INFORMATION ON FINANCIAL PRODUCTS PROMOTING ENVIRONMENTAL OR SOCIAL CHARACTERISTICS

MCH IBERIAN CAPITAL VI (F.O. Vehicle), SCR, S.A.

Article 10 (1) SFDR, articles 25-36 RTS

MCH PRIVATE EQUITY INVESTMENTS, SGEIC, SA ("MCH")

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Content

For financial products promo ng environmental or social features, financial market participants shall publish the information referred to in Article 10(1) of the EU Regula on 2019/2988 on sustainability disclosures in the financial services sector ("SFDR") and in Articles 25 to 36 of the Delegated Regula on 2022/1288 of 6 April ("RTS") in the following order:

1. Summary (article 25)

MCH Iberian Capital VI (Vehicle F.O.), SCR (the “Fund”) discloses product sustainability information under Article 8 of the SFDR.

100% of the Fund's investments will promote environmental or social characteristics in accordance with Article 8 of the SFDR. However, it does not aim to make sustainable investments.

The Fund seeks to continuously improve the responsible management of investees by promoting the active integration of environmental, social and governance factors. This *engagement* is carried out throughout the investment period with the management team through the influence derived from the political rights held on the Board of Directors of the Management Company.

During the process of sourcing and pre-investment analysis of a potential investment, MCH's objective is to identify potential companies that may be suitable for the Fund and that comply with its Responsible Investment Policy. To this end, members of the investment team conduct a preliminary screening to analyze the viability of the transaction and to confirm, among other issues, that the target company is not included in the company exclusion list that do not meet the investment standards described in the Fund.

Subsequently, and prior to issuing an investment recommendation, the members of the investment team conduct a thorough analysis, first internally and then externally by an independent expert, of the key aspects of the target company including materiality analysis, risk and opportunity review, taxonomy eligibility, level of governance, involvement and maturity of the management team and a 100-day and 3-year plan of sustainability actions to be undertaken.

The results of both *due diligences* are reflected in an investment memorandum which is submitted to the Investment Committee for approval or disapproval of the investment transaction.

During the life of the investment, the Management Company establishes an ESG governance structure in the portfolio company by appointing a sustainability officer who will be responsible for the reporting and presentation of ESG information in the direct requirements of the management company.

In addition, MCH monitors, reviews and publicly reports its ESG performance through its Sustainability Report in order to provide transparency to all its *stakeholders*.

MCH has chosen not to develop an engagement policy or make it publicly available on its website.

The Fund does not use a benchmark for the purpose of promoting environmental or social characteristics.

2. No sustainable investment objective (article 26)

This financial product promotes environmental or social features but does not aim at sustainable investment.

3. Environmental or social characteristics of the financial product (article 27)

100% of the Fund's investments promote environmental or social characteristics in accordance with article 8 of the SFDR.

As part of its investment strategy, the Fund promotes continuous improvement in the responsible management of its investees. To this end, MCH supports the identification of key environmental, social and governance risks and opportunities and the definition of action plans that contribute to the reduction of the main negative impacts generated by the business, the promotion of quality employment and the creation of robust governance structures.

Through this active and collaborative management of ESG aspects in the investee companies, the Fund also aims to contribute to the achievement of the following goals within the United Nations Sustainable Development Goals (SDGs):

- SDG 3: Ensure healthy lives and promote human well-being
- SDG 8: Promote and advocate for sustainable and inclusive economic growth and decent work
- SDG 9: Promote, incentivize and support the development of industry, innovation and infrastructure
- SDG 12: Promote and facilitate responsible consumption and production
- And SDG 13: Advance the fight against climate change by promoting the circular economy, energy transition and climate change mitigation and environmental restoration.

4. Investment strategy (article 28)

The Fund seeks to continuously improve the responsible management of investees by promoting the active integra on of environmental, social and governance factors. This *engagement* is carried out throughout the investment period with the management team through the influence derived from the political rights held on the Board of Directors of the Management Company.

The Management Company is committed to implementing an active ESG management model throughout all phases of the investment cycle from pre-investment to divestment. The following lines present how ESG issues are integrated in each of the phases[1].

