ENERGO-PRO

Sustainability Report 2025

Powered by water.
Driven by responsibility.

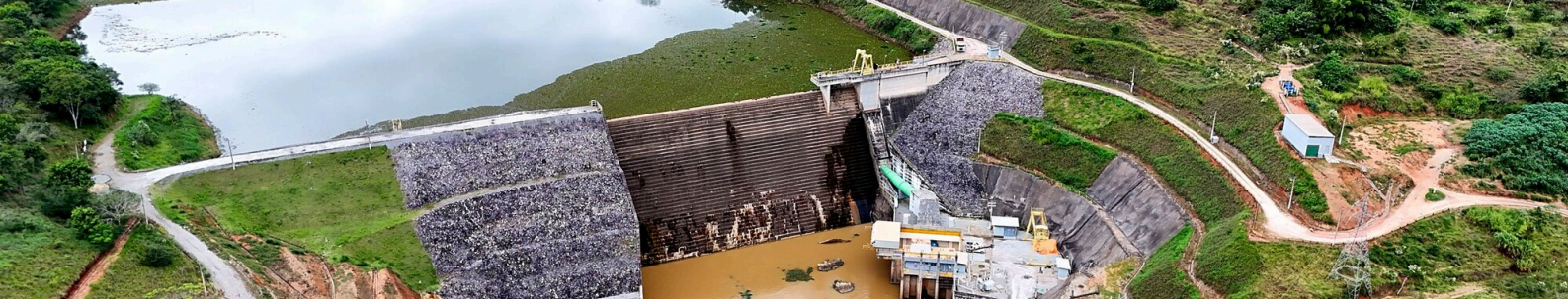
Sustainability Statement using the DRAFT Simplified European Sustainability Reporting Standards (ESRS)



ENERGY IN HARMONY

PEOPLE | PLANET | PROGRESS

BAIXO IGUAÇU
HYDROELECTRIC POWER PLANT
BRAZIL



CEO Message

Dear stakeholders, partners and colleagues,

I am happy to present ENERGO-PRO's 2025 Sustainability Report. We continue to align our disclosures with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) ahead of our first mandatory reporting for fiscal year 2027. This year we also strengthened the way the report is prepared, introducing a new data-management tool and enhancing our data governance, so that we can provide a transparent and reliable picture of our material environmental, social and governance indicators.

The fiscal year 2025 was a period of continued portfolio growth and financial and operational resilience for our Group. The defining milestone of the year was the completion of the acquisition of the 350 MW Baixo Iguaçu hydropower plant in Brazil, now the single largest power asset in our generation portfolio. To fund this expansion and optimise our capital structure, we issued our inaugural green bond of EUR 750 million in May 2025 — the largest bond issuance in our history — under the Green Financing Framework launched in 2024. The proceeds have been fully allocated, primarily to the Baixo Iguaçu acquisition and to eligible renewable energy investments across our portfolio.

Our environmental and community efforts continued alongside this growth. Our Bulgarian distribution company's LIFE-funded avian protection project received a major national sustainable project award, and our Georgian distribution company launched its wide-reaching "Habit Saving" campaign, promoting responsible energy consumption in the communities we serve. In 2025 we also recorded the largest year-on-year decrease of greenhouse gas emissions since we began our GHG accounting: emissions fell by 17% compared to 2024.

During the year we reviewed our sustainability approach and sharpened its focus. Our priority is to deliver all mandatory disclosures and the commitments made to our financial partners accurately, on time and in full, with clear accountability at the level of each business unit. We regard disciplined ESG performance as an essential part of asset optimisation and long-term risk management. Looking ahead, our commitment to clean energy generation and modern distribution networks remains stronger than ever, ensuring enduring value for our employees, customers, investors and the communities we serve.

Thank you for your trust and continued support.

Jakub Fajfr
CEO ENERGO-PRO

ENERGO-PRO highlights

4.4 TWh
Renewable energy generated

99 %
Generation from renewable sources



17 %
GHG emissions decreased 17% year-on-year

750 EUR m
Largest green bond to date (EUR 750 million)

350 MW
Baixo Iguaçu HPP acquired (350 MW)

9,871
9,871 employees across 7 countries

2.6 M+
grid customers served

Continuously strengthening our safety culture and OHS standards across ENERGO-PRO.

Chorreritas HSA Silver certification — the Group's first Hydropower Sustainability Alliance certification

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Organisational structure

AS AT 31 DECEMBER 2025

Ownership is 100% unless stated otherwise. Entities outside the sustainability reporting boundary that are not shown in the chart are listed on the facing page.

Generation · Distribution · Supply / trading · Ferroalloys · Development · Holding / services

Not included in the Sustainability Report 2025

DK Holding Investments, s.r.o.
Holding company · ultimate parent

ENERGO - PRO a.s.
Generation, distribution, trading (services)

ENERGO-PRO Czechia s.r.o. (CZ)
Holding

- **Dolnolabské elektrárny a.s. 62%**
  HPP
- **ENERGO - PRO MVE, s.r.o.**
  HPP

TÜRKIYE

- **ENERGO PRO Turkey Holding A.Ş.**
  Management / shared services
  - **Reşadiye Hamzali Elektrik Üretim A.Ş.**
    HPP / trading
  - **ENERGO-PRO Güney Elektrik Toptan Satiş A.Ş.**
    Electricity trading
- **ENERGO-PRO Turkish Development s.r.o. (CZ)**
  Holding
  - **Bilsev Enerji Üretim Ve Ticaret A.Ş.**
    HPP
- **ENERGO-PRO Hydro Development s.r.o. (CZ)**
  Holding
  - **Murat Nehri Enerji Üretim A.Ş.**
    HPP

GEORGIA

- **ENERGO-PRO Georgia Holding JSC**
  Shared services
  - **ENERGO-PRO Georgia JSC**
    Distribution
  - **EP Georgia Supply JSC**
    Supply
  - **EP Georgia Generation JSC**
    HPP / generation
    - **LLC gPower**
      TPP / guaranteed capacity
- **OPPA JSC**
  Payment services
  - **TESO Tech Solutions JSC**
    Commercial activity optimisation
  - **Asterbit LLC**
    Software development

BULGARIA

- **ENERGO-PRO Bulgaria EAD**
  HPP
- **ENERGO-PRO Varna EAD**
  Holding – distribution, supply and trading companies
  - **Electrodistribution North AD 93.1%**
    Distribution
  - **ENERGO-PRO Sales AD 99.73%**
    Electricity supply
  - **ENERGO-PRO Energy Services EAD**
    Electricity / gas trading
  - **Solar companies (15)**
    PV development and generation · all EOOD

    ENERGO-PRO Solar 1 · development
    └ Solar 02, 06, 07, 008, 009, 010, 011; Sun Technology 3 · PV

    ZEVS 007 · development
    └ Sun Technology 1 · PV

    ENERGO-PRO Solar Park 1, FreeSol, Tierra del Sol 002, Sunny Land 003 · development

CZECHIA

MEGAWATT SERVIS s.r.o.
Consultancy / hydro-tech assembly

TDP Development Services s.r.o.

COLOMBIA

ENERGO-PRO Colombia S.A.S. E.S.P.
Hydro consultancy / project identification

- **Generadora Chorreritas S.A.S. E.S.P.**
  Greenfield HPP development
- **Cuerquia SPV S.A.S. E.S.P.**
  Greenfield HPP development
- **Hidroeléctrica Sabanas S.A.S. E.S.P.**
  Greenfield HPP development
- **Generadora Cumbal S.A.S. E.S.P.**
  Greenfield HPP development

BRAZIL

ENERGO-PRO Brazil Ltda.
Hydro asset identification

ENERGO-PRO Brasil Holding S.A. 99.9%
Holding – HPP assets

- **Small HPP portfolio**
  Geração Hidrelétrica Rio Grande · SPE Cristina Energia · PCH Ze Tunin · Pérola Energética, with Savana and Phoenix Geração de Energia
- **Baixo Iguaçu HPP**
  350 MW · via Geração Céu Azul S.A. and Baixo Iguaçu S.A. (Consórcio Baixo Iguaçu)

SPAIN

Xallas Electricidad y Aleaciones, S.A.U.
Primary activity: generation

- **"Xeal" hydro**
  10 HPPs (167 MW) in Galicia
- **"Xeal" ferroalloy**
  Cee and Dumbría ferroalloy plants

Feroe Ventures & Investments, S.L.U.
Greenfield pumped-storage development

ENERGO-PRO Iberia, S.L.
Dormant

OUTSIDE THE SUSTAINABILITY REPORTING BOUNDARY

ENERGO-PRO entities: ENERGO-PRO Swiss GmbH (Switzerland) · LITOSTROJ POWER real estate d.o.o. (Slovenia) · ENERGO PRO İnşaat Sanayi Ve Ticaret A.Ş. (Türkiye, inactive in 2025)

DKHI entities: ENERGO-PRO Green Finance s.r.o. · AGRO Land Lease s.r.o. · DKM Residential Property SASU (France) · Berta Enerji Elektrik Üretim A.Ş. (Türkiye, greenfield) · ENERGO-PRO Real Estate s.r.o. (50%) and its 12 Czech real-estate companies [1]

[1] ENERGO-PRO Real Estate s.r.o. holds New Home Development s.r.o., Attic PK spol. s r.o. and ten EPRE property companies.

Business units. Data in the annexes is reported for seven business units matching the columns above: Bulgaria (BUL GEN and BUL D&S), Czechia, Georgia (Georgia and OPPA), Türkiye, Spain, Brazil and Colombia.

Reporting boundary. The sustainability statement consolidates ENERGO - PRO a.s. together with the Czech hydropower companies held directly by DK Holding Investments, s.r.o. — ENERGO-PRO Czechia s.r.o., Dolnolabské elektrárny a.s. and ENERGO - PRO MVE, s.r.o. — which are not included in the Annual Report 2025.

Structure reflects direct and indirect subsidiaries of DK Holding Investments, s.r.o. as at 31 December 2025. Sources: Consolidated Annual Report 2025, Note 1 and Chapter 5; DKHI Consolidated Financial Statements 2025, Note 1.1; Annex 1 Data Tables

UG-02



ESRS 2

GENERAL INFORMATION

General Disclosures

OUR MISSION

Our mission centres on deploying stable, clean utility solutions that support the economic resilience of the regional markets we occupy.

56
hydropower plants (HPPs)

99 %
of the electricity we generate comes from clean energy

2.6 M+
grid customers in Bulgaria and Georgia

1,882 MW
operational footprint

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General Information

Established in 1994, ENERGO-PRO is an international energy utility company specialising in clean energy generation, electricity distribution, and supply. Through targeted acquisitions and asset development, the company has grown from its Central European base across the Black Sea region and into South America. Today it operates 56 hydropower plants (HPPs) across Brazil, Bulgaria, Czechia, Georgia, Spain and Türkiye with further construction underway in Colombia.

Our core values guide our daily operations and decisions:

- **Integrity:** We conduct our business with honesty and in full compliance with applicable laws and our Code of Conduct, upholding the highest standards in all our actions.
- **Respect:** We value every individual and culture we work with. We foster a respectful, inclusive environment across all our teams and partnerships.
- **Transparency:** We believe in open communication, clear reporting, and accountability at every level of our business.
- **Ethics:** Our work is guided by strong ethical principles. We act responsibly, take ownership of our decisions, and maintain professionalism in everything we do.

Our mission centres on deploying stable, clean utility solutions that support the economic resilience of the regional markets we occupy.

Sustainability principles and Global Alignment

The Group's sustainability strategy is founded on three key pillars:

- **Climate Change:** Reducing our GHG emissions to achieve net zero emissions by 2050 by focusing on reducing our grid losses, increasing investments in clean energy, engaging with partners to increase clean energy of the grid networks, and investing in innovative solutions.
- **Environment and Biodiversity:** Reducing nature loss by protecting, maintaining and enhancing biodiversity, protecting and reducing dependency on natural resources, rehabilitating our sites, compensation for biodiversity and ecosystems losses, and minimising impacts on nature during the planning phase of our projects.
- **Social:** Increasing our human and social capital by making health and safety a priority and investing in our employees and communities.

The Group's policies are regularly updated to address emerging sustainability issues and stakeholder expectations. The policies adhere to the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) international standards, and local regulations.

Alignment with Global Frameworks

The Group remains fully dedicated to the Ten Principles of the UN Global Compact, ensuring our operations across all regions uphold core responsibilities regarding human rights, labour standards, the environment, and anti-corruption. Our sustainability strategy aligns with the United Nations Sustainable Development Goals (SDGs) to drive meaningful regional impact. Through our ongoing commitment to these frameworks, we continue to refine our corporate climate change approach and implement targeted carbon-reduction initiatives across our generation and distribution assets.

Key actions and commitments include:

- **Human Rights:** Core protections are integrated across our operations through the Code of Conduct and Human Resources Policy. Accountability is maintained via our Grievance Mechanism and Stakeholder Engagement Standards, while a compliance evaluation tool ensures third-party security contractors align with international human rights benchmarks.
- **Labour Practices:** The Human Resources Policy protects workforce rights to freedom of association and collective bargaining, while prohibiting forced or child labour across all operations. Our Occupational Health and Safety Policy provides the framework to safeguard the physical well-being of our personnel and value chain.
- **Environmental Protection:** Adopting a preventative approach through the application of the mitigation hierarchy, ENERGO-PRO executes environmental impact assessment, management plans and localised impact monitoring. Our ESG and Sustainability Policies mandate alignment with Good International Industry Practice (GIIP) across all operations.
- **Anti-Corruption:** Corporate integrity is anchored by a zero-tolerance stance towards corruption, bribery, and financial non-compliance, as codified in our Code of Conduct and Anti-Bribery & Anti-Money Laundering Policy.

The Group's operations directly advance several primary UN Sustainable Development Goals, focusing on affordable and clean energy, climate action, decent work and economic growth, and safeguarding ecosystems on land and life below water.

Additionally, our investments and support contributions towards poverty reduction, responsible resource consumption, clean water management, and transparent corporate governance. Complete documentation of our SDG indicators is available in the report Annex 5.

Finally, our approach to environmental and social management is anchored in internationally recognised frameworks. Our Chorreritas hydropower project in Colombia achieved Silver certification at the Implementation stage — that is, during construction — under the Hydropower Sustainability Standard, the global certification scheme administered by the Hydropower Sustainability Alliance (HSA), which assesses project performance across twelve environmental, social and governance topics, including biodiversity, Indigenous Peoples, resettlement and cultural heritage. The value of this route lies in the independent assessment itself: performance is verified against a published international benchmark by accredited external assessors rather than self-declared, and the gap analysis it produces gives us a concrete improvement agenda for the remaining construction and early operation phases.

Across the Group — ENERGO - PRO a.s. together with the selected DKHI entities within the scope of this report — we apply the International Finance Corporation (IFC) Performance Standards on Environmental and Social Sustainability as our benchmark for environmental and social risk management. Their application is mandatory at our Alpaslan II site in Türkiye and at our operating assets in Bulgaria and Georgia. It also applies to all other subsidiaries of ENERGO-PRO, which may however request the Group Board of Directors to approve an opt-out from specific provisions of this Policy. The Group Board of Directors may approve such a request where it is satisfied that the opt-out is based on objective and

commercially reasonable grounds and, further, is consistent with local law, the Group Code of Conduct and binding financing commitments. Approved opt-outs will be documented and shared with the Group ESG Department. We also apply the International Organization for Standardization (ISO) at most of our Business units, specifically ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System), ISO 45001 (Occupational Health and Safety Management System) and ISO 27001 (Information Security Management System) and in Xeal we also hold ISO 50001 (Energy Management) and ISO 14067 (Greenhouse gases — Carbon footprint of products) Certifications. Finally, our assets in Bulgaria and Georgia apply the National Fire Protection Association Standard for electrical safety in the workplace (NFPA 70E).

Abbreviations

4Rs – Reduce, Reuse, Recycle, Recovery

B2B – Business to Business

BMMPs – Biodiversity Management and Monitoring Plans

BMPs – Best Management Practices

BoD – Board of Directors

BP-1 – Basis for Preparation

BP-2 – Disclosures in Relation to Specific Circumstances (ESRS 2)

BU – Business unit. A Business unit refers to one or more legal entities operating within a specific country or segment, reflecting the underlying legal and operational structure, where the Group has active operations and an appointed ESG representative responsible for driving ESG locally.

Business Segment – The Group's principal operating lines: Generation, Distribution and Supply (D&S), and Ferroalloys.

CAPEX – Capital Expenditure

CCTF – Climate Change Task Force

CEO – Chief Executive Officer

CFO – Chief Financial Officer

Chorreritas – Generadora Chorreritas SAS

CIP – Community Investment Programme

COO – Chief Operating Officer

COP – Colombian Peso

CSRD – Corporate Sustainability Reporting Directive

CTB – EU Climate Transition Benchmark

D&S – Distribution and supply

DKHI – DK Holding Investments, s.r.o.

DMA – Double Materiality Assessment

DNSH – Do No Significant Harm

E1 – ESRS E1 Climate Change

E2 – ESRS E2 Pollution

E3 – ESRS E3 Water and Marine Resources

E4 – ESRS E4 Biodiversity and Ecosystems

E5 – ESRS E5 Resource Use and Circular Economy

EAD – Ednolichno Aktsionerno Druzhestvo (Bulgarian single-shareholder joint-stock company)

EEA – European Economic Area

EHS – Environment, Health and Safety

ENERGO-PRO / the Group / EP – Used interchangeably throughout this report to refer to ENERGO - PRO a.s. together with all subsidiaries and other entities within the scope of this report, as set out in Basis for Preparation. Unless a specific company, country or site is named, every statement made about ENERGO-PRO, the Group or EP applies to all companies within the scope of this report.

ES – Environmental and Social

ESG – Environment, Social and Governance

ESHS – Environment, Social, Health, and Safety

ESHS-MS – Environment, Social, Health and Safety Management System

ESIA – Environmental and Social Impact Assessment

ESRS – European Sustainability Reporting Standards

EU – European Union

EUR – Euro

FPIC – Free, Prior, and Informed Consent

G1 – ESRS G1 Business Conduct

GBF – Kunming-Montreal Global Biodiversity Framework

GDRs – General Disclosure Requirements

GDR-T – General Disclosure Requirement – Targets

GHG – Greenhouse Gas

GIIP – Good International Industry Practice

Goal 8 – Decent Work and Economic Growth

GOV – Governance

GPP – Gas Power Plant

HPP – Hydropower Plant

HR – Human resources

HSA – Hydropower Sustainability Alliance

IBAT – Integrated Biodiversity Assessment Tool

IFC – International Finance Corporation

IFC PS6 – International Finance Corporation Performance Standard 6

ILO – International Labour Organization

IRO – Impacts, Risks, and Opportunities

IUCN – International Union for Conservation of Nature

JSC – Joint Stock Company

KBAs – Key Biodiversity Areas

KPIs – Key Performance Indicators

LIFE – EU LIFE Programme, the EU funding instrument for environment and climate action

LTIR – Lost Time Injury Rate

MSME – Micro, Small and Medium-sized Enterprise

MT – Metric ton

MW – Megawatt

NCRs – Non-Conformance Reports

NGOs – Non-Governmental Organisations

OECD – Organisation for Economic Co-operation and Development

OHS – Occupational Health and Safety

OPEX – Operational Expenditures

PAB – EU Paris-aligned Benchmark

PCH – Pequeña Central Hidroeléctrica (small hydropower plant)

PERTE – Proyecto Estratégico para la Recuperación y Transformación Económica (Spanish Strategic Project for Economic Recovery and Transformation)

PM10 – Particulate matter with a diameter of less than 10 micrometres

PS – IFC Performance Standard

S1 – ESRS S1 Own Workforce

S2 – ESRS S2 Workers in the Value Chain

S3 – ESRS S3 Affected Communities

S4 – ESRS S4 Consumers and End-Users

SAS – Sociedad por Acciones Simplificada (Colombian simplified joint-stock company)

SBM – Strategy and Business Model

SDG 1 Goal 1 – Sustainable Development – No Poverty

SDG 3 Goal 3 – Sustainable Development – Good Health and Well-being

SDG 6 – Sustainable Development Goal 6

SDG 8 – Sustainable Development

SDG 12 – Sustainable Development Goal 12

SVHC – Substances of Very High Concern

UN – United Nations

UNESCO – United Nations Educational, Scientific and Cultural Organization

WWF – World Wide Fund for Nature

Xeal – Xallas Electricidad y Aleaciones S.A.U.

Basis for Preparation

This sustainability statement covers the financial year 2025 (1 January to 31 December 2025) and is prepared on an annual reporting cycle. It has been prepared on a consolidated basis, with reference to the European Sustainability Reporting Standards (ESRS), consolidating ENERGO - PRO a.s. together with ENERGO-PRO Czechia s.r.o. and its subsidiaries Dolnolabské elektrárny a.s. and ENERGO - PRO MVE, s.r.o., which are consolidated by DK Holding Investments, s.r.o. but not by ENERGO - PRO a.s. These entities are shown in the organisational structure on p. 6. The terms "the Group" and "ENERGO-PRO" are used interchangeably to refer to this consolidated group of subsidiaries. Unless otherwise stated, all monetary amounts are presented in euro (EUR); figures reported as at a single date, such as workforce headcount, reflect the position on 31 December 2025, while figures measured over time, such as emissions, energy and water, cover the full calendar year.

The Group's sustainability statement has been prepared on a consolidated basis. The reporting boundary aligns with the consolidated financial statements under ENERGO - PRO a.s. but has been selectively expanded to include additional material entities from its direct shareholder, DK Holding Investments, s.r.o. (DKHI), which are not included in the Annual Report 2025. This intentional variance ensures a comprehensive, voluntary alignment with the Corporate Sustainability Reporting Directive (CSRD) and provides an unconstrained view of the collective ESG footprint analysed during

the Double Materiality Assessment (DMA) process. The sustainability statement has been prepared with reference to the draft Simplified European Sustainability Reporting Standards (ESRS). The final standards were adopted on 3 July 2026 as Commission Delegated Regulation (EU) 2026/1563 and will enter into force on 10 November 2026, applying to financial years beginning on or after 1 January 2027. The Group will report under those standards from FY2027, and will state in the FY2026 statement which version it has applied. The reporting boundary covers the Group's entire value chain, encompassing upstream supplier dependencies, own operations, and downstream activities across all core business segments: Generation, Distribution and Supply (D&S), and Ferroalloys.

In accordance with the provisions of ESRS 1 General Requirements, the Group has applied materiality-based disclosure reliefs. Detailed value chain analyses were executed for each business segment to isolate material impacts, risks, and opportunities. Certain smaller entities within the Group's broader operational perimeter have been explicitly excluded from the sustainability reporting boundary due to their minor size and negligible operational scale, which consequently fell below established double materiality thresholds and yielded no material impacts, risks, or opportunities. All other specific disclosure requirements or data points omitted from this statement represent a deliberate exclusion where the underlying topics were objectively deemed non-material or fell below corporate thresholds during the DMA process. Conversely, select non-material data points have been voluntarily disclosed within this statement solely to address specific stakeholder expectations and maintain transparency.

All sustainability and social topics covered by the phased-in standards have been formally evaluated through the Group's Double Materiality Assessment. Following this assessment, the topics of Climate Change (ESRS E1), Water and Marine Resources (ESRS E3), Biodiversity and Ecosystems (ESRS E4), Resource Use and Circular Economy (ESRS E5), Own Workforce (ESRS S1), Workers in the Value Chain (ESRS S2), Affected Communities (ESRS S3), Consumers and End-Users (ESRS S4), and Business Conduct (ESRS G1) were determined to be material. In preparing the disclosures for these material topics, the Group has applied the phase-in reliefs available under ESRS 1 General Requirements. Accordingly, certain quantitative data points are not yet disclosed in full, and anticipated financial effects are presented on a qualitative basis, in each case as permitted during the phase-in period and as further described in the relevant topical sections below.

The double materiality assessment was conducted in line with the methodology set out in ESRS 1. Impacts, risks and opportunities (IROs) were identified across the Group's own operations and its upstream and downstream value chain, drawing on internal expertise, sector and peer analysis, and engagement with key stakeholders. Each IRO was assessed for impact materiality (scale, scope and irremediability and, for potential impacts, likelihood) and for financial materiality (the magnitude and likelihood of the associated risks and opportunities), and scored against defined thresholds to determine which sustainability matters are material. The assessment applied short-, medium- and long-term time horizons consistent with ESRS 1.

Where data systems are still maturing — including across the recently expanded reporting boundary — the Group discloses the

information currently available and will broaden quantitative disclosure for these topics across its applicable reporting segments as the underlying data matures in future reporting periods.

To address the material impacts, risks, and opportunities identified during the assessment, we have established the following structural components:

- **Policies:** Operations are governed by the Group's Sustainability Policy, Environmental, Social, and Governance (ESG) Policy, Human Resources Policy, Human Rights Policy, Occupational Health and Safety Policy and others.
- **Actions:** Actual and potential negative impacts are identified, monitored, and, where possible, mitigated via standardised risk management frameworks, such as our Environment, Social, Health and Safety Management System (ESHS-MS).
- **Targets and Metrics:** The Group has established sustainability targets across its Business units — including habitat rehabilitation commitments and specific conservation programmes — and tracks progress and compliance through defined quantitative and qualitative key performance indicators (KPIs), which include health and safety data (such as Lost Time Injury Rates), business conduct, and biodiversity.

The Group faces complexities when collecting, estimating, and aligning value chain data across our different Business units. Our primary estimation uncertainties relate to upstream resource inflows — the mass of purchased materials and goods reported under ESRS E5 — where direct data from suppliers has historically been limited. We handle these data gaps using standard industry conversion factors and available documentation. To improve our reporting accuracy, we are moving away from spend-based calculations and transitioning to direct, weight-based tracking systems.

Furthermore, to ensure transparency and correct prior reporting variances, we have recalculated and restated our historical health and safety indicators — notably the Lost Time Injury Rate (LTIR) — together with training hours and human-resources metrics such as the remuneration ratio and gender pay gap, applying standardised definitions across the Group following refinements to our data-collection processes. To eliminate these inconsistencies across our operations, ENERGO-PRO has deployed a comprehensive data collection manual Group-wide. We have also refined how we collect water data; accordingly, water consumption and water discharge figures have been updated and are currently reported on a best-estimate basis, pending further data maturity. Certain year-on-year changes in the data presented in this report reflect refinements to data collection methodologies, expanded scope of reporting, or restatements to correct prior-period figures, rather than changes in underlying operational performance. Where this is the case, it is noted in the relevant section or data table.

