SCHEDULE 1 SFDR PRE CONTRACTUAL DISCLOSURES

ANNEX II

Template pre-contractual 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

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.

Product name: EOS Atlas Infrastructure and Green Transition Fund
Legal entity identifier: [•]

Environmental and/or social characteristics

Does this financial product have a sustainable investment objective?

☐ Yes	☒ No
☐ It will make a minimum of **sustainable investments with an environmental objective:** ___%	☐ It **promotes Environmental/Social (E/S) characteristics** and while it does not have as its objective a sustainable investment, it will have a minimum 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 will make a minimum of **sustainable investments with a social objective:** ___%	☒ It promotes E/S characteristics, but **will not make any sustainable investments**

What environmental and/or social characteristics are promoted by this financial product?

EOS Atlas Infrastructure and Green Transition Fund (the "**Company**") promotes environmental and social characteristics by investing indirectly in infrastructure and green transition projects and in small and medium-sized enterprises (SMEs) with measurable environmental impact, primarily located in Greece. Investments are made through equity and debt instruments, including project finance structures and special purpose vehicles (SPVs).

The Company promotes environmental characteristics such as the reduction of air pollution, improved water usage, efficient energy consumption, and compliance with environmental legislation (the "**Environmental Characreristics**"). It also promotes social characteristics such as respect for human rights, employee training and development, diversity and equal opportunity, occupational health and safety, and compliance with national labour legislation (the "**Social Characteristics**" and together with the Environmental Characteristics, the "**Characteristics**"). In addition, the Company promotes environmental and social characteristics by:

- fully respecting the climatic and environmental standards and priorities of the European Union and the principle of "do no significant harm" in accordance with the provisions of the Commission Communication (2021/C 58/01) "Technical guidance on the application of the principle of "do no significant harm" in the framework of the Regulation establishing the Recovery and Resilience Facility; and

- applying exclusion criteria on companies involved in:
    - controversial weapons production,
    - military weapons production
    - thermal coal mining production
    - tobacco production

What sustainability indicators are used to measure the attainment of each of the environmental or social characteristics promoted by this financial product?

The following sustainability indicators are used to measure the attainment of the Characteristics promoted by the Company:

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

ENVIRONMENTAL

-Reduction of air pollution and greenhouse gas emissions.
-Efficient use of water resources.
-Reduction of energy consumption and promotion of renewable energy use.
-Compliance with applicable environmental legislation.
-Support for SMEs contributing to environmental improvement through green technologies, circular economy solutions, or sustainable infrastructure services.

SOCIAL

- Human Rights
- Employee Training
- Diversity & Equal opportunity
- Occupational Health & Safety

- Compliance with labor legislation
- Support for social infrastructure projects such as residences and dormitories for aged people, contributing to social inclusion, improved living conditions, and access to essential care services.

The Company fully respect the climatic and environmental standards and priorities of the European Union and the principle of "do no significant harm” in accordance with the provisions of the Commission Communication (2021/C 58/01) "Technical guidance on the application of the principle of “do no significant harm” in the framework of the Regulation establishing the Recovery and Resilience Facility

- ***What are the objectives of the sustainable investments that the financial product partially intends to make and how does the sustainable investment contribute to such objectives?***

  Not applicable – the Company does not intend to make sustainable investments within the meaning given in Article 2(17) of Regulation (EU) 2019/2088 (“**SFDR**”).

- ***How do the sustainable investments that the financial product partially intends to make, not cause significant harm to any environmental or social sustainable investment objective?***

  Not applicable – the Company does not intend to make sustainable investments within the meaning given in Article 2(17) of SFDR.

  - *How have the indicators for adverse impacts on sustainability factors been taken into account?*

  Not applicable – the Company does not intend to make sustainable investments within the meaning given in Article 2(17) of SFDR.

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

  Not applicable – the Company does not intend to make sustainable investments within the meaning given in Article 2(17) of SFDR.

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.

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.

Does this financial product consider principal adverse impacts on sustainability factors?

☐ Yes

☒ No

The investment strategy guides investment decisions based on factors such as investment objectives and risk tolerance.

