ANNEX IV

Template 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: Spain Oman Private Equity Fund II, FCR (“SOPEF II” or the “Fund”)
Legal entity identifier: V5620046; 959800KE926E5C2JDG59

Environmental and/or social characteristics

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.

Did this financial product have a sustainable investment objective?

☐ Yes	X No
☐ It made **sustainable investments 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	☐ 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 ☐ with an environmental objective in economic activities that 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:** ___%	X 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 did not make any investments during 2023.

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

How did the sustainability indicators perform?

Not available.

…and compared to previous periods?

Not available.

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

Not applicable, as the Fund does not make sustainable investments.

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

The Fund promotes environmental and social characteristics but does not make sustainable investments.

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

Not applicable.

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

Not applicable.

The EU Taxonomy establishes the principle of "do no significant harm," under which investments aligned with the Taxonomy must not significantly harm any of the EU Taxonomy's environmental objectives and must comply with specific criteria set by the Union.

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

Any other sustainable investment must also not significantly harm any environmental or social objective.

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

The Fund considers the principal adverse impacts (PAIs) that are material or potentially material from its investments on sustainability factors. These are identified during the due diligence phase and are actively managed throughout the entire investment period by defining and implementing actions aimed at their progressive reduction.

Their evolution is measured through the annual calculation of 16 indicators included in Table 1 of Annex I of Delegated Regulation (EU) 2022/1288 of 6 April, the Regulatory Technical Standards (RTS) under the SFDR.

What were the top investments of this financial product?

The Fund did not make any investments during 2023.

The list includes the investments constituting the greatest proportion of investments of financial product during the reference period which is from December 22nd of 2023 to December 31rst of 2024.

Main Investments	Sector	% of Assets	Country

What was the proportion of sustainability-related investments?

The Fund did not make any investments during 2023.

What was the asset allocation?

Asset allocation describes the share of investments in specific assets.

Not applicable.

Investments

Nº1 Aligned with environmental and social characteristics

N.º1 Aligned with Environmental and Social characteristics includes investments of the financial product used to attain the environmental or social characteristics promoted by the financial product.

In which economic sectors were the investments made?

Not applicable.

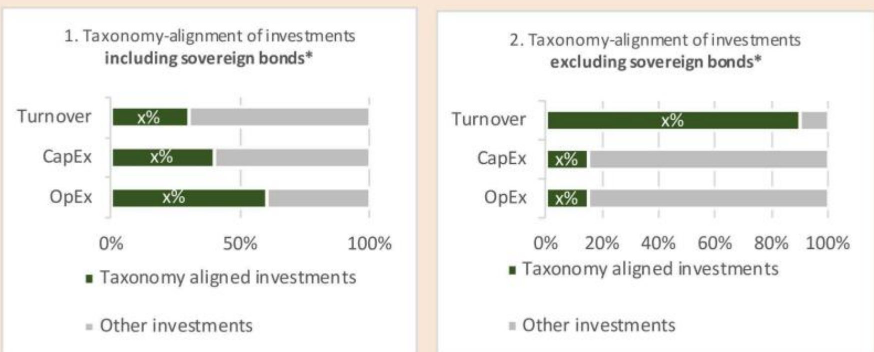
To what extent were the sustainable investments with an environmental objective aligned with the EU Taxonomy?

Not applicable.

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 activites 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?**

  Not applicable.

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

  Not applicable.

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

Not applicable.

What was the share of socially sustainable investments?

Not applicable.

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

Not applicable.

Are sustainable investments with an environmental objective that **do no take into account the criteria** for environmentally sustainable economic activities under Regulation (EU) 2020/852.

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

The Fund did not make any investments during 2023.

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.

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

  No benchmark index has been designated.

- **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 characteristic promoted?**

  No benchmark index has been designated.

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

No benchmark index has been designated.

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

Not applicable.