We explicitly note that our current quantitative climate data includes annual GHG inventory prepared according to the GHG protocol and energy consumption accounting, and the climate risk analysis and transition-plan data required under ESRS E1 — including physical and transition risk assessment and scenario analysis — remains constrained by ongoing data integration and is not yet reported at Group level. Similarly, specific operational tracking parameters such as absolute water consumption, monthly waste generation volumes, and granular employee training and

skills development metrics require further maturity to achieve total precision across all subsidiaries.

Additionally, ENERGO-PRO has integrated the newly acquired Baixo Iguaçu asset in Brazil into our consolidated reporting boundaries. This expansion alters our operational perimeter and may introduce significant variations and data shifts when comparing our performance metrics directly against last year's figures. We are actively executing a phased data-validation and integration programme to systematically eliminate these operational gaps and ensure robust reporting pipelines for future mandatory compliance lines.

Governance

The Board of Directors of ENERGO - PRO a.s. serves as the first tier of the Group's governance framework, overseeing strategic corporate decisions and ensuring operational compliance. Serving five-year tenures, the board comprises experienced industry professionals with technical, financial, and regulatory expertise spanning hydropower generation, electricity grid distribution, and energy trading across Europe, the Caucasus, and Latin America:

Board of Directors · ENERGO - PRO a.s.

Jaromír Tesař Chairman of the Board	**Jakub Fajfr** Member of the Board and Chief Executive Officer (CEO)	**Vlastimil Ouřada** Member of the Board and Chief Financial Officer (CFO)

To ensure rigorous internal oversight, strategic direction, and corporate compliance, ENERGO - PRO a.s. maintains an active Supervisory Board consisting of:

Supervisory Board · ENERGO - PRO a.s.

Christian Edward Blatchford Chairman of the Supervisory Board and Group General Counsel	**Petr Tesař** Member of the Supervisory Board	**Petr Zafirov Milev** Member of the Supervisory Board

Furthermore, each of the Group's subsidiaries maintains its own management and board structure. Every Business unit has its own Board of Directors (BoD) or equivalent statutory body, appointed in accordance with the applicable local corporate law and the Group's governance framework, which is responsible for the day-to-day management, statutory compliance and operational risk oversight of that entity and reports into the Board of Directors of ENERGO - PRO a.s.

The collective business insight of these management and supervisory bodies drives the integration of sustainable practices and operational risk control across all operations and subsidiaries.

Data point name	Female	Male
Percentage of members of administrative, management and supervisory bodies by gender and other aspects of diversity	**13.00%**	**87.00%**

Data point name	2025
Percentage of independent board members	**0.00%**
Weighted average ratio of female to male board members	**0.15**

The 13% female representation and 0.15 gender ratio shown above cover the management boards of all Group subsidiaries, as required by the GOV-1 disclosure. The Board of Directors and Supervisory Board of ENERGO - PRO a.s., both of which are shown on the facing page, are separate bodies with a different composition.

The Group Board of Directors are informed of material sustainability impacts, risks, and opportunities via the Group ESG Committee, which meets quarterly to update corporate policies and oversee risk management. Operational control over material topics — including climate change, biodiversity conservation, and health and safety — is managed through the Group ESHS-MS and our sustainability framework (such as the Grievance Mechanism Standard, Stakeholder Engagement Standard, and Biodiversity Management and Monitoring Plan).

At Group level, ENERGO-PRO does not mandate variable remuneration or incentive schemes for members of its administrative, management, or supervisory bodies that are linked to sustainability topics, metrics, or specific ESG targets; remuneration at Group level is tied to conventional financial and operational performance indicators. At subsidiary level, however, our Spanish subsidiary applies a variable remuneration component under which a portion of the annual performance bonus is linked to sustainability and ESG-related key performance indicators, alongside financial and operational criteria. Although sustainability performance is not tied to financial incentives, executives have specific clauses regarding sustainability in their annual performance.

Due diligence — understood here as sustainability due diligence, the ongoing process of identifying, preventing, mitigating and accounting for actual and potential adverse impacts on people and the environment across our own operations and value chain, in line with ESRS 1 and the international instruments it draws on (the UN Guiding Principles on Business and Human Rights, the International Finance Corporation where applicable, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises) and legal or transactional due diligence — is integrated directly into our corporate governance through the oversight of the Group and Subsidiary Board of Directors and the ESG Committee. Responsible business practices are operationalised through the Global Code of Conduct and a framework of core policies, including the Anti-Bribery & Anti-Money Laundering Policy, Sustainability, and Human Rights Policies. Accountability is driven across all subsidiaries, contractors, and suppliers via the Group-wide ESHS-MS and our Global Supplier Management Procedure and the Contractor and Sub-contractor Management Plan. Directed by the Group's Stakeholder Engagement Standard and Grievance Mechanism Standard, we develop inclusive, transparent, and culturally appropriate communication plans across all project stages to

engage with local communities, value chain workers, and consumers, while ensuring channels are available for vulnerable or marginalised groups. Adverse impacts are systematically identified and assessed during our Double Materiality Assessment (DMA) process, involving Environmental and Social Impact Assessments (ESIA) processes, site-level risk evaluations, external audits to isolate potential negative effects on ecosystems, human rights, employee's health and safety, and community assets.

The Group takes targeted action by applying a mitigation hierarchy (avoidance, minimisation, rehabilitation, and offsets) within our site-specific Environmental and Social Management Plans. Where applicable, these active steps can include executing structured Contractor monitoring, installing specialised wildlife protections, and building localised Resettlement and Livelihood Action Plans. To continuously monitor and track the effectiveness of these efforts, we deploy centralised compliance reviews, incident logs (NCRs), automated hydrometric or biological monitoring stations, and customer satisfaction tracking. Quantitative KPIs and project outcomes are communicated transparently to our stakeholders via the annual corporate Sustainability Report and/or specific meetings with stakeholders to ensure complete organisational accountability and foster continuous improvement across all operations.

ENERGO-PRO integrates sustainability risks into its corporate risk identification and mitigation frameworks under the oversight of the ESG Committee, supported by Business unit ESG focal points using a comprehensive DMA to evaluate and prioritise significant impacts, risks, and opportunities across operations and value chains. Core exposures such as climate transition risks, grid losses, biodiversity impacts, health and safety incidents, and compliance vulnerabilities are managed via the Group-wide ESHS-MS using specific operational tools, including the Climate Change Strategy, Occupational Health and Safety Management Plan, environmental impact assessments, and a whistleblowing platform. KPIs are prepared and shared monthly Group-wide.

Risk assessment findings are integrated into annual ESG plans by local ESG Focal points, while the central team consolidates this data to update the Group's core materiality matrix. Additionally, the Climate Change Task Force (CCTF) designs annual Climate Plans for each material Business unit, meeting four times a year to monitor implementation progress, track performance indicators, and drive new preventive initiatives across our portfolio. The ESG plans and Climate Plans are presented to the ESG Committee and all the Business units on an annual basis.

Strategy

ENERGO-PRO operates internationally across the energy utility, power generation, and ferroalloy sectors, where 99% of the electricity we generate comes from clean energy. Our primary sectors are utility-related — hydropower generation and electricity distribution — where most of our revenue and assets sit. We also operate in ferroalloy production, which is financially secondary but generates material sustainability impacts. Our integrated business model positions the Group across the entire value chain: upstream procurement, asset construction, electricity generation, grid distribution, and downstream retail trading. We serve over 2.6 million grid customers in Bulgaria and Georgia. Internal Group activities also include two Spanish ferroalloy plants and payment processing through our OPPA subsidiary

in Georgia. Strategic goals focus on achieving net zero GHG emissions by 2050 and strengthening climate resilience in our operations.

> "ENERGO-PRO operates internationally across the energy utility, power generation, and ferroalloy sectors, where 99% of the electricity we generate comes from clean energy."

Footprint Changes and Exclusionary Statements

During the reporting period, our footprint expanded through the acquisition of an HPP in Brazil, Baixo Iguaçu (350 MW) and ongoing construction of the 20 MW Chorreritas project in Colombia. In alignment with specific ESRS disclosure thresholds, the Group explicitly states:

- **Fossil Fuels:** We operate in the fossil fuel sector solely through a single 110 MW natural gas turbine plant in Georgia used exclusively for grid balancing. The associated revenues are fully consolidated within our financial statements.
- **Chemicals:** The Group is not active in commercial chemicals production; its processing footprint is limited to internal requirements within the Spanish ferroalloy plants, which do not fall under Division 20.2 of Regulation (EC) No 1893/2006.
- **Banned Products, Tobacco, and Weapons:** ENERGO-PRO does not sell products banned in its markets, and has zero corporate involvement or revenue tied to the tobacco industry or controversial weapons production.

Data point name	2025
Revenue from fossil fuel (coal, oil and gas) sector (EUR)	**6,791,430.00**
Revenue from chemicals production (EUR)	**0.00**
Revenue from controversial weapons (EUR)	**0.00**
Revenue from cultivation and production of tobacco (EUR)	**0.00**

The Group manages stakeholder engagement to support our business operations and maintain community support across our sites. Guided by our Stakeholder Engagement Standard, our key stakeholder categories include our own workforce, financial partners, national and local government authorities, locally affected communities, suppliers, and conservation groups and Non-Governmental Organisations (NGOs). We identify and map these groups to understand their interests, which centre on localised environmental impacts, fair working conditions, and the protection of community resources. This feedback is incorporated into our operational workflows, ensuring stakeholder concerns are addressed

even when tensions arise between immediate operational schedules and community expectations. We mandate fit-for-purpose Stakeholder Engagement Plans across all Business units and adhere to the core principles of inclusivity, materiality, and responsiveness, maintaining transparent relationships.

Our material sustainability impacts, risks, and opportunities arise directly from our core operations as an international energy utility company focused on hydropower production and electricity distribution. Negative impacts, such as habitat alterations or employee safety risks, originate from the physical footprint of infrastructure construction, operations and distribution business. Conversely, material opportunities are generated by expanding our low-carbon generation capacity across emerging markets and deploying smart metering grids to enhance long-term climate resilience. We incorporate these factors into our planning by embedding environmental design parameters in new construction projects and zero-harm workplace cultures across 100% of our Business units, ensuring sustainability commitments are balanced alongside commercial priorities.

In the reporting period, the financial effects of our material sustainability-related risks and opportunities were not separately identifiable from the other operational and market factors that drive our results, such as regional rainfall volatility affecting hydropower output or movements in global supply chains. Qualitatively, we expect these effects to arise over the medium and long term, principally in operating expenditure (OPEX) and capital expenditure (CAPEX) for asset modernisation, compliance management, and infrastructure development across our subsidiaries. None of our material risks, including climate-related physical and transition risks, has been assessed as carrying a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in our financial statements. We intend to develop quantitative estimates of these effects as our climate risk assessment and Group data collection mature.

Impact, Risk and Opportunity Management

As detailed extensively in ESRS 2 GOV-3 and GOV-4, ENERGO-PRO identifies and assesses sustainability topics through a DMA, updated in 2025, that completely covers our own operations, upstream procurement, and downstream value chains. Environmental and social impacts are prioritised based on their severity (scale, scope, and irremediable character), while financial risks and opportunities are evaluated based on their likelihood and magnitude of financial effect. This framework is informed by our broader sustainability due diligence process, ESIAs, regular monitoring of environmental and social parameters routine community consultations, and direct feedback from external experts and local grievance channels.

Significant process changes compared to the prior reporting period are tied directly to the data harmonisation and footprint expansions described in ESRS 2 BP-2. Specifically, we have deployed a comprehensive data collection manual across all international Business units to standardise evaluation metrics and eliminate reporting variances. Furthermore, our risk and impact screening boundary was updated to integrate site-level data from the newly acquired Baixo Iguaçu asset in Brazil into the Group's consolidated double materiality matrix.

As established through our double materiality matrix, ENERGO-PRO's material impacts, risks,

and opportunities map directly across our clean energy generation, D&S, value chains. Our positive impacts focus on carbon-free clean power generation and stable regional employment. Material negative impacts and physical or transition risks remain tied to infrastructure presence and construction including land-use shifts, aquatic and avifauna disruptions, safety exposures, and climate-driven hydrological water variations. These cross-reference directly to the topical chapters of this statement: Climate Change (ESRS E1), Biodiversity and Ecosystems (ESRS E4), Own Workforce (ESRS S1), Workers in the Value Chain (ESRS S2), Affected Communities (ESRS S3), and Consumers and End-Users (ESRS S4). No material risks of child or forced labour exist within our own operations, and any potential upstream supply chain exposures are monitored through our Global Supplier Management Procedure and procurement screening tools.

Adjustments to our material profiles are driven primarily by the operational perimeter shifts and footprint changes detailed in ESRS 2 BP-2, specifically the integration of the newly acquired Baixo Iguaçu clean energy asset in Brazil. A comprehensive index of all disclosure requirements complied with, presented in accordance with the structure requirements of ESRS 1 Chapter 8.2, together with supplementary entity-specific performance data points provided under ESRS 1 paragraph 11, is located in the Report Content Index annexed at the end of this statement.

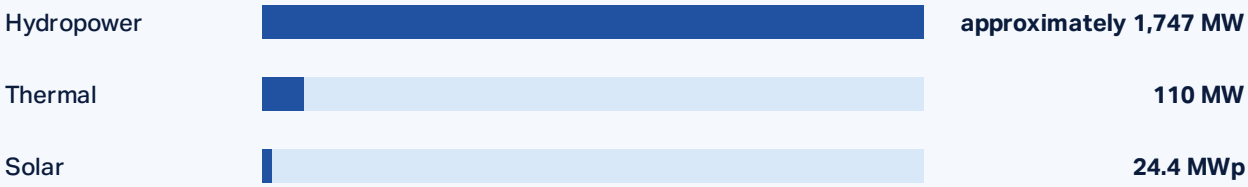
General Disclosure Requirements (GDRs)

The Group's sustainability and ethical governance are mandated by a comprehensive suite of policies, including the Sustainability Policy, ESG Policy, Global Code of Conduct, Human Rights Policy, Human Resources Policy, Occupational Health and Safety Policy, Security Policy, Procurement Policy, Anti-Bribery & Anti-Money Laundering Policy, Whistle Blower Policy, Land Acquisition and Involuntary Resettlement Policy, Policy on the Use of Artificial Intelligence, and Internal and External Data Protection Policy. Collectively, these establish the strategic foundation for our Environmental, Social, Health, and Safety Management System (ESHS-MS), aiming to integrate environmental stewardship and social responsibility into our core business strategy. The scope covers 100% of our approximately 1,882 MW operational footprint — comprising approximately 1,747 MW of hydropower (including the Group's Czech hydropower plants), 24.4 MWp of solar and 110 MW of thermal generation — in Europe, the Black Sea, and South America, extending to our entire value chain by requiring contractors and suppliers to adhere to the same standards. While universal application is targeted, Business units may apply for documented legislative or strategic exclusions subject to formal ESG Committee approval.

We maintain an overarching commitment to the UN Guiding Principles on Business and Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the Voluntary Principles on Security and Human Rights, and the International Finance Corporation (IFC) Performance Standards (compliance is mandatory in Bulgaria and Georgia, alongside Alpaslan II in Türkiye). Our social policies are set with specific consideration for the interests of employees, local communities, and vulnerable groups, supported by culturally appropriate grievance mechanisms and stakeholder engagement plans. Board-level accountability is maintained through quarterly tactical oversight

Operational footprint

approximately 1,882 MW



by the Group ESG Committee, with site-level Focal Points ensuring auditable daily compliance. While aligned with international best practices, the Group has not formally integrated the OECD Guidelines for Multinational Enterprises into its specific policy language. No other material policy gaps relative to identified impacts, risks, and opportunities exist.

We are currently refining our financial tracking processes to explicitly consolidate and quantify the precise allocation of financial resources dedicated to sustainability actions (that are later addressed per each chapter) across the Group. While the exact amounts and corresponding financial statement line items are being finalised, our current and future capital allocation continues to align with our long-term investment planning. ENERGO-PRO confirms that it has adopted corresponding policies, actions, and targets for every sustainability topic identified as material through its double materiality assessment, ensuring no mandatory disclosures are omitted under this requirement.

The Group evaluates its sustainability performance and tracks the effectiveness of its actions through a standardised set of metrics required by the topic specific standards. For each material topic, we disclose the specific metric, its unit of measurement, and the underlying calculation methodology. Input parameters are sourced directly from internal business unit reporting systems to ensure data integrity, and any significant assumptions or calculation limitations are explicitly stated within the relevant topical chapters.



To maintain transparency regarding our value chain, most of our upstream and downstream

metrics rely on a combination of primary supplier data and verified indirect sources or industry proxies. We are in active data enhancement to increase the proportion of direct, audited inputs from our contractors and subcontractors over the next reporting cycles. Our disclosures analyse significant performance trends and changes compared to previous reporting periods, highlighting the concrete progress made towards achieving our established targets. In the event of major corporate acquisitions or disposals, we explicitly disclose how these portfolio changes impact our historical baselines and our ongoing progress towards Group-wide sustainability goals.

The Group tracks and evaluates the execution of its strategic sustainability initiatives by setting measurable, time-bound, and outcome-oriented quantitative and qualitative targets for each identified material topic. Every target is linked to our broader policy objectives and core action plans, serving as the mechanism to verify that our actions deliver their intended results. The organisational scope of these targets is clearly outlined, specifying whether they apply across our own operations or extend to our upstream and downstream value chain, while detailing any relevant geographical boundaries across our Business units.

The methodologies, key data sources, and significant assumptions used to define these targets are fully disclosed, including whether a target is legally mandated by local regulations or required by law. Furthermore, we outline how our targets align with national, EU, and international frameworks, and we explicitly state whether our environmental targets are based on conclusive scientific evidence, including compatibility with verified climate and ecological scenarios.

In preparation for the mandatory EU Taxonomy disclosure, we assessed our activities against the climate change mitigation objective of the EU Taxonomy Regulation. Our electricity generation from hydropower and our electricity distribution activities were identified as Taxonomy-eligible. Our ferroalloy activities are not covered by the Climate Delegated Act and are therefore not Taxonomy-eligible. Applying the substantial contribution criteria of the Climate Delegated Act, the assessment concluded that our hydropower portfolio meets these criteria through qualification as run-of-river facilities without artificial reservoirs, a power density above 5 W/m^2, or life-cycle GHG emissions below 100 gCO_2e/kWh, the last of these evidenced by an independent third-party life-cycle assessment finalised in June 2023 covering the plants that do not qualify on the first two grounds; the Koprinka HPP in Bulgaria and Sioni HPP in Georgia were outside the scope of that assessment. Our electricity distribution assets in Bulgaria meet the substantial contribution criteria by virtue of forming part of the interconnected European system, while our distribution assets in Georgia meet the criteria on the basis that more than 67% of newly enabled generation capacity in the system has lifetime GHG emissions below 100 gCO_2e/kWh, as confirmed by third-party assessment. In 2026 we will start the process for the remaining steps of the alignment assessment, covering the Do No Significant Harm (DNSH) criteria and the minimum safeguards, and will define and disclose the associated EU Taxonomy KPIs: turnover, CAPEX and OPEX.





E1

ENVIRONMENTAL INFORMATION

Climate Change

GOAL

1. Achieve net zero and strengthen climate resilience across operations.
2. Advance transition to sustainable operations by increasing renewable energy.

−17 %

GHG emissions decreased 17% year-on-year

4.4 TWh

Renewable energy generated

99 %

Generation from renewable sources

2050

Net zero greenhouse gas emissions by 2050.

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Strategy

ENERGO-PRO's Climate Change Decarbonisation Plan is an important consideration in the Group's business strategy and financial planning, ensuring compatibility with the European Green Deal 2050 climate neutrality objective. Decarbonisation levers focus on minimising high-emission energy sources, scaling up renewable capacity, and deploying meters to monitor distribution losses, replacing old distribution transformers with more efficient units, and other distribution grid-efficiency technologies. For our core hydropower portfolio, the Group has set a Scope 1 climate target of a lifetime emissions intensity below 100 gCO_2e/kWh, in line with the EU Taxonomy technical screening criteria for climate change mitigation. A screening confirmed that the Group's operational hydropower assets across its regions meet these technical screening criteria.

> "The Group's business model exhibits high baseline resilience due to its asset concentration in low-carbon hydropower, which accounts for approximately 99% of generation."

Implementation of this Decarbonisation Plan is driven by the Group's climate mitigation roadmap and annual Business unit decarbonisation plans, which assign specific budgets and timelines to the Group's priority mitigation measures. Key mitigation actions include expanding and diversifying the Group's renewable capacity by adding solar generation — including 24 MWp added to the Group's generation portfolio across seven sites in Bulgaria in 2025. As a separate climate change mitigation measure supporting the integration of renewable generation into the grid, the Group also has an 11 MW / 24 MWh battery energy storage system in Bulgaria under construction in 2025. The 42 MWp Alpaslan II hybrid installation in Türkiye — solar capacity that was under construction during 2025 at the site of the existing Alpaslan II hydropower plant — was commissioned after the end of the reporting period and is operational as of the date of publication of this statement, while the 20 MW Chorreritas hydropower plant in Colombia remains in its final phase of construction, together with deployment of advanced smart meters, transformers, and cables to optimise grid efficiency in our D&S segment. Operational footprint reduction measures involve installing warehouse solar panels, and migrating to electric/hybrid corporate fleets. As an example of climate mitigation, to address industrial Scope 1 emissions, the Group is constructing a specialised charcoal production facility at its Dumbría site in Spain to partially replace the fossil coal used as a reducing agent in ferroalloy smelting. EUR 8.7 million of the investment is financed by a grant from the Government of Spain under the Decarbonisation PERTE (Strategic Projects for Economic Recovery and Transformation) initiative, while we are exploring solutions to mitigate Scope 3 supply chain impacts.

While the Group's run-of-river hydropower plants and offices have inherently low operational locked-in emissions, specific industrial



processes present technological limitations. Ferroalloy smelting faces severe constraints regarding full fossil-input replacement, creating a locked-in emission challenge that restricts immediate absolute decarbonisation in that segment. Additionally, transmission infrastructure carries a transition risk tied to the potential facilitation of third-party, high-carbon electricity generation. The plan relies on the assumption that ongoing capital investments in low-carbon technologies will effectively mitigate these exposures. Because approximately 99% of ENERGO-PRO's generation is low-carbon hydropower, the Group's generation already sits below the initial carbon-intensity thresholds used to construct the EU Paris-aligned Benchmarks (PAB, 50% below the reference universe) and the EU Climate Transition Benchmarks (CTB, 30% below). These are benchmark-construction rules under the EU Climate Benchmarks Regulation, used by index providers to screen investment products rather than as a target-setting scheme for issuers; accordingly, we note only that our generation meets this point-in-time intensity threshold, and we do not claim the benchmarks' ongoing year-on-year decarbonisation trajectory or compliance with the Regulation itself.

We categorise our material climate-related risks into physical risks (hazards impacting generation and grid assets) and transition risks (regulatory, market, and technological shifts affecting distribution, supply, and industrial segments). This assessment was applied at the material Business unit (BU) level rather than individual asset sites, screening general regional hazards and evaluating business-level sensitivity to isolate 18 Priority Risks for the Group's operations across Brazil, Bulgaria, Colombia, Georgia, Spain and Türkiye. Because this baseline exercise was limited to qualitative data, the Group plans to conduct a comprehensive, quantitative climate risk assessment in a future reporting cycle to capture more granular, site-specific vulnerabilities and deep value chain sensitivities.

The Group's business model exhibits high baseline resilience due to its asset concentration in low-carbon hydropower, which accounts for approximately 99% of generation. Over the short, medium, and long term, the Group maintains the capacity to adapt by directing CAPEX towards grid and hydropower modernisations.

Impact, Risk and Opportunity Management

Under the strategic foundation established in BP-1, the Group's climate actions are governed by the overarching Sustainability and ESG Policies, supplemented by the Climate Decarbonisation Plan and the Climate Adaptation Plan.

The Group addresses material risks related to climate change primarily through its Climate Resilience programme, which embeds climate and natural-hazards into operations and grid management. The programme coordinates adaptation actions across our material Business units to anticipate, manage, and remediate the physical and transition risks of climate change, such as structural grid infrastructure degradation and extreme weather

risks. Mitigation of greenhouse gas emissions is addressed separately under the Group's Climate Change Decarbonisation Plan.

To operationalise our key climate change mitigation actions by decarbonisation levers, ENERGO-PRO focuses on core operational interventions: technical distribution grid modernisation via the distribution loss lever, and capital investment in renewable assets and operational efficiency. This mitigation strategy is executed on the ground by implementing targeted technical infrastructure upgrades, specifically focusing on the rollout of between 30,000 and 70,000 smart meters across the network in Bulgaria and Georgia. To optimise distribution network efficiency across high-loss regions, alongside deploying energy-efficient light bulbs and efficiency awareness programmes across our offices and sites. In accordance with ESRS 2 GDR-T, we track and assess the effectiveness of these actions through standardised business-unit KPIs. These metrics directly monitor climate outcomes by tracking the percentage reduction of distribution losses, tracking the number of climate-related grid failures and financial loss events in our generation business, targeting a provisional annual increase in the renewable energy share of total energy consumption, which we will confirm as achievable during 2026, and ensuring that Business units have active internal energy reduction initiatives. Furthermore, we monitor downstream market engagement by aiming to increase, where possible, our distribution Business units offer client energy efficiency programmes while aiming for an annual increase in clients purchasing green energy certificates where markets are available.