[1] Full details in MCH's Investment Procedures Manual.

1. *Pre-analysis*

1.1 Pre-investment Research and Analysis

During this phase, the objective is to identify potential companies that may be suitable for the Fund and that comply with its Responsible Investment Policy. To this end, members of the investment team carry out a preliminary analysis to assess the feasibility of the transaction and confirm that:

a) Target company aligns with investment strategy.

b) The size of the operation is commensurate with the Fund's investment capacity and complies with the limits and restrictions laid down.

c) The target company is not included in the exclusion list of companies that do not meet the Fund-specific investment rules.

Once an attractive opportunity has been identified, and before issuing an investment recommendation, members of the investment team conduct a thorough analysis of key aspects of the target company, such as the company's business and financial affairs, as well as an assessment of management and competitive risks and opportunities, including sustainability.

In this regard, two distinct stages of information analysis can be distinguished:

A. Internal *Due Diligence*

The main areas that are initially analyzed by members of the investment team, and which help to identify whether the potential investment opera on is suitable for the Fund, are summarized as follows:

- Sector analysis and geography;
- Target company analysis;
- Target company valuation and profitability estimation;
- ESG risk and opportunity assessment
- Analysis of good governance practices.

This preliminary analysis determines whether the opportunity should be pursued by raising specific issues to be addressed during external due diligence.

B. External *Due Diligence*

In this due diligence phase, members of the investment team use specialist external providers to delve into a range of issues to determine the quality of the asset.

The specific ESG *Due Diligence* aims to verify, among other things, the company's governance, responsible management, employment, environmental and social performance. Such due diligence is carried out to the extent appropriate to the nature of the transaction.

The results of the internal and external due diligence reports is reflected in an investment memorandum ("Investment Memorandum") to be submitted to the Investment Committee for approval or disapproval of the investment transaction.

1.2 Negotiations and contracts

Investment team members will include contractual obligations relating to (a) the reporting and monitoring of ESG data and disclosures; (b) commitments arising from the 100-day and 3-year plans defined during external *due diligence*, the implementation of actions to improve the principal adverse impacts under the SFDR, and compliance with good governance practices; and (c) the obligation to promptly notify any ESG-related fines or penalties that may arise during the investment period.

1.3 Investment Committee

The Investment Committee is responsible for reviewing and formally approving the transaction.

Where necessary, the Investment Committee will raise issues relating to the due diligence of the target company, and additional work may be carried out. It will also provide guidance on the final structure of the transaction and legal aspects, where appropriate. Once the Investment Committee has completed its work, the investment and divestment proposals will be ready for formal approval, with or without conditions.

However, if any significant red flags are identified that could compromise profitability, value creation capacity or the transformation potential of the target companies, the Investment Committee may decide not to proceed with the proposal.

1.4 Verification of the due diligence process

Following approval of the transaction by the Investment Committee, the members of the investment team inform the Risk Management Unit (outsourced function) of their intention to execute the transaction. In turn, the Risk Management Unit verifies that:

A. The due diligence process has been carried out properly and in accordance with the investment procedure defined by the Fund in its Investment Procedures Manual; and,
B. The transaction is in line with the Fund's investment policy and risk profile.

2. *Portfolio management*

The management of the portfolio includes the execution of the operation and the management, monitoring and divestment of the investee companies. MCH accompanies and supports the implementation of sustainability factors in the investees throughout the life of the investment, from preliminary analysis to divestment, seeking to create value in the portfolio companies by actively participating with senior management in key aspects of the business including the monitoring and management of ESG risks and opportunities.

2.1 ESG Supervision

During the ownership phase, investment team members will commit to enhancing the ESG performance of portfolio companies by promoting the active integration of relevant ESG considerations into their activities and by regularly monitoring their progress.

Investment team members will periodically review the ESG performance of portfolio companies by tracking sustainability KPIs identified based on their environmental, social, and governance impact. This monitoring will be tailored to the specific circumstances of each portfolio company and will reflect both ESG outcomes and material issues that may negatively affect the business.

