Statement on the principal adverse impacts of investment decisions on sustainability factors

Financial market participant	MCH PRIVATE EQUITY INVESTMENTS, SGEIC, S.A. - LEI: 9598003CWL881CWG4E35 (hereinafter, "MCH") Spain Oman Private Equity Fund II, FCR (LEI: 959800KE926E5C2JDG59) (hereinafter, "SOPEF II" or the "Fund")

Summary

MCH considers the principal adverse impacts of its investment decisions on sustainability factors.
This document constitutes the consolidated statement on the principal adverse impacts on sustainability factors of SOPEF II and its portfolio companies as of 31 December 2025.
This statement on principal adverse impacts on sustainability factors covers the reference period from 1 January 2025 to 31 December 2025.
ESG integration consists of the explicit and systematic inclusion of environmental, social, and governance (ESG) considerations in investment analysis and decision-making processes. In this regard, MCH is committed to considering sustainability risks and the impacts of adverse sustainability factors in its investment processes.
The inclusion of sustainability factors in investment management and risk control serves a dual objective: on the one hand, as part of its fiduciary duty, to mitigate risks and create/preserve value for investors in the long term; and, on the other, to act as a lever to encourage and support companies in generating a positive impact on the environment, employee well-being and the communities in which they operate, as well as on their governance systems, thereby contributing through the investment process to broader societal improvement. This integration aims to reduce negative impacts while maintaining a focus on profitability. It also enables more informed investment decisions, access to a wide range of non-financial data, and the potential to improve the market positioning of investments.

MCH will provide, through its website, specific information on its due diligence policies with respect to PAIs. This information will be updated in accordance with the content, format and publication timelines required by the applicable regulation.

Description of the principal adverse impacts on sustainability factors

This report aims to present the assessment of such impacts in relation to the only company currently held in the Fund's portfolio: Making Science Marketing & Adtech, S.L.
While the sustainability information provided by Making Science refers to the consolidated group, the Fund's investment scope is exclusively limited to the aforementioned entity. In order to ensure consistency and alignment with the applicable regulatory framework, it has been decided to report consolidated data at group level for the calculation of PAIs, applying weighted adjustments based on the investment scope.
The results of the indicators have been obtained from the information reported in the 2025 Non-Financial Information Statements (NFS), as well as from MCH's internal Sustainability Campaign and various direct communications with the company. These documents constitute the main sources of information for the assessment of environmental, social and governance (ESG) indicators defined under the Regulation.

INDICATORS APPLICABLE TO INVESTMENTS IN INVESTEE COMPANIES

SUSTAINABILITY INDICATOR RELATED TO ADVERSE IMPACTS	METRIC	2024	2025	CALCULATION	EXPLANATION	MEASURES TAKEN
INDICATORS RELATED TO CLIMATE CHANGE AND OTHER ENVIRONMENTAL INDICATORS						
1. GHG emissions	Scope 1 GHG emissions	0,0	0	Sum of the result of multiplying Scope 1 emissions by the attribution factor of each portfolio company.	Scope 1 emissions are considered non-material for Making Science, as the company operates purely in digital professional services and does not have industrial facilities or its own vehicle fleet that would generate significant fuel consumption. As a result, no relevant direct emissions from stationary or mobile combustion have been identified, beyond residual consumption associated with office equipment.	The company will maintain its low direct emissions business model, avoiding the acquisition of assets that could significantly increase Scope 1 and promoting efficiency and sustainability criteria in any new infrastructure investment. In addition, potential sources of direct emissions will be periodically reviewed to confirm that the Scope 1 emissions profile remains non-material.
	Scope 2 GHG emissions	0,7	33	Sum of the result of multiplying Scope 2 emissions by the attribution factor of each portfolio company.	Scope 2 emissions are associated with electricity consumption in offices within Making Science's perimeter, including both the Madrid headquarters and other international locations. The increase in aggregate emissions compared to the prior year is mainly related to the expansion of the calculation perimeter and improvements in data quality for certain international offices, while in Spain the procurement of electricity with renewable guarantees of origin has been consolidated in most locations.	Making Science has strengthened its renewable energy procurement strategy in offices where supply is available and has implemented an energy consumption monitoring system integrated into its ISO 14001-certified Environmental Management System. In the coming years, the company expects to continue expanding renewable energy contracting to new locations and to enhance energy efficiency measures (HVAC, lighting, and equipment), with the aim of reducing Scope 2 emissions despite business growth.
	Scope 3 GHG emissions	0,0	338	Sum of the result of multiplying Scope 3 emissions by the attribution factor of each portfolio company.	Scope 3 emissions include indirect emissions across the value chain, such as business travel, commuting, cloud data center services, and the procurement of goods and services. In 2025, the company completed for the first time the calculation of the main Scope 3 categories at a global level, using verified information from previous years as a reference and extrapolating per-employee intensity across the entire perimeter, which explains the increase in the reported value compared to the previous year.	Making Science has defined a specific roadmap to improve the quantification and management of its Scope 3 emissions, including the systematic collection of data on travel, suppliers, and cloud services, as well as the integration of ESG criteria into approval and procurement processes. Going forward, the company plans to strengthen sustainable mobility policies, optimise the use of remote working tools, and prioritise suppliers with decarbonisation strategies.