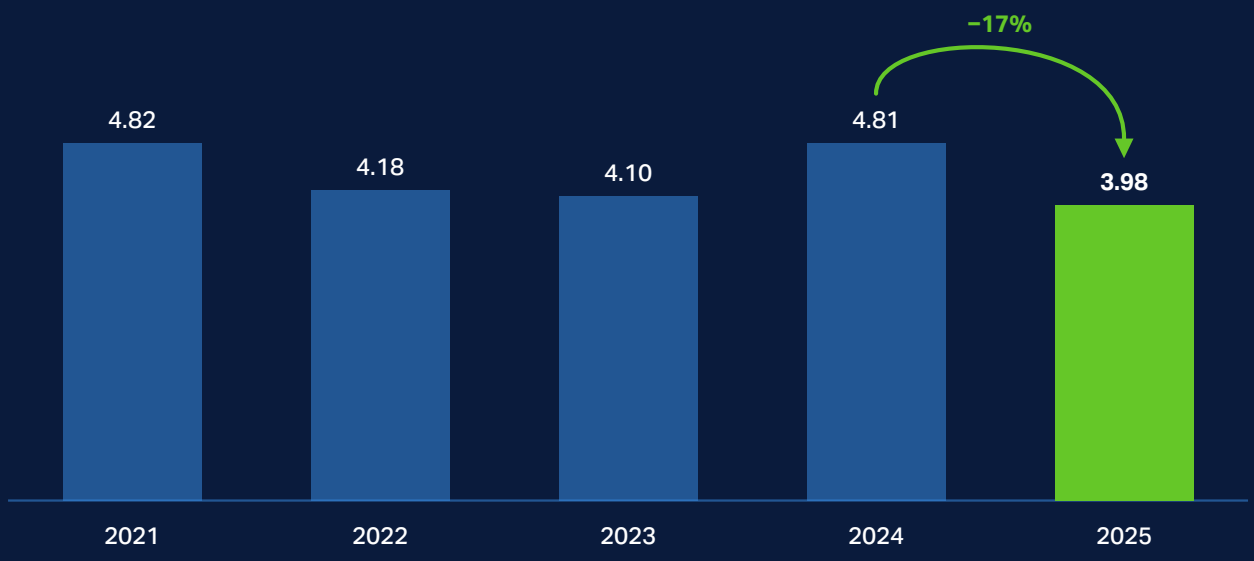
Metrics and Targets

ENERGO-PRO is committed to achieving net zero and strengthening climate resilience across our entire operational footprint. In 2025, we achieved our lowest recorded absolute GHG emissions to date. The 17% year-on-year reduction primarily reflects lower grid emission factors in our key operating markets, alongside continued improvements across our generation and distribution portfolio. To maintain this performance, we are embedding risk assessments directly into grid management. A critical mitigation lever is the reduction of distribution losses.

We recognise that total GHG results are subject to fluctuations based on regional grid-mix intensities — an external factor determined by national energy transitions that remains outside our direct operational control. Consequently, we focus our strategy on controllable levers, such as grid efficiency and hydropower optimisation, as well as increasing the share of other renewable energy generation sources, while monitoring how grid-mix volatility impacts our long-term targets. Progress is tracked via KPIs related to financial losses and grid failures to ensure our resilience strategy remains effective.

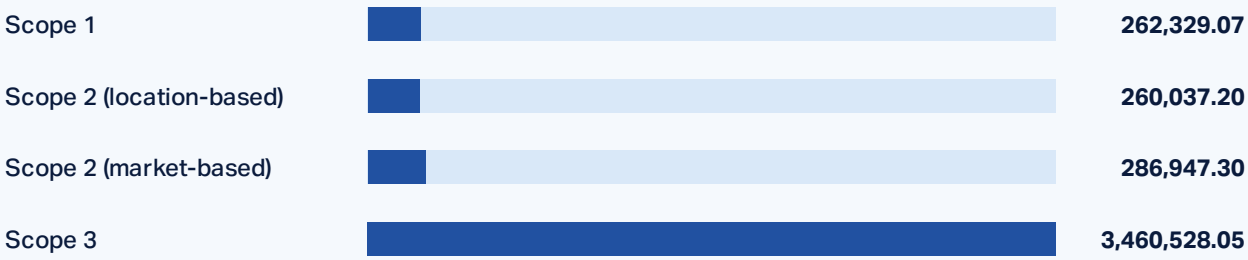
Total GHG emissions (million tCO_2e)

2021–2025 · Annex 1, E1-8



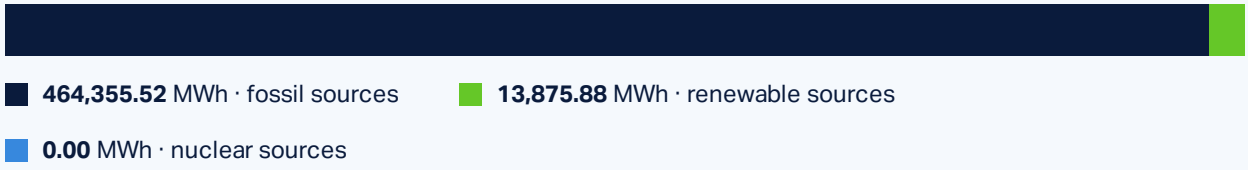
GHG emissions by scope (metric ton (MT))

2025



Total energy consumption related to own operations (MWh)

2025 · total 478,231.40 MWh



Climate Change – Targets and Actions

GOAL **1. Achieve net zero and strengthen climate resilience across operations.**
2. Advance transition to sustainable operations by increasing renewable energy.

TARGET 1

Net zero greenhouse gas emissions by 2050.

Action. Execute a Group Decarbonisation Plan & Climate Resilience Programme that establishes targets across Scopes 1, 2 and 3 with interim milestones, supported by BU-level decarbonisation actions, physical and transition risk scenario analysis, and climate adaptation measures.

Scope / KPI. Entire operational footprint; tracked via absolute GHG emissions and climate-related financial losses and grid failures.

TARGET 2

≥ 95% of generation business from renewable energy.

Action. Accelerate the Group's energy transition by expanding renewable generation capacity across the portfolio and scaling green energy certificate programmes.

Scope / KPI. Generation and Distribution businesses; renewable energy share of total energy consumption; aligned with SDG 7 and SDG 13.

Data point name	2025
Total energy consumption related to own operations (MWh)	**478,231.40**
Total energy consumption from fossil sources (MWh)	**464,355.52**
Total energy consumption from nuclear sources (MWh)	**0.00**
Total energy consumption from renewable sources (MWh)	**13,875.88**
Fuel consumption from coal and coal products (MWh)	**0.00**
Fuel consumption from crude oil and petroleum products (MWh)	**57,561.72**
Fuel consumption from natural gas (MWh)	**134,640.95**
Fuel consumption from other fossil sources (MWh)	**0.00**
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources (MWh)	**272,152.85**
Non-renewable energy production (MWh)	**40,615.49**
Renewable energy production (MWh)	**4,402,108.96**

Data point name	2025
Scope 1 GHG Emissions (metric ton (MT))	**262,329.07**
Scope 2 Location Based GHG Emissions (metric ton (MT))	**260,037.20**
Scope 2 Market Based GHG Emissions (metric ton (MT))	**286,947.30**

Data point name	2025
Scope 3, Category 1: Purchased Goods and Services (metric ton (MT))	**124,162.14**
Scope 3 Sub-category: Cloud Computing and Data Centre Services (metric ton (MT))	**0.00**
Scope 3, Category 2: Capital Goods (metric ton (MT))	**4,276.07**
Scope 3, Category 3: Fuel- and Energy-Related Activities (Not Included in Scope 1 or Scope 2) (metric ton (MT))	**3,321,991.63**
Scope 3, Category 4: Upstream Transportation and Distribution (metric ton (MT))	**6,377.76**
Scope 3, Category 5: Waste Generated in Operations (metric ton (MT))	**876.88**
Scope 3, Category 6: Business Travel (metric ton (MT))	**1,220.79**
Scope 3, Category 7: Employee Commuting (metric ton (MT))	**1,261.50**
Scope 3, Category 8: Upstream Leased Assets (metric ton (MT))	**0.00**
Scope 3, Category 9: Downstream Transportation and Distribution (metric ton (MT))	**0.00**
Scope 3, Category 10: Processing of Sold Products (metric ton (MT))	**0.00**
Scope 3, Category 11: Use of Sold Products (metric ton (MT))	**0.00**
Scope 3, Category 12: End-of-Life Treatment of Sold Products (metric ton (MT))	**0.00**
Scope 3, Category 13: Downstream Leased Assets (metric ton (MT))	**361.27**
Scope 3, Category 14: Franchises (metric ton (MT))	**0.00**
Scope 3, Category 15: Investments (metric ton (MT))	**0.00**
Scope 3 GHG Emissions (Total) (metric ton (MT))	**3,460,528.05**

Note: Scope 3 emissions represent over 80% of the total footprint each year. Fuel and energy-related activities associated with electricity purchased and sold to end users by the Group's Distribution and Supply businesses in Bulgaria and Georgia are the primary emissions hotspot.

CASE STUDY: BULGARIA D&S

Green Energy Certificates



70

corporate clients supplied with energy from renewable sources

455 GWh

of renewable energy traded on the free market

2016

the first electricity trader in Bulgaria to issue 100% green energy certificates

ENERGO-PRO Energy Services EAD was recognised among the "Greenest Companies in Bulgaria" in the b2b Media competition in 2025. In 2016, the company became the first electricity trader in Bulgaria to issue 100% green energy certificates, which document that the electricity supplied to the holder, in the quantities specified, was produced from renewable sources.

The certificate scheme is intended to support investments in renewable energy. By purchasing green certificates, businesses — including both customers and producers — can contribute to the development of renewable energy projects, providing financial support relevant to the transition to a sustainable energy system. The scheme enables clients to substantiate the renewable origin of the electricity they consume and to reflect it in their own Scope 2 emissions reporting.

To expand the uptake of green energy, the Business unit aligns its offering with each client's ESG objectives and provides the documentation, process guidance and consumption data clients require to substantiate their renewable electricity claims. The Business unit was the first in Bulgaria to operate a Guarantees of Origin (GoO) programme. It issues individual green energy certificates, maintains a public online certificate registry, allows clients to contract full or partial renewable volumes, and provides certificate management and ESG reporting support.

In 2024 and 2025, ENERGO-PRO Energy Services, a subsidiary of ENERGO-PRO Varna EAD whose main activity is electricity trading on the free market, supplied energy from renewable sources to 70 corporate clients across a range of sectors, including telecommunications, food and beverage, packaging and paper, textile manufacturing, industrial machinery and lifting equipment, and logistics and transport. Over this period, the company traded 455 GWh of renewable energy on the free market for its customers.



E2

ENVIRONMENTAL INFORMATION

Pollution

COMMITMENT ENERGO-PRO is committed to meeting applicable international standards for minimising pollutant production and release across our entire operational footprint.

0

significant environmental incidents (target)

121.36 t

total weight of substances of concern (SoCs)

4.60 t

PM10 emissions to air

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Impact, Risk and Opportunity Management

Pollution was not assessed as a material topic for the Group in our double materiality assessment. We nevertheless report on it voluntarily, in response to the information requirements of our financial partners and because pollution is a relevant topic at our Spanish operations (Xeal). The Group's approach to pollution prevention and control is governed by the overarching Sustainability and ESG Policies described in Disclosure BP-1, and operationalised through the Air Quality and Dust Management Plan, the Spill Management Plan, the Wastewater Management Plan and the Environmental Incident Procedure. The ESHS-MS mandates compliance with the World Bank EHS Guidelines and IFC Performance Standards (in particular PS 3 – Pollution Prevention), and reporting is guided through the EU CSRD/ESRS framework. The primary objective is to minimise adverse impacts on human health and the environment — specifically surface and groundwater, soil, and biodiversity — while standardising pollution management across the Group's operational footprint. For hazardous substances, the policy requires secondary containment, mandatory Material Safety Data Sheets at storage points, and documented approval for any new hazardous materials brought to site.

Furthermore, the Group's Environmental Incident Procedure establishes a standardised system for reporting, investigating, and managing unforeseen events — categorising incidents by severity from "Minor" to "Catastrophic" — and ensuring root-cause analysis and corrective actions are implemented within 24 hours for significant events. These policies extend to the value chain, requiring all contractors and subcontractors to adhere to these standards under the oversight of the Group ES Head and the ESG Committee.

Metrics and Targets

ENERGO-PRO is committed to meeting applicable international standards for minimising pollutant production and release across our entire operational footprint. We have established a definitive target of zero significant environmental incidents and non-conformance reports, categorised strictly by type and severity. This target covers all Group operations globally and represents our commitment to best-practice environmental management that goes beyond mere regulatory compliance. To achieve this, we rely on the continuous implementation of pollution monitoring programmes and regular environmental monitoring, ensuring that our Business units remain aligned with our minimisation goals.

To maintain this performance, we are embedding compliance with both national regulations and Good International Industry Practice (GIIP) directly into our daily operational controls. A critical mitigation lever is localised monitoring, which we continue to strengthen across our sites, to prevent any unauthorised environmental releases. We recognise that pollution and incident metrics are highly subject to localised conditions — an external factor determined by the varying regulatory thresholds and diverse environmental sensitivities across our operational locations in Europe, the Black Sea Region, and Latin America. Consequently, we focus our strategy on controllable operational levers and strict legislative adherence, while monitoring how regional regulatory volatility impacts our long-term targets.

Pollution – Targets and Actions

TARGET

Zero significant environmental incidents.

Action. Deliver a Group-wide programme that eliminates single-use plastics, operationalises the 4R Waste hierarchy, drives waste reduction at source, progressively reduces hazardous waste and substances of concern through safer alternatives when technically and financially feasible, and embeds circular economy into procurement, design and BU operations.

Scope / KPI. All Group operations globally; target of zero significant environmental incidents and non-conformance reports; 100% of Business units aligned with minimisation goals.

Data point name	Pollutant	2025
Emissions to air by pollutant (metric ton (MT))	Ammonia (NH3)	**0.20**
	Copper compounds	**0.02**
	Lead compounds	**0.06**
	Mercury compounds	**0.00**
	N/A	**298.58**
	PM less than 10 micrometres (PM10)	**4.60**

Data point name	Pollutant	2025
Emissions to water by pollutant (metric ton (MT))	Copper compounds	**0.00**
	Mercury compounds	**0.00**
	N/A	**1.59**
	PM less than 10 micrometres (PM10)	**6.38**

Data point name	Pollutant	2025
Emissions to soil by pollutant (metric ton (MT))	—	—

POLLUTION (E2)

Data point name	2025
Microplastics manufactured	—
Microplastics used in products	—
Microplastics released into the environment	—

Data point name	2025
Total weight of SoCs (metric ton (MT))	**121.36**
Total weight of SoCs that are procured as substances on their own or in mixtures (metric ton (MT))	**121.36**
Total weight of SoCs that are manufactured as substances on their own or in mixtures	—
Total weight of SoCs that are placed on the market as substances on their own or in mixtures	—
Total weight of SoCs that are directly released into the environment (air, water, and soil), including unintentional releases from leaks or spills	—
Total weight of SVHC	—
Total weight of SVHC that are procured as substances on their own or in mixtures	—
Total weight of SVHC that are manufactured as substances on their own or in mixtures	—
Total weight of SVHC that are placed on the market as substances on their own or in mixtures	—
Total weight of SVHC that are directly released into the environment (air, water, and soil), including unintentional releases from leaks or spills	—
Total weight of SVHC used during production and during the delivery of services	—
Total weight of SVHC directly released into the environment	—



E3

ENVIRONMENTAL INFORMATION

Water

GOAL Prevent environmental harm and promote responsible resource management.

380,674.53 m^3
total water withdrawal

104,171.91 m^3
total water consumption

276,502.62 m^3
total water discharge

5 %
targeted annual decrease in absolute water consumption

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Impact, Risk and Opportunity Management

The management of water and marine resources is governed by the Sustainability and ESG Policies as detailed in Disclosure BP-1 and our ESHS-MS Management System in particular the Environmental Monitoring Plan. These documents mandate the protection of surface and groundwater across the operational footprint.

As these overarching policies apply universally, all sites — including those in areas of water stress — are covered by the strategic oversight and incident response mechanisms detailed in BP-1 and the Environmental Incident Procedure. No standalone policy is currently required as the current framework sufficiently addresses all material water-related impacts.

The Group also addresses material risks related to water and marine resources through our goals and KPIs: Reduce absolute water consumption across operations, expand reuse and recycling at our sites, monitor water quality at material assets, and zero-increase discipline in water-scarce areas. This framework coordinates our localised interventions across our Business units to prevent, mitigate, and remediate material environmental impacts such as localised water tables depletion, wastewater discharge risks, and operational vulnerabilities during seasonal droughts. To execute this initiative, we mandate technical resource management by requiring discipline for any expansion projects or facility modifications located specifically within highly water-stressed or water-scarce regions. This localised control mechanism aims at prioritising community shared water security and maintaining ecological flows.

To ensure continuous improvement, ENERGO-PRO concentrates its operational execution levers on localised monitoring, direct consumption efficiency. Progress is tracked and assessed via standardised business-unit KPIs, which monitor localised hydrological outcomes. These metrics aim for an annual decrease in overall water consumption for regular sites, while any assets situated within designated water-scarce zones are required to have a 0% consumption increase.

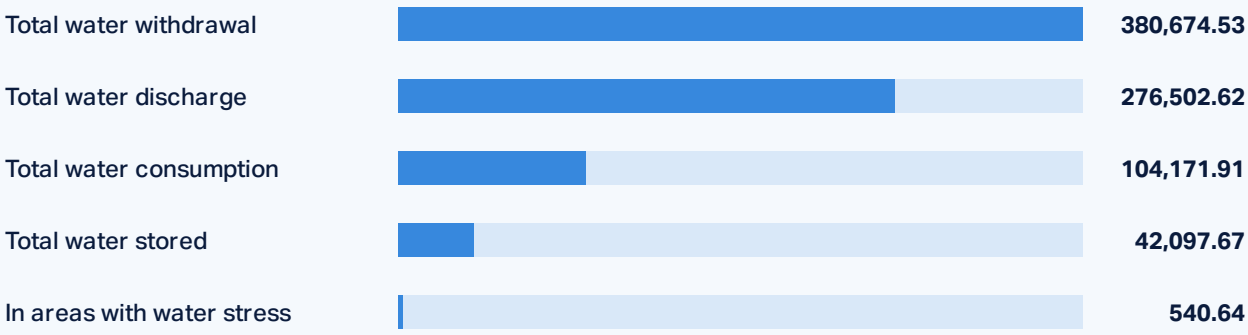
Metrics and Targets

ENERGO-PRO is committed to protecting water resources and reducing dependency on natural resources across our entire operational footprint, extending our strategic target framework through to 2030. We aim to decrease absolute water consumption annually by 5%, expand water reuse and recycling. This target covers all global operations, specifically hydropower plants and material water consumption assets, and addresses critical material impacts such as aquatic ecosystem disruption and river flow modification. We utilise a water consumption intensity metric relative to energy produced, aligning our methodology with Sustainable Development Goal 6 (SDG 6).

To maintain this performance, we are mandating that our Generation and Ferroalloys Business units conduct water quality testing, while monitoring the percentage increase of treated, recycled, and reused water across all sites. We acknowledge that there has been fluctuation in progress of this target. Recent performance fluctuations reflect ongoing organisational expansion, enhanced year-on-year data precision, and temporary disruptions from essential construction and maintenance works; however, we expect to return to our baseline reduction pathway next year. We recognise that total

Water in own operations (m^3)

2025



water availability and consumption metrics remain subject to regional hydrological fluctuations and localised environmental conditions outside our direct operational control. Consequently, we focus our strategy on controllable operational levers, such as grid efficiency, hydropower optimisation, and site-level recycling discipline, while monitoring how local water-scarcity volatility impacts our long-term business objectives.

Water – Targets and Actions

GOAL **Prevent environmental harm and promote responsible resource management.**

TARGET

Annual decrease in fresh water consumption.

Action. Embed a Group-wide water stewardship programme that drives absolute reductions in water consumption, expands water reuse and recycling to minimise freshwater withdrawals, monitors and manages water quality, enforces a zero-net-increase discipline in water-scarce and water-stressed areas.

Scope / KPI. All global operations (hydropower and material water-consumption assets); annual decrease in freshwater consumption; aligned with SDG 6.

Data point name	2025
Total water consumption (in own operations) (m^3)	**104,171.91**
Total water consumption in areas with water stress (in own operations) (m^3)	**540.64**
Total water withdrawal (in own operations) (m^3)	**380,674.53**
Total water discharge (in own operations) (m^3)	**276,502.62**
Total water recycled and reused (in own operations) (m^3)	**0.00**
Total water stored (in own operations) (m^3)	**42,097.67**

Case Study: Georgia

10,000
wild carp fry released

5,000
Khramulya (Capoeta capoeta) fry

5,000
Kura barbel (Barbus lacerta) fry

At the ZAHESI Hydropower Plant, the company implemented a restocking programme based on the "Detailed Plan of Compensatory Measures for the Ichthyofauna of the ZAHESI HPP," prepared in accordance with the relevant environmental decision for the project and agreed with the Ministry of Environmental Protection and Agriculture of Georgia. The plan sets out the measures required to support and restore aquatic biodiversity within the project area.

Under the plan, 10,000 wild carp, 5,000 Khramulya (Capoeta capoeta), and 5,000 Kura barbel (Barbus lacerta) fry were released into the ZAHESI reservoir, with the aim of supporting the conservation of local ichthyofauna and maintaining the ecological balance of the river ecosystem. In 2025, the company also completed the installation of the NEPTUN electrical barrier at the entrance to the ZAHESI HPP canal. The system generates a non-linear electric field in the water between sets of positive and negative electrodes to influence fish movement and guide fish away from the operational zones of the facilities.



E4

ENVIRONMENTAL INFORMATION

Biodiversity and Ecosystems

GOAL Protect biodiversity and promote responsible resource management.

29
international generation sites screened

6
high-priority sensitive locations identified

691,769.26 EUR
financing effects of biodiversity offsets

100 %
rehabilitation of sites within 5 years post-construction (target)

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Strategy

The Group's Sustainability Policy and the Biodiversity Management & Monitoring Plan (BMMP) serve as the core strategy to align operations with the global goal of halting and reversing biodiversity loss under the Kunming-Montreal Global Biodiversity Framework (GBF) and the EU Biodiversity Strategy for 2030. The plan embeds the mitigation hierarchy (avoid, minimise, restore, and offsets) directly into project life cycles to achieve "No Net Loss" in natural habitats, matching IFC Performance Standard 6 and Hydropower Sustainability Alliance (HSA) benchmarks.

During 2025, we significantly advanced our ecological baseline by establishing a specialised multidisciplinary Working Group of environmental and conservation experts to execute a systematic screening of 29 international generation sites across Brazil, Bulgaria, Colombia, and Türkiye. Utilising advanced industry evaluation tools such as the Integrated Biodiversity Assessment Tool (IBAT) and the WWF Risk Filter Suite, this 2025 assessment screened assets against Key Biodiversity Areas (KBAs) and Protected Areas to isolate six high-priority sensitive locations requiring heightened operational stewardship: Caju, Santo Antônio, and São Sebastião do Alto in Brazil; Alpaslan II and Karakurt in Türkiye; and Chorreritas in Colombia.

Backed by dedicated budgets for specialised staffing, consultants, and protective infrastructure, the findings have driven a coordinated programme of protective measures across our priority sites. To reduce avian collision risk along our network, we have installed flight diverters and line-marking devices on overhead transmission lines, complemented by floating rafts that provide safe nesting and resting structures for waterbirds. Where construction or operations affect terrestrial habitats, we carry out structured fauna rescue and relocation, build wildlife crossings to prevent animal collisions on access roads, and restore vegetation cover — including approximately 48 hectares of reforestation and riparian buffer restoration, supported by endemic-species planting that favours native oak and other characteristic regional species. To confirm that these interventions are working, we monitor wildlife use of artificial shelters and crossings through camera traps, and we verify downstream environmental-flow compliance through limnimetric stations installed upstream and downstream of our intake points. Progress is measured through standardised wildlife surveys and hydrological stations tracking strict performance metrics, such as a >80% fauna relocation success rate, 100% ecological flow compliance, and a >70% habitat restoration success index. The Chorreritas project achieved Silver certification at the Implementation stage under the Hydropower Sustainability Standard, and the independent assessment informed the performance measures we apply to new construction projects. While we have addressed key dependencies on watershed health, the programme still faces structural challenges, including infrastructure-related habitat fragmentation, technical limits on duplicating natural hydrological dynamics, and supply chain capacity gaps among small-scale partners. To mitigate these exposures, the Group deploys adaptive management systems, real-time ecological monitoring, and stakeholder outreach to progressively align the wider value chain with its biodiversity standards.

Case Study: Brazil



340
bird species recorded in 2025

53
mammal species recorded in 2025

14
monitoring sites

12
consecutive years of data

The Baixo Iguaçu Hydropower Plant, which became part of the Group in 2025, has been covered by a long-term wildlife monitoring and conservation programme running since 2013 within the Atlantic Forest biome. The programme monitors four wildlife groups — birds, mammals, bats, and amphibians and reptiles — across 14 sites within the plant's area of influence, and has completed its sixth monitoring phase in 2025, covering 12 consecutive years of data.

The 2025 results recorded 340 bird species and 53 mammal species, including apex predators such as the jaguar (Panthera onca) and puma (Puma concolor), which are considered indicators of ecosystem health. The data show an ecological recovery trend over time, with forest specialist bird species progressively replacing open-habitat generalists, which is consistent with improving habitat quality. The population of William's side-necked turtle (Phrynops williamsi, International Union for Conservation of Nature (IUCN) Endangered), a species affected by the formation of the reservoir, has shown statistically significant growth, with the highest juvenile counts recorded in 2025, and the neotropical river otter (Lontra longicaudis), an aquatic bioindicator, maintains a stable and expanding population. A biodiversity corridor connecting the plant's forest fragments to Iguaçu National Park, a UNESCO World Heritage Site, continues to be maintained and monitored.