In this regard, investment team members and MCH's ESG Department will work closely with management teams and ESG officers of the portfolio companies to define an implementation and progress plan in sustainability, aimed at guiding and quantifying material KPIs following the *due diligence* analysis. Investment team members will supervise, guide, and support portfolio companies through ongoing engagement with management teams and their active participation on Boards of Directors.

Finally, portfolio companies will be required to promptly notify investment team members of any ESG-related fines or sanctions, complaints, or litigation, including accidents or incidents that have or may have a significant adverse impact on the environment, health, or safety, as well as any corrective actions planned or implemented in response to such events.

2.2 ESG risk assessment and evaluation

During the holding period of a portfolio company, investment team members will rely on the specialized and independent services of IM Valora (acting as MCH's Risk Management function) for the assessment, measurement, monitoring and annual control of the Fund's ESG risks. ESG risks will be presented in an ESG risk analysis report to the Management Company's Board of Directors.

In addition, EY will include an ESG assessment as part of the quarterly financial valuation of portfolio companies. This assessment will be based on the Investment Valuation Procedures Manual approved by the Management Company.

2.3 Disclosure of Fund Information

In line with its commitment to transparency and accountability, MCH considers the communication of ESG-related actions to be a fundamental part of its strategy, providing appropriate information to investors, portfolio companies, and the Fund.

In this context, investment team members will report to investors on progress made in ESG-related activities, both at the Management Company level and across portfolio companies, through the publication of an annual Sustainability Report. This report will be approved by MCH's Board of Directors and will be submitted together with the Management Company's annual report.

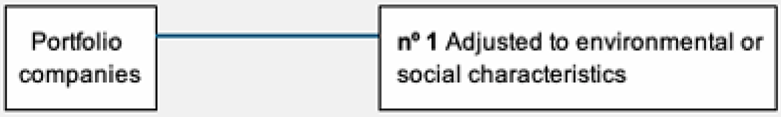
In addition, MCH will continue to respond to ESG information requests from specific investors where required and, in line with its commitment to the UN PRI, will complete an annual Transparency Report. MCH will also keep its website updated in accordance with SFDR requirements and the SFDR annex included in the annual report.

3. Disinvestment

During the divestment phase, MCH will carry out a retrospective analysis, where deemed appropriate, to assess value creation and impact generated through the various ESG initiatives implemented. This assessment will evaluate the impact generated across each key material topic, the value creation opportunities identified, and the mitigation of risks previously detected during the pre-investment and monitoring processes.

5. Proportion of investments (article 29)

It is expected that 100% of the Fund's investments will promote environmental and social characteristics in accordance with Article 8 of the SFDR, without having as an objective to make sustainable investments.



nº 1 Adjusted to environmental or social characteristics includes the investments of the financial product used to achieve the environmental or social features that promote the financial product.

6. Monitoring of environmental or social characteristics (article 30)

To assess, monitor, and report improvements in the responsible management of portfolio companies, a set of indicators (KPIs) is used on an annual basis. These KPIs are aligned with the main international measurement and reporting frameworks, such as the Sustainable Finance Disclosure Regulation (SFDR), the *Sustainability Accounting Standards Board* (SASB), the *Invest Europe Reporting Guidelines*, and the *ESG Data Convergence Initiative* (EDCI).

The indicators are divided into those common to the entire portfolio (cross-cutting indicators) and additional indicators that are specific to each company depending on its sector of activity (material indicators).

Cross-cutting indicators are selected based on the *Invest Europe Reporting Guidelines*, regulatory requirements for principal adverse impacts, and other relevant parameters. These indicators are measured across 100% of portfolio companies and cover the following areas:

a) Environmental:
- Energy consumption
- Electricity consumption
- Fossil fuel consumption
- Renewable energy consumption
- Water consumption

- Waste management
- Carbon footprint (Scope 1 and 2)

b) Social:
- Job creation
- Employee turnover
- Health and safety indicators or equality plan
- Training hours

c) Governance:
- Board of Directors composition
- Code of Ethics
- Anti-corruption policy
- ESG management in the supply chain
- Cybersecurity policy
- Data protection policy

Material indicators are defined based on a financial materiality methodology and measure sustainability factors that are financially material for each company, which have not been covered under the cross-cutting indicators and may affect the valuation of the portfolio company by representing a risk or an opportunity.