Green House Gas Emissions (GHG)		Total GHG emissions	0,7	371	Sum of the result of multiplying Scope 1, 2, and 3 emissions by the attribution factor of each portfolio company.	The total GHG emissions indicator reflects the sum of the three scopes and is influenced both by improvements in the quality and coverage of available data and by business growth. The apparent variation between reporting periods is largely driven by the full incorporation of the main Scope 3 categories and the expansion of the international reporting perimeter, rather than by structural changes in the company's climate risk profile.	Making Science has formalised a Climate Transition Plan aimed at progressively reducing emissions and aligned with the company's climate commitments under the Climate Pledge, as well as reflecting a recent development that, for the first time, integrates Scope 3. The Fund will monitor the evolution of total emissions and the implementation of this plan on an annual basis, encouraging the adoption of additional reduction measures where relevant, particularly in areas such as energy efficiency, mobility, and supplier selection.
	2. Carbon footprint	Carbon footprint	0,05	21,51	Tonnes of CO_2e / Million EUR invested	The variation observed between periods is influenced by the combination of a more comprehensive emissions perimeter at group level and the Fund's investment timing, and should therefore be interpreted within the context of methodological consolidation rather than as a deterioration in the climate management performance of the portfolio company.	The Fund will continue to integrate carbon footprint as a key indicator in the monitoring of its portfolio company, periodically assessing the company's contribution to reducing emissions per unit of investment. In addition, improvement plans will be encouraged to progressively reduce carbon intensity associated with the investment without compromising the Fund's growth and return objectives.
	3. GHG intensity of investee companies	GHG intensity of investee companies	0,02	7,73	Tonnes of CO_2e / Million EUR of revenue	The change in the indicator between reporting periods mainly reflects the update of the emissions calculation, particularly for Scope 3 and international offices, as well as business growth in certain geographies, rather than a structural change in the climate efficiency of the digital services model.	The company's strategy combines revenue growth with energy efficiency and responsible digitalisation measures, with the aim of decoupling, as far as possible, emissions growth from revenue growth. In this regard, the Fund will support initiatives that contribute to reducing GHG intensity, such as optimising the use of cloud infrastructure, adopting good environmental practices in offices, and integrating climate criteria into strategic decision-making.
	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	0%	0%	(% weight of the portfolio company in the total fund)	The Fund does not have exposure to companies whose core activity is linked to the extraction, processing, generation or commercialisation of fossil fuels.	MCH applies exclusion criteria that limit investment in companies with significant exposure to the expansion of fossil fuel-related activities, thereby helping to keep this indicator at zero.
	5. Share of non-renewable energy production and consumption	Share of non-renewable energy consumption and production of non-renewable energy in investee companies (proportion relative to total energy sources)	67%	75%	Sum of each portfolio company calculated as follows: (Non-renewable energy / total energy consumption) * (% weight of the company in the total fund)	The company does not generate its own energy; therefore, the indicator refers to the electricity mix consumed in its offices, distinguishing between renewable and non-renewable sources. The evolution of this indicator between periods is influenced by improvements in the traceability of consumption data across all locations and by the relative weight of offices located in markets where 100% renewable energy procurement is not yet feasible under conditions equivalent to those in Spain.	During the reporting period, Making Science has expanded the procurement of electricity backed by renewable guarantees of origin at its main offices and has implemented a Good Practices Manual aimed at promoting responsible energy use. Looking ahead, the company plans to further increase the share of renewable energy in its consumption mix, prioritise suppliers with strong environmental performance, and implement energy efficiency measures that contribute to reducing both total consumption and dependence on non-renewable energy sources.
		Share of non-renewable energy production by investee companies (proportion relative to total energy sources	0%	0%	Sum of each portfolio company calculated as follows: (Non-renewable energy / total energy consumption) * (% weight of the company in the total fund)		
	6. Energy consumption intensity for high climate impact sectors	Energy consumption (GWh) per million EUR of revenue of investee companies in high climate impact sectors	0,00	0,00	Sum of each portfolio company calculated as follows: (MWh / million EUR of revenue) * (% weight of the company in the total fund)	Making Science operates in the digital services and technology consulting sector, which is not classified as a high climate impact sector under the applicable regulations. As a result, the Fund does not have exposure to companies in high-carbon sectors within this indicator, and the associated energy consumption for such activities is zero.	In future investments, analysis of the sector of activity and the carbon intensity of target companies will continue to be carried out to avoid material exposure to energy- and emissions-intensive activities.

Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	Share of investments in companies with sites or operations located in biodiversity-sensitive areas or near them where the activities of those companies negatively affect those areas	0%	0%	(% weight of the portfolio company in the total fund)	Making Science conducts its operations entirely in offices located in established urban environments, without operational facilities in protected natural areas or areas with high ecological value. Consequently, no significant impacts on biodiversity have been identified, nor risks related to land-use change, habitat fragmentation or direct effects on species and ecosystems.	The company maintains a business model focused on digital services and consulting, which does not require land-intensive infrastructure or projects with a significant physical footprint.
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested (weighted average)	0,00	0,00	Sum of # tonnes / Million [currency] invested	Making Science's activity does not involve industrial processes, process discharges, or the use of chemicals released into water bodies, being limited instead to sanitary and cleaning-related water consumption in offices. For this reason, no significant emissions into water have been identified, and the potential impact on water quality is considered non-material.	The company applies a Good Practices Manual that expressly prohibits the discharge of chemicals or waste into the sewage system that could affect sanitation infrastructure, promoting a responsible use of water resources. Looking ahead, it will continue to promote internal awareness-raising initiatives and periodically review cleaning and maintenance protocols to ensure that water protection standards are maintained.
Waste	9. Hazardous and radioactive waste ratio	Tonnes of hazardous and radioactive waste generated by investee companies per million EUR invested (weighted average)	0,00	0,00	Sum of # tonnes / Million [currency] invested	Hazardous waste generated by Making Science primarily arises from batteries, toner cartridges, and certain electronic equipment components used in its offices. The volume generated is low and is mainly associated with the renewal and maintenance of technological and office equipment typical of a service-based activity, with no radioactive waste streams or other hazardous waste of an industrial nature having been identified.	The company ensures the segregation and treatment of all hazardous waste through authorised waste management providers, including WEEE (waste electrical and electronic equipment), toner cartridges, batteries, and lighting components, ensuring their recovery or disposal in accordance with applicable regulations. In addition, monitoring of these waste streams has been strengthened through periodic control of managed volumes, and further improvements are expected in traceability and internal awareness to minimise their generation.
INDICATORS ON SOCIAL AND EMPLOYEE MATTERS, RESPECT FOR HUMAN RIGHTS AND ANTI-CORRUPTION AND ANTI-BRIBERY							
	10. Violations of the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises	Share of investments in companies that have been involved in violations of the principles of the United Nations Global Compact and the OECD Guidelines for Multinational Enterprises	0%	0%	(% weight of the portfolio company in the total fund)	Making Science has not been associated with any known cases of violations of the principles of the United Nations Global Compact or the OECD Guidelines, based on the information available in its sustainability reports and internal compliance records. The company maintains an explicit commitment to human and labour rights and to regulatory compliance in all the jurisdictions in which it operates.	The company has an integrity framework that includes a Code of Ethics, a Compliance Policy, and specific policies on human rights and anti-corruption. In the coming years, it will continue to strengthen employee training, compliance risk assessments, and monitoring of potential reputational alerts in order to prevent any potential violations of these principles.
	11. Lack of processes and compliance mechanisms to monitor compliance with the principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises	Share of investments in companies without policies to monitor compliance with the principles of the United Nations Global Compact or the OECD Guidelines for Multinational Enterprises, or without grievance or complaint mechanisms to address potential violations	0%	0%	(% weight of the portfolio company in the total fund)	Making Science has formal processes and mechanisms in place to monitor compliance with the principles of the UN Global Compact and the OECD Guidelines, including internal policies, whistleblowing channels, and periodic reviews carried out by the Compliance and Human Resources departments.	The company has implemented confidential and protected whistleblowing channels, as well as an Ethics Committee responsible for analysing reported cases and proposing corrective measures. Going forward, further improvements are planned to enhance the accessibility of these channels, strengthen internal communication efforts, and update procedures to align with best practices and new whistleblowing protection regulations.