Impact, Risk and Opportunity Management

The Group's biodiversity and ecosystem management is governed by the overarching Sustainability and ESG Policies detailed in Disclosure BP-1, and operationalised through the corporate Biodiversity Management and Monitoring Plan. This mandatory framework applies to all assets throughout their entire life cycle, including design, construction, operation, and closure, and mandates compliance with International Finance Corporation Performance Standard 6 to achieve a "No Net Loss" or "Net Gain" outcome for natural and critical habitats. For construction projects located in or near biodiversity-sensitive areas, the Group applies a mitigation hierarchy that prioritises avoidance and minimisation over remediation and offsets. This includes the requirement for the Business units with existing construction activities to prepare site-specific management plans, ensuring that strategic requirements are tailored to local ecological contexts.

To support value chain traceability and manage site-specific impacts, the policy requires contractors and subcontractors to adhere to the Contractor and Sub-contractor Management Plan. For hydropower operations, new projects must apply the Environmental Flows Protocol to manage risks to aquatic fauna, while power distribution assets have implemented bird-safe designs to reduce collision and electrocution risks.

Compliance is maintained through regular monitoring and adaptive management, with all significant incidents reported to the ES Group Head to ensure alignment with international best practices.

The Group addresses material risks to biodiversity and ecosystems through the Environmental and Social Impact Assessments and related Management Plans and the Group's Biodiversity Management and Monitoring Plans. Business units are in the process of preparing their Biodiversity Management Plan and we acknowledge that we still have gaps concerning the preparation and implementation of these plans at all Business units. This institutionalised process ensures ecological integrity is strictly prioritised, establishing a clear operational boundary where habitat preservation takes precedence even in situations where tensions arise between risk mitigation actions and project construction timelines or generation capacity pressures.



To ensure continuous improvement, ENERGO-PRO focuses its execution levers on localised ecosystem monitoring, habitat rehabilitation, and targeted conservation programmes. Progress is tracked and assessed via standardised business-unit KPIs, which actively monitor ecological outcomes by maintaining a target of zero significant environmental incidents related to biodiversity. These metrics require that Business units run active hydrobiology monitoring programmes, implement a structured conservation programme, and maintain dynamic data inventories tracking IUCN Red List and national conservation list species

with habitats in project-affected areas. Furthermore, we maintain strict field-level compliance by ensuring that 100% of sites where rehabilitation has been performed are completed in line with an approved rehabilitation plan, alongside monitoring the number of hectares rehabilitated and total afforestation/reforestation completed to support 70% of new sites achieving No Net Loss.

Data point name	2025
Financing effects of biodiversity offsets (EUR)	**691,769.26**

Metrics and Targets

ENERGO-PRO is committed to the following overarching Group-level biodiversity target, set under Goal 4 of the Group's ESG goals and impact-based KPI framework and operationalised through the corporate Biodiversity Management and Monitoring Plan (BMMP). It sits above the asset- and site-level targets set out in the table below: '100% rehabilitation of all sites within five years after construction, and No Net Loss of biodiversity across all new construction material assets'. To ensure we progress on our target to protect biodiversity and promote responsible land stewardship, the Group implements its corporate-level Biodiversity Management and Monitoring Plan (BMMP), which applies the mitigation hierarchy across new construction projects. This target framework covers all global Business units and directly addresses critical material impacts, including habitat fragmentation, biodiversity loss, and ecosystem disruption stemming from hydropower and grid operations.



To maintain this performance, we track execution through quantified key performance indicators, including the total number of hectares rehabilitated via approved plans and the total expenditure of associated capital expenditure (CAPEX) or operational expenditures (OPEX). Our specific targets include achieving 100% rehabilitation of both temporarily and permanently impacted construction hectares. While the Group utilises localised, on-site rehabilitation and targeted off-site reforestation to offset unavoidable ecological disturbances, we do not utilise external market-based biodiversity offsets to meet our net goals. We recognise that ecological recovery timelines and afforestation success remain subject to regional climatic variations, soil conditions, and localised national conservation frameworks outside our direct control.

Consequently, our strategy focuses on controllable levers, such as robust pre-construction flora and fauna monitoring and contractor compliance, while continuously assessing how regional environmental volatility impacts our long-term conservation targets.

Biodiversity and Ecosystems – Targets and Actions

GOAL **Protect biodiversity and promote responsible resource management.**

TARGET 1

100% rehabilitation of sites within 5 years post-construction.

Action. Embed a Group-wide aquatic biodiversity & conservation programme across Generation sites that monitors, assesses and responds to biodiversity impacts, integrating hydrobiology monitoring, IUCN Red List and national species inventories, BU-level conservation and habitat restoration initiatives, and application of the mitigation hierarchy (avoid, minimise, restore, offset) on all new projects and delivers measurable progress towards No Net Loss.

Scope / KPI. All Generation Business units; hydrobiology monitoring and species inventories; aligned with SDG 14 and SDG 15.

TARGET 2

No Net Loss of biodiversity on new assets.

Action. Embed a Group-wide terrestrial biodiversity & ecosystems programme that applies the mitigation hierarchy (avoid, minimise, restore, offset) and Environmental & Social Design Criteria on all new projects, implements Best Management Practices (BMPs) across BU operations to reduce ongoing biodiversity pressures, delivers conservation programmes in and adjacent selected protected areas and Key Biodiversity Areas (KBAs), and delivers measurable progress towards No Net Loss.

Scope / KPI. All global Business units; 100% rehabilitation of impacted construction hectares (hectares rehabilitated and associated CAPEX); aligned with SDG 15.

E5

ENVIRONMENTAL INFORMATION

Resource Use and Circular Economy

GOAL Drive transition to a circular, resource-efficient waste management system.

1,698.64 t
total weight of waste generated

68.67 %
of waste diverted from disposal

66.89 %
diverted via recycling

80 %
of recyclable waste recycled (target)

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Impact, Risk and Opportunity Management

The Group's resource use and circular economy management is governed by the strategic framework established in the Sustainability and ESG Policies detailed in Disclosure BP-1, and operationalised through the corporate Waste Management Plan. These policies mandate a transition towards circular business models by requiring Business units to implement the waste hierarchy, which prioritises prevention and elimination at the source to minimise resource consumption. To integrate eco-design and circular principles into key assets, the Group requires that design and construction phases emphasise the recovery of waste to extract secondary raw materials and the selection of sustainable alternatives for hazardous products. This approach is supported by procurement guidelines that include environmental key performance indicators and a commitment to innovation aimed at reducing the final disposal of materials.

The Group addresses material risks related to resource use and the circular economy primarily through its core strategic initiative: Implement a Group Environmental & Circular Economy programme that applies the mitigation hierarchy and Environmental & Social Design Criteria from project design onward, eliminates single-use plastics, and drives the 4Rs of waste management to reduce emissions, hazardous waste, and substances of concern. This framework coordinates circularity actions across 100% of our Business units to avoid, mitigate, and remediate material impacts like hazardous waste generation and resource depletion. To execute this, we mandate that all operational sites establish procedures to eliminate single-use plastics and integrate the mitigation hierarchy alongside environmental design criteria during the initial design phase of all new infrastructure projects. This institutionalised process ensures waste minimisation takes precedence even when tensions arise between environmental actions and immediate procurement or raw material supply pressures.

To ensure continuous improvement, ENERGO-PRO focuses its execution levers on localised waste diversion and site-level circularity programmes. Progress is tracked via standardised business-unit KPIs, maintaining a strict target of zero Significant Environmental Incidents (Level 3 or higher), which includes a waste management incident category. These metrics directly monitor waste outcomes.

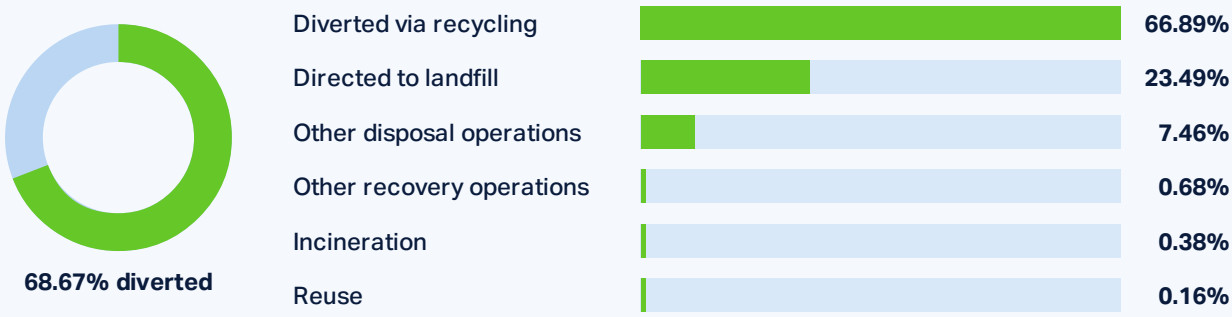
Metrics and Targets

ENERGO-PRO is committed to operationalising a circular economic model and minimising dependency on non-renewable resources across our entire operational footprint, establishing clear voluntary milestones extending through to 2030. To drive this, the Group is implementing a unified Group Environmental & Circular Economy programme that integrates the mitigation hierarchy and resource efficiency criteria from the project design phase onward. This target framework covers 100% of global operations, encompassing administrative offices, power plants, and distribution facilities across hydropower generation, distribution, and trading segments, and explicitly focuses on eliminating single-use plastics, driving the 4Rs of waste management, and optimising the consumption of key materials. Our methodology aligns with United Nations Sustainable Development Goal 12 (SDG 12) and explicitly tracks the procurement and life cycle of key operational inputs, specifically monitoring the integration of any critical raw materials or strategic raw materials as defined by international

frameworks to reduce overall waste disposal costs and mitigate regulatory and reputational risks.

Waste by treatment (percentage of total waste generated)

2025 · total weight of waste generated 1,698.64 t



To maintain this performance, we are looking to achieve zero-increase discipline for waste generation, aiming for 100% of our Business units to implement dedicated recycling programmes, and targeting a minimum of 80% recycling efficiency for all recyclable waste streams. Progress is tracked through site-level key performance indicators, including a target for annual decrease in total hazardous and non-hazardous waste weight generated, alongside the percentage reduction of specific hazardous waste streams. While centred on our direct operations, these initiatives are designed to indirectly optimise our upstream supply chain by reducing overall plastic and material demand. We recognise that global supply chain structures, regional recycling infrastructure, and the commercial availability of circular alternatives for specialised energy equipment remain subject to external market availability and varying regional regulatory frameworks. Consequently, we focus our strategy on controllable operational levers, requiring 100% of our sites to implement the 4Rs framework, while monitoring how supply chain and material volatility impact our long-term circularity goals.

Resource Use and Circular Economy – Targets and Actions

GOAL **Drive transition to a circular, resource-efficient waste management system.**

TARGET

80% of recyclable waste is recycled.

Action. Deliver a Group-wide resource use and circular economy programme that eliminates single-use plastics, operationalises the 4R Waste hierarchy, drives waste reduction at source, progressively reduces hazardous waste and substances of concern through safer alternatives when technically and financially feasible, and embeds circular economy into procurement, design and BU operations.

Scope / KPI. 100% of global operations; annual decrease in total waste; ≥80% recycling efficiency; aligned with SDG 12.

The annual waste reduction target was not met in 2025: total waste generated increased from 1,673.87 t in 2024 to 1,698.64 t in 2025. The Group will review contributing factors and reinforce waste reduction measures across business units in FY2026.

Data point name	2025
Total weight of all key materials (metric ton (MT))	**333,901.29**
Secondary resources used (Weight) (metric ton (MT))	**0.09**
Secondary resources used (Percentage of the total weight of all key materials) (percentage)	**0.00%**

Data point name	2025
Total weight of waste generated (metric ton (MT))	**1,698.64**
Total waste diverted from disposal (Percentage of total waste generated)	**68.67%**
Total hazardous waste diverted from disposal (Percentage of total waste generated)	**2.99%**
Total non-hazardous waste diverted from disposal (Percentage of total waste generated)	**63.21%**
Total waste diverted from disposal via reuse (Percentage of total waste generated)	**0.16%**
Total waste diverted from disposal via recycling (Percentage of total waste generated)	**66.89%**
Total waste diverted from disposal via other recovery operations (Percentage of total waste generated)	**0.68%**
Total waste directed to disposal (Percentage of total waste generated)	**31.33%**
Total hazardous waste directed to disposal (Percentage of total waste generated)	**8.41%**
Total non-hazardous waste directed to disposal (Percentage of total waste generated)	**5.31%**
Total waste directed to disposal by incineration (Percentage of total waste generated)	**0.38%**
Total waste directed to disposal by landfill (Percentage of total waste generated)	**23.49%**
Total waste directed to disposal by other disposal operations (Percentage of total waste generated)	**7.46%**
Percentage of waste to unknown final destination (Percentage of total waste generated)	**0.00%**
Total amount of radioactive waste generated (metric ton (MT))	**0.00**

Business unit figures are shown as reported. The totals do not fully reconcile due to a data collection process that is still maturing. The Bulgaria Varna and Georgia OPPA business units were unable to provide a hazardous/non-hazardous breakdown for the current reporting period; this will be addressed in the FY2026 cycle.



S1

SOCIAL INFORMATION

Own Workforce

GOAL

1. Build a stable workforce that supports long-term operational performance.
2. Build a safety-first culture across all operations embedding our vision; Safety is how we do business.

9,871
total employee headcount

0
fatalities from recordable work-related accidents

7.88%
rate of employee turnover

23.85%
of employees covered by collective bargaining agreements

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Impact, Risk and Opportunity Management

The management of our own workforce is governed by the overarching Sustainability and ESG Policies, as well as Human Rights, Occupational Health and Safety and Human Resources Policies as detailed in Disclosure BP-1, and operationalised through the Occupational Health and Safety Management Plan. These policies apply universally to all the Group's workforce, including employees, contractors, and subcontractors across all operational sites and subsidiaries. Under the strategic foundation established in BP-1, the Group mandates a zero-harm workplace and actively fosters a safety culture that empowers all workers — regardless of their specific role or geography — to contribute to their own safety and that of their colleagues. Consistent with the commitments in BP-1, the Group's workforce policies strictly address and prohibit forced labour, modern slavery, and child labour. These protections are integrated into the Global Code of Conduct and the Human Rights Policy, ensuring that the fundamental principles and rights at work are upheld across the entire operational footprint and value chain. Universal occupational health and safety training is provided to employees and third-party workers accessing Group premises, with specialised training required for high-risk activities to ensure that all identified material impacts and risks are managed in alignment with international standards and board-level oversight. Communications on significant occupational health and safety (OHS) incidents are shared Group-wide as lessons learned, in order to avoid recurrence.

The Group directly engages with its workforce and representatives via local employee representative bodies, one-to-one sessions, and employee surveys conducted at a number of Business units to inform local management planning where such feedback is gathered.

Formal grievance mechanisms and whistle-blowing procedures are available for raising concerns; their effectiveness is routinely assessed by the Group's General Counsel and Human Resources (HR) and other relevant departments via resolution tracking and employee feedback. Where ENERGO-PRO causes or contributes to a material negative impact, its structured remediation approach leverages HR escalation protocols to provide direct, cooperative corrective actions.

The Group assigns operational responsibility and dedicated funding to specialised HR and OHS professionals to manage workforce impacts, risks, and opportunities. Key actions focus on the ongoing enforcement of standardised health and safety protocols, execution of workforce engagement surveys, and the maintenance of clear escalation channels to proactively mitigate workplace risks. In our D&S and Generation business in Bulgaria and Georgia, we are implementing the NFPA 70E standard for electrical safety in the workplace, supported by bi-annual third-party audits and specialised occupational health and safety training for workers exposed to electrical hazards. The ES Group Head oversees the implementation of the Occupational Health and Safety Policy and is supported by a coordinator to oversee the NFPA Standard.

The Group addresses material risks to its own workforce primarily through its core strategic initiative: Embed a Group-wide Health & Safety Management System. This framework coordinates actions across our Business units to avoid, mitigate, and remediate workplace safety incidents and occupational hazards. All sites have BU-specific Occupational Health and Safety (OHS) Plans, formally approved by the BU's Board of Directors. This ensures that

fundamental safety protocols are prioritised and legally protected. Overall accountability for safety lies with the Group Board of Directors.

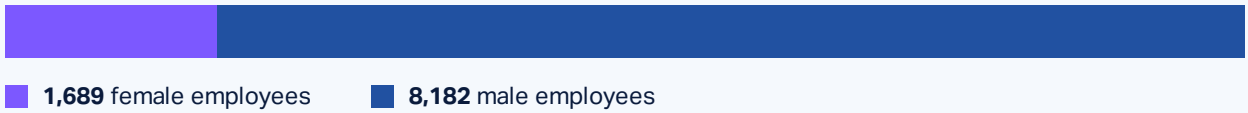
To ensure continuous improvement, we require that all Business units report Significant Incidents to Group level in real time, while sustaining a continuous training and road-safety culture at every site. In accordance with ESRS 2 GDR-T, we track and assess the effectiveness of these actions through standardised business-unit KPIs. Additionally, Business units report internally their near misses and Non-Conformance Reports. These metrics directly monitor outcomes for our workforce by enforcing a target of zero work-related fatalities and maintaining an annual Lost Time Injury Rate (LTIR) of less than 1.

ENERGO-PRO is committed to building a stable, safety-first workforce that supports long-term operational performance and working on setting our strategic workforce targets through to 2030. The Group embeds a Group-wide Health & Safety Management System that strictly gates project finances on approved, site-specific Occupational Health and Safety (OHS) Plans. This target framework covers 100% of our own workforce across all global Business units, directly aligning with UN Sustainable Development Goals 3 and 8 (SDG 3 and SDG 8). This approach is designed to systematically mitigate operational risks such as occupational hazards, skills shortages, and employee turnover, while optimising workplace equity, technical capacity, and real-time incident tracking across our entire multinational footprint.

Metrics and Targets

Total employees broken down by gender

2025 · total employee headcount 9,871



1,689 female employees **8,182** male employees

39
recordable work-related accidents

0.64
rate of recordable work-related accidents

1,033
days lost to recordable work-related accidents and ill health

100%
of own workforce covered by the OHS management system

To maintain this performance, we enforce a definitive target of zero work-related fatalities and require that the Group maintains an annual Lost Time Injury Rate (LTIR) of less than 1. Progress is monitored via quantified key performance indicators, including mandating that 100% of Business units actively report near misses and non-conformance reports (NCRs) via a unified platform and implement formal Grievance Mechanism procedures. Annual employee performance reviews are conducted where they form part of local practice and are not currently a Group-wide requirement. We recognise that labour market dynamics, regional socioeconomic conditions, and local legal frameworks vary across our operational geographies, impacting uniform implementation. Consequently, our strategy focuses on

controllable levers — such as continuous training, fair compensation beyond local legal minimums, and structured grievance channels — while monitoring how macro workforce volatility impacts our long-term retention and safety goals.

7.48 h
average training hours per employee

79.99 %
participated in performance and career development reviews

8.04 %
gender pay gap

14.86
annual total remuneration ratio

Own Workforce – Targets and Actions

GOAL

1. Build a stable workforce that supports long-term operational performance.
2. Build a safety-first culture across all operations embedding our vision; Safety is how we do business.

TARGET 1

(i) Zero work-related fatalities; (ii) zero significant OHS incidents.

Action. Embed a Group-wide Occupational Health & Safety Management System integrating Business unit implementation plans, real-time digital reporting of non-conformances and near-misses, structured incident investigation with root-cause analysis and corrective actions, continuous competency-based training, NFPA code alignment, and systematic technical hazard controls — anchored by an OHS leadership culture expressed as "Safety is how we do business."

Scope / KPI. 100% of own workforce across all global Business units; zero work-related fatalities; aligned with SDG 3.

TARGET 2

Annual employee turnover (%) reported per country & category (target not established yet).

Action. Embed a Group-wide integrated workforce development & fair employment framework, integrating Business unit talent plans, structured technical capacity building, professional development, mentoring, a living wage commitment benchmarked annually at least above statutory minimums, confidential grievance channels with tracked resolution times, and a benefits package beyond legal minimums.

Scope / KPI. All employees across global Business units; ≥10 training hours per employee; aligned with SDG 8.

Data point name	2025
Total employee headcount	**9,871.00**
Total number of permanent employees	**9,817.00**
Total number of temporary employees	**54.00**
Total number of non-guaranteed hours employees	**0.00**
Rate of employee turnover (%)	**7.88**

Data point name	Gender	2025
Total employees broken down by gender	Female	**1,689.00**
	Male	**8,182.00**
	Other	**0.00**

Data point name	Gender	2025
Total number of temporary employees, broken down by gender	Female	**20.00**
	Male	**34.00**

Data point name	Gender	2025
Total number of non-guaranteed hours employees, broken down by gender	Female	**0.00**
	Male	**0.00**
	Other	**0.00**

Data point name	2025
Total number of non-employees in own workforce	**175.00**

Data point name	2025
Percentage of total employees covered by collective bargaining agreements	**23.85%**
Percentage of own employees covered by collective bargaining agreements (for the European Economic Area (EEA) countries with > 50 employees included in the ten largest countries)	**61.50%**
Percentage of own employees covered by collective bargaining agreements (outside EEA) by region	**8.67%**
Percentage of own employees covered by workers' representatives (for the EEA countries with > 50 employees included in the ten largest countries)	**0.00%**

Data point name	Gender	2025
Number of employees at top management level by gender (headcount)	Female	**13.00**
	Male	**86.00**

Data point name	Gender	2025
Percentage of employees at top management level by gender	Female	**13.13%**
	Male	**86.87%**

Data point name	Country	2025
Percentage of employees not paid an adequate wage (by country)	Bulgaria	**0.00%**
	Brazil	**0.00%**
	Colombia	**0.00%**
	Czechia	**0.00%**
	Spain	**0.00%**
	Georgia	**0.00%**
	Türkiye	**0.00%**

Data point name	2025
Percentage of employees with disabilities	**1.17%**

Data point name	2025
Percentage of employees that participated in formalised performance and career development reviews	**79.99%**
Average number of training hours per employee	**7.48**

OWN WORKFORCE (S1)

Data point name	2025
Percentage of people in our own workforce who are covered by the occupational safety and health management system	**100.00%**
Number of fatalities from recordable work-related accidents (workforce and other workers)	**0.00**
Number of fatalities from recordable work-related ill health among employees	**0.00**
The number of recordable work-related accidents	**39.00**
The rate of recordable work-related accidents	**0.64**
Number of cases of recordable work-related ill health	**0.00**
Number of days lost to recordable work-related accidents and recordable work-related ill health	**1,033.00**

Data point name	2025
Percentage of employees entitled to take family-related leave	**100.00%**

Data point name	2025
Gender pay gap	**8.04%**
Annual total remuneration ratio	**14.86**

Data point name	2025
Number of incidents of discrimination	**0.00**
Number of severe human rights issues and incidents connected to own workforce	**0.00**
Total amount of fines, penalties and compensation for damages for incidents of discrimination and other human rights incidents (EUR)	**0.00**



S2

SOCIAL INFORMATION

Workers in the Value Chain

GOAL Build a safety-first culture across all operations embedding our vision; Safety is how we do business.

0
work-related fatalities (target)

0
significant OHS incidents (target)

0
supplier fatalities across all project sites (target)

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Impact, Risk and Opportunity Management

The management of workers in the value chain is governed by the Group's Code of Conduct, the Sustainability and ESG Policies, as well as the Human Rights, Human Resources and Occupational Health and Safety Policies, as detailed in Disclosure BP-1, and is operationalised through the Contractor and Sub-contractor Management Plan. These policies apply to all workers in the value chain, including all contractors and subcontractors engaged across the Group's operational footprint. Consistent with the strategic foundation established in BP-1, the Group's policies for value chain workers explicitly address and prohibit trafficking in human beings, forced or compulsory labour, and child labour. The Group enforces these standards by requiring suppliers, contractors and subcontractors to comply with the Group Code of Conduct, which is referenced in the general terms and conditions incorporated into the standard package for all procurement and service agreements. Compliance is maintained through a structured oversight process involving regular audits, site inspections, and the reporting of social and safety incidents to the ES Group Head.

The Group incorporates the perspectives of value chain workers into its corporate decision-making via the Plan, field inspections, and direct operational meetings. The Plan legally mandates compliance with ENERGO-PRO's Code of Conduct and our policies by integrating them into the Group's General Terms and Conditions. We rely on these contractual mechanisms to enforce protections for vulnerable or marginalised value chain workers (e.g., migrant workers, women, and workers with disabilities), safety of the communities and workers, and environmental protection. Operational responsibility for managing these relationships and tracking compliance is assigned to dedicated persons in each BU, with the Boards of Directors retaining ultimate accountability.

Value chain workers have access to operational grievance mechanisms, the Whistle Blower Policy and reporting channels to bring concerns directly to the Group's attention. ENERGO-PRO assesses the effectiveness of these channels by monitoring grievance resolution timelines, tracking feedback patterns, and executing targeted supplier compliance reviews to ensure timely outcomes. Where ENERGO-PRO has determined that it has caused or contributed to a material negative impact on value chain workers, our general approach focuses on direct cooperation and remediation through contractual leverage. This includes requiring contractors to implement immediate fixes, delivering fair remedies, and utilising ongoing tracking to prevent recurrence.

The Group addresses material risks to workers in the value chain primarily through the Plan. The Plan coordinates actions across our Business units to prevent, mitigate, and remediate workplace safety incidents, labour exploitation, and human rights violations among our supplier networks. To execute the Plan, we require audit-based verification of compliance against our OHS, human rights, and labour standards. In 2025 such verification was undertaken at a number of Business units, and extending it consistently across all Business units remains an ongoing priority. This screening mechanism is designed to ensure that ethical working conditions and worker protections are strictly prioritised, establishing a clear operational boundary where safety and human rights take precedence even in situations where tensions arise between

risk mitigation actions and procurement cost or delivery pressures.

To ensure continuous improvement and full transparency, ENERGO-PRO requires Business units to actively monitor their third-party networks in strict accordance with the Group's Contractor and Sub-contractor Management Plan, ensuring no human rights incidents connected to value chain workers occurred during the reporting period. In accordance with ESRS 2 GDR-T, we track and assess the effectiveness of these actions through standardised business-unit KPIs. These metrics directly monitor outcomes for value chain workers by enforcing a target of zero supplier fatalities.

