

A photograph of a flock of sheep grazing in a field. In the background, there are several large solar panels tilted towards the sun. The sky is clear and blue. The sheep are in the foreground, some looking towards the camera and others grazing.

CCE

Sustainability & ESG Report 2022

Realising the future

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About this report

The sustainability report presents the Environmental, Social, and Governance (ESG) performance of CCE, along with its management approach to material sustainability topics for the 2022 calendar year. As this is CCE's first sustainability report, critical or material events that occurred before 31 December, 2021, or after January 1, 2023, and up until the publication date are also covered in this report.

ESG highlights

2021

October

- First ESG Policy is implemented.
- First year of GRESB reporting.

2022

June

- ESG Due Diligence on 87 MWp Chilean solar PV park La Huella.

August

- Further building permits for solar plants of CCE in Italy.

September

- Code of Conduct, Supplier Code of Conduct and Sustainability Policy are developed and implemented.
- Carbon Footprint analysis of PV park La Huella and of CCE Operations for 2021.

October

- Supporting policies implemented: Policy on anti-retaliation; Policy on anti-trust and competition; Policy on bribery and improper payments; Policy on conflicts of interest Policy on compliance with sanction and trade embargo; Policy on gifts and entertainment.
- Incident monitoring setup implemented.

November

- CCE completes development for its first photovoltaic power plant in Romania.
- CCE The Netherlands acquires Arendskere solar park with 2.5 MWp nominal capacity.
- Grievance mechanism, "Report a Concern", is implemented.

December

- Commitment to leadership frameworks UN Global Compact, UN Sustainable Development Goals, Paris Agreement, TCFD

2023

February

- Joint venture between CCE and Sonnenernte Service GmbH, a developer of agriculture and solar PV ground-mounted systems.

March

- French private equity and infrastructure investor Omnes Capital acquires stake in CCE.



A MESSAGE FROM OUR MANAGING PARTNERS

Focusing on ESG for long-term value creation

CCE's purpose is to provide affordable and accessible renewable energy for the benefit of our clients and of society. We constantly search for improvements to increase our efficiency and availability by investing in new technologies and innovations.

At CCE, we firmly believe that incorporating ESG principles into our operations will not only improve the performance of our assets but it will also create long-term value for all our stakeholders. By deliberately selecting investments based on risk, return, cost, and ESG, we aim to achieve a well-rounded portfolio without compromising our risk-return expectations.

In 2022, we made significant strides in expanding our business across Europe and beyond. With a global development pipeline to more than 4 GWp, CCE's major achievements include the Ready-to-Build status for 120 MWp of projects in Italy and Romania and in Austria we constructed the country's largest PV rooftop system (7 MWp).

CCE also issued a green bond, and received financing from Berenberg Green Energy Junior Debt Funds for solar parks in Italy and Chile. We successfully connected our "La Huella" project in Chile to the grid and established a joint holding company with enernovum, while also selling a partial portfolio of our Italian photovoltaic pipeline.

In March 2023, French private equity and infrastructure investor Omnes announced its acquisition of a significant stake in CCE, with plans to invest a three-digit million amount to support CCE's transformation into a leading European Independent Power Producer (IPP). We live by the principle that if ESG data are made visible,

they are also made actionable. Therefore, a natural first step on CCE's ESG journey is committing ourselves to frameworks like TCFD, UN Global Compact and the EU Taxonomy with annual GRESB assessments to ensure that we are on the right path.



At CCE, we firmly believe that incorporating ESG principles into our operations will not only improve the performance of our assets, but it will also create long-term value for all our stakeholders.



Martin Dürnberger & Jörg Menyesch,
Managing Partners and Co-CEO's of CCE

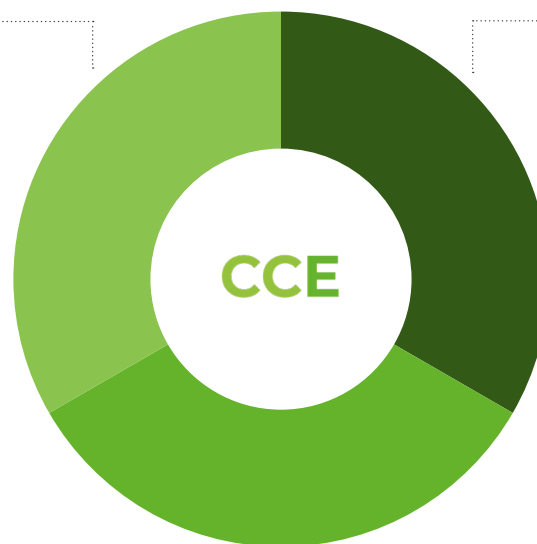
June 2023

About CCE

Integrated player, with a strong track-record and extensive experience in solar energy projects