Social and labour matters	12.Unadjusted gender pay gap	Average unadjusted pay gap between men and women in investee companies	6%	11%	Sum of each portfolio company calculated as follows: (pay gap) * (% weight of the company in the total fund)	Making Science has identified pay differences between men and women in certain employee groups, particularly at higher levels of responsibility, based on analyses carried out within the framework of its Equality Plan and salary audits. Although the average gap remains at limited levels, the company recognises that there are opportunities for improvement to achieve greater actual pay equity.	In 2025, the Equality Plan has been consolidated, incorporating a pay audit and specific measures aimed at addressing the gaps identified in recruitment, promotion, pay, and variable compensation processes. In the coming years, periodic monitoring of pay gap indicators will be carried out and human resources policies will be adjusted to ensure a gradual convergence towards more balanced remuneration structures between women and men.
	13. Board gender diversity	Proportion of women on the board of directors (percentage of women relative to the total number of board members) in investee companies	17%	25%	Sum of each portfolio company calculated as follows: (% women on the board) * (% weight of the company in the total fund)	The representation of women in Making Science's highest governing body remains low, highlighting a gender imbalance in senior decision-making positions. This situation is consistent with the findings of the diversity and inclusion analysis included in the Non-Financial Information Statement (NFS), where governance bodies are identified as a priority area for improvement.	The company's Equality Plan and diversity and inclusion policies include commitments to promote women's access to executive and leadership positions, incorporating diversity criteria into talent identification and selection processes. In the medium term, these measures are expected to translate into increased female representation on the board and in key decision-making bodies, supported by specific internal monitoring and reporting objectives.
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical and biological weapons)	Share of investments in companies involved in the manufacture or sale of controversial weapons	0%	0%	(% weight of the portfolio company in the total fund)	Neither the Fund nor Making Science has investments or activities related to the manufacture, distribution, or sale of controversial weapons, including anti-personnel mines, cluster munitions, or chemical, biological, or nuclear weapons.	MCH applies exclusion policies that prevent investment in companies linked to controversial weapons, thereby ensuring that the Fund maintains this indicator at zero.
Other indicators of Principal Adverse Impacts on sustainability factors							
ADVERSE IMPACT ON SUSTAINABILITY		**METRIC**	**2024**	**2025**	**CALCULATION**	**EXPLANATION**	**MEASURES TAKEN**
TABLE 2: INDICATORS RELATED TO CLIMATE CHANGE AND OTHER ENVIRONMENTAL INDICATORS							
Emissions	T2.4. Investments in companies without carbon emission reduction initiatives	Percentage of investments in companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	0%	0%	(% weight of the portfolio company in the total fund)	Making Science has incorporated climate change management as a core element of its strategy, supported by a Climate Transition Plan with a defined timeline and emission reduction targets aligned with a trajectory compatible with the Paris Agreement.	The company has already started implementing the measures set out in its Transition Plan, including the consolidation of renewable electricity procurement, sustainable travel policies, the promotion of remote working, and the integration of sustainability criteria into supplier selection. In the medium term, these initiatives are expected to be reinforced through specific emission intensity targets and an annual review of progress, enabling the Fund to continue verifying the existence of credible carbon reduction initiatives aligned with European climate objectives.
Waste emissions	T2.13.Non-recycled waste ratio	Tonnes of non-recycled waste generated by investee companies per million euros invested (weighted average)	0,00	0,00	(Non-recycled waste tonnes * attribution rate) / million EUR invested	Making Science applies a source-segregation policy that distinguishes between the main waste streams (paper and cardboard, packaging, technological waste and residual waste), although there are still limitations in the information available on final disposal and the proportion recycled versus total waste in certain locations. This lack of complete traceability means that, in some cases, the volume of non-recycled waste cannot be determined with precision, particularly in buildings where final waste management depends on shared infrastructure.	To improve this indicator, the company has started to consolidate global consumption and waste data and to incorporate new specific waste streams into its monitoring systems, such as batteries, electronic equipment, and lighting components. In the coming years, the company will work with service providers and building managers to obtain more detailed information on recycling rates and to report the ratio of non-recycled waste more accurately and comprehensively.
TABLE 3: INDICATORS RELATED TO CLIMATE CHANGE AND OTHER ENVIRONMENTAL INDICATORS							