Metrics and Targets

ENERGO-PRO is committed to cultivating a safety-first culture across all operations, extending our strategic value chain protection targets through to 2030. The Group is running the Contractor and Sub-contractor Management Plan. The Plan systematically monitors main suppliers, contractors, and subcontractors against the Group's OHS, human rights, and labour standards. The Plan covers all third-party workers across our global Business units, directly aligning with UN Sustainable Development Goal 3 (SDG 3) to mitigate material value chain risks such as operational safety lapses, human rights violations, and regulatory non-compliance in contracted segments.

To maintain this performance, we enforce a target of zero supplier fatalities across all project sites. Progress is monitored via quantified business-unit-level key performance indicators, mandating that our Business units actively monitor their respective suppliers in accordance with the Group's Contractor and Sub-contractor Management Plan. We recognise that value chain oversight remains subject to varying regional labour regulations, diverse supplier operational maturity, and fragmented local enforcement mechanisms across our multinational footprint. Consequently, our strategy focuses on controllable governance levers, such as mandatory compliance audits and strict contractual health and safety requirements, while continuously monitoring how external value chain volatility impacts our long-term safety and labour targets.

Workers in the Value Chain – Targets and Actions

GOAL **Build a safety-first culture across all operations embedding our vision; Safety is how we do business.**

TARGET

(i) Zero work-related fatalities; (ii) zero significant OHS incidents.

Action. Embed the Contractor and Sub-contractor Management Plan that monitors, verifies and develops value chain partners against our policies, supplier screening, internal audits, contractual E&S requirements, corrective action and escalation processes, capacity-building support for strategic suppliers, and transparent CSRD value chain disclosure.

Scope / KPI. All third-party workers across global Business units; zero supplier fatalities; aligned with SDG 3.





S3

SOCIAL INFORMATION

Affected Communities

GOAL Restore and even enhance living conditions and prevent harm to the communities located near our operations.

344
local people in formal employment · 2025 (Colombia)

140
coffee-growing families · programme scope 2025–2027

17
infrastructure projects completed (Türkiye)

100%
of resettled persons with improved housing & infrastructure (target)

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Impact, Risk and Opportunity Management

The management of affected communities is governed by the integrated Sustainability and ESG Policies, as well as the Human Rights and Land Acquisition and Involuntary Resettlement Policies, detailed in Disclosure BP-1, and is operationalised through the Stakeholder Engagement and Grievance Mechanism Standards and the ESIAs. These frameworks apply universally to all affected communities across the Group's operational footprint, with a specific focus on those living in proximity to generation and distribution assets. The framework mandates establishing transparent relationships based on mutual trust and respect to secure the Group's licence to operate throughout the entire life cycle of a project. In alignment with the strategic foundation established in BP-1, the Group's policies include specific provisions to avoid impacts on project affected people and, where avoidance is not possible, to minimise and compensate relevant losses, and to restore and/or enhance livelihoods, in particular for vulnerable groups. These provisions adhere to IFC Performance Standard 5 Land acquisition and Involuntary Resettlement, IFC Performance Standard 4 Community Health, safety and Security and Performance Standard 8 Cultural Heritage as well as the UN Guiding Principles on Business and Human Rights. The Group requires the implementation of culturally appropriate grievance mechanisms and site-level stakeholder engagement plans to ensure that the interests of the communities are protected and that any material impacts are identified and mitigated in a timely manner. Compliance is maintained through dedicated ES Managers at some of our Business units and through the Group ESG Department.

When relevant, the Group integrates the perspectives of affected communities into corporate decisions from project design through to operations using culturally appropriate, transparent Stakeholder Engagement Plans, focus groups, and individual consultations. To capture insights from vulnerable or marginalised groups, targeted consultation measures are designed during the ESIA process and continued through operations. Where projects interface with Indigenous Peoples, ENERGO-PRO enforces a land-avoidance principle.

Affected communities access formal grievance channels managed via the Group's Grievance Mechanism Standard. Depending on project scale, Business units deploy a dedicated resettlement grievance mechanism or utilise the BU's external procedure, ensuring access for vulnerable groups. Channel effectiveness is assessed by tracking resolution timelines, feedback records, and compliance reviews. Ultimate accountability rests with the Board of Directors, with the ESG Committee driving policy oversight. When the Group causes or contributes to physical or economic displacement, remediation mandates preparing a Resettlement Action Plan or Livelihood Restoration Plan. These plans establish strict cut-off dates, apply compensation rates at full replacement cost without depreciation, and deploy livelihood restoration programmes.

Community health and safety is a distinct focus of our engagement with affected communities, managed in line with IFC Performance Standard 4. In our Georgian and Bulgarian distribution businesses, the principal community safety risk is public contact with live electrical infrastructure. Both companies therefore carry out public awareness activity on electrical safety, addressing the risks of overhead lines, substations and unauthorised access to network assets, with information issued in the local

language and directed at the communities living closest to the network. In Türkiye, where our assets include large dams, dam safety is managed as a community safety matter as well as a technical one: emergency preparedness and response arrangements are maintained for downstream communities alongside the dam safety monitoring required under national regulation and the World Bank Group Good Practice Note on Dam Safety. Safety-related concerns raised by community members are handled through the grievance channels described above.

The Group addresses material impacts to local populations primarily through the Environmental and Social Impact assessment and related Management Plans, Stakeholder Engagement and benefits through Community Investment Programmes and if applicable Resettlement Actions Plans and Livelihood Restoration Programmes. This framework coordinates actions across our Business units to prevent, mitigate, and remediate material adverse social impacts such as economic displacement, land-use conflicts, and community-level disturbances. To execute this initiative, we enforce the systemic integration of the Mitigation Hierarchy (Avoid, Minimise, Restore, Offset) into all new projects from the design phase. This institutionalised process safeguards community well-being and rights, establishing a clear operational priority where local social protection and human rights take precedence even in situations where tensions arise between risk mitigation actions and project deployment timelines, land acquisition constraints, or engineering pressures.

To ensure continuous improvement and strict community transparency, ENERGO-PRO ensures that Business units and newly initiated projects have project-specific grievance mechanism procedures and stakeholder engagement plans fully operational, ensuring that potential community grievances are identified and reported. In accordance with ESRS 2 GDR-T, we track and assess the effectiveness of these actions through standardised business-unit KPIs. These metrics directly monitor localised social outcomes by ensuring a maximum threshold of two external grievances reported annually per business unit to encourage reporting, while managing the target of having 60% of Business units actively implementing community programmes.

CASE STUDY: COLOMBIA

Coffee Grower Strengthening and Local Employment

140
coffee-growing families · programme scope 2025–2027

375,000
coffee trees supported

40
marquesinas (covered drying units)

344
local people in formal employment · 2025

In Colombia, ENERGO-PRO participated in a multi-stakeholder alliance to support coffee growers, formalised under Cooperation Agreement No. CN-2025-0655. The alliance brings together the National Federation of Coffee Growers of Colombia (Antioquia Departmental Committee), Generadora Chorreritas S.A.S. E.S.P., and the Municipality of San Andrés de Cuerquia. It is directed at 140 coffee-growing families in the municipality, runs over the 2025–2027 period, and represents a shared investment distributed among the participating stakeholders, to which ENERGO-PRO contributed approximately one third of the total.

The programme includes the renewal of coffee plantations, through the construction of community germinators with capacity for 50,000 seedlings, the supply of inputs for nursery establishment, and a fertilisation incentive programme for new plantings. It also provides technical and economic support for 375,000 coffee trees — 125,000 each for renewal by planting, new planting, and renewal by pruning — alongside the construction of 40 marquesinas (covered drying units) for post-harvest processing and improvements to processing and drying infrastructure. Drying is the stage where cup quality is most often won or lost: marquesinas shelter the beans from rain and uneven sun, reduce losses to over-fermentation and mould, and let growers hit the moisture range speciality buyers require, which translates directly into a better price at the farm gate. A training programme covers good agricultural practices, business and farm management, and practical demonstration of technologies.

Alongside the coffee programme, the business unit formalised a “Guide for Labor Management and Hiring for Energo-Pro Colombia Contractors” to support compliance with Law 1636 of 2013, Decree 0722 of 2013, and applicable labour regulations. Local hiring connected with the business unit’s operations included 318 people for the PCH Chorreritas plant and 26 people for the Chorreritas Transmission Line, for a total of 344 people from the area of influence engaged in formal employment. During

an Economic Development Analysis by Comfenalco Antioquia on 17 September 2025, the Employment and Entrepreneurship Directorate noted the company's work on regional employment formalisation and its use of the Public Employment Service.

The reported outcomes include income diversification for coffee-growing families through improved productivity and quality, 344 formal jobs with associated social security benefits, and capacity building in technical and business skills. The alliance brought together four institutional stakeholders — the Coffee Federation, the Municipality, Generadora Chorreritas, and Comfenalco — and was noted by Comfenalco Antioquia in relation to labour formalisation. Recorded social indicators include 140 families in the productive strengthening process, 344 people employed from the area of influence, and full compliance with the relevant labour regulations. These outcomes sit alongside the Silver certification achieved by the Chorreritas project at the Implementation stage under the Hydropower Sustainability Standard.

Metrics and Targets

ENERGO-PRO is committed to restoring and/or enhancing the livelihoods of project affected people and preventing operational harm near our sites, anchoring our strategic social engagement targets through to 2030. The Group delivers Community Health and Safety Programmes, Resettlement Action Plans, Livelihood Restoration Plans, Community Investment Programmes, Grievance Mechanism Procedures & Stakeholder Engagement programme that combines localised procurement and hiring and capacity-building investments. This framework, at different levels of implementation, currently applies across our operations and aligns directly with United Nations Sustainable Development Goal 1 (SDG 1). The strategy is designed to mitigate material community impacts and enhance community benefits.

To maintain this performance, we enforce strict institutional governance targets, mandating that our Business units and all new capital projects establish and maintain dedicated grievance mechanism procedures and localised stakeholder engagement plans. Progress is monitored via business unit level key performance indicators. We recognise that regional socioeconomic disparities, fluctuating local geopolitical conditions, and diverse institutional capacities remain external factors outside our direct operational control. Consequently, our strategy focuses on controllable institutional levers, such as audit-based verification of business unit compliance.

Affected Communities – Targets and Actions

GOAL **Restore and even enhance living conditions and prevent harm to the communities located near our operations.**

TARGET

100% of resettled persons with improved housing & infrastructure; zero community/civilian-related fatalities.

Action. Deliver a Group-wide community impact management, investment & stakeholder engagement programme that identifies, engages and benefits affected communities, integrating local procurement and hiring preferences, community investment, community health and safety management, civilian incident management, capacity-building support, stakeholder engagement, accessible grievance mechanisms, and resettlement processes designed and implemented in accordance with Good International Industry Practice (GIIP).

Scope / KPI. 100% of Business units and new capital projects maintain grievance mechanisms and localised stakeholder engagement plans; maximum of two external grievances per Business unit annually; 60% of Business units running community investment programmes; aligned with SDG 1.

CASE STUDY: TÜRKIYE

Alpaslan II Community Investment Programme

17

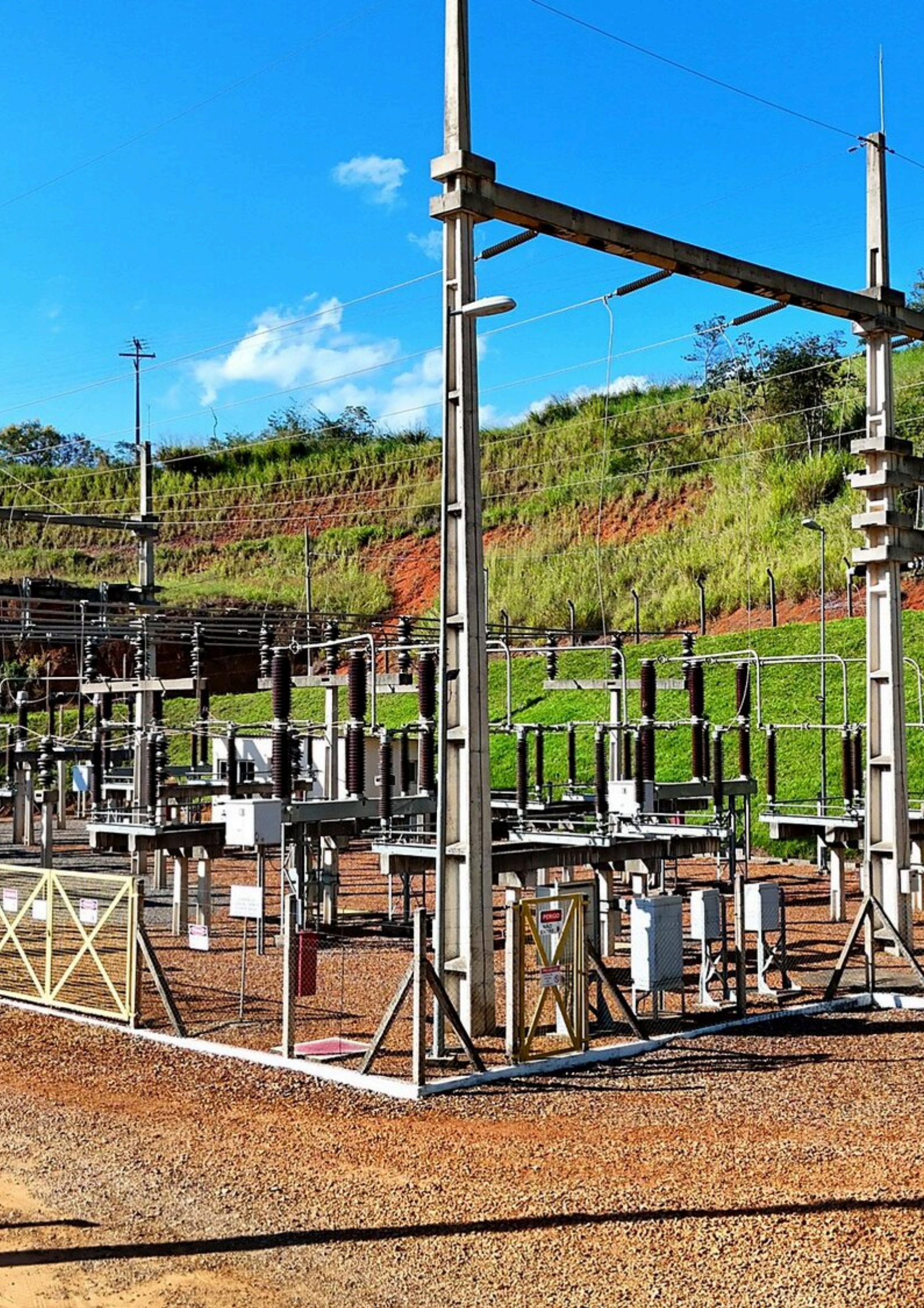
infrastructure projects completed during the year

ENERGO-PRO carried out social and infrastructure activities at the Alpaslan II Hydropower Plant and Dam (HPP) in Muş, Türkiye, for villages affected by physical and economic resettlement. Before the Community Investment Programme (CIP) began, the Murat Nehri business unit — the operating company for the Alpaslan II HPP — held discussions with the communities and conducted a needs assessment. This identified the main challenges in the area, which included the capacity and reliability of water services and the level of community trust and cohesion.

The activities were aligned with international standards for responsible business practices, with reference to SDG 1 (No Poverty) through improvements to rural livelihoods, and SDG 6 (Clean Water and Sanitation) through the protection of water resources and improvements to quality of life.

Work on the rural water system included the renovation of water lines in villages prone to service interruptions during adverse weather, which supported a more continuous supply of clean water. Network capacity was expanded to provide sufficient water for barn cleaning and livestock, and the stabilisation of the network enabled household gardening and small-scale cultivation of vegetables and fruit trees.

During the year, 17 infrastructure projects were completed, including livestock water troughs, the installation of solar panels to supply clean electricity to the villages, water containers and towers to support water distribution, and the installation of water lines. According to the business unit, the improvements were associated with a reduction in village-level disputes related to water scarcity. Village committees, made up of both men and women, were established to select and manage the CIP projects. The residents of Kayalık Village submitted a letter of thanks noting the resolution of the village's water problems. Following the level of community satisfaction in 2025, the programme is intended to continue into 2026.





S4

SOCIAL INFORMATION

Consumers and End-Users

GOAL Uphold the Group's Integrity Core Value across the Distribution business.

2.6 M+

grid customers in Bulgaria and Georgia

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Impact, Risk and Opportunity Management

The management of consumers and end-users applies to our distribution business in Bulgaria and Georgia and is operationalised through the Grievance Mechanism Standard and the Stakeholder Engagement Standard. These standards apply to consumers and end-users across the Group's distribution operations. They apply universally to all consumers and end-users of the Group's distribution operations in Bulgaria and Georgia, with the underlying grievance and engagement principles applying Group-wide, ensuring that any person or organisation using the Group's services has a structured channel to voice concerns. The framework establishes a mandatory commitment to manage complaints and issues effectively to build trust, improve service efficiency, and maintain the Group's licence to operate.

In alignment with the strategic foundation established in BP-1 the standards provide a detailed process for receiving, investigating, and resolving grievances in a timely and culturally appropriate manner. These procedures are designed to address material impacts and risks related to service delivery and safety, ensuring that even anonymous complaints are reviewed to safeguard the welfare of all end-users. Compliance and the effectiveness of these consumer-focused protocols are monitored through regular reporting and oversight by the ESG Committee to ensure continuous improvement in stakeholder relations.

The Group integrates consumer and end-user perspectives into operational decisions to manage actual and potential impacts. For the distribution business engagement utilises customer hotlines, feedback forms, and satisfaction surveys; conversely, business-to-business (B2B) segments or direct-to-government sales rely on indirect feedback loops. These direct communication channels are designed to ensure accessibility for vulnerable or marginalised groups, such as persons with disabilities or children, helping to shape inclusive service policies. Active engagement is deployed across retail Business units, while remaining under development or non-applicable in specific segments due to the nature of the underlying business model.

Dedicated communication hotlines, digital submission platforms, and formal grievance mechanisms allow consumers and end-users to report concerns directly to ENERGO-PRO. Where the Group causes or contributes to a material negative impact, its structured remediation approach leverages customer relations protocols to resolve issues efficiently. These remediation processes result in procedural enhancements, targeted operational adjustments, or direct financial compensation.

Metrics and Targets

To uphold the core principles of corporate integrity and enhance the operational efficiency of the electricity distribution business, the Group has established definitive targets focused on improving service quality for consumers and end-users. The primary objective is to implement and maintain a structured Consumer Experience programme embedded within the distribution business framework. This programme is designed to systematically capture, investigate, and resolve customer complaints, establishing an active feedback loop that drives continuous annual improvements in overall service delivery.

To ensure accountability and measure the effectiveness of this programme, a specific

quantitative target has been defined: achieving a decrease in consumer complaints on an annual basis. This target is directly linked to the Group's broader commitment to service quality, consumer well-being, and operational excellence, since fewer consumer complaints signal more reliable electricity supply and safer, better-run distribution networks. By focusing on a steady reduction in consumer grievances, ENERGO-PRO aligns its internal distribution management systems with clear, data-driven milestones that prioritise customer satisfaction and network reliability.

Consumers and End-Users – Targets and Actions

GOAL	Uphold the Group's Integrity Core Value across the Distribution business.

TARGET

Annual decrease in consumer complaints.

Action. Embed a Group-wide consumer experience programme across the distribution business that captures, investigates and resolves customer complaints through a multi-channel grievance channel, defined resolution timeframes, closed-loop feedback to customers, and measurable year-on-year improvement targets.

Scope / KPI. Distribution business (Bulgaria and Georgia); annual decrease in consumer complaints.

G1

GOVERNANCE INFORMATION

GOVERNANCE INFORMATION

Business Conduct

GOAL Promote ethical conduct and transparency.

0.00 EUR
fines for violation of anti-corruption and anti-bribery laws

0.00 EUR
financial and in-kind political contributions

100.00 %
of payments aligned with standard payment terms

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Impact, Risk and Opportunity Management

The Group's business conduct is governed by the Global Code of Conduct, the Anti-Bribery & Anti-Money Laundering Policy, and the Whistle Blower Policy as detailed in Disclosure BP-1. These policies establish the strategic foundation for ethical governance across our operational footprint and extend to the entire value chain by requiring all contractors and suppliers to adhere to the same ethical standards.

Consistent with the strategic commitments in BP-1, the Group maintains a Group-wide Anti-Bribery & Anti-Money Laundering Policy that requires all Group companies to comply with the Group's Policy and applicable anti-bribery and anti-money laundering laws in the jurisdictions where the Group operates. This Policy provides a mandatory framework for preventing, detecting, and reporting corrupt practices, supported by a dedicated Group-wide Whistle Blower Policy that applies the standard of the EU Whistleblowing Directive (Directive (EU) 2019/1937), together with any national law into which it is transposed and any other laws binding on Group companies, across all Group entities, ensuring applicable people can report concerns regarding unethical conduct and serious policy breaches without fear of retaliation. In alignment with the strategic foundation established in BP-1, the Group identifies functions and roles involving procurement, service agreement negotiations, and high-level project management as those most at risk in respect of corruption or bribery.

The Group addresses material risks related to corporate ethics and compliance primarily through the Global Code of Conduct, the Anti-Bribery & Anti-Money Laundering Policy, the Whistle Blower Policy and the Internal and External Data Protection Policy, on which employees receive annual training. Where this training includes a knowledge check or assessment, that forms part of local practice and is not currently a Group-wide requirement. Human-rights training is extended to contracted security providers. This framework coordinates governance actions across our Business units to prevent, detect, investigate, and respond to corruption, bribery, data breaches, or human rights infractions. To execute this, we mandate awareness sessions with our workforce concerning the Policies, formalised compliance procedures across all organisational tiers, including administrative, management, and supervisory bodies. This oversight ensures ethical integrity takes precedence even when tensions arise between compliance actions and commercial or procurement pressures.

To ensure continuous improvement, ENERGO-PRO concentrates its execution levers on robust corporate training, secure grievance channels, and value chain accountability. We manage relationships with suppliers by embedding ESG performance factors into our selection processes, specifically mandating that all third-party security personnel deployed across our premises are trained on the Group's human rights policy. Progress is tracked via standardised business-unit KPIs, enforcing a strict target of zero annual whistleblower cases and zero employee grievances related to workplace harassment or violence, zero data breaches, and zero security incidents. Furthermore, we maintain operational compliance by ensuring employees are trained on the Whistle Blower and Anti-Bribery & Anti-Money Laundering Policy.

Metrics and Targets

ENERGO-PRO promotes a corporate culture rooted in ethical conduct and transparency, establishing our strategic governance targets through to 2030. The Group operates a comprehensive compliance and integrity framework, anchored in the Global Code of Conduct, designed to manage corporate integrity and prevent compliance failures across our global operational footprint. This target framework applies to all Business units and covers both internal employees and contracted partners, directly aligning with UN Sustainable Development Goal 16 (SDG 16). The underlying strategy is structured to systematically eliminate material governance risks — including corruption, bribery, data breaches, and human rights violations — while securing our operational infrastructure and strengthening regulatory and stakeholder trust.

Driving this compliance strategy forward, the Group enforces a definitive target of zero data breach incidents, zero annual whistle-blower cases related to harassment, and zero employee grievances regarding harassment and violence in the workplace. Operational execution relies on mandating annual training and testing for 100% of employees on the corporate Code of Conduct, Human Rights, Anti-Bribery & Anti-Money Laundering, Whistle Blower, and Internal and External Data Protection policies, alongside ensuring that 100% of contracted security providers complete dedicated human rights training. Progress is verified via standardised business-unit-level metrics tracking a target of maintaining zero government-related penalties and associated values. We recognise that local political landscapes, regional security dynamics, and changing legal enforcement architectures remain external variables across our multinational footprint. Consequently, our strategy isolates and focuses on controllable compliance levers — such as mandatory testing, unified reporting platforms, and localised security management plans — while continuously monitoring how regional regulatory volatility impacts our Group-wide governance targets.

Business Conduct – Targets and Actions

GOAL **Promote ethical conduct and transparency.**

TARGET

Zero data breach incidents annually.

Action. Embed a Group-wide ethics and compliance programme that ensures employees and our value chain maintain active competency across the Group's core conduct and Policy obligations. Including delivering bi-annual training and testing on the Anti-Bribery & Anti-Money Laundering Policy and the Whistle Blower Policy across the Group.

Scope / KPI. All Business units, covering internal employees and contracted partners; zero whistle-blower, harassment, data-breach and security incidents; 100% of employees and 100% of contracted security providers trained; zero government-related penalties maintained; aligned with SDG 16.

BUSINESS CONDUCT (G1)

Data point name	2025
Total fines for violation of anti-corruption and anti-bribery laws (EUR)	**0.00**

Data point name	2025
Financial political contributions made (EUR)	**0.00**
In-kind political contributions made (EUR)	**0.00**

Data point name	2025
Percentage of payments aligned with standard payment terms (%)	**100.00%**
Number of outstanding legal proceedings for late payments	**0.00**

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Data Tables

ANNEX 1

BUL is the sum of BUL D&S and BUL GEN. GEO is the sum of Georgia and Georgia OPPA.