What investment strategy does this financial product follow?

The Company will primarily focus on fully licensed ready-to-build or brownfield projects in Greece within infrastructure and green transition sectors. These sectors include Clean Energy Transition & Climate, Sustainable Transport, Environment & Resources, Digital Connectivity & Data Infrastructure and Social Infrastructure.

The projects selected will be positioned in areas where Greece holds a clear competitive advantage, aligning with national and EU strategic priorities for sustainable development and innovation.

The Company will invest primarily through share capital increase and in specific cases more flexible financial structures (convertibles, preferred shares). The focus will be on minority stakes with enhanced minority rights and occasionally majority stakes.

- ***What are the binding elements of the investment strategy used to select the investments to attain each of the environmental or social characteristics promoted by this financial product?***

The Company performs comprehensive ESG due diligence before investment, covering environmental, social, and governance aspects, including compliance with environmental and labour regulations, assessment of environmental and social risks and opportunities, and governance quality and transparency.

Data sources include information provided by portfolio companies, SPVs, and SMEs; publicly available reports and regulatory filings; and independent third-party assessments where available. The External AIFM performs internal verification of ESG data and may engage external experts for validation or impact measurement.

Data availability and quality may vary, particularly among SMEs and early-stage infrastructure projects. The External AIFM applies conservative estimates where necessary and aims to improve data quality through ongoing engagement and reporting capacity-building.

Before any investment decisions are made, the Company will ensure through a due diligence process that all of the projects comply with:

- applicable Do No Significant Harm technical criteria of the EU Taxonomy in force;

- the Minimum Social Safeguards; and
- applicable EU legislation and/or national legislation related to environment, climate and social issues.

What is the committed minimum rate to reduce the scope of the investments considered prior to the application of that investment strategy?

There is no committed minimum rate to reduce the scope of the investments considered prior to the application of the Company's investment strategy.

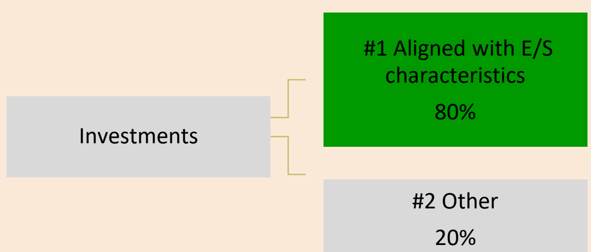
Taxonomy-aligned activities are expressed as a share of:
- **turnover** reflecting the share of revenue from green activities of investee companies
- **capital expenditure** (CapEx) showing the green investments made by investee companies, e.g. for a transition to a green economy.
- **operational expenditure**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

What is the policy to assess good governance practices of the investee companies?

In all Investments, strong governance rights will apply such as (a) board representation; (b) reserved matters and veto rights (i.e. over mergers and acquisitions, asset dispositions, issuance of new equity); (c) right to appoint officers; (d) ability to approve business plan; (e) related party transaction approvals; (f) limits on debt levels; (g) profit distribution provisions; (h) information and inspection rights; (i) conflict resolution mechanisms; (j) anti-dilution protection rights.

In addition, the External AIFM actively engages with portfolio companies and SMEs to enhance ESG performance by encouraging the adoption of ESG policies and performance metrics, providing guidance on corrective actions, and supporting capacity building for ESG management systems.

What is the asset allocation planned for this financial product?



#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.

#2Other 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 Company intends to promote the Characteristics through a minimum of 80% of the Company's Investments (based on total capital invested), to be determined after the end of the investment period.

Investments meeting the binding elements of the investment strategy and deemed by the External AIFM to promote the Characteristics will be categorised in disclosures as 'aligned with the E/S characteristics'. Investments which do not at the time of disclosure promote the Characteristics will be categorised as 'other'.

The Company does not commit to making sustainable investments.

- ***How does the use of derivatives attain the environmental or social characteristics promoted by the financial product*?**

The Company does not use derivatives for attaining the Characteristics.