Additionally, based on the information collected, indicators related to Principal Adverse Impacts will be calculated and disclosed on the Management Company's website and reported to investors.

The Management Company will monitor these indicators on an annual basis to assess their level of progress and the implementation of sustainability practices across each portfolio company. To achieve this, the ESG Department will use an internal rating system that will be continuously enhanced in line with regulatory developments and the specific characteristics of the sectors in which the companies operate.

Finally, as part of MCH's commitment to transparency, an annual Sustainability Report will be provided to investors, outlining the progress achieved by both MCH and its portfolio companies during the reporting period.

During the divestment phase, MCH will carry out a retrospective analysis, where deemed appropriate, to assess value creation and impact generated through the various ESG initiatives implemented.

7. Methods of environmental or social characteristics (article 31)

Once a portfolio company is acquired, and following the joint work of the investment team, MCH's ESG Department, and the management teams and ESG officers of each portfolio company, a 100-day and 3-year ESG implementation and progress plan is launched. Based on this plan, MCH calculates, monitors, and periodically reports on key sustainability KPIs identified according to their environmental, social, and governance impact.

In addition, the process is supported by analysis from the Risk Management Unit and by the portfolio valuations carried out quarterly by EY, which include an assessment—together with each portfolio company's management team—of the company's double materiality and its potential positive or negative impact on financial valuation.

Finally, the Fund considers the principal adverse impacts (PAIs) that are material or potentially material to its investments on sustainability factors. These are identified during the *due diligence* phase and are actively managed throughout the investment period through the definition and implementation of actions aimed at mitigating them.

8. Sources and processing of data (article 32)

Investment team members, under the coordination and supervision of MCH's ESG Department, carry out the annual data collection process through the ESG Campaign to measure key KPIs and report progress to the different *stakeholders*.

As part of its ESG integration strategy, MCH uses a recognized ESG technological platform to optimize data collection, validation, and management, and to enhance decision-making in this area.

In addition, MCH updates the scope of data to be collected on an annual basis in line with the *Invest Europe Guidelines*, *EDCI*, investor questionnaires, recommendations from the Risk Unit, and other relevant parameters derived from national regulation or linked to the Management Company's collaborative engagement with portfolio companies.

Data obtained from portfolio companies is collected during the first quarter of the year and subsequently analyzed by:

- The investment team, in support of its participation in the Boards of Directors of portfolio companies;
- The external valuer, EY, for ESG assessment within the quarterly financial valuation of portfolio companies;
- The Risk Management Unit, for the assessment, measurement, monitoring, and annual control of ESG risks; and
- The ESG Department, with the support of an external advisor, for the preparation of the firm's Sustainability Report.

MCH primarily relies on unaudited data provided directly by portfolio companies.

9. Limitations of methods and data (article 33)

In relation to methods and data, there are certain limitations associated with:

- The limited capacity of portfolio companies to measure or report data
- The lack of consistency, comparability, periodicity and reliability across portfolio companies
- Human errors in data submission
- Differences in reporting periods and group boundaries

MCH is making a significant effort to improve data quality and gradually reduce these limitations over time. To this end, it uses a recognised technological platform and promotes continuous collaborative *engagement* with all portfolio companies.

In addition, MCH engages an external consultant on an annual basis for the preparation of the Sustainability Report, with the aim of guiding the firm on best practices to ensure data quality and its subsequent analysis.

10. Due diligence (article 34)

Once an attractive opportunity has been identified, and prior to issuing an investment recommendation, the investment team will conduct a comprehensive review of the key aspects of the target company, including its commercial and financial profile, as well as an assessment of management, risks and opportunities, and the most relevant ESG factors for the sector.

Two distinct phases of information analysis can be identified: an initial internal review (*internal due diligence*), based on publicly available information and documentation obtained from reliable sources, followed by a second phase comprising analyses carried out by the investment team based on information and reports prepared by external advisors (external *due diligence*).