E1-7 · Energy consumption and mix

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
E1-7	26 a	Fuel consumption from coal and coal products	MWh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E1-7	26 b	Fuel consumption from crude oil and petroleum products	MWh	16,626.92	406.98	16,219.94	73.76	59.03	158.70	39,219.69	36,011.38	3,208.31	730.48	693.14
E1-7	26 c	Fuel consumption from natural gas	MWh	0.00	0.00	0.00	0.00	0.00	0.00	134,640.95	134,640.95	0.00	0.00	0.00
E1-7	26 d	Fuel consumption from other fossil sources	MWh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E1-7	26 e	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	12,070.94	1,376.25	10,694.69	0.00	28.51	137.34	10,880.72	10,602.57	278.15	245,138.94	3,896.41
E1-7	25 a	Total energy consumption from fossil sources	MWh	28,697.86	1,783.23	26,914.63	73.76	87.53	296.04	184,741.35	181,254.89	3,486.46	245,869.42	4,589.55
E1-7	25 b	Total energy consumption from nuclear sources	MWh	–	–	–	–	–	–	–	–	–	–	–
E1-7	25 c	Total energy consumption from renewable sources	MWh	0.00	0.00	0.00	122.00	0.00	0.00	5,611.19	5,611.19	0.00	8,142.69	0.00
E1-7	25	Total energy consumption related to own operations	MWh	28,697.86	1,783.23	26,914.63	195.76	87.53	296.04	190,352.54	186,866.08	3,486.46	254,012.11	4,589.55
E1-7	27	Non-renewable energy production	MWh	0.00	0.00	0.00	0.00	0.00	0.00	40,615.49	40,615.49	0.00	0.00	0.00
E1-7	27	Renewable energy production	MWh	–	–	–	–	–	–	–	–	–	–	–

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024
E1-7	26 a	Fuel consumption from coal and coal products	MWh	0.00	–
E1-7	26 b	Fuel consumption from crude oil and petroleum products	MWh	57,561.72	–

EP GROUP (continued)

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024
E1-7	26 c	Fuel consumption from natural gas	MWh	134,640.95	–
E1-7	26 d	Fuel consumption from other fossil sources	MWh	0.00	–
E1-7	26 e	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	272,152.85	–
E1-7	25 a	Total energy consumption from fossil sources	MWh	464,355.52	–
E1-7	25 b	Total energy consumption from nuclear sources	MWh	0.00	–
E1-7	25 c	Total energy consumption from renewable sources	MWh	13,875.88	–
E1-7	25	Total energy consumption related to own operations	MWh	478,231.40	565,963.30
E1-7	27	Non-renewable energy production	MWh	40,615.49	–
E1-7	27	Renewable energy production	MWh	4,402,108.96	–

E1-8 · Gross Scope 1, 2, 3 GHG emissions

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
E1-8	29 a	Gross Scope 1 GHG emissions	tCO_2e	17,218.15	9,609.00	7,609.15	66,506.47	13.36	36.97	45,352.16	44,639.12	713.05	98,537.50	34,664.46
E1-8	29 b	Gross Scope 2 GHG emissions (location-based)	tCO_2e	146,688.63	447.05	146,241.59	5.63	3.08	48.25	79,506.42	79,477.11	29.32	33,757.59	27.58
E1-8	29 b	Gross Scope 2 GHG emissions (market-based)	tCO_2e	–	–	–	–	–	–	–	–	–	–	–
E1-8	29 c	Gross Scope 3 GHG emissions	tCO_2e	2,863,829.24	3,363.37	2,860,465.87	231.98	14,879.50	503.77	523,072.12	521,536.63	1,535.48	46,501.57	11,509.88
E1-8	29 c	Scope 3, Category 1: Purchased goods and services	tCO_2e	21,740.67	3,091.59	18,649.07	98.36	13,725.88	162.71	66,022.60	65,784.92	237.69	11,196.72	11,215.21
E1-8	29 c	Scope 3, Category 2: Capital goods	tCO_2e	2,509.46	32.54	2,476.92	35.85	4.52	57.99	856.35	381.89	474.45	769.45	42.46
E1-8	29 c	Scope 3, Category 3: Fuel- and energy-related activities	tCO_2e	2,837,729.52	148.06	2,837,581.47	8.32	5.25	21.34	454,012.76	453,793.51	219.25	30,165.49	48.96
E1-8	29 c	Scope 3, Category 4: Upstream transportation and distribution	tCO_2e	21.74	5.41	16.33	0.40	1,086.79	55.38	1,059.31	1,045.74	13.57	4,152.03	2.11

BY BUSINESS UNIT, 2025 (continued)

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
E1-8	29 c	Scope 3, Category 5: Waste generated in operations	tCO_2e	848.65	0.28	848.37	1.74	22.63	0.76	0.08	0.08	–	3.00	0.01
E1-8	29 c	Scope 3, Category 6: Business travel	tCO_2e	459.51	63.93	395.58	75.64	24.83	174.50	286.44	278.09	8.34	53.10	146.77
E1-8	29 c	Scope 3, Category 7: Employee commuting	tCO_2e	519.70	21.57	498.13	11.66	9.61	31.09	473.31	252.40	220.91	161.78	54.35
E1-8	29 c	Scope 3, Category 13: Downstream leased assets	tCO_2e	0.00	–	–	–	–	–	361.27	–	361.27	–	–
E1-8	29 c	Scope 3 sub-category: Cloud computing and data centre services	tCO_2e	–	–	–	–	–	–	–	–	–	–	–
E1-8	29	Total GHG emissions (location-based)	tCO_2e	3,027,736.03	13,419.42	3,014,316.61	66,744.09	14,895.93	588.99	647,930.71	645,652.86	2,277.85	178,796.65	46,201.92

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022	2021
E1-8	29 a	Gross Scope 1 GHG emissions	tCO_2e	262,329.07	303,439.03	276,847.75	329,943.47	375,717.24
E1-8	29 b	Gross Scope 2 GHG emissions (location-based)	tCO_2e	260,037.20	347,555.32	274,427.08	338,179.57	358,182.51
E1-8	29 b	Gross Scope 2 GHG emissions (market-based)	tCO_2e	286,947.30	363,877.89	–	–	–
E1-8	29 c	Gross Scope 3 GHG emissions	tCO_2e	3,460,528.05	4,159,705.86	3,550,783.30	3,513,653.50	4,082,448.38
E1-8	29 c	Scope 3, Category 1: Purchased goods and services	tCO_2e	124,162.14	51,533.77	60,973.38	100,409.86	93,774.30
E1-8	29 c	Scope 3, Category 2: Capital goods	tCO_2e	4,276.07	10,907.50	1,710.58	3,884.23	4,576.91
E1-8	29 c	Scope 3, Category 3: Fuel- and energy-related activities	tCO_2e	3,321,991.63	4,089,628.82	3,473,425.51	3,392,657.83	3,972,426.37
E1-8	29 c	Scope 3, Category 4: Upstream transportation and distribution	tCO_2e	6,377.76	4,780.54	8,851.66	11,248.90	6,231.74
E1-8	29 c	Scope 3, Category 5: Waste generated in operations	tCO_2e	876.88	239.21	278.12	2,219.78	2,266.42
E1-8	29 c	Scope 3, Category 6: Business travel	tCO_2e	1,220.79	808.62	2,893.71	544.25	492.91
E1-8	29 c	Scope 3, Category 7: Employee commuting	tCO_2e	1,261.50	1,437.92	1,655.79	2,111.68	2,142.27

EP GROUP (continued)

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022	2021
E1-8	29 c	Scope 3, Category 13: Downstream leased assets	tCO_2e	361.27	369.48	994.56	576.98	537.47
E1-8	29 c	Scope 3 sub-category: Cloud computing and data centre services	tCO_2e	–	0.00	–	–	–
E1-8	29	Total GHG emissions (location-based)	tCO_2e	3,982,894.32	4,810,700.21	4,102,058.13	4,181,776.54	4,816,348.13

E2-4 · Pollution of air, water and soil

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	COL	SPA
E2-4	14	Total emissions to air	tonnes	0.00	303.46
E2-4	14	Total emissions to water	tonnes	6.38	1.59
E2-4	14	Total emissions to soil	tonnes	0.00	–
E2-4	15 a	Microplastics manufactured	tonnes	0.00	–
E2-4	15 a	Microplastics used in products	tonnes	0.00	–
E2-4	15 a	Microplastics released into the environment	tonnes	0.00	–
E2-4	14	Emissions to air by pollutant — Ammonia (NH3)	tonnes	0.00	0.20
E2-4	14	Emissions to air by pollutant — Copper compounds	tonnes	0.00	0.02
E2-4	14	Emissions to air by pollutant — Lead compounds	tonnes	0.00	0.06
E2-4	14	Emissions to air by pollutant — Mercury compounds	tonnes	0.00	0.00
E2-4	14	Emissions to air by pollutant — PM less than 10 micrometres (PM10)	tonnes	0.00	4.60
E2-4	14	Emissions to air by pollutant — Pollutant not specified	tonnes	0.00	298.58
E2-4	14	Emissions to water by pollutant — Copper compounds	tonnes	0.00	0.00
E2-4	14	Emissions to water by pollutant — Mercury compounds	tonnes	0.00	0.00

BY BUSINESS UNIT, 2025 (continued)

Disclosure Requirement	ESRS Reference	Metric	Unit	COL	SPA
E2-4	14	Emissions to water by pollutant — PM less than 10 micrometres (PM10)	tonnes	6.38 [1]	0.00
E2-4	14	Emissions to water by pollutant — Pollutant not specified	tonnes	0.00	1.59

[1] Total Suspended Solids (TSS) measured in water discharge by the Colombia business unit have been classified under the PM10 particulate matter category for reporting and aggregation purposes. TSS and PM10 are not direct technical equivalents but represent suspended particulate material in their respective media.

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
E2-4	14	Total emissions to air	tonnes	303.46	94,920.60	–	–
E2-4	14	Total emissions to water	tonnes	7.97	776.02	–	–
E2-4	14	Total emissions to soil	tonnes	0.00	–	–	–
E2-4	15 a	Microplastics manufactured	tonnes	0.00	–	–	–
E2-4	15 a	Microplastics used in products	tonnes	0.00	–	–	–
E2-4	15 a	Microplastics released into the environment	tonnes	0.00	–	–	–
E2-4	14	Emissions to air by pollutant — Ammonia (NH3)	tonnes	0.20	–	–	–
E2-4	14	Emissions to air by pollutant — Copper compounds	tonnes	0.02	–	–	–
E2-4	14	Emissions to air by pollutant — Lead compounds	tonnes	0.06	–	–	–
E2-4	14	Emissions to air by pollutant — Mercury compounds	tonnes	0.00	–	–	–
E2-4	14	Emissions to air by pollutant — PM less than 10 micrometres (PM10)	tonnes	4.60	–	–	–
E2-4	14	Emissions to air by pollutant — Pollutant not specified	tonnes	298.58	–	–	–
E2-4	14	Emissions to water by pollutant — Copper compounds	tonnes	0.00	–	–	–
E2-4	14	Emissions to water by pollutant — Mercury compounds	tonnes	0.00	–	–	–
E2-4	14	Emissions to water by pollutant — PM less than 10 micrometres (PM10)	tonnes	6.38	–	–	–
E2-4	14	Emissions to water by pollutant — Pollutant not specified	tonnes	1.59	–	–	–

E2-5 · Substances of concern and substances of very high concern

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	COL
E2-5	17 b	Total weight of SoCs that are manufactured as substances on their own or in mixtures	N/A	0.00
E2-5	17 c	Total weight of SoCs that are placed on the market as substances on their own or in mixtures	N/A	0.00
E2-5	17 a	Total weight of SoCs that are procured as substances on their own or in mixtures	tonnes	121.36
E2-5	17 d	Total weight of SoCs that are directly released into the environment (air, water, and soil), including unintentional releases from leaks or spills	N/A	0.00
E2-5	17	Total weight of Substance of Concern (SoCs)	tonnes	121.36
E2-5	17 b	Total weight of SVHC that are manufactured as substances on their own or in mixtures	N/A	0.00
E2-5	17 c	Total weight of SVHC that are placed on the market as substances on their own or in mixtures	N/A	0.00
E2-5	17 a	Total weight of SVHC that are procured as substances on their own or in mixtures	N/A	0.00
E2-5	18 a	Total weight of SVHC used during production and during the delivery of services	N/A	0.00
E2-5	18 b	Total weight of SVHC directly released into the environment	N/A	0.00
E2-5	17 d	Total weight of SVHC that are directly released into the environment (air, water, and soil), including unintentional releases from leaks or spills	N/A	0.00
E2-5	17	Total weight of Substances of Very High Concern (SVHC)	N/A	0.00

E3-4 · Water metrics

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
E3-4	15 a	Total water consumption	m^3	2,326.42	602.64	1,723.78	4,300.99	9,675.79	60.64	20,347.07	20,188.00	159.07	67,221.00	240.00
E3-4	15 b	Total water consumption in areas at high-water stress	m^3	540.64	540.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E3-4	15 e	Total water recycled and reused	m^3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E3-4	15 f	Total water stored	m^3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,097.67	0.00
E3-4	15 c	Total water withdrawals	m^3	17,883.40	645.64	17,237.76	39,256.23	133,652.79	606.41	108,315.70	106,725.02	1,590.68	80,520.00	440.00
E3-4	15 d	Total water discharges	m^3	15,556.98	43.00	15,513.98	34,955.24	123,977.00	545.77	87,968.63	86,537.02	1,431.61	13,299.00	200.00

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024
E3-4	15 a	Total water consumption	m^3	104,171.91	287,270.35
E3-4	15 b	Total water consumption in areas at high-water stress	m^3	540.64	566.00
E3-4	15 e	Total water recycled and reused	m^3	0.00	20,252.00
E3-4	15 f	Total water stored	m^3	42,097.67	88,740,371.50
E3-4	15 c	Total water withdrawals	m^3	380,674.53	389,797.06
E3-4	15 d	Total water discharges	m^3	276,502.62	191,909.25

E5-4 · Resource inflows

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
E5-4	13 b	Overall total weight of products and technical and biological materials used	tonnes	128,838.00	128,838.00	0.00	98.00	76,123.80	2.38	5,522.92	5,518.14	4.77	123,285.18	31.02
E5-4	13 d	Total weight of secondary reused/recycled components/products/materials used to manufacture products and services	tonnes	0.00	0.00	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E5-4	13 c	Key materials used, breakdown by material (Weight)	tonnes	128,838.00	128,838.00	0.00	98.00	76,123.80	2.38	5,522.92	5,518.14	4.77	123,285.18	31.02
E5-4	13 d	Secondary resources used (Percentage of the total weight of all key materials)	%	0.00	0.00	–	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
E5-4	13 b	Overall total weight of products and technical and biological materials used	tonnes	333,901.29	153,285.27	6,169.00	–
E5-4	13 d	Total weight of secondary reused/recycled components/products/materials used to manufacture products and services	tonnes	0.09	53,450.57	0.00	–
E5-4	13 c	Key materials used, breakdown by material (Weight)	tonnes	333,901.29	–	–	–
E5-4	13 d	Secondary resources used (Percentage of the total weight of all key materials)	%	0.00	–	–	–

E5-5 · Resource outflows

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
E5-5	16 b	Total amount of waste generated	tonnes	627.80	6.59	621.21	4.29	55.43	85.77	231.24	128.38	102.85	679.11	15.00
E5-5	16 d	Total amount of hazardous waste directed to disposal	tonnes	0.00	–	0.00	0.39	4.74	0.00	128.38	128.38	0.00	9.36	–
E5-5	16 d	Total amount of non-hazardous waste directed to disposal	tonnes	0.00	–	0.00	2.48	11.68	76.01	0.00	0.00	0.00	0.00	–
E5-5	16 d	Total amount of waste directed to disposal	tonnes	197.45	0.00	197.45	2.87	16.42	76.01	231.24	128.38	102.85	9.36	–
E5-5	16 d i	Amount of waste disposed by incineration	tonnes	0.00	–	0.00	0.00	0.91	0.00	5.50	5.50	0.00	0.00	–
E5-5	16 d ii	Amount of waste disposed by landfill	tonnes	197.45	–	197.45	2.87	11.68	74.76	102.85	0.00	102.85	9.36	–
E5-5	16 d iii	Amount of waste disposed by other disposal operations	tonnes	0.00	–	0.00	0.00	3.83	1.25	121.69	121.69	0.00	–	–
E5-5	16 c	Total amount of hazardous waste diverted from disposal	tonnes	28.56	–	28.56	0.22	2.76	0.00	1.19	1.19	0.00	18.06	0.03
E5-5	16 c	Total amount of non-hazardous waste diverted from disposal	tonnes	396.03	0.83	395.20	1.20	0.00	9.76	0.00	0.00	–	651.69	14.97
E5-5	16 c	Total amount of waste diverted from disposal	tonnes	430.35	6.59	423.76	1.42	39.02	9.76	1.19	1.19	0.00	669.75	15.00
E5-5	16 c i	Amount of waste diverted by preparation for reuse	tonnes	0.00	–	0.00	0.00	2.76	0.00	0.00	0.00	0.00	0.00	–
E5-5	16 c ii	Amount of waste diverted by recycling	tonnes	423.76	–	423.76	1.29	36.26	9.76	1.19	1.19	0.00	664.01	–
E5-5	16 c iii	Amount of waste diverted by other recovery operations	tonnes	5.76	5.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.74	–
E5-5	17	Total amount of radioactive waste generated	tonnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Business unit figures are shown as reported. The totals do not fully reconcile due to a data collection process that is still maturing. The Bulgaria Varna and Georgia OPPA business units were unable to provide a hazardous/non-hazardous breakdown for the current reporting period; this will be addressed in the FY2026 cycle.

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Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
E5-5	16 b	Total amount of waste generated	tonnes	1,698.64	1,673.87	4,032.00	964.00
E5-5	16 d	Total amount of hazardous waste directed to disposal	tonnes	142.88	133.51	149.00	162.00
E5-5	16 d	Total amount of non-hazardous waste directed to disposal	tonnes	90.17	289.75	214.00	0.00
E5-5	16 d	Total amount of waste directed to disposal	tonnes	533.35	423.26	–	–
E5-5	16 d i	Amount of waste disposed by incineration	tonnes	6.41	11.55	7.00	5.00
E5-5	16 d ii	Amount of waste disposed by landfill	tonnes	398.97	111.55	215.00	5.00
E5-5	16 d iii	Amount of waste disposed by other disposal operations	tonnes	126.77	300.16	–	–
E5-5	16 c	Total amount of hazardous waste diverted from disposal	tonnes	50.82	51.26	178.00	0.00
E5-5	16 c	Total amount of non-hazardous waste diverted from disposal	tonnes	1,073.65	1,199.45	3,361.00	33.00
E5-5	16 c	Total amount of waste diverted from disposal	tonnes	1,166.49	1,250.71	3,538.00	–
E5-5	16 c i	Amount of waste diverted by preparation for reuse	tonnes	2.76	0.00	–	–
E5-5	16 c ii	Amount of waste diverted by recycling	tonnes	1,136.27	486.14	1,022.00	33.00
E5-5	16 c iii	Amount of waste diverted by other recovery operations	tonnes	11.50	764.56	2,517.00	0.00
E5-5	17	Total amount of radioactive waste generated	tonnes	0.00	0.00	–	–

S1-5 · Characteristics of the undertaking's employees

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-5	19 a	Total number of employees by the end of the reporting period	head count	2,515.00	99.00	2,416.00	33.00	36.00	90.00	6,808.00	6,491.00	317.00	231.00	158.00
S1-5	19 b i	Total number of permanent employees	head count	2,476.00	97.00	2,379.00	33.00	36.00	86.00	6,804.00	6,491.00	313.00	231.00	151.00
S1-5	19 b ii	Total number of temporary employees	head count	39.00	2.00	37.00	0.00	0.00	4.00	4.00	0.00	4.00	0.00	7.00
S1-5	19 b iii	Total number of non-guaranteed hours employees	head count	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

BY BUSINESS UNIT, 2025 (continued)

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-5	19 a	Total number of employees by gender — Female	head count	711.00	10.00	701.00	6.00	17.00	23.00	895.00	771.00	124.00	26.00	11.00
S1-5	19 a	Total number of employees by gender — Male	head count	1,804.00	89.00	1,715.00	27.00	19.00	67.00	5,913.00	5,720.00	193.00	205.00	147.00
S1-5	19 b i	Total number of permanent employees by gender — Female	head count	694.00	10.00	684.00	6.00	17.00	22.00	893.00	771.00	122.00	26.00	11.00
S1-5	19 b i	Total number of permanent employees by gender — Male	head count	1,782.00	87.00	1,695.00	27.00	19.00	64.00	5,911.00	5,720.00	191.00	205.00	140.00
S1-5	19 b ii	Total number of temporary employees by gender — Female	head count	17.00	0.00	17.00	0.00	0.00	1.00	2.00	0.00	2.00	0.00	0.00
S1-5	19 b ii	Total number of temporary employees by gender — Male	head count	22.00	2.00	20.00	0.00	0.00	3.00	2.00	0.00	2.00	0.00	7.00
S1-5	19 b iii	Total number of non-guaranteed hours employees by gender — Female	head count	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
S1-5	19 b iii	Total number of non-guaranteed hours employees by gender — Male	head count	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-5	19 a	Total number of employees by the end of the reporting period	head count	9,871.00	9,775.00	9,739.00	9,260.00
S1-5	19 b i	Total number of permanent employees	head count	9,817.00	9,714.00	9,484.00	9,018.00
S1-5	19 b ii	Total number of temporary employees	head count	54.00	65.00	255.00	242.00
S1-5	19 b iii	Total number of non-guaranteed hours employees	head count	0.00	4.00	0.00	0.00
S1-5	19 c	Rate of employee turnover	%	7.88	10.04	9.00	–
S1-5	19 a	Total number of employees by gender — Female	head count	1,689.00	1,668.00	1,646.00	1,719.00
S1-5	19 a	Total number of employees by gender — Male	head count	8,182.00	8,115.00	8,078.00	7,541.00
S1-5	19 b i	Total number of permanent employees by gender — Female	head count	1,669.00	1,645.00	1,564.00	1,575.00

EP GROUP (continued)

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-5	19 b i	Total number of permanent employees by gender — Male	head count	8,148.00	8,069.00	7,918.00	7,443.00
S1-5	19 b ii	Total number of temporary employees by gender — Female	head count	20.00	20.00	95.00	151.00
S1-5	19 b ii	Total number of temporary employees by gender — Male	head count	34.00	45.00	160.00	91.00
S1-5	19 b iii	Total number of non-guaranteed hours employees by gender — Female	head count	0.00	3.00	0.00	0.00
S1-5	19 b iii	Total number of non-guaranteed hours employees by gender — Male	head count	0.00	1.00	0.00	0.00

S1-6 · Characteristics of non-employees in the undertaking's own workforce

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-6	21	Total number of non-employees in own workforce, disaggregated by self-employed people and people primarily engaged in “employment activities”	head count/FTE	63.00	0.00	63.00	33.00	0.00	9.00	19.00	0.00	19.00	0.00	51.00

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-6	21	Total number of non-employees in own workforce, disaggregated by self-employed people and people primarily engaged in “employment activities”	head count/FTE	175.00	100.00	21.00	9.00

S1-7 · Collective bargaining coverage and social dialogue

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-7	23 a	Employees covered by collective bargaining agreements	head count	1,526.00	0.00	1,526.00	17.00	0.00	0.00	593.00	593.00	0.00	218.00	0.00
S1-7	23 a	Total number of employees	head count	2,515.00	99.00	2,416.00	33.00	36.00	90.00	6,808.00	6,491.00	317.00	231.00	158.00

BY BUSINESS UNIT, 2025 (continued)

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-7	23 a	Percentage of total employees covered by collective bargaining agreements	%	60.68	0.00	63.16	51.52	0.00	0.00	8.71	9.14	0.00	94.37	0.00
S1-7	23 b	Percentage of own employees covered by collective bargaining agreements (EEA countries with more than 50 employees: Bulgaria, Czechia, Spain)	%	60.68	–	–	–	–	0.00	–	–	–	94.37	–
S1-7	23 b	Percentage of own employees covered by collective bargaining agreements (outside EEA, by region: Georgia, Türkiye, Brazil, Colombia)	%	–	–	–	51.52	0.00	–	8.71	–	–	–	0.00

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-7	23 a	Employees covered by collective bargaining agreements	head count	2,354.00	–	–	–
S1-7	23 a	Total number of employees	head count	9,871.00	–	–	–
S1-7	23 a	Percentage of total employees covered by collective bargaining agreements	%	23.85	–	–	–
S1-7	23 b	Percentage of own employees covered by collective bargaining agreements (EEA countries with more than 50 employees: Bulgaria, Czechia, Spain)	%	61.50	–	–	–
S1-7	23 b	Percentage of own employees covered by collective bargaining agreements (outside EEA, by region: Georgia, Türkiye, Brazil, Colombia)	%	8.67	–	–	–

S1-8 · Diversity metrics

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-8	26	Number of employees at top management level by gender — Female	head count	0.00	0.00	0.00	1.00	1.00	0.00	5.00	4.00	1.00	3.00	3.00
S1-8	26	Number of employees at top management level by gender — Male	head count	12.00	3.00	9.00	4.00	3.00	7.00	42.00	33.00	9.00	3.00	15.00
S1-8	26	Percentage of employees at top management level by gender — Female	%	0.00	0.00	0.00	20.00	25.00	0.00	10.64	10.81	10.00	50.00	16.67
S1-8	26	Percentage of employees at top management level by gender — Male	%	100.00	100.00	100.00	80.00	75.00	100.00	89.36	89.19	90.00	50.00	83.33

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-8	26	Number of employees at top management level by gender — Female	head count	13.00	–	–	–
S1-8	26	Number of employees at top management level by gender — Male	head count	86.00	–	–	–
S1-8	26	Percentage of employees at top management level by gender — Female	%	13.13	–	–	–
S1-8	26	Percentage of employees at top management level by gender — Male	%	86.87	–	–	–

S1-9 · Adequate wages

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-9	28	Percentage of employees not paid an adequate wage	%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-9	28	Percentage of employees not paid an adequate wage	%	0.00	0.00	0.00	0.00

S1-11 · Persons with disabilities

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-11	32	Percentage of persons with disabilities amongst employees	%	2.47	5.05	2.36	0.00	0.00	0.00	0.76	0.80	0.00	0.43	0.00
S1-11	32	Employees with disabilities	head count	62.00	5.00	57.00	0.00	0.00	0.00	52.00	52.00	0.00	1.00	0.00

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-11	32	Percentage of persons with disabilities amongst employees	%	1.17	0.90	1.00	–
S1-11	32	Employees with disabilities	head count	115.00	–	–	–

S1-12 · Training and skills development metrics

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-12	34 a	Percentage of employees that participated in formalised performance and career development reviews	%	98.65	82.83	99.30	9.09	69.44	0.00	76.44	80.17	0.00	12.12	98.10
S1-12	34 a	Employees that participated in formalised performance and career development reviews	head count	2,481.00	82.00	2,399.00	3.00	25.00	0.00	5,204.00	5,204.00	0.00	28.00	155.00
S1-12	34 b	Total training hours	hours	57,463.00	3,018.00	54,445.00	179.00	32.00	2,025.00	2,100.00	2,100.00	0.00	9,268.00	2,770.00
S1-12	34 b	Average number of training hours per employee	hours	22.85	30.48	22.54	5.42	0.89	22.50	0.31	0.32	0.00	40.12	17.53

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-12	34 a	Percentage of employees that participated in formalised performance and career development reviews	%	79.99	80.75	–	–
S1-12	34 a	Employees that participated in formalised performance and career development reviews	head count	7,896.00	–	–	–
S1-12	34 b	Total training hours	hours	73,837.00	–	–	–
S1-12	34 b	Average number of training hours per employee	hours	7.48	–	–	–

S1-13 · Health and safety metrics

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL [1]	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-13	36 c	Number of recordable work-related accidents	#	8.00	0.00	8.00	0.00	23.00	0.00	5.00	5.00	0.00	3.00	0.00
S1-13	36 e	Number of days lost to recordable work-related accidents and recordable work-related ill health	days	612.00	0.00	612.00	0.00	150.00	0.00	84.00	84.00	0.00	187.00	0.00
S1-13	36 b	Number of fatalities from recordable work-related accidents (workforce and other workers)	head count	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
S1-13	36 b	Number of fatalities from recordable work-related ill health among employees	head count	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
S1-13	36 a	Percentage of people in its own workforce who are covered by the occupational health and safety management system	%	–	–	–	–	–	–	–	–	–	–	–
S1-13	36 c	The rate of recordable work-related accidents	rate	–	–	–	–	–	–	–	–	–	–	–

[1] The 23 recordable work-related accidents reported for Colombia include incidents involving contractors and subcontractors working on the Chorreritas construction site.

