG emissions	n.a.	n.a.	n.a.	Portfolio companies are SMEs and are not required to report Scope 3 emissions.	The companies will pursue the measurement of Scope 3 emissions in the future.
		Total GHG emissions	194 t CO2e *(Market-based approach)* 480 t CO2e *(Location-based approach)*	222 t CO2e (Market-based approach) 475 t CO2e (Location-based approach)	228 t CO2e *(Market-based approach)* 418 t CO2e *(Location-based approach)*	Total GHG emissions showed an overall positive evolution during the period. This reflects continued efforts by portfolio companies to improve energy efficiency and advance their transition towards lower-carbon electricity sourcing, particularly in industrial operations. While the location-based approach remains influenced by external grid-related factors, the overall trend indicates continued progress in decarbonisation across the portfolio.	Portfolio companies continue implementing decarbonisation initiatives focused on improving energy efficiency and increasing the share of renewable electricity in their operations. Several companies are transitioning towards electricity sourced with Guarantees of Origin and expanding on-site renewable energy generation, including solar panel installations. In the next reference period, companies are expected to continue strengthening energy management practices and further reducing operational emissions.
	2. Carbon footprint	Carbon footprint	13.6 t CO2e/EURm	15.4 t CO2e/EURm	15.5 t CO2e/EURm	Carbon footprint does not take into account Scope 3 emissions. Portfolio companies are SMEs and are not required to report Scope 3 emissions.	The companies will pursue the measurement of Scope 3 emissions in the future.

	3. GHG intensity of investee companies	GHG intensity of investee companies	12 t CO2e/EURm *(Market-based approach)* 29 t CO2e/EURm (Location-based approach)	14 t CO2e/EURm (Market-based approach) 30 t CO2e/EURm (Location-based approach)	17 t CO2e/EURm *(Market-based approach)* 31 t CO2e/EURm (Location-based approach)	The GHG intensity of investee companies also evolved positively during the period, reflecting improved emissions efficiency relative to business activity. This trend is driven by ongoing decarbonisation efforts, including energy efficiency measures and the gradual adoption of lower-carbon electricity sources. The location-based approach continues to be affected by the carbon intensity of local electricity grids, but overall the portfolio shows continued progress in reducing its emissions intensity.	Portfolio companies will continue to implement measures aimed at improving emissions efficiency relative to business activity, including energy optimisation initiatives and the progressive adoption of lower-carbon electricity sources. In the next reference period, efforts will focus on consolidating emissions monitoring practices, improving data quality and supporting further reductions in emissions intensity as companies scale their operations.
	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	0	0	0	n.a.	n.a.
	5. Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	7% Non-renewable energy-consumption (equivalent to energy consumption from the grid without a Guarantee of Origin Certificate) 0% non-renewable energy production	8% Non-renewable energy-consumption (equivalent to energy consumption from the grid without a Guarantee of Origin Certificate) 0% non-renewable energy production	31% Non-renewable energy-consumption (equivalent to energy consumption from the grid without a Guarantee of Origin Certificate) 0% non-renewable energy production	Portfolio companies had transition to grid electricity with Guarantee or Origin Certificates at industrial Portfolio Companies.	Portfolio companies evaluating solar panel installation and Guarantee of Origin sourcing to improve performance.
	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	0	0	0	n.a.	n.a.
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	0%	0%	0%	n.a.	n.a.
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	n.a.	n.a.	n.a.	This data was not collected for these periods with sufficient detail.	The companies will pursue the measurement in the future.

Waste	9. Hazardous waste and radioactive waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average	0.1 (tonnes per million EUR invested)	0.1 (tonnes per million EUR invested)	0.1 (tonnes per million EUR invested)	The increase in the ratio reflects an improved traceability and classification of waste generated.	Portfolio companies are implementing hazardous waste reduction plans, including initiatives such as the installation of equipment to recover and reuse solvents, which reduce both waste generation and the associated environmental risk.
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS							
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	0%	0%	0%	n.a.	n.a.
	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 investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	0%	0%	0%	All companies have implemented Abac's Compliance Programme and have implemented greivance / complaints handling mechanisms. Portfolio companies incorporated during 2025 are currently implementing of Abac's Compliance Programme.	All companies have implemented Abac's Compliance Programme and have implemented greivance / complaints handling mechanisms. Portfolio companies incorporated during 2025 are currently implementing of Abac's Compliance Programme.
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	10%	11%	7%	Portfolio companies continue to promote fair and inclusive workplace practices, including equal opportunity policies and transparent remuneration frameworks.	Companies implementing Equality Plans which outline the implementation of the company's equality and diversity policies.
	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	17%	17%	20%	Performance on track with Fund Target.	Performance on track with Fund Target which is to reach 20% female board members.
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	0%	0%	0%	n.a.	n.a.

Indicators applicable to investments in sovereigns and supranationals							
Adverse sustainability indicator		**Metric**	**Impact 2025**	**Impact 2024**	**Impact 2023**	**Explanation**	**Actions taken, and actions planned and targets set for the next reference period**
Environmental	15. GHG intensity	GHG intensity of investee countries	n.a.	n.a.	n.a.	n.a.	n.a.
Social	16. Investee countries subject to social violations	Number of investee countries subject to social violations (absolute number and relative number divided by all investee countries), as referred to in international treaties and conventions, United Nations principles and, where applicable, national law	n.a.	n.a.	n.a.	n.a.	n.a.
Indicators applicable to investments in real estate assets							
Adverse sustainability indicator		**Metric**	**Impact 2025**	**Impact 2024**	**Impact 2023**	**Explanation**	**Actions taken, and actions planned and targets set for the next reference period**
Fossil fuels	17. Exposure to fossil fuels through real estate assets	Share of investments in real estate assets involved in the extraction, storage, transport or manufacture of fossil fuels	n.a.	n.a.	n.a.	n.a.	n.a.
Energy efficiency	18. Exposure to energy-inefficient real estate assets	Share of investments in energy-inefficient real estate assets	n.a.	n.a.	n.a.	n.a.	n.a.
Other indicators for principal adverse impacts on sustainability factors [*Information on the principal adverse impacts on sustainability factors referred to in Article 6(1), point (a) in the format in Table 2*]							
Adverse sustainability indicator		**Metric**	**Impact 2025**	**Impact 2024**	**Impact 2023**	**Explanation**	**Actions taken, and actions planned and targets set for the next reference period**
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS							
Emissions		Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	0%	0%	0%	Abac's impact playbook includes Climate as one of the main areas to achieve improvement by the Fund's investees. Carbon emission accounting and reduction are the cornerstone of the Fund's Climate initiatives implemented at 100% of portfolio companies.	During the year, the Fund's Impact playbook, including carbon measurement and reduction initiatives, has been implemented at 100% of the acquisitions performed during the period. Location-based GHG Scope 1 & 2 emissions are expected to continue decreasing in 2025, with the installation of solar panels at two portfolio companies.

[*Information on the principal adverse impacts on sustainability factors referred to in Article 6(1), point (b), in the format in Table 3*]						
Adverse sustainability indicator	**Metric**	**Impact 2025**	**Impact 2024**	**Impact 2023**	**Explanation**	**Actions taken, and actions planned and targets set for the next reference period**
INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTIBRIBERY MATTERS						
Social and employee matters	Rate of recordable workrelated accidents in investee companies	9%	7%	1%	Health and Safet remain core targets for the Fund and work related accidents are monitored diligently. The evolution of this indicator between 2023 (1%) and 2025 (9%) primarily reflects a change in calculation methodology	Portfolio companies implementing initiatives to improve accident rates below industry benchmarks.