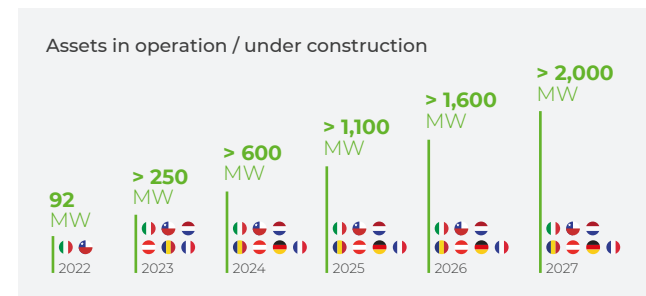
Company Profile

- CCE is active in the fields of project development, construction, financing, and management of renewable energies with a focus on solar photovoltaic (PV) and energy storage.
- Founded as a joint venture between Clean Capital Energy and enernovum, together with the German pension fund Ärzteversorgung Thüringen.
- In 2022, Omnes Capital was incorporated as new shareholder with an equity investment commitment of a three-digit million amount.
- Currently CCE is operative in 7 different countries with over 4 GWp under development. 92 MWp are already in operation and over 500 MWp ready to build, with planned start of construction in 2023.
- CCE aims to be a fully integrated IPP, operating a PV portfolio of 2 GWp by 2027 with a high rate of flexibility



Attractive Portfolio

- Rapid portfolio expansion diversified across 7 different geographies and accelerated value creation.
- Risk mitigation through ESG implementation, stakeholder management, fixed revenue contracting, asset flexibilization and geographical diversification.
- Attractive absolute and risk adjusted returns are projected in European and Latin American renewable energy projects.



Business Model

- Track record in developing, constructing, financing and managing medium to large-scale solar energy projects across Europe and in Chile.
- Delivery of in-house, value-add execution across the entire life cycle of a solar PV project.
- CCE's management team has more than 30 years of experience in the renewable energy sector. Additionally, CCE has a solid operative team with cutting-edge technical, financial and risk management skills.
- Owning and operating medium and large-scale solar PV assets provides CCE with a large amount of data, which is used to engineer and build solar plants with the highest return levels, while minimizing risks for investors.
- CCE deals intensively with new solutions for the energy market as well as strategies in connection with energy storages and has experts to continuously explore future opportunities such as hydrogen storage and usage.
- ESG drivers. CCE transforms its business by creating value for all stakeholders, prioritizing the pursuit of Sustainable Development Goals (SDGs) 7, 8, 9, and 13.

CCE's current pipeline

1	Italy	> 1,5 GW
	Germany	> 500 MW
	France	> 800 MW
	Austria	> 120 MW
	Netherlands	> 50 MW
	Romania	> 800 MW

2	Chile	484 MW
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TOTAL
> 4 GW



How we create value

Resources:

Insights from investment experts; expertise in solar PV, hydrogen and energy storage; financial resources; diverse talent; international reach



Stable ownership structure

Commitment of a three-digit million amount from Omnes Capital

employees, and management with +30 years of expertise in renewable energy

>150



7

Countries where CCE operates

Value created:

In 2022, renewable energy generated from assets in CCE's portfolio sustainably powered approximately 95,500 households and saved the equivalent of approximately 100,000 tonnes of CO₂.

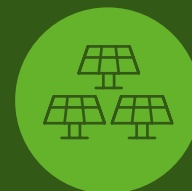


92

MWp in operation in 2022

MWp ready to build, planned start in 2023

500



2

GWp operational by 2027

CO₂ avoided in 2022 (tCO₂e) for La Huella, IGEP and BelPower

~100,000



Sustainability commitments

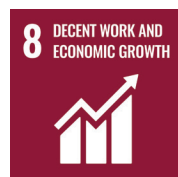
CCE is committed to behaving as a responsible global citizen and acting where possible in support of the United Nations 17 Sustainable Development Goals (SDGs). In order to ensure that we are applying our efforts to where we can have the most impact, we focus on four SDGs:



ACCESS TO AFFORDABLE, RELIABLE AND CLEAN ENERGY

Improve energy efficiency and availability over our entire value chain.

CCE is fully committed to increase substantially the share of renewable energy in the global energy mix.



PROTECT LABOUR RIGHTS AND PROMOTE A SAFE AND HEALTHY ENVIRONMENT

Put in place safety measures and procedures during the construction of the PV plants for both employees and contractors.



INDUSTRY, INNOVATION AND INFRASTRUCTURE

Build resilient infrastructure, promote sustainable industrialization and foster innovation.



CLIMATE ACTION

Take urgent action to combat climate change and its impacts.

CCE is fully committed to protect, enhance, and care for the environment where we build and operate our solar plants.

CCE participates in the following ESG initiatives:



UN Global Compact, the world's largest corporate sustainability initiative. CCE became a signatory of UN Global Compact in 2022.



GRESB, an independent organization providing validated ESG performance data and peer benchmarks for investors and managers. CCE completes the annual assessment for GRESB's Infrastructure Asset Benchmark.



TCFD, a framework that organizations can use to publicly disclose the climate-related risks and opportunities to their businesses.



Paris Agreement, initiative aiming to operationalize the ambition to stay well below 2°C degree increase.