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-13	36 c	Number of recordable work-related accidents	#	39.00	28.00	–	–
S1-13	36 e	Number of days lost to recordable work-related accidents and recordable work-related ill health	days	1,033.00	1,741.00	1,409.00	–
S1-13	36 b	Number of fatalities from recordable work-related accidents (workforce and other workers)	head count	0.00	6.00	0.00	4.00
S1-13	36 a	Percentage of people in its own workforce who are covered by the occupational health and safety management system	%	100.00	100.00	–	–
S1-13	36 c	The rate of recordable work-related accidents	rate	0.64	1.09	–	–

S1-14 · Work-life balance metrics

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-14	38	Percentage of employees entitled to take family-related leave	%	100.00	100.00	96.00	–
S1-14	38	Employees entitled to take family-related leave	head count	9,871.00	–	–	–

S1-15 · Remuneration metrics

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024
S1-15	40 a	Gender pay gap	%	8.04	11.01
S1-15	40 b	Annual total remuneration ratio		14.86	3.02

S1-16 · Incidents of discrimination and other human rights incidents

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
S1-16	42 a	Number of incidents of discrimination	#	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	–	0.00	0.00
S1-16	42 b	Number of severe human rights issues and incidents connected to own workforce	#	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	–	0.00	0.00
S1-16	42 c	Total amount of fines, penalties and compensation for damages for incidents of discrimination	EUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
S1-16	42 a	Number of incidents of discrimination	#	0.00	2.00	2.00	0.00
S1-16	42 b	Number of severe human rights issues and incidents connected to own workforce	#	0.00	0.00	–	–
S1-16	42 c	Total amount of fines, penalties and compensation for damages for incidents of discrimination	EUR	0.00	0.00	–	–

G1-4 · Metrics related to corruption or bribery

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
G1-4	11	Total fines for violation of anti-corruption and anti-bribery laws	EUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
G1-4	11	Total fines for violation of anti-corruption and anti-bribery laws	EUR	0.00	0.00	0.00	–

G1-5 · Metrics related to political influence, including lobbying activities

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
G1-5	13	Financial political contributions made	EUR	0.00	0.00	–	–
G1-5	13	In-kind political contributions made	EUR	0.00	0.00	–	–

G1-6 · Metrics related to payment practices

BY BUSINESS UNIT, 2025

Disclosure Requirement	ESRS Reference	Metric	Unit	BUL	BUL GEN	BUL D&S	BRA	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR
G1-6	17 b	Percentage of payments aligned with standard payment terms	%	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
G1-6	17 c	Number of outstanding legal proceedings for late payments	#	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EP GROUP

Disclosure Requirement	ESRS Reference	Metric	Unit	2025	2024	2023	2022
G1-6	17 b	Percentage of payments aligned with standard payment terms	%	100.00	–	–	–
G1-6	17 c	Number of outstanding legal proceedings for late payments	#	0.00	–	–	–

DMA Tables

ANNEX 2

E1 · Climate change and climate change mitigation IROs

IMPACTS

Sub-topic	Description of the impact	Type of impact
Energy	Electricity generated by HPPs uses renewable energy sources (RES), which does not require a fossil energy source and decreases energy intensity compared to generation from non-renewable energy sources.	Positive
Energy	Gas (thermal) power plants are a reliable source of electricity regardless of weather fluctuations and are able to stabilise the power grid, especially in the event of a failure or decline in production from renewable sources.	Positive
Climate change mitigation	Contribution to the trend of greening the energy mix aims to reduce the share of energy consumption from non-renewable energy sources and to decarbonise industries through the purchase/sale of emission allowances and CERs.	Positive
Climate change mitigation	Investments in automation and development help to optimise processes, which increases efficiency of operations/processes and thus reduces the amount of greenhouse gases emitted.	Positive
Climate change mitigation	Hydropower plants enable customers to contribute to the green energy transition by increasing the share of renewable energy in total consumption and thus reducing greenhouse gas emissions.	Positive
Climate change mitigation	Communication and cooperation with government entities helps to accelerate the creation of a legislative environment (acceleration of permitting processes) supporting the transformation in line with the global emission reduction goals (achieving climate neutrality) and climate protection (UNFCCC).	Positive
Climate change adaptation	Strengthening the resilience of a community, region or country to the impacts of climate change by diversifying the energy mix (increasing the share of RES) and reducing dependence on fossil fuels for electricity generation.	Positive
Climate change adaptation	Increasing the capacity of the distribution network to connect new renewable energy sources to help transform the energy sector and greening the energy mix.	Positive
Climate change adaptation	Balancing demand and supply through commodity trading during the transition to renewable energy sources.	Positive
Climate change adaptation	Natural gas, which is used by gas (thermal) power plants, emits less carbon than most other fossil fuels and has a limited role as a transition fuel from coal to renewable energy sources.	Positive

IMPACTS (continued)

Sub-topic	Description of the impact	Type of impact
Energy	Consumption of non-renewable energy (e.g. coal, oil, natural gas) in operations leading to the depletion of these natural resources.	Negative
Climate change mitigation	Purchase of materials and commodities that consume large amounts of energy during production/extraction/processing/transport leading to greenhouse gas emissions.	Negative
Climate change mitigation	Energy losses in the distribution network leading to an increase in the volume of energy produced and further production of greenhouse gas emissions.	Negative
Climate change mitigation	The consumption of energy by heavy machinery, generators and other stationary and mobile sources during construction works (maintenance, renewal, construction), which leads to the production of greenhouse gas emissions.	Negative
Climate change mitigation	The extraction and transport of raw materials such as manganese ore, iron, limestone, coal, etc., require fossil fuel combustion in mining equipment and transport vehicles, leading to greenhouse gas emissions.	Negative
Climate change mitigation	The usage of arc furnaces and reducing agents during the production of ferroalloys, leading to the production of greenhouse gas emissions.	Negative
Climate change mitigation	Transportation of produced ferroalloys to the sites where they will be further used/processed results in greenhouse gas emissions, primarily from the combustion of fossil fuels in vehicles as well as from processes such as metal recovery from scrap at the end-of-life of the processed products.	Negative
Climate change mitigation	Combustion of natural gas during generation in gas (thermal) power plants, which produces greenhouse gas emissions.	Negative
Climate change mitigation	Natural gas leakages from gas (thermal) power plants release greenhouse gas emissions.	Negative
Climate change mitigation	Consumption of energy and refrigerants by operating technologies (transformer stations, transformers, etc.) ensuring the operation of the distribution system leading to the production of greenhouse gas emissions.	Negative
Climate change mitigation	The consumption of energy by administrative offices, car fleet and other supporting facilities, which leads to the production of greenhouse gas emissions.	Negative
Climate change mitigation	The decomposition of organic material in the hydropower plants' reservoirs, leading to the production of substantial amounts of methane emissions.	Negative

RISKS AND OPPORTUNITIES

Sub-topic	Description of the risk or opportunity	Opportunity Type
Energy	Independence from fossil fuels strengthens the resilience of hydropower plants to fossil fuel price increases, which may reduce operating costs and increase revenue due to market advantage.	Opportunity
Energy	Improved efficiency of operations/processes increases electricity output of hydropower plants, which may lead to higher revenue.	Opportunity
Energy	Gas (thermal) power plants can balance electricity grid during low RES generation/supply, which may provide additional revenue due to increased electricity cost.	Opportunity
Climate change mitigation	Decarbonisation of energy mix and providing renewable energy may lead to better ESG rating, access to capital markets and lower operating costs due to cheaper technologies compared to non-renewable generation.	Opportunity
Climate change mitigation	The growing demand for green energy could lead to increased market opportunities and favourable tariffs for hydropower plants, improving their profitability.	Opportunity
Climate change mitigation	Closer cooperation with government entities and public support for global climate goals may lead to improved reputation, better access to capital, and a simpler permitting process.	Opportunity
Climate change mitigation	Trading of renewable energy supports decarbonisation, which may lead to the promotion, funding and use of renewable sources for energy production as a preferable and cleaner option, instead of using fossil sources, resulting in higher trading revenue due to higher demand and prices.	Opportunity
Climate change mitigation	Climate change can lead to the increase in precipitation (rainfall) in specific areas, which may increase the power generation capacity of hydropower plants and lead to greater revenues.	Opportunity
Climate change adaptation	Through the contribution to climate change adaptation, hydropower plants may attract positive financial incentives such as carbon credits, grants, or other forms of governmental support, which may decrease potential costs. Additionally, increasing resilience of energy supply may lead to improved reputation and easier permitting process for hydropower plants.	Opportunity
Climate change adaptation	Increased demand for steel can be expected during transitions towards renewable energy, which poses an opportunity to expand in the sector and generate increased revenues.	Opportunity
Climate change adaptation	Due to the key role of electricity grids to support the green energy transformation, the distributors may face easier access to financial state aid (grants/subsidies) and better distribution tariffs.	Opportunity
Climate change adaptation	Increased number of customers requiring green energy supply creates business potential on the market for the trading of guarantees of origin, which may increase/create new revenue streams.	Opportunity
Energy	High energy consumption may lead to higher costs due to increasing price of fossil fuels and their lower availability.	Risk

RISKS AND OPPORTUNITIES (continued)

Sub-topic	Description of the risk or opportunity	Opportunity Type
Energy	Increasing energy prices may decrease the demand for products, resulting in disruption of business activities, leading to negative financial effects.	Risk
Climate change mitigation	Greenhouse gas emissions accelerate climate change, increasing the frequency/severity of extreme weather events (physical risks), which may disrupt and/or damage the distribution network (grid overheating, damaged poles), causing financial loss (repair/renewal and insurance costs).	Risk
Climate change mitigation	Introduction of new trading regulations may set stricter requirements for the trading of CERs with influence on their pricing and availability, leading to lower trading revenues and/or increased costs.	Risk
Climate change mitigation	Introduction of increasingly strict environmental regulations on greenhouse gas emissions reduction and failure to meet decarbonisation goals may lead to increased operating costs and reputational damage.	Risk
Climate change adaptation	Increasing the installed capacity of renewable energy sources as a part of climate change resilience efforts may cause issues with electricity storage due to insufficient demand during specific times, causing high price volatility and potential financial losses due to negative electricity prices.	Risk
Climate change adaptation	Tightening regulation (e.g. CBAM) and potential disruption of supply chains due to climate change resulting in increased prices of materials and commodities, which may lead to increased operational costs.	Risk
Climate change adaptation	Extreme weather, caused by climate change and accelerated by the vulnerability of global value chains (due to their complexity and interconnectedness), may disrupt supply chains, negatively impacting financial performance.	Risk

E2 · Pollution IROs

IMPACTS

Sub-topic	Description of the impact	Type of impact
Pollution of air	Sulphur dioxide and nitrogen oxides are released during the manufacturing process. They contribute to the formation of acid rain and can degrade air quality.	Negative
Pollution of air	Use of certain chemicals in the processing can lead to emissions of VOCs, contributing to harmful ozone formation at the ground level, which can cause damage to the human respiratory system as well as to certain types of vegetation.	Negative

IMPACTS (continued)

Sub-topic	Description of the impact	Type of impact
Pollution of air	During the combustion of natural gas, air polluting substances (e.g. NOx, CO, PM) are released into the air, which has a negative impact on ecosystems as well as human and animal health.	Negative
Pollution of water	During construction works, the sediments from the run-off get into the river due to the operation of heavy machinery, which pollutes water.	Negative

RISKS AND OPPORTUNITIES

Sub-topic	Description of the risk or opportunity	Opportunity/risk
Pollution of air, Pollution of water, Pollution of soil (and respective loads)	Purchasing of materials and commodities from suppliers emitting pollutants during their production may lead to higher costs due to either price increase of these products or the need to replace them by costly eco-friendly substitutes.	Risk
	Chemical leakages or spills and subsequent water/soil pollution require proper remediation and clean-up, which takes resources and may lead to increased operating costs and reputational damage.	Risk

E3 · Water and Marine Resources IROs

IMPACTS

Sub-topic	Description of the impact	Positive/Negative
Water	HPPs may create water reservoirs and act as a water flow regulation mechanism to prevent floods.	Positive
Water	HPPs may disrupt natural aquatic ecosystems, modify river flow, and reduce water flow to a degree that will reduce water availability in the populated areas downstream and cause water stress.	Negative

RISKS AND OPPORTUNITIES

Sub-topic	Description of the risk or opportunity	Opportunity/risk
Water	Developing pumped-storage HPPs on large water reservoirs may bring substantial revenue by providing grid balancing services to local energy supply due to RES generation instability.	Opportunity
Water	Reservoirs used for hydropower can also serve other purposes such as irrigation, drinking water supply, or recreation, potentially generating additional revenue.	Opportunity
Water	HPPs in water stressed areas can experience increased pressure from government authorities (stricter regulations) as well as local communities to reduce water flow disruption, which may lead to reputational damage and imposed limits on operations.	Risk
Water	Failure of HPPs and resulting flooding of downstream settlements may result in costly remediation activities, litigation, reputational damage and business disruption.	Risk

E4 · Biodiversity and Ecosystems IROs

IMPACTS

Sub-topic	Description of the impact	Positive/Negative
Impacts on the extent and condition of ecosystems	HPPs create large bodies of standing water (reservoirs), which can serve as habitats for a variety of species, including those which live in or drink from the water.	Positive
	Ferroalloy plants cause habitat alteration or destruction, pollution (including air, water, soil, noise, and light pollution), and significant water usage for industrial processes, which leads to biodiversity loss.	Negative
	HPPs may have negative impact on the landscape, disruption of the migration routes of organisms and enabling their natural spread (migrating fish and other water-dependent animals).	Negative
Impacts on the state of species	HPPs may block migratory paths of fish, obstructing their access to upstream spawning locations. This can lead to a decrease in fish populations.	Negative
	Interference of power lines by birds or other fauna leading to their death.	Negative
	Pollution from plant operations, including emissions of gases, particulates, and potentially heavy metals, can degrade air, soil, and water quality. This can lead to changes in the composition and functioning of ecosystems.	Negative
	Combustion of natural gas produces pollutants, which are emitted into the air, water sources and soil, disrupting ecosystems and endangering animal health, especially in protected areas with endangered species.	Negative

IMPACTS (continued)

Sub-topic	Description of the impact	Positive/Negative
Direct impact drivers of biodiversity loss	Natural gas extraction has a devastating impact on local ecosystems, leading to the destruction of natural habitats, the interruption of animal migration and the destruction of forests.	Negative
	Construction and installation of HPPs may be associated with land grabbing and vegetation removal, which leads to a direct decrease in the amount of fauna and flora, and thus to a decrease in the biodiversity of the habitat.	Negative

RISKS AND OPPORTUNITIES

Sub-topic	Description of the risk or opportunity	Opportunity/risk
Impacts on the extent and condition of ecosystems	Partnering with local conservation groups can bring in additional funding for certain projects and might result in shared responsibilities for any required mitigation measures.	Opportunity
	Remediation of disrupted migratory patterns of fish, such as installing fish ladders or fish lifts, may result in increased operating costs.	Risk
Impacts on the state of species	Decreasing fish population caused by HPPs may lead to reputational damage, litigation and potential fines/sanctions.	Risk
	Insufficient protection of birds and other species may result in fines/sanctions and reputational damage, leading to increased operating costs.	Risk
Impacts and dependencies on ecosystem services	Disruption of downstream ecosystems by HPPs may lead to reputational damage, litigation and community complaints.	Risk
Direct impact drivers of biodiversity loss	Construction of HPPs on greenfields may lead to increased land costs and required compensation of biodiversity loss, resulting in additional construction costs.	Risk

E5 · Resource Use and Circular Economy IROs

IMPACTS

Sub-topic	Description of the impact	Positive/Negative
Resource inflows, including resource use	Non-renewable raw materials such as iron ore, manganese ore, chromite, silica, limestone, coal are essential for producing ferroalloys. Additionally, fossil fuels, such as coal and natural gas are utilised in the energy-intensive manufacturing processes within the plant.	Negative
	The operation of GPPs requires a significant amount of input materials (for construction and maintenance) and natural gas, which are (mostly) from non-renewable resources.	Negative
	Purchase of non-renewable materials (steel, aluminium, copper, plastic) and operational technologies requiring the consumption of non-renewable resources.	Negative
Resource outflows, related to product and services	Ferroalloy products (such as ferrosilicon, ferromanganese, and silicomanganese) are further used during metallurgical processes to generate final steel products. Steel products require additional resources at the end of their life to prevent improper disposal and to enable recovery of secondary raw materials.	Negative
Waste	Equipment/machines/components used for HPPs construction produce waste - mostly excavation material from tunnel construction - that cannot be easily reused or recycled and can cause environmental pollution.	Negative
Waste	Operation of HPPs produces waste from maintenance and investment activities, which may not be reused or recycled.	Negative
Waste	Operation of GPPs produces waste from maintenance and investment activities, which may not be reused or recycled.	Negative
Waste	Production of waste (hazardous and non-hazardous) during maintenance, renewal and development of the distribution network (on construction sites or inspections).	Negative

RISKS AND OPPORTUNITIES

Sub-topic	Description of the risk or opportunity	Opportunity/risk
Resource inflows, including resource use	Increasing price of materials for HPP construction by suppliers due to decreasing metal/mineral availability may lead to increased construction costs.	Risk
Resource outflows, related to product and services	The ferroalloy business is closely tied to the health of the steel industry, therefore any downturns or disruptions, caused by lower demand for steel from non-renewable materials/energy due to decarbonisation, could negatively impact the plants' operation and costs.	Risk
Waste	Non-compliance with waste management regulation in operations may lead to reputational damage and fines/sanctions.	Risk

S1 · Own Workforce IROs

IMPACTS

Sub-topic	Sub-sub-topic	Description of the impact	Type of impact
Working conditions	Secure employment	Long-term employment policy: most employees with permanent contracts leads to high social protection (good socio-economic conditions, predictable income).	Positive
Working conditions	Collective bargaining/Social dialogue/Freedom of association	Listening to employees through social dialogue/ collective bargaining/ Freedom of association: increased transparency with employees, increased employee satisfaction.	Positive
Working conditions	Work-life balance	Systems and policies with a wide range of financial and non-financial benefits and incentives beyond those required by law or negotiated by the union or beyond those customary in the country.	Positive
Equal treatment and opportunities for all	Training and skills development	Improving employees' qualifications by increasing number of training hours with offer of new personal development trainings above the ones required by local legislation.	Positive
	Employment and inclusion of persons with disabilities/Diversity	Demonstrate the commitment to diversity and inclusion with a presence of diversity and inclusion policies creating an inclusive work environment and providing equal opportunities for all.	Positive
	Measures against violence and harassment in the workplace	Absolute intolerance of any form of discrimination.	Positive

IMPACTS (continued)

Sub-topic	Sub-sub-topic	Description of the impact	Type of impact
Working conditions	Secure employment	Fixed-term employment - low social protection - possible negative impact on the socio-economic status of persons when terminating an employment contract.	Negative
Working conditions	Health and safety	Improper working conditions in the actual workforce can lead to damage to equipment or damage to the health of employees, which can result in: • Reduction of employee motivation to work in potentially more risky jobs - possible departure of employees to another company • Loss of skilled operational staff • Damage to the company's reputation as a supplier of services or products • Damage to the company's reputation as an employer, which may make it difficult to recruit new employees.	Negative
Working conditions	Health and safety	Deficiencies in prevention and training of employees in the OHS system - low coverage of employees by the OHS system: • High number of non-fatal accidents • High levels of work-related ill health • Many lost working days • High fatality rate, fatal accidents.	Negative
Equal treatment and opportunities for all	Measures against violence and harassment in the workplace	Occurrence of violence and harassment in the workplace: can lead to psychological disorders and other forms of harm and human rights violations.	Negative
	Diversity	Low proportion of women in top management and in the workforce caused a significant gender pay gap.	Negative
Other work-related rights	Privacy	Possible breach of employees' personal data: Breach of trust, impact on the organisation's reputation, loss of workforce.	Negative
Other work-related rights	Child labour Forced labour Adequate housing Water and sanitation	Child/forced labour and insufficient working conditions (including adequate housing and access to water and sanitation) for own workers may cause psychological and physical harm.	Negative

RISKS AND OPPORTUNITIES

Sub-topic	Sub-sub-topic	Description of the risk or opportunity	Opportunity/risk
Working conditions	Secure employment	Increasing socio-economic conditions may bring new business opportunities and higher social protection of the own workforce (increasing living conditions, higher predictable income), which may increase employer attractiveness and lower costs.	Opportunity
Working conditions	Collective bargaining /Social dialogue/Freedom of association	Employee satisfaction due to generous financial and non-financial benefits and incentives gives an opportunity of gaining good reputation and bringing new talents, reducing costs.	Opportunity

RISKS AND OPPORTUNITIES (continued)

Sub-topic	Sub-sub-topic	Description of the risk or opportunity	Opportunity/risk
Working conditions	Work-life balance	Employee satisfaction due to generous financial and non-financial benefits and incentives gives an opportunity of gaining good reputation and bringing new talents, reducing costs.	Opportunity
Equal treatment and opportunities for all	Training and skills development	Well-educated and trained employees with long-term contracts support socio-economic situation and provide opportunity for stable and secure economic environment for business development.	Opportunity
Working conditions	Health and safety	Serious health problems of workers and increasing number of workplace accidents can lead to financial losses and bring reputational risk.	Risk

S2 · Workers in the Value Chain IROs

IMPACTS

Sub-topic	Sub-sub-topic	Description of the impact	Type of impact
Other work-related rights	Child labour, Forced labour, Adequate housing, Water and sanitation	Child/forced labour and insufficient working conditions (including adequate housing and access to water and sanitation) for workers in the value chain may cause psychological and physical harm.	Negative

RISKS AND OPPORTUNITIES

Sub-topic	Sub-sub-topic	Description of the risk or opportunity	Opportunity/risk
Working conditions	Health and safety	Unsafe working conditions for workers in the value chain may lead to reputational loss, litigation and fines/sanctions.	Risk

S3 · Affected Communities IROs

IMPACTS

Sub-topic	Sub-sub-topic	Description of the impact	Type of impact
Communities' economic, social and cultural rights	Water and sanitation	Development of local infrastructure as a result of increased activity and new residents in the area.	Positive
	Adequate housing	New construction in the area offers expanded housing options for local residents.	Positive

IMPACTS (continued)

Sub-topic	Sub-sub-topic	Description of the impact	Type of impact
	Adequate housing	Increase in housing costs for local residents due to increased demand may cause an increase in homelessness.	Negative
	Adequate food	Smaller area of agricultural land may cause lower local food production.	Negative
	Security-related impacts	Threats to the safety of vulnerable social groups, especially women, due to the increased influx of male workers and potential sexual violence.	Negative
	Security-related impacts	Adverse impact on the health and safety of local communities as a result of the handling/production of hazardous substances (spill or accident).	Negative
Communities' civil and political rights	Freedom of expression/Freedom of assembly/Impacts on human rights defenders	Restricting protests and freedom of assembly, preventing discussion with local communities.	Negative

S4 · Customers and End-Users IROs

RISKS AND OPPORTUNITIES

Sub-topic	Sub-sub-topic	Description of the risk or opportunity	Opportunity/risk
Personal safety of consumers and/or end-users	Health and safety/Security of a person/Protection of children	Insufficient protection of individuals from physical or psychological harm and to ensure their well-being and integrity when working with products, services or systems.	Negative
	Health and safety/Security of a person/Protection of children	Safety incidents harming customers/end-users due to unsafe company products and services may lead to reputational loss, litigation and fines/sanctions, resulting in financial loss.	Risk

G1 · Business Conduct and Corporate Culture

IMPACTS

Sub-topic	Description of the impact	Positive/Negative
Management of relationships with suppliers, including payment practices	Inadequate supply chain management practices leading to non-transparent supplier contracts and payment transactions (inability to adequately evaluate and reward suppliers).	Negative
Corporate culture	A company culture that tolerates or encourages unhealthy competition, discrimination or harassment can result in a toxic work environment: lower employee morale and higher turnover.	Negative
Corporate culture	Unethical decision-making: If the prevailing culture prioritises profit over ethics, this can lead to decisions that harm customers, the environment or other stakeholders.	Negative
Corporate culture	Lack of data security across the group: Potential impact on operations and service delivery could lead to crippling of critical infrastructure, affecting a significant part of the country.	Negative
Political engagement	Overly aggressive or unethical lobbying activities and initiatives by companies seeking to influence public policy, regulation and government decisions concerning their activities.	Negative
Corruption and bribery	Unethical practices involving the offering, giving, receiving or soliciting of anything of value to influence the actions of a person in a management position.	Negative