Internal Due Diligence

The main areas initially examined by MCH's investment team, which help determine whether a potential investment is suitable, can be summarized as follows:

a) Analysis of the sector and geography;
b) Analysis of the company, its operations and business activities, the markets in which it operates and its competitive environment, historical growth and financial performance, business plans, and the identification of potential value creation opportunities;
c) Valuation of the company, potential transaction structure, and estimation of the internal rate of return;
d) Assessment of the various risks and value creation opportunities; and
e) ESG risk assessment, aimed at identifying the key issues to be further analyzed during the external ESG due diligence. This analysis will include:
    1. Identifying and understanding the material aspects or risks of the relevant sector in line with SASB standards.
    2. Assessing the company's performance in terms of good governance, including identifying potential litigation, disputes and reputational risks, and evaluating the level of formalization of governance policies and practices.
    3. Conducting a high-level assessment of the company's ESG maturity, taking into account factors such as the development of an ESG policy, strategy or public commitment, as well as relevant sector regulations (EU directives, national laws, etc.).

External Due Diligence

The objective of external due diligence is to verify and expand the information related to the potential investment opportunity. This information supports the investment team in assessing the transaction, aiming to provide an accurate view of the target company's current situation (legal, commercial, tax, ESG, etc.), as well as its present and future risks and opportunities. The scope and depth of external due diligence vary depending on the type of company and the complexity of the transaction, and the results are reviewed and assessed by the investment team.

As a general rule, the following types of due diligence will be conducted, among others:

a) Financial, to verify that (i) the financial statements fairly represent the company's position and assets; (ii) its level of indebtedness; and (iii) the sustainability of profit margins over time.
b) Tax, to confirm the absence of hidden tax contingencies through the review of recent fiscal years subject to inspection, as well as any other relevant tax matters.
c) Legal, to ensure that all legal and contractual aspects—such as labour, commercial, and corporate matters—comply with applicable regulations.
d) ESG, to assess, among other aspects, the status of the target company with regard to governance, responsible management, employment, environmental, and social issues. This analysis will be conducted to the extent appropriate to the nature of the transaction and will consider, among others, the following aspects:
    - Alignment with the Fund's Responsible Investment Policy and investment strategy;
    - Analysis of ESG risks and opportunities that are material to the sector, using internationally recognized methodologies;
    - Assessment of good governance practices, including code of ethics, anti-corruption and anti-bribery policies, anti-money laundering measures, and transparency and communication;
    - Current level of ESG implementation within the company and the level of commitment of senior management to ESG policies;
    - Understanding of the company's ESG organizational structure and identification of sustainability responsibilities, including the most appropriate ESG lead where none is in place;
    - Identification of key performance indicators (KPIs) for active monitoring during the investment period;
    - The ability to identify, measure, and reduce principal adverse impacts in accordance with the SFDR;
    - Definition of a 100-day and a medium-term (three-year) ESG action plan including the steps required to improve ESG performance post-acquisition and to align the company with the environmental and social characteristics promoted by the Fund.

These *due diligence* processes may be complemented by other analyses, such as market due diligence to obtain an independent view on sector developments and demand for the target company's products or services, or technological and systems due diligence to assess cybersecurity and IT capabilities.

The results of both internal and external due diligence are reflected in an investment memorandum ("Investment Memorandum"), which is submitted to the Investment Committee for the approval or rejection of the transaction.

Following approval, where applicable, the Management Company will inform the Risk Management Unit of its intention to proceed with the investment. The Risk Management Unit will verify that:

- ✓ the *due diligence* process has been carried out properly and in accordance with the procedures set out in this manual; and
- ✓ the investment complies with the investment policy and risk profile of the EICCs making the investment.

For this purpose, IM Valora will review the Investment Committee minutes (including the *investment memorandum*) and the due diligence reports. This verification will be formalized in a *due diligence* review report, which the Risk Management Unit will submit to the Investment Committee for information purposes, in accordance with its internal procedures.

11. Engagement policies (article 35)

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 such vehicles primarily focuses 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.

12. Designated benchmark (article 36)

The Fund does not use a benchmark for the purpose of promoting environmental or social characteristics.