



EUROPEAN
COMMISSION

Brussels, 31.10.2022
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ANNEXES 1 to 4

ANNEXES

to the

COMMISSION DELEGATED REGULATION (EU) .../...

amending and correcting the regulatory technical standards laid down in Delegated Regulation (EU) 2022/1288 as regards the content and presentation of information in relation to disclosures in precontractual documents and periodic reports for financial products investing in environmentally sustainable economic activities

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

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

'ANNEX V

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

Product name: QUALITAS ENERGY VI, FCR

Legal entity identifier: V22837058

Sustainable investment objective

Did this financial product have a sustainable investment objective?	
☒ ☒ ☒ Yes	☒ ☐ ☐ 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: ____%	☐ It promoted E/S characteristics, but did not make any sustainable investments

In the reference period of this annex, the Fund did not make any investments, therefore performance against sustainable investment objective cannot be assessed.

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

The investment objective of this financial product is climate change mitigation, climate change adaptation and transition to circular economy. In the reference period of this annex, the Fund did not make any investments, therefore cannot report on meeting the sustainable investment objective.

● *How did the sustainability indicators perform?*

In the reference period of this annex, the Fund did not make any investments, therefore cannot evaluate the performance of the sustainability indicators.



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.

● **...and compared to previous periods?**

The Fund was incorporated in the last quarter of 2025, therefore there are no previous periods to compare to.

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

In the reference period of this annex, the Fund did not make any investments, therefore cannot demonstrate how the DNSH criteria was met for the remaining environmental objectives.

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

In the reference period of this annex, the Fund did not make any investments, therefore cannot demonstrate how the adverse impacts on sustainability factors were taken into account.

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

In the reference period of this annex, the Fund did not make any investments, therefore cannot evaluate the alignment of sustainable investments with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.



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

In the reference period of this annex, the Fund did not make any investments, therefore it cannot demonstrate how principal adverse impacts were considered on sustainability factors



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: 1.1.2025 – 31.12.2025

Largest investments	Sector	% Assets	Country
N/A – No investments made in 2025			



Asset allocation describes the share of investments in specific assets.

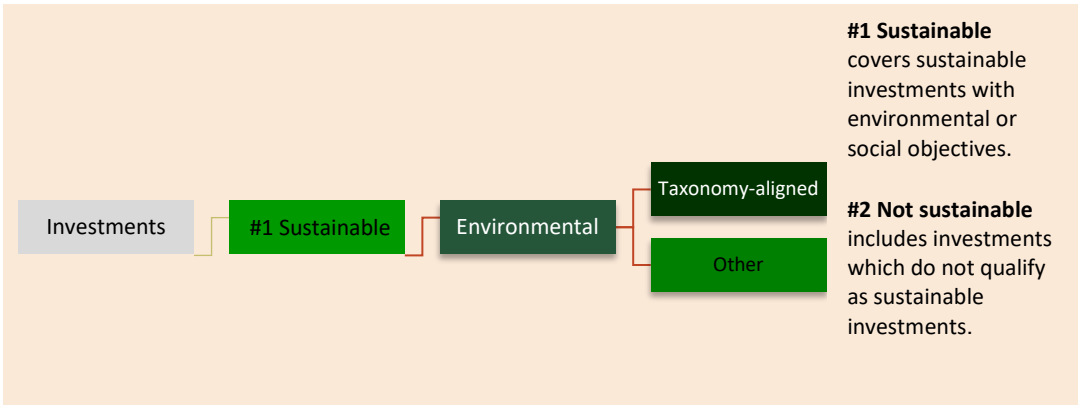
To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to fully renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

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

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

What was the proportion of sustainability-related investments?

What was the asset allocation?



In the reference period of this annex, the Fund did not make any investments, therefore no asset allocation can be determined.

In which economic sectors were the investments made?

In the reference period of this annex, the Fund did not make any investments, therefore no asset allocation can be determined.