RISKS AND OPPORTUNITIES

Sub-topic	Description of the risk or opportunity	Opportunity/risk
Management of relationships with suppliers, including payment practices	Implementation of the Whistle Blower Policy and system and awareness with suppliers can lead to improved performance of suppliers and relationship building.	Opportunity
Corporate culture	Crippling of IT infrastructure and cyber attacks may threaten data privacy of own employees and customers and disrupt company operations, leading to large-scale financial losses.	Risk
Protection of whistleblowers	The risks associated with insufficient protection of whistleblowers can lead to reputational damage, litigation and regulatory fines/sanctions (breaches of whistleblower protection laws).	Risk

RISKS AND OPPORTUNITIES (continued)

Sub-topic	Description of the risk or opportunity	Opportunity/risk
Management of relationships with suppliers, including payment practices	Unethical payment practices of suppliers may lead to grievances and loss of key suppliers, reputational damage and litigation, resulting in financial loss.	Risk
Corruption and bribery	Corruption and bribery incidents can lead to reputational damage, regulatory fines/sanctions, litigation and potentially business closure due to large-scale financial damages.	Risk

EU legislation datapoints index

(SFDR, Pillar 3, Benchmark Regulation, EU Climate Law)

ANNEX 3

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Indicate if material	Location in Sustainability Statement
ESRS 2 GOV-1 Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II		yes	16
ESRS 2 GOV-4 Statement on due diligence	Indicator number 10 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288, Annex I		yes	16
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013 read in conjunction with Article 435 of that Regulation; Commission Implementing Regulation (EU) 2024/3172 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk Template 1: Banking book – Indicators of potential climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1816, Annex II		yes	18
ESRS 2 SBM-1 Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		no	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		no	

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Indicate if material	Location in Sustainability Statement
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		no	
ESRS E1-1 Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)	yes	-
ESRS E1-6 GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		yes	-
ESRS E1-7 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				yes	24–32
ESRS E1-7 Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				yes	24–32
ESRS E1-8 Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		yes	24–32
ESRS E1-9 GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	no	

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Indicate if material	Location in Sustainability Statement
ESRS E1-11 Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		-	-
ESRS E1-11 Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk.			-	-
ESRS E1-11 Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2024/3172 Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral			-	-
ESRS E1-11 Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		-	-
ESRS E2-4 Amount of material pollutants emitted to air, water and soil	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				no	33–36
ESRS E3-1 Water-related policies	Indicator number 7 Table #2 of Annex 1				yes	37–40

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Indicate if material	Location in Sustainability Statement
ESRS E3-1 Policy covering areas with water stress	Indicator number 8 Table #2 of Annex 1				yes	37–40
ESRS E3-4 Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1				no	
ESRS E4-5 Activities negatively affecting biodiversity-sensitive areas	Indicator number 7 Table #1 of Annex 1				yes	41–46
ESRS E4-2 Policy covering sites in or near biodiversity-sensitive areas	Indicator number 14.2 Table #2 of Annex 1				yes	41–46
ESRS E5-5 Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1				yes	47–50
ESRS 2 IRO-2 Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I				yes	21
ESRS 2 IRO-2 Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I				yes	21
ESRS 2 GDR-P Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		yes	21
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				yes	51–56
ESRS S1-1 Occupational risk prevention policy or management system	Indicator number 1 Table #3 of Annex I				yes	51–56
ESRS S1-2 Grievance mechanism, including employee-related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				yes	51–56

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Indicate if material	Location in Sustainability Statement
ESRS S1-13 Rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		yes	51–56
ESRS S1-13 Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I				yes	51–56
ESRS S1-15 Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		yes	51–56
ESRS S1-15 Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I				yes	51–56
ESRS S1-16 Incidents of discrimination	Indicator number 7 Table #3 of Annex I				yes	51–56
ESRS S1-16 Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		yes	51–56
ESRS S2-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				yes	57–59
ESRS S2-1 Code of conduct	Indicator number 4 Table #3 of Annex 1				yes	57–59
ESRS S3-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				yes	60–67
ESRS S2-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		yes	57–59
ESRS S3-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		yes	60–67

Disclosure Requirement and related datapoint in ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Indicate if material	Location in Sustainability Statement
ESRS S4-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				yes	68–71
ESRS S4-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		yes	68–71
ESRS 2 GOV-1 Board's gender diversity	Indicator number 13 Table #1 of Annex 1				yes	16
ESRS E4-5 Land degradation, desertification, soil sealing	Indicator number 10 Table #2 of Annex 1				no	
ESRS E4-5 Natural species and protected area	Indicator number 14.1 Table #2 of Annex 1				yes	41–46
ESRS E4-2 Sustainable land / agriculture practices or policies	Indicator number 11 Table #2 of Annex 1				no	
ESRS E4-2 Sustainable oceans / seas practices or policies	Indicator number 12 Table #2 of Annex 1				no	
ESRS E4-2 Policies to address deforestation	Indicator number 15 Table #2 of Annex 1				no	
ESRS G1-1 Protection of whistleblowers	Indicator number 16 Table #3 of Annex 1				yes	72–76
ESRS G1-4 Convictions and fines for violation of anti-corruption and anti-bribery laws	Indicator number 6 Table #3 of Annex 1				yes	72–76
ESRS G1-4 Actions to address breaches of standards of anti-corruption and anti-bribery	Indicator number 17 Table #3 of Annex 1				yes	72–76

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ANNEX 4

ESRS Standard	Disclosure Requirement	Title	Datapoints in standard	Data Tables Annex sheet	Location in report	Page(s) in report	Status
ESRS 2 General Disclosures	BP-1	Basis for preparation of the sustainability statement	**4**		Basis for Preparation	13	Disclosed
	BP-2	Specific information if the undertaking uses phasing-in options	**7**		Basis for Preparation	13	Disclosed
	GOV-1	The role of the administrative, management and supervisory bodies	**8**		Governance	16	Disclosed
	GOV-2	Integration of sustainability-related performance in incentive schemes	**4**		Governance	16	Disclosed
	GOV-3	Statement on due diligence	**1**		Governance	16	Disclosed
	GOV-4	Risk management and internal controls over sustainability reporting	**1**		Governance	16	Disclosed
	SBM-1	Strategy, business model and value chain	**12**		Strategy	18	Disclosed
	SBM-2	Interests and views of stakeholders	**3**		Strategy	18	Disclosed
	SBM-3	Interaction of material impacts, risks and opportunities with strategy and business model	**10**		Impact, Risk and Opportunity Management	20	Disclosed

ESRS Standard	Disclosure Requirement	Title	Datapoints in standard	Data Tables Annex sheet	Location in report	Page(s) in report	Status
	IRO-1	Process to identify and assess material impacts, risks and opportunities	**4**		Impact, Risk and Opportunity Management	20	Disclosed
	IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the statement	**7**		General Disclosure Requirements (GDRs)	21	Partially disclosed
	GDR-P	General Disclosure Requirement for policies	**6**		General Disclosure Requirements (GDRs)	21	Disclosed
	GDR-A	General Disclosure Requirement for actions and resources	**6**		General Disclosure Requirements (GDRs)	21	Disclosed
	GDR-T	General Disclosure Requirement for targets	**9**		General Disclosure Requirements (GDRs)	21	Disclosed
E1 Climate Change	E1-1	Transition Plan for Climate Change Mitigation	**9**		Climate Change (E1) - Strategy	26	Partially disclosed
E1 Climate Change	E1-2	Identification of climate-related risks and scenario analysis	**4**		Climate Change (E1) - Strategy	26	Partially disclosed
E1 Climate Change	E1-3	Resilience in relation to climate change	**3**		Climate Change (E1) - Strategy	26	Partially disclosed
E1 Climate Change	E1-4	Policies related to climate change mitigation and adaptation	**1**		Climate Change (E1)	24–32	Disclosed
E1 Climate Change	E1-5	Actions and resources in relation to climate change mitigation and adaptation	**3**		Climate Change (E1)	24–32	Partially disclosed
E1 Climate Change	E1-6	Targets related to climate change	**6**		Climate Change (E1)	24–32	Partially disclosed

ESRS Standard	Disclosure Requirement	Title	Datapoints in standard	Data Tables Annex sheet	Location in report	Page(s) in report	Status
E1 Climate Change	E1-7	Energy consumption and mix	**14**	E1-7	Climate Change (E1)	24–32	Disclosed
E1 Climate Change	E1-8	Gross Scope 1, 2, 3 GHG emissions	**26**	E1-8	Climate Change (E1)	24–32	Disclosed
E1 Climate Change	E1-9	GHG removals and GHG mitigation projects financed through carbon credits	**12**				Omitted
E1 Climate Change	E1-10	Internal carbon pricing	**3**				Omitted
E1 Climate Change	E1-11	Anticipated financial effects from material physical and transition risks	**20**				Omitted
E2 Pollution	E2-1	Policies related to pollution	**1**		Pollution (E2)	33–36	Voluntary
E2 Pollution	E2-2	Actions and resources related to pollution	**1**		Pollution (E2)	33–36	Voluntary
E2 Pollution	E2-3	Targets related to pollution	**1**		Pollution (E2) - Metrics and Targets	34	Voluntary
E2 Pollution	E2-4	Pollution of air, water and soil	**9**	E2-4	Pollution (E2)	33–36	Disclosed
E2 Pollution	E2-5	Substances of concern and substances of very high concern	**15**	E2-5	Pollution (E2)	33–36	Disclosed
E3 Water	E3-1	Policies related to water	**2**		Water (E3)	37–40	Disclosed
E3 Water	E3-2	Actions and resources related to water	**2**		Water (E3)	37–40	Disclosed
E3 Water	E3-3	Targets related to water	**1**		Water (E3)	37–40	Disclosed
E3 Water	E3-4	Water metrics	**6**	E3-4	Water (E3)	37–40	Disclosed

ESRS Standard	Disclosure Requirement	Title	Datapoints in standard	Data Tables Annex sheet	Location in report	Page(s) in report	Status
E4 Biodiversity and Ecosystems	E4-1	Biodiversity and ecosystems transition plan	**1**		Biodiversity and Ecosystems (E4)	41–46	Partially disclosed
	E4-2	Policies related to biodiversity and ecosystems	**3**		Biodiversity and Ecosystems (E4)	41–46	Disclosed
	E4-3	Actions and resources related to biodiversity and ecosystems	**3**		Biodiversity and Ecosystems (E4)	41–46	Disclosed
	E4-4	Targets related to biodiversity and ecosystems	**2**		Biodiversity and Ecosystems (E4)	41–46	Disclosed
E5 Resource Use and Circular Economy	E5-1	Policies related to resource use and circular economy	**2**		Resource Use and Circular Economy (E5)	47–50	Disclosed
	E5-2	Actions and resources related to resource use and circular economy	**1**		Resource Use and Circular Economy (E5)	47–50	Disclosed
	E5-3	Targets related to resource use and circular economy	**2**		Resource Use and Circular Economy (E5)	47–50	Disclosed
	E5-4	Resource inflows	**7**	E5-4	Resource Use and Circular Economy (E5)	47–50	Disclosed
	E5-5	Resource outflows	**23**	E5-5	Resource Use and Circular Economy (E5)	47–50	Disclosed
S1 Own Workforce	S1-1	Policies related to own workforce	**2**		Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-2	Engagement with own workforce and workers' representatives	**5**		Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-3	Actions and resources related to own workforce	**2**		Own Workforce (S1)	51–56	Disclosed

ESRS Standard	Disclosure Requirement	Title	Datapoints in standard	Data Tables Annex sheet	Location in report	Page(s) in report	Status
S1 Own Workforce	S1-4	Targets related to own workforce	**1**		Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-5	Characteristics of the undertaking's employees	**14**	S1-5	Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-6	Characteristics of non-employees in the undertaking's own workforce	**2**	S1-6	Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-7	Collective bargaining coverage and social dialogue	**9**	S1-7	Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-8	Diversity metrics	**3**	S1-8	Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-9	Adequate wages	**2**	S1-9	Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-10	Social protection	**1**				Omitted
S1 Own Workforce	S1-11	Persons with disabilities	**2**	S1-11	Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-12	Training and skills development metrics	**4**	S1-12	Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-13	Health and safety metrics	**12**	S1-13	Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-14	Work-life balance metrics	**2**	S1-14	Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-15	Remuneration metrics	**4**	S1-15	Own Workforce (S1)	51–56	Disclosed
S1 Own Workforce	S1-16	Incidents of discrimination and other human rights incidents	**6**	S1-16	Own Workforce (S1)	51–56	Disclosed
S2 Workers in the Value Chain	S2-1	Policies related to workers in the value chain	**3**		Workers in the Value Chain (S2)	57–59	Disclosed
	S2-2	Engagement with workers in the value chain and channels for raising concerns	**4**		Workers in the Value Chain (S2)	57–59	Disclosed

ESRS Standard	Disclosure Requirement	Title	Datapoints in standard	Data Tables Annex sheet	Location in report	Page(s) in report	Status
	S2-3	Actions and resources related to workers in the value chain	**4**		Workers in the Value Chain (S2)	57–59	Disclosed
	S2-4	Targets related to workers in the value chain	**1**		Workers in the Value Chain (S2)	57–59	Disclosed
S3 Affected Communities	S3-1	Policies related to affected communities	**2**		Affected Communities (S3)	60–67	Disclosed
S3 Affected Communities	S3-2	Engagement with affected communities and channels for raising concerns	**4**		Affected Communities (S3)	60–67	Disclosed
S3 Affected Communities	S3-3	Actions and resources related to affected communities	**4**		Affected Communities (S3)	60–67	Disclosed
S3 Affected Communities	S3-4	Targets related to affected communities	**1**		Affected Communities (S3)	60–67	Disclosed
S4 Consumers and End-users	S4-1	Policies related to consumers and end-users	**1**		Consumers and End-Users (S4)	68–71	Disclosed
	S4-2	Engagement with consumers and end-users and channels for raising concerns	**3**		Consumers and End-Users (S4)	68–71	Disclosed
	S4-3	Actions and resources related to consumers and end-users	**4**		Consumers and End-Users (S4)	68–71	Disclosed
	S4-4	Targets related to consumers and end-users	**1**		Consumers and End-Users (S4)	68–71	Disclosed
G1 Business Conduct	G1-1	Policies related to business conduct	**4**		Business Conduct (G1)	72–76	Disclosed
G1 Business Conduct	G1-2	Actions related to business conduct	**3**		Business Conduct (G1)	72–76	Disclosed

ESRS Standard	Disclosure Requirement	Title	Datapoints in standard	Data Tables Annex sheet	Location in report	Page(s) in report	Status
G1 Business Conduct	G1-3	Targets related to business conduct	**1**		Business Conduct (G1) - Metrics and Targets	75	Disclosed
G1 Business Conduct	G1-4	Metrics related to corruption or bribery	**2**	G1-4	Business Conduct (G1)	72–76	Disclosed
G1 Business Conduct	G1-5	Metrics related to political influence, including lobbying activities	**5**	G1-5	Business Conduct (G1)	72–76	Disclosed
G1 Business Conduct	G1-6	Metrics related to payment practices	**5**	G1-6	Business Conduct (G1)	72–76	Disclosed
Supplementary (non-ESRS)	EU Taxonomy	EU Taxonomy alignment KPIs (Regulation 2020/852)			General Disclosure Requirements (GDRs) - Taxonomy-aligned KPIs	21	Partially disclosed

UN Global Compact

ANNEX 5

ENERGO-PRO Group has participated in the UN Global Compact since 2021 and remains fully dedicated to its Ten Principles on human rights, labour, the environment and anti-corruption. The commitment is anchored in our Sustainability and ESG Policies and carried into practice through the Group's ESG goals and impact-based key performance indicators, which run to 2030 and are mapped to the UN Sustainable Development Goals (SDGs). The table below summarises how ENERGO-PRO Group gave effect to each of the Ten Principles during the 2025 reporting year and should be read together with the Sustainability Statement.

HUMAN RIGHTS

UN Principles	ENERGO-PRO position
Businesses should support and respect the protection of internationally proclaimed human rights.	Respect for human rights is anchored in our Human Rights Policy, Human Resources Policy, Global Code of Conduct, Security Policy, Procurement Policy and our Sustainability and ESG Policies, which cover 100% of our operations and extend to contractors and suppliers. We maintain an overarching commitment to the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the Voluntary Principles on Security and Human Rights and the IFC Performance Standards, the latter mandatory in Bulgaria, Georgia and at Alpaslan II in Türkiye. Access to remedy is provided through the Group Grievance Mechanism Standard, with internal and external grievance procedures operated at Business unit level, while the Contractor and Sub-contractor Management Plan carries the same requirements into our supply chain.
Make sure that they are not complicit in human rights abuses.	Third-party security providers are screened during selection using a human rights compliance evaluation tool, so that contractors implicated in human rights violations are not engaged. The requirement is set out in our Security Policy and Procurement Policy and reflects the Voluntary Principles on Security and Human Rights; all contracted security personnel receive human rights training. During 2025 we recorded no severe human rights incidents connected to our own workforce or to workers in our value chain, no related whistle-blower or legal cases, and no fines, penalties or compensation for human rights incidents.

LABOUR

UN Principle	ENERGO-PRO position
Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Freedom of association and the effective recognition of the right to collective bargaining are protected by our Human Resources Policy, Human Rights Policy and Sustainability Policy, and by our commitment to the ILO Declaration on Fundamental Principles and Rights at Work. Employees are free to belong to the trade union of their choice, and collective bargaining agreements are in place in Bulgaria, Georgia, Spain and Brazil. In 2025, 23.8% of Group employees were covered by a collective bargaining agreement, rising to 61.5% across our EEA countries with more than 50 employees, compared with 8.7% outside the EEA.
The elimination of all forms of forced and compulsory labour.	The prohibition of forced and compulsory labour is set out in our Human Rights Policy, Human Resources Policy and Sustainability Policy, and is extended to our supply chain through the Contractor and Sub-contractor Management Plan, which expressly prohibits trafficking in human beings and forced or compulsory labour. No incident, grievance or whistle-blower case concerning forced or compulsory labour was recorded during 2025.
The effective abolition of child labour.	The effective abolition of child labour is required by our Human Rights Policy, Human Resources Policy and Sustainability Policy, and the same prohibition binds our contractors and sub-contractors under the Contractor and Sub-contractor Management Plan. No incident, grievance or whistle-blower case concerning child labour was recorded during 2025.
The elimination of discrimination in respect of employment and occupation.	Non-discrimination in respect of employment and occupation is required by our Global Code of Conduct, Human Rights Policy, Human Resources Policy and our Sustainability and ESG Policies, supported by annual training on the Code of Conduct and human rights and by confidential grievance and whistle-blowing channels. The Group recorded zero incidents of discrimination in 2025 and paid no related fines, penalties or compensation.

ENVIRONMENTAL

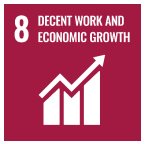
UN Principle	ENERGO-PRO position
Businesses should support a precautionary approach to environmental challenges.	We apply a precautionary approach through the mitigation hierarchy (avoid, minimise, restore, offset), which is embedded in our Sustainability and ESG Policies and operationalised through the Group Environment, Social, Health and Safety Management System (ESHS-MS). New projects require Environmental and Social Impact Assessments meeting both regulatory requirements and the IFC Performance Standards, followed by Environmental and Social Management Plans, Biodiversity Management and Monitoring Plans and, for hydropower, the Environmental Flows Protocol. We carry out long-term monitoring of biodiversity, water quality, air and noise. In 2025 our Chorreritas project in Colombia achieved Silver certification at the Implementation stage under the Hydropower Sustainability Standard, the global certification scheme administered by the Hydropower Sustainability Alliance (HSA), which assesses project performance across twelve environmental, social and governance topics.
Undertake initiatives to promote greater environmental responsibility.	These commitments are stated in our Sustainability Policy, ESG Policy and Global Code of Conduct, and our Procurement Policy requires suppliers to comply with them. Our targets to 2030 include no net loss of biodiversity on new assets, 100% rehabilitation of all sites within five years after construction, a 5% annual reduction in freshwater consumption, an annual decrease in total waste, and at least 80% recycling efficiency. In 2025 our Business units delivered around 48 hectares of reforestation, deployed avifauna flight diverters and floating nesting rafts and ran fauna rescue protocols; our Bulgarian distribution company's LIFE-funded avian protection project won a national sustainable project award, and our Georgian distribution company ran the "Habit Saving" campaign on sustainable consumption.
Encourage the development and diffusion of environmentally friendly technologies.	In 2025 the Group added 24 MWp of solar across seven sites in Bulgaria and had an 11 MW / 24 MWh battery energy storage system in Bulgaria under construction; the 42 MWp Alpaslan II hybrid installation in Türkiye was commissioned after the end of the reporting year and is operational as at the date of publication, while the 20 MW Chorreritas hydropower plant in Colombia remains in its final phase of construction. At our Dumbría site in Spain we are constructing a charcoal production facility to partially replace the fossil coal used as a reducing agent in ferroalloy smelting, part-financed by a grant from the Government of Spain under the Decarbonisation PERTE initiative. We are also deploying advanced smart meters, transformers and cables to cut grid losses and migrating our corporate fleets to electric and hybrid vehicles.

ANTI-CORRUPTION

UN Principle	ENERGO-PRO position
Businesses should work against corruption in all its forms, including extortion and bribery.	A zero-tolerance approach to corruption, extortion and bribery is codified in our Global Code of Conduct, Anti-Bribery & Anti-Money Laundering Policy, Whistle Blower Policy and Sustainability Policy. The Whistle Blower Policy applies the standard of the EU Whistleblowing Directive (Directive (EU) 2019/1937) across all Group entities, employees receive annual training on the Code of Conduct and related compliance policies, and anti-bribery and whistle-blowing training and testing is delivered bi-annually. In 2025 we recorded no cases of material corruption, extortion or bribery, no fines for breaches of anti-corruption or anti-bribery law, and made no political contributions.

Our commitment to the Sustainable Development Goals (SDGs) and their targets is demonstrated through the Group's ESG goals, targets and impact-based KPIs, which run to 2030 and are mapped to the Goals below. These are the SDGs identified as material to our business; individual Business units have additionally embraced Goals material to their own country and operations as part of their risk management.

SDG	Areas of Action
	■ Community investment programmes, with a target of 60% of Business units running an active programme and a maximum of two external grievances per Business unit annually. ■ Economic livelihood, local hiring and procurement initiatives, with targets of 100% of resettled persons having improved housing and infrastructure and zero community- or civilian-related fatalities. ■ Fair wages, with annual monitoring of the remuneration ratio and gender pay gap.
	■ Regular monitoring of water withdrawal, consumption and discharge, including in areas of high water stress. ■ Target of a 5% annual reduction in freshwater consumption, with expanded reuse and recycling. ■ Investment in community access to clean water.
	■ Investment in clean energy: approximately 1,747 MW of hydropower and 24.4 MWp of solar in operation, including the 350 MW Baixo Iguaçu hydropower plant in Brazil acquired in 2025 and now the Group's single largest power asset, with further capacity under construction, and a target of at least 95% of the generation business from renewable energy. ■ Improvement of energy efficiency and reduction of grid losses through smart meters, transformers and cables. ■ Engagement with government to reach vulnerable and remote regions.

SDG	Areas of Action
	■ Commitment to a zero-harm workplace: zero work-related fatalities, zero significant OHS incidents, zero supplier fatalities and an annual Lost Time Injury Rate (LTIR) of less than 1. ■ Grievance and whistle-blowing mechanisms for employees and value chain workers. ■ Fair wages, and a target of at least 10 training hours per employee.
	■ Sustainable consumption through monitoring and reporting of materials and waste, with a target of zero significant environmental incidents and non-conformance reports and 100% of Business units aligned with minimisation goals. ■ Promoting reuse and reducing single-use consumption, including public campaigns such as “Habit Saving” in Georgia. ■ Embedding the 4 Rs of waste management: an annual decrease in total waste, dedicated recycling programmes at 100% of Business units and at least 80% recycling efficiency.
	■ Annual GHG inventory covering Scope 1, 2 and 3 emissions. ■ Climate Change Decarbonisation Plan aligned to net zero GHG emissions by 2050. ■ Climate-related physical and transition risk assessments. ■ Annual Business unit decarbonisation plans with assigned budgets and timelines. ■ Climate disclosure prepared with reference to the CSRD and the draft Simplified ESRS. ■ GHG reduction targets: net zero GHG emissions by 2050, and a Scope 1 lifetime emissions intensity below 100 gCO_2e/kWh for the hydropower portfolio, in line with the EU Taxonomy technical screening criteria for climate change mitigation. ■ KPIs.
	■ Environmental Flows Protocol applied at new hydropower projects to manage risks to aquatic fauna. ■ Group ESHS-Management System. ■ Hydrobiology monitoring, species inventories and reporting. ■ Conservation programmes such as fish restocking, with 10,000 wild carp, 5,000 Khramulya (Capoeta capoeta) and 5,000 Kura barbel (Barbus lacerta) fry released into the ZAHESI reservoir, and completion in 2025 of the NEPTUN electrical barrier at the entrance to the ZAHESI HPP canal.

SDG	Areas of Action
	■ Corporate Biodiversity Management and Monitoring Plan aligned with the Kunming-Montreal Global Biodiversity Framework and the EU Biodiversity Strategy for 2030. ■ Group ESHS-Management System. ■ Monitoring and reporting, with a target of zero significant biodiversity-related incidents. ■ Application of the mitigation hierarchy and Environmental and Social Design Criteria on new projects. ■ Development of country-specific Biodiversity Management and Monitoring Plans. ■ Conservation programmes including approximately 48 hectares of reforestation, flight diverters, bird-safe distribution designs, nesting rafts and fauna rescue. ■ Commitment to no net loss of biodiversity across all new construction material assets, and 100% rehabilitation of all sites within five years after construction.
	■ Implement policies across the Group and our supply chain that address good governance, anti-bribery, whistle-blowing and data protection, with targets of zero data breach incidents, zero whistle-blower cases related to harassment and zero employee grievances regarding harassment and violence in the workplace. ■ Uphold legal and regulatory compliance across the Group, maintaining zero government-related penalties. ■ Incorporate transparency into the Group's core values, with quarterly ESG Committee oversight. ■ Provide annual training to 100% of employees and contracted security providers, with additional awareness in high-risk countries.

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