CCE's investment process

The goal of CCE Holding GmbH is to offer top-level sustainable energy solutions to CCE's partners, customers, and to society. The company is fully committed to the realization of a future with sustainable, affordable, and widely accessible energy.

CCE believes that the production of truly sustainable energy can only be achieved when environmental, social and governance (ESG) components are implemented in all segments of the value chain, from early-stage development to long-term operation and management of the assets. CCE therefore strives to accomplish the highest level of ESG compliance for its operations. CCE requires the same commitment from their external stakeholders, such as EPC and O&M partners, service providers and clients.

CCE's responsible investment strategy is translated into a set of ESG policies used as a basis for investment decisions. The strategy aims at improving the performance of its projects and lowering the risks, while creating long-term value for its clients and for society. CCE strongly encourages their stakeholders to implement sustainable practices, and to actively manage their environmental and social impact, while maintaining a high standard of corporate governance.

CCE takes all stakeholders' values into consideration, including environmental sustainability, community development, fair labor practices, health, social justice, and ethical corporate governance. CCE embraces 'inclusion' as a concept which applies to its entire portfolio and to related communities.



Sustainability strategy

Sustainability is at the core of our strategy.

CCE's strategic ambition is to plan, build, finance, and manage alternative investments in the high-growth global sector of photovoltaics with the aim of playing a key role on the global energy transition towards low carbon technologies.

At the same time, we are committed to operating our activities in a sustainable manner, taking long-term en-

vironmental, social and governance consequences into consideration in our activities.

The growing share of renewable energy sources, such as solar PV, calls for a more flexible energy system to ensure that the clean energy sources are integrated in an efficient and reliable manner. Battery storage increases the flexibility of the system, enabling optimal use of variable electricity sources like solar PV. Flexibility is an attractive business model for CCE and its plants, which we want to

be ahead of the competition in order to be a prominent market player.

Read our sustainability policy and other ESG-related policies here:

[ESG & Sustainability - CCE](#)

Workstreams

✓ Completed projects

○ Planned projects

	2022	2023	2024
Workstream A – Policies			
ESG Policies	✓		
Leadership Commitments	✓		
Workstream B – Stakeholder Engagement			
Employee Engagement Program	✓		
Stakeholder Engagement Program		○	
Supply Chain Engagement Program			○
ESG Employee Training		○	
ESG Personnel Performance Targets			○
Workstream C – Management Procedures			
ESG Monitoring			○
ESG Incident Monitoring		✓	
ESG Senior Decision Maker		✓	
Investment Process		✓	
Management Systems			○
Resilience Strategy		○	

	2022	2023	2024
Workstream D – Reporting			
ESG Data Structure & Data Collection		○	○
ESG Reporting		○	○
GRESB Reporting	✓	○	○
SFDR / PAI / Taxonomy reporting		✓	○
Workstream E – Assessments			
ESG Due Diligence	✓		○
Carbon Footprint Analyses	✓	✓	○
Transitional & physical climate risk impact audit		○	
Anti-corruption risk assessment		○	
Workstream F – Programmes			
Biodiversity programme			○
End-of-life management programme			○
Carbon footprint reduction programme			○
Green Bond programme			○


Overview of CCE's sustainability approach

We aim to contribute to several of the UN Sustainable Development Goals (SDGs), specifically Goals 7, 8, 9, and 13.

Our worldwide investments in solar energy are intended to provide clean power to hundreds of thousands of homes and businesses. This increases the overall proportion of renewable energy in the grids, thereby particularly supporting SDGs 7 and 9. Our projects are constructed and operated with a strong focus on just transition, underscoring our commitment to doing good while doing right.

While the climate mitigation impacts of our activities are quite significant, we also strive to ensure robust climate adaptation, in support of SDG 13. We have decided to become supporters of Task Force on Climate-related Financial Disclosure (TCFD), which provides a framework for how organizations think about and assess climate-related risks and opportunities. We plan to provide our first TCFD reporting next year, where we will share how we manage and structure our Governance, Strategy, Risk Management and Metrics related to climate-related risks and opportunities.

By intentionally designing our business operations, we can positively contribute to SDG 8 directly through our own hiring and employment processes. We measure our impact on ensuring equal pay through KPIs on workforce statistics, including gender and benefits. We acknowledge that there are risks related to labor rights in the global solar supply chain. Therefore, to mitigate these risks, we have implemented requirements for new Engineering, Procurement, and Construction (EPC) contractors to provide supply chain traceability and comply with the CCE Supplier Code of Conduct.

	<p>Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all</p> <p>7.2 By 2030, increase substantially the share of renewable energy in the global energy mix.</p>		<p>Goal 9. Build resilient infrastructure, promote sustainable industrialization and foster innovation.</p>
	<p>Goal 8. Protect labour rights and promote a safe and healthy environment</p> <p>8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.</p> <p>8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.</p>		<p>Goal 13. Take urgent action to combat climate change and its impacts</p> <p>13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all.</p>

In assessing our impact on the SDGs, we must take into account not only positive impacts but also potential negative ones. If not properly managed, solar energy projects have the potential to negatively affect biodiver-

sity, the transition to a circular economy, and other factors. We evaluate our impact on these and several other factors during our pre-investment decision due diligence and as part of our ongoing management of the assets.