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

In the reference period of this annex, the Fund did not make any investments, therefore alignment cannot be assessed.

Did the financial product invest in fossil gas and/or nuclear energy related activities complying with the EU Taxonomy¹²?

☐ Yes:

☐ In fossil gas ☐ In nuclear energy

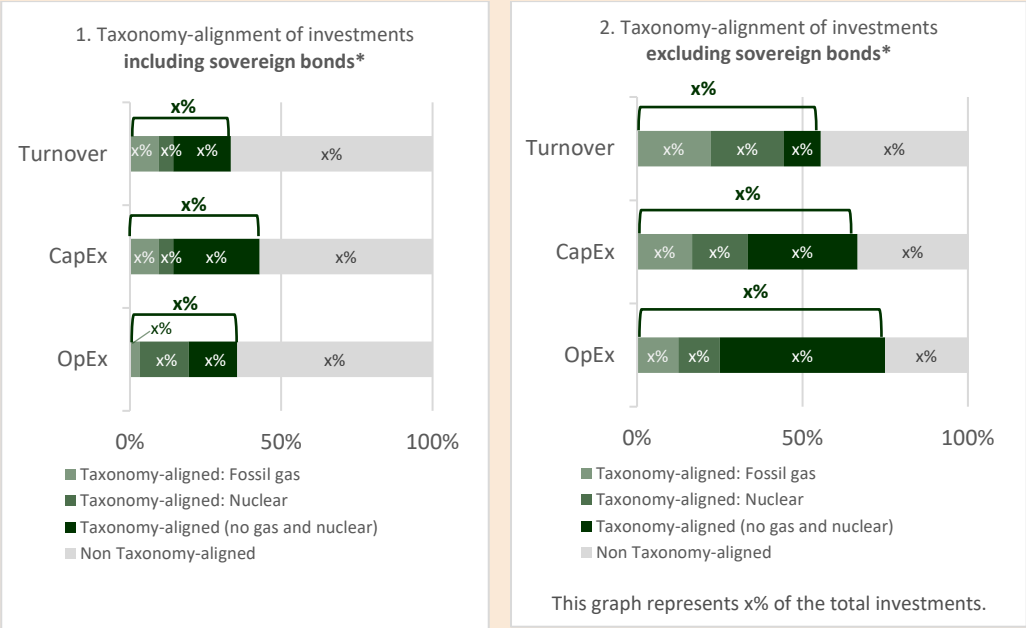
☒ No

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

Taxonomy-aligned activities are expressed as a share of:

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

The 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.

In the reference period of this annex, the Fund did not make any investments, therefore alignment cannot be assessed.

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

In the reference period of this annex, the Fund did not make any investments, therefore share of investments cannot be assessed.

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

The Fund was incorporated in last quarter of 2025, therefore there are no previous periods to compare to.



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

In the reference period of this annex, the Fund did not make any investments, therefore share of investments cannot be assessed.

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



What was the share of socially sustainable investments?

In the reference period of this annex, the Fund did not make any investments, therefore share of investments cannot be assessed.



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

In the reference period of this annex, the Fund did not make any investments, therefore share of investments cannot be assessed.



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

In the reference period of this annex, the Fund did not make any investments, therefore share of investments cannot be assessed.



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

In the reference period of this annex, the Fund did not make any investments, therefore performance against reference sustainable benchmarks cannot be assessed.

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

In the reference period of this annex, the Fund did not make any investments, therefore performance against reference sustainable benchmarks cannot be assessed.

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

In the reference period of this annex, the Fund did not make any investments, therefore performance against reference sustainable benchmarks cannot be assessed.

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

In the reference period of this annex, the Fund did not make any investments, therefore performance against reference sustainable benchmarks cannot be assessed.

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

In the reference period of this annex, the Fund did not make any investments, therefore performance against reference sustainable benchmarks cannot be assessed.

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