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

The Company does not intend to make investments in economic activities that qualify as "environmentally sustainable" under Article 3 of the EU Taxonomy and does not commit to making a minimum proportion of such investments. The Company's minimum proportion of investments that qualify as "environmentally sustainable" under Article 3 of the EU Taxonomyis therefore expected to be 0%.

The Company does not intend to invest in economic activities that qualify as "environmentally sustainable" as defined by the EU Taxonomy, on the basis that the existing approach is appropriate and proportionate to the investment strategy of the Company and investor expectations.

- **Does the financial product invest in fossil gas and/or nuclear energy related activities that comply with the EU Taxonomy[1]?**

☐ Yes:

☐ In fossil gas ☐ In nuclear energy

☒ No

The two graphs below show in green the minimum percentage of investments that are 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

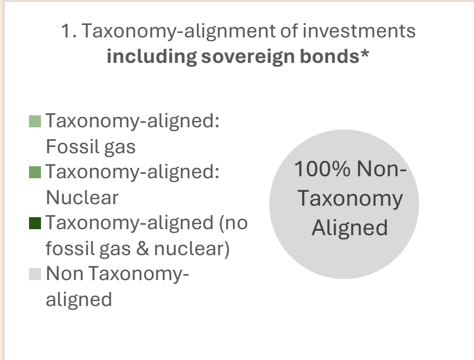
[1] Fossil gas and/or nuclear related activities will only comply with the EU Taxonomy where they contribute to limiting climate change ("climate change mitigation") and do not significantly harm any EU Taxonomy objective - see explanatory note in the left hand margin. The full criteria for fossil gas and nuclear energy economic activities that comply with the EU Taxonomy are laid down in Commission Delegated Regulation (EU) 2022/1214.

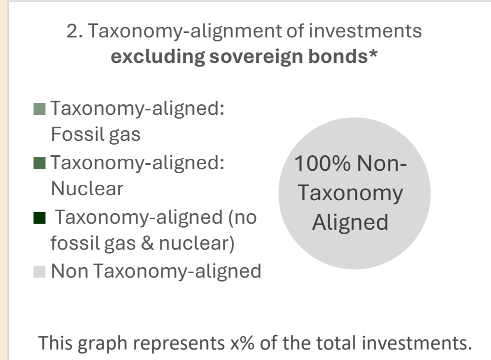
To comply with the EU Taxonomy, the criteria for **fossil gas** include limitations on emissions and switching to renewable power or low-carbon fuels by the end of 2035. For **nuclear energy**, the criteria include comprehensive safety and waste management rules.

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

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

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.*

- ***What is the minimum share of investments in transitional and enabling activities?***

As the Company does not commit to invest any “environmentally sustainable investments” within the meaning of the EU Taxonomy, the minimum share of investments in “transitional activities” and “enabling activities” within the meaning of the EU Taxonomy is therefore also set at 0%.

- **What is the minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy?**

The Company does not commit to making any “sustainable investments” within the meaning given in Article 2(17) of SFDR. As a consequence, the Company does not commit to a minimum share of sustainable investments with an environmental objective that are not aligned with the EU Taxonomy.

What is the minimum share of socially sustainable investments?

The Company does not intend to make any socially sustainable investments.

What investments are included under “#2 Other”, what is their purpose and are there any minimum environmental or social safeguards?

“#2 Other” includes Investments to which it is not possible to apply the Characteristics.

Notwithstanding this, however, such Investments are subject to the pre-investment diligence process as set out above with respect to potentially material environmental and social issues.

Is a specific index designated as a reference benchmark to determine whether this financial product is aligned with the environmental and/or social characteristics that it promotes?

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

Not applicable – a specific index is not designated as a reference benchmark.

- ***How is the reference benchmark continuously aligned with each of the environmental or social characteristics promoted by the financial product?***

  Not applicable

- ***How is the alignment of the investment strategy with the methodology of the index ensured on a continuous basis?***

  Not applicable

- ***How does the designated index differ from a relevant broad market index?***

  Not applicable

- ***Where can the methodology used for the calculation of the designated index be found?***

  Not applicable

Where can I find more product specific information online?

More product-specific information can be found on the website:

https://eosglobalinvestors.com/