UN GLOBAL COMPACT PROGRESS REPORT

To our stakeholders,

We are pleased to confirm that CCE reaffirms its support of the Ten Principles of the United Nations Global Compact in the areas of Human Rights, Labour, Environment, and Anti-Corruption.

In this annual Communication on Progress we disclose our continuous efforts to integrate the Ten Principles into our business strategy, culture, and daily operations, and contribute to United Nations goals, particularly in the Sustainable Development Goals.

Sincerely yours,
Martin Dürnberger, Co-CEO/CFO and Jörg Menyesch,
Co-CEO/COO

We support



Sustainability governance

Strong sustainability governance structures and clear lines of accountability enable us to deliver on our Sustainability Strategy commitments and on our ESG Policies and Standards.

In the core of our governance objectives lie accountability and transparency. We take full responsibility for our sustainability goals, commitments, and targets. Through the publication of our annual ESG Report, CCE aims to show a comprehensive overview of our sustainability efforts. The report is a testament to our commitment, as it undergoes review and approval by the Executive Board members.

To ensure ongoing awareness and alignment with ESG-related initiatives, strategy updates, and performance, we prioritize keeping our Board informed. The head of the ESG team regularly informs the Board and presents ad-hoc updates on emerging ESG topics during Board and/or relevant meetings. Furthermore, we regularly present ad-hoc updates on emerging ESG topics during Board and/or relevant meetings. This practice enables the Board to stay updated with key ESG matters and make informed decisions in line with our sustainability objectives.



Executive Board

- Martin Dürnberger and Jörg Menyesch have overall responsibility for sustainability.
- The Executive Board reviews sustainability approach and performance.

Executive Board:

Martin Dürnberger
Jörg Menyesch
Johannes Stöffelbauer
Stefan Lindtner



Business areas and functions

- Head of ESG & Compliance has day-to-day responsibility for sustainability
- Other business areas and functions implement sustainability programmes.

Head of ESG & Compliance:

Cederik Engel

ESG Manager:

Karen Vargas

ENVIRONMENT

Decarbonising solar PV

Ambition and approach

The transition to renewable energy is crucial to the world's efforts to limit global warming. Solar energy has an important role to play in this but to achieve its global growth ambitions, it must be reliable, affordable and sustainable.

At CCE, accelerating the global expansion of solar PV is where we can have the most impact, and we have put this at the heart of our business strategy.

Our strategic ambition is to become a fully integrated Independent Power Producer (IPP) in renewable energies. Our key goals include 1) decarbonizing solar PV development and construction, and 2) ensuring compliance with EU ESG standards and guidelines.



SDG 13: Climate action

1. Decarbonising solar PV development and construction

During the second and third quarters of 2022, a comprehensive analysis was undertaken to assess the carbon footprint of La Huella and CCE Solutions GmbH. This evaluation, conducted for the entirety of 2021, aimed to determine the current emission levels as groundwork for forthcoming reduction initiatives.

The project's objectives encapsulated understanding the CO₂ balance of relevant sites and products, as well as identifying viable CO₂ reduction strategies. A key part of the approach was to offset any residual emissions to ultimately achieve carbon neutrality. Expert advice was sought when necessary to ensure the accuracy and effectiveness of these measures.

Strategic partner and shareholder, Omnes Capital, has requested certain data points for reporting on PAI and EU Taxonomy, concerning the CCE Holding for the year 2022. These include a carbon footprint assessment of Scope 1, 2 and 3 emissions, calculated using a GHG Protocol-aligned methodology. They also require data on the GHG intensity of the Company and avoided CO₂ emissions.

To fulfil these requirements, we have assigned Position Green, a third-party advisor, with the task to provide GHG accounting in line with the GHG Protocol for Scope 1, 2, and 3 emissions for our solar PV plants, including La Huella, IGEP, and Belpower. In addition, Position Green will provide data on 'Avoided CO₂ emissions' calculated for these solar PV plants.

As for the next steps, we plan to implement standard compensation of CO₂ emissions from business flights. We are currently investigating several options for compensation, and we have a model ready for calculating the CO₂ emissions per travel type.

Performance 2022

GHG accounts for La Huella, IGEP and Belpower			
	Emissions	Unit	PAI value
Scope 1	0.47	tCO ₂ e	C1
Scope 2 – location-based	201.07	tCO ₂ e	C2
Scope 2 – market-based	191.26	tCO ₂ e	C2
Scope 3	177.86	tCO ₂ e	C3
Total – location-based	379.49	tCO ₂ e	
Total – market-based	369.59	tCO ₂ e	

Avoided emissions for La Huella, IGEP and BelPower			
	Emissions	Unit	PAI value
Avoided emissions	99,934.65	tCO ₂ e	C7

2. Ensuring compliance with EU ESG standards and guidelines

EU Taxonomy and PAIs

The EU Taxonomy represents a significant legislative stride, positioning the EU to delineate and classify sustainable economic activities. Initially, the focus is on environmental sustainability; however, it is anticipated that the scope will eventually expand to incorporate social sustainability.

The rise of sustainability as a focal point and competitive advantage within the global industry has led various entities to construct their own interpretations of sustainability, often to their benefit. The EU Taxonomy aims to curtail this by establishing a unified framework. We, at our organization, endorse these European initiatives emphatically and monitor their progress with keen interest.

CCE is not regulatorily obliged to report in accordance with neither the EU Taxonomy nor the Sustainable Finance Disclosure Directive (SFDR). Nonetheless, we collect EU Taxonomy and Principal Adverse Impact (PAI) data as part of our continued assessment of the societal impacts of our assets' activities as well as to be able to report to our investors.

Furthermore, we report on the EU Taxonomy "Do No Significant Harm" and "Minimum Safeguards" impacts to our investors and aim to comply with the EU Taxonomy requirements for sustainable investments.

We have collected principal adverse impact data for our asset La Huella solar park located in Chile. The PAIs cover indicators across Environment, Social and Governance factors. See table in the appendix.

GRESB

The GRESB Infrastructure Assessment enables us to benchmark our ESG performance against our peers, identify areas for improvement, and deepen our engagement with investors. In addition, it provides us with a roadmap to plan and prioritize our ESG activities towards increased ESG compliance.



In 2022, an assessment of the 2021 GRESB was completed, yielding several key recommendations that seek to enhance CCE's ESG performance.

One primary recommendation pertains to the entity's materiality assessment. It is advised that CCE undertake a comprehensive ESG materiality assessment of La Huella, with a focus on identifying material ESG issues that stem from the entity's operations. This is crucial for aligning the organization's operations with its sustainability goals.

For responsible investment, the assessment underscored the need for a sustainable investment strategy for CCE that is made publicly available. This openness about investment priorities is crucial for stakeholder trust and aligns with broader trends toward transparency in the finance sector.

Additionally, the organization is advised to publicly disclose its ESG objectives related to general sustainability, environment, social, and governance aspects. Public disclosure of these objectives not only improves transparency, but also positions the organization as a leader in ESG commitments.

In terms of ESG management, the recommendation is to appoint a dedicated employee for whom sustainability is the core responsibility. This allows the organization to have a focused approach towards its ESG and climate-related objectives.

Further, the recommendations included the integration of environmental issues into the ESG policy of the entity. This incorporation demonstrates the entity's commitment to minimizing its environmental footprint and promoting sustainable operations.

Lastly, the establishment of a stakeholder grievance process was recommended. This process would facilitate open communication channels for stakeholders to voice their grievances, further bolstering transparency and stakeholder engagement in the entity's operations.

All recommendations have been addressed, and we are continuously working to improve both our GRESB score and our ESG performance.

Biodiversity and ecosystems

The world is facing the accelerating loss of biodiversity, largely due to human activities, which poses significant risks to nature, society, and our economy.

Over 85% of global wetland areas have been lost, and one million animal species are threatened with extinction. In Europe, over 80% of habitats are critically endangered. To combat these issues, we must concentrate on conserving and regenerating our ecosystems, recognizing the importance of tackling biodiversity and climate change simultaneously.

Currently, human activities have degraded more than 75% of global land areas. To mitigate these effects, we need to focus on soil regeneration. Considerations such as soil ecosystems, and conservation and restoration measures, should inform land use planning and the development of any infrastructure in natural environments.

As CCE aims to become a fully integrated Independent Power Producer (IPP) in renewable energies, addressing biodiversity loss is one of our long-term strategic priorities. We are committed to operating in harmony with natural ecosystems, and dedicate ourselves to the conservation and regeneration of biodiversity as we continue to expand our renewable energy portfolio. We strive to minimize environmental impact and protect biodiversity in collaboration with our partners and stakeholders in the solar PV sector.

In line with SolarPower Europe and Birdlife, we meticulously identify suitable land for solar deployment, considering the potential environmental opportunities and challenges of utility-scale solar projects. Additionally, we are initiating a biodiversity program that is expected to be fully implemented by 2024.



Over **85%** of global wetland areas have been lost, and one million animal species are threatened with extinction. In Europe, over 80% of habitats are critically endangered.

Risk management

Identifying and managing our risks is a vital part of our activities.

As a company that operates in multiple geographies, CCE is exposed to a variety of risks related to the daily business operations. An essential part of CCE's activities is managing these risks by reduction of the impact and the likelihood to an acceptable level.

In general, the risks can be separated in the following categories: operational risks, market risks, financial risks as well as political, regulatory and legal risks.

Operational Risks

As an Independent Power Producer, CCE's activities cover the entire value chain, from early-stage greenfield development, to acquisition of ready to build projects, to management and operation of small- and large-scale rooftop and ground mounted PV assets. CCE has a current project pipeline in Europe and South America of over 4 GWp.

It is part of CCE's day-to-day business to handle the operational risks in every stage of the development process. Goal is to minimize the development costs while maximizing the project's future financial return. CCE's operational Risk Management is based on a number of processes, contracts and policies which are to be implemented and extended in the next few years. Examples of current risk management processes are the Investment Management; the Procurement and the Asset Management processes.

CCE faces construction risks such as potential delays due to unfavorable weather conditions, cost overruns or supplier dependencies. CCE mitigates these risks by conservative construction planning, which makes provisions for contingencies, and by conservative construction

budgeting, which incorporates an appropriate reserve for unforeseen expenses. Furthermore, CCE builds on established and proven relationships with only top-tier technology providers.

Market Risks

The sale of electricity and the divestment of solar farms involve exposure to fluctuating electricity prices in the market.

In order to mitigate this market risk, CCE enters into long- and short-term power purchase agreements (PPA's) or secures long-term feed-in tariffs for its projects.

In addition, geographical diversification of both development and operating projects ensures that the electricity market price risk is spread out across different electricity markets.

Financial Risks

As a developer of large-scale solar PV projects, CCE naturally relies on sufficient and large amounts of liquid capital to finance construction activities.

When projects enter the construction phase, they rely on timely construction financing with both equity capital, which is normally provided by CCE Holding GmbH, and



debt capital, as long-term, non-recourse project loans. For CCE to mitigate the underlying liquidity risks, it dedicates considerable efforts in ongoing liquidity monitoring and forecasting of the financing needs at both Holding and project level.

CCE's international activities expose the company to fluctuations in exchange rates. This currently relates to CCE's projects in Chile where CCE is exposed to pay-

ments and costs in USD and in Chilean Peso. CCE can hedge the currencies and has also other processes in place that limit the currency risks.

CCE is exposed to interest rate risk as it is for a large part financed by short and long term, junior and senior debt. The risk of fluctuating interest costs is mainly managed by adapting the tenor of the loans to the mixture of the PPA durations.

CCE limits the credit risk by closing PPA's with highly rated off-takers.

Political, Regulatory and Legal Risks

CCE limits the political, regulatory and legal risks by only engaging activities in OECD countries such as countries in the European Union and Chile.



CASE STUDY

Solar plant set to meet electricity needs of 90,000 homes

The La Huella photovoltaic power plant in Chile serves as a beacon for CCE's sustainable investment strategy. And the La Huella project not only serves as a sustainable investment but also brings tangible benefits to local communities.

"Local labour has been employed throughout the construction and development of the solar plant. The project has an expected generation output of 220 GWh/year, which will cover the electricity needs of approximately 90,000 homes in the area, avoiding approximately 164,750 tons per year of CO2 emissions," said Rene Hörwertner, CCE's Managing Director in Chile.

On the subject of biodiversity, Hörwertner elaborated, "An Environmental Impact Analysis was conducted to ensure that there is no impact on flora and fauna, including birds. The project has no direct spatial relationship with officially protected areas or priority sites for conservation."

As CCE's sustainable investment strategy evolves, projects like La Huella will continue to shape future investment decisions and commitments to sustainability. "With ESG integration as a mainstream, an emerging focus is for investments to have real-world impact, while seeking intentional and measurable positive societal and environmental benefits, in addition to delivering risk-adjusted returns," Hörwertner concluded.



Aligning sustainability goals with investment strategy

The La Huella project exemplifies CCE's sustainable investment strategy. Rene Hörwertner lauds the project's alignment with CCE's sustainability objectives.

"The La Huella project aligns with CCE's overall sustainable investment strategy as our primary strategy focuses on improving performance by reducing risks, while creating long-term value for all entities involved in the project. Furthermore, La Huella was included in the portfolio because it respects the values of all stakeholders, including environmental sustainability, community development, fair labor practices, health, social justice, and ethical corporate governance," he stated.

Selected for its adherence to environmental sustainability, community growth, fair labour, social

justice, and ethical governance, La Huella also leverages Chile's record solar radiation levels. This, according to Hörwertner, makes Chile an ideal location for sustainable investments.

La Huella is pivotal to CCE's ESG performance. Hörwertner affirmed, "La Huella demonstrates how sustainable strategy can evolve into a smart business strategy, enhancing our commercial value and building stakeholder trust."

In pursuit of sustainability, CCE has established ESG policies to guide investments and align assets with sustainable practices, while promoting active management of environmental and social impact among stakeholders, maintaining high corporate governance standards.

Solar PV in the Atacama desert

87 MWp photovoltaic system in the Atacama desert in Coquimbo produces approx. 220,000 MWh of electricity annually. Fully built facility and operational since October 2021.

An EPC contract was concluded with a Spanish construction company for the construction. 214,704 assembled modules on an area of 140 hectares - roughly equivalent to 196 football fields. Total investment volume of around USD 70 million. So-called Power Purchase Agreements (PPA) could be concluded for approx. 80% of the electricity production.



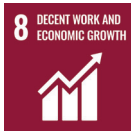
SOCIAL

Investing in our people

Ambition and approach

The true strength of CCE lies in the collective force of our worldwide team of over 160 individuals. They are the driving force behind our continuous growth and achievements. We acknowledge the importance of the varied insights brought by our team members and they are dedicated to nurturing a culture that embraces diversity without bias. Consequently, we remain committed to creating the most equitable and inclusive workplace possible, proactively advancing diverse representation at every level of our organization.

To underpin these ambitions, we are building a strong and engaged organisation built on core values through our CCE Standards.

**SDG 8:**

Decent work and economic growth

Employee engagement

CCE takes employee engagement seriously and in our efforts to continuously improve, we have carried out a quality review of TeamEcho, our employee engagement tool. This assessment, conducted by an independent third party, has confirmed that TeamEcho aligns with best practices for surveying employee satisfaction and enhancing employee engagement.

TeamEcho encompasses 10 themes and 66 sub-questions pertinent to employee satisfaction and engagement. Its questions are presented as statements, allowing respondents to assign a numerical value reflecting their agreement level. Further qualitative elaboration is facilitated by a comments feature, enabling multilateral engagement and interactive problem-solving. In addition to its comprehensive content, TeamEcho assures complete anonymity through encryption, further encouraging honest feedback. Its user-friendly format and interactivity foster open discussion about the working environment and action proposals from all organization members.

However, as effective as TeamEcho is, we recognize that it could be complemented with additional processes and designated responsibilities. These enhancements would enable concrete actions and collective participation in improving the working environment. We have summarized recommendations to this effect.

As part of our continual improvement journey, we plan to implement these recommendations in Q2 2023. This will include conducting an employee satisfaction survey,

**Total Force**

163

New Hires

27

Women Hires

34%

Managerial positions held by women

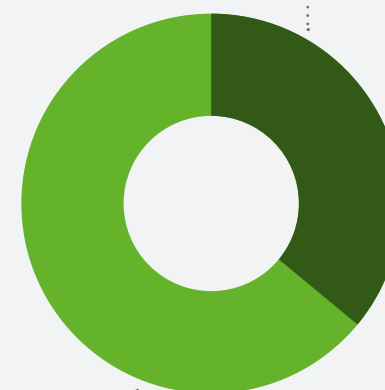
8%

Under 40 years old

64%

Contracts

36%



- Part-time
- Full-time

either internally or by an independent third party. This survey will introduce quantitative metrics such as the Net Promoter Score and an overall satisfaction score.

The value of these initiatives is twofold. Firstly, they lead to increased employee involvement, commitment, and job satisfaction. Secondly, they provide management with a tool to monitor the general mood within the company, assess the main points of attention among employees, and take corrective actions as needed. Through these efforts, we aim to create a thriving, engaging, and satisfying work environment for all our employees.

Performance in 2022

Employee Engagement	82%
Advocacy	100%
Job Satisfaction	81%
Employee leadership & Growth	82%
New Hires	26%
Learners	26%
Community investment	150,000 EUR
Employee engagement	82%
Training hours	712

Working at CCE

As the world of work undergoes rapid changes, CCE is dedicated to staying at the forefront of this transformation to support our employees. We provide a comprehensive array of benefits and prioritize continuous learning and development opportunities. Our aim is to foster the growth and personal as well as professional advancement of our Global Team in sync with the progress of our business.

Enabling our employees to achieve a sense of purpose and balance in their work is a key focus for us. To facilitate this, we have fully embraced a “Home-Office Model” for our office-based staff. This flexible approach acknowledges that productivity can be achieved both remotely and within the office, empowering individuals to determine the optimal work environment for themselves.

Employee Engagement & Development

Our strategy for employee engagement and development is designed to fortify and enhance our organizational culture by fostering a continuous learning environment. We strive to empower our team members, granting them autonomy and ownership over their personal growth. By cultivating the necessary skills and competencies, we



equip ourselves with the capabilities essential for achieving our strategic objectives. Through this comprehensive approach, we aim to create a cohesive and high-performing workforce that propels us towards success.

In 2022, we introduced the 'CCE Academy,' an all-inclusive resource hub catering to the diverse development needs of our team members. This comprehensive platform serves as a catalyst for accelerating personal and professional growth. Our foremost objective is to foster a culture of continuous learning that transcends functional boundaries and geographical locations, further strengthening our unified International Team spirit.

Diversity, Equity, and Inclusion

Our unwavering dedication lies in promoting gender diversity within CCE by actively recruiting and nurturing new female talent and empowering existing employees to assume leadership positions. Additionally, we strive to enhance diversity across various dimensions, including age, disability, and ethnicity. Our goal is to cultivate an inclusive culture where everyone feels valued and respected.

The CCE International Team comprises individuals with diverse backgrounds, coming together with a shared conviction in the profound impact of renewable energy. We believe in its transformative potential to improve lives and establish sustainable solutions that benefit both our society and the environment.

Gender Diversity

Aligned with our objective to enhance gender diversity, we established an ambitious target of having 50% of our new hires be women. In 2022, we not only met but surpassed this goal, with an impressive 34% of our new team members being women.

Our guiding principle remains steadfast: we prioritize hiring the most qualified individual for each role, irrespective of gender, to ensure equal opportunities and accessibility. While our 50% goal presented a significant challenge, particularly considering the underrepresenta-

tion of women in many functional areas and varying demographics across different regions, we committed ourselves to a thorough examination of every aspect of our recruitment process. This comprehensive review encompassed everything from role definition to the onboarding process, enabling us to make necessary adjustments and promote a more inclusive and diverse workforce.

Talent Attraction & Retention

CCE consistently pushes its efforts to attract and retain a dynamic, inclusive, and highly skilled workforce that possesses the capabilities to accomplish our current and future company's goals.

Throughout the past year, we have made significant enhancements to our procedures to ensure a continuous journey for our employees, starting from potential candidates and extending to their integration as valued team members. Central to these efforts is our commitment to equality of opportunity and diversity. We prioritize these principles in various aspects, including the preparation of job descriptions, the promotion of vacancies, the training of the Human Resources department, the organization of diverse interviews, and the onboarding process for successful candidates.

In CCE new hires and candidates received continuous support through the hiring process that resulted in 27 new employees joining the team in 2022.

In addition to our successful recruitment efforts, we have effectively minimized regretted attrition, ensuring that our employee turnover rate remains below 20%. This accomplishment is especially noteworthy considering the intense competition within the post-pandemic recruitment landscape. We have maintained high levels of employee engagement, with improvements observed in certain countries and departments. We have implemented "TeamEcho" as our engagement survey platform, providing valuable insights, and have also implemented regular pulse surveys to regularly assess and address various aspects of our team's well-being.

The survey results are broadcasted across the board members and the organization, leading to the formulation of localized action plans aimed at addressing areas that require improvement. To ensure inclusivity and effectiveness, we involve heads of department in the process of designing the action plan through a series of meetings and focus groups. Our focus is primarily on areas where our scores fall below or are not in line with the upper quartile, as well as areas linked to key drivers of engagement. This approach enables us to enhance communication among different departments and streamline processes and procedures as we evolve. Our goal is to facilitate efficient task completion for employees and ensure that everyone comprehends their career opportunities while feeling supported with relevant development plans in place.

Performance in 2022

Employee Engagement	82%
Advocacy	100%
Job Satisfaction	81%
Employee leadership & Growth	82%
New Hires	26%

COMMUNITY ACTIVITIES

Building stronger communities through the CCE Care initiative

At CCE, we believe in the power of community and its impact on shaping a sustainable future. This belief takes life through our numerous initiatives in partnership with local communities. Our "CCE Care" programme reflects this commitment, as we strive to improve socio-economic development and promote communal wellbeing in regions where we operate.

CCE Care programme

Purpose:

Assuming corporate and social responsibility, particularly at the holding company's locations worldwide.

Key activities:

Supports existing projects, develops new ones, makes renewable energy more accessible, and aids in the development of under-served areas.

Approach:

Recognize, assess, address any potential adverse effects our projects may have on communities and their cultural heritage.

Commitment:

Engaging stakeholders meaningfully, implementing social and economic development initiatives, initiating constructive dialogues, and taking concrete actions to ensure our projects contribute positively to the wellbeing and prosperity of the communities we serve.



Supporting the Red Cross in Steyr, Upper Austria

One such initiative was launched during the Christmas season in Steyr, Upper Austria. Under the motto "Give instead of take", CCE inverted the usual advent calendar concept. Rather than receiving, our employees donated non-perishable food and hygiene items to the Steyr Red Cross' social market. On December 22, 2022, we handed over a delivery van filled with donations. Through such actions, we hope to instill a sense of togetherness and giving, particularly during the festive season.



Sponsorship of socially committed basketball club, "CCEN LSB Lecce"

CCE expanded its commitment to sports and social inclusion by becoming the main sponsor of "CCEN LSB Lecce", a basketball club in Italy. This club is renowned for its "Nois-iamo!" ("We are!") initiative, which focuses on the inclusion of children and young people in basketball. Our sponsorship also extended to the club's sporting and social activities, including a Baskin summer camp - an inclusive sport encouraging participation regardless of gender, age, technical ability, skin color, and physical ability. Sandro Esposito, General Manager CCEN Italy, reaffirmed that such social work combined with sport aligns seamlessly with our commitment to a cleaner and friendlier planet.



La Huella project

In line with our CCE Care initiative, we are proud to have launched the 'La Huella' project in the La Higuera community, Chile. Recognizing a crucial need in this community, we provided 30 previously unconnected families with free photovoltaic kits, making renewable energy accessible and promoting self-sufficiency.

Through this off-grid solar solution, these families are now continuously supplied with energy, enabling them to improve their living conditions while simultaneously contributing to the reduction of carbon emissions. This project stands as a testament to CCE's dedication to creating a positive and sustainable impact on the communities we serve, and our commitment to promoting a cleaner, more sustainable planet.

GOVERNANCE

Conducting business with integrity

Ambition