Social and labour matters	T3.1.Investments in companies without workplace accident prevention policies	Share of investments in companies without workplace accident prevention policies	0%	0%	(% weight of the portfolio company in the total fund)	Making Science has a structured occupational risk prevention system, managed through a dedicated prevention service and supported by specific policies and procedures to ensure the health and safety of its workforce. This system includes periodic job-specific risk assessments, the planning of preventive measures, and the execution of both internal and external audits.	The company provides mandatory occupational risk prevention training to all employees and integrates health and safety considerations into its flexible working and hybrid work policies. In the coming years, it will continue updating risk assessments, adapting training to new work models, and strengthening incident monitoring mechanisms to maintain very low accident rates.
	T3.2. Accident rate	Accident rate in investee companies (weighted average)	1,00	1,25	(Nº of accidents* 1.000.000 / hours worked) * (% weight of the portfolio company in the total fund)	The accident rate recorded at Making Science is low and is mainly associated with minor incidents typical of an office-based environment, with no links to industrial or high-risk activities.	The company carries out systematic monitoring of accident rates, analysing trends and root causes to identify areas for improvement. Looking ahead, it will maintain periodic health and safety training, reinforce awareness campaigns, and update action protocols to prevent accidents in both physical offices and remote work environments.
	T3.4. Lack of supplier code of conduct	Share of investments in companies without a supplier code of conduct (covering unsafe labour conditions, precarious work, child labour and forced labour)	100%	0%	(% weight of the portfolio company in the total fund)	Making Science has developed supplier qualification and evaluation processes that incorporate ESG criteria. These mechanisms act as a foundation for a supplier code of conduct, even where procurement volumes are limited and primarily concentrated in technological and professional services.	The company plans to continue strengthening the integration of social and labour criteria in supplier management, moving towards a more formalised framework of ESG expectations and requirements in key contracts. In addition, it will continue to promote collaboration with suppliers that demonstrate good practices in terms of decent work, diversity, and compliance with international standards.

Description of the policies to identify and prioritise principal adverse impacts on sustainability factors

In line with its internal Investment Procedures Manual, MCH incorporates sustainability risks and analyses principal adverse impacts on sustainability factors when making investment decisions. This proactive approach to promoting environmental and social characteristics has led to Spain Oman Private Equity Fund II being classified as an Article 8 fund under the EU Sustainable Finance Disclosure Regulation (SFDR).

Prior to making an investment decision, MCH applies robust internal and external due diligence processes to identify and assess potential actual and potential adverse impacts associated with investments. To address these impacts, MCH develops action plans derived from due diligence, in collaboration with management teams, aimed at preventing, mitigating and managing such adverse effects.

In terms of measurement, transparency and communication, MCH provides investors on a periodic basis with an ESG report detailing progress made in addressing principal adverse impacts on sustainability factors.

In this context, MCH collects key sustainability indicators annually from each portfolio company, based on international standards such as the Invest Europe Reporting Guidelines, SASB for materiality considerations, the EU Taxonomy, the EDCI, investor inputs, recommendations from the Risk Unit, and other relevant parameters derived from national and international regulation. These indicators are collected, verified and analysed annually using a specialised ESG technological platform. The analysis is carried out by the investment team, the Sustainability Department, the Risk Unit and the external valuer, and is shared with portfolio companies through Board of Directors meetings to define the most appropriate sustainability strategy.

With regard to methods and data, there are certain limitations related to: (a) the limited capacity to measure or report data by portfolio companies; (b) lack of consistency, comparability, frequency and reliability of data across portfolio companies; (c) human errors in data submission; and (d) differences in reporting periods and group boundaries. MCH is making a significant effort to improve data quality and to minimise these limitations over time.

However, the absence of data to measure certain KPIs does not prevent portfolio companies from achieving environmental or social characteristics.

Engagement policies

In accordance with the provisions of SRD II and its transposition into Spanish law through the amendment of Law 22/2014 of 12 November, which regulates private equity entities, other closed-ended collective investment institutions and their management companies, and amends Law 35/2003 of 4 November on Collective Investment Institutions (“IIC Law”), MCH Private Equity Investments S.G.E.I.C., S.A. (“MCH”) is required to publish on its website an engagement policy describing how it integrates shareholder engagement into its investment policies when investing, on behalf of the managed ECRs and EICCs, in shares admitted to trading on a regulated market located or operating in a Member State, or alternatively to provide a clear and reasoned explanation of why it has not done so.

MCH has opted not to establish or publish an engagement policy on its website for the following reasons:

1.In accordance with the IIC Law and the respective management regulations of the ECRs managed by MCH, the investment policy of these vehicles focuses primarily on acquiring stakes in companies with high growth and value creation potential, typically in development stages and in buy-out transactions, where, at the time of investment, the companies are not listed on the main stock exchanges or any other regulated market within the European Union. Furthermore, MCH does not invest directly in companies domiciled in a Member State of the European Union whose shares are admitted to trading on a regulated market located or operating in a Member State.

2. As of the date of this statement, MCH does not hold any participation in companies whose shares are admitted to trading on a regulated market located or operating in a Member State.

3. As of the date of this statement, MCH has not entered into any asset management agreements with insurance entities or pension plans and funds.

4. This statement, and therefore MCH’s decision regarding the design and implementation of an engagement policy, may be subject to review, update, or modification in light of the evolution of the investment policies of the ECRs and EICCs.

References to international standards

MCH takes into account environmentally and socially responsible investment criteria in the management of its investments, alongside strictly financial risks. ESG factors are integrated throughout the entire investment process, using as a reference framework the Principles for Responsible Investment promoted by the United Nations, to which MCH adhered in 2011.

MCH commits to respecting the following international standards:

•The International Bill of Human Rights of the United Nations, which includes the Universal Declaration of Human Rights
•The International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work
•The United Nations Guiding Principles on Business and Human Rights
•The OECD Guidelines for Multinational Enterprises

MCH’s responsible investment policy and practices are also aligned with the recommendations of the TCFD on climate-related risks. The firm seeks to contribute positively to the United Nations Sustainable Development Goals through its activities by mapping the specific contribution of each portfolio company.

Additionally, it is based on national and international standards such as Invest Europe, SASB, the EU Taxonomy, SpainCap, Level20, DIRSE, among others.

Historical comparison

In accordance with Article 10 of Delegated Regulation (EU) 2022/1288, a historical comparison of PAIs is required in order to analyse their evolution over time.
In the case of SOPEF II, 2025 marks the second full reporting year in which PAIs have been reported, given that the Fund has maintained a single portfolio company throughout the reference period. Consequently, year-on-year comparison remains influenced by the maturity of the methodology and the progressive expansion of the sustainability data perimeter at Making Science, particularly with the full incorporation of main Scope 3 emission categories and improvements in the traceability of consumption and waste data at an international level.
In this context, variations observed in certain indicators reflect both real changes in the company's ESG performance and improvements in measurement and reporting systems. Therefore, conclusions should be interpreted with caution while longer-term and more homogeneous time series are consolidated.
Looking ahead, SOPEF II will continue collecting, verifying and structuring ESG information from its portfolio companies, with the aim of building more robust historical datasets that allow for more detailed and reliable comparisons of PAIs over time, in line with the requirements set out in Delegated Regulation (EU) 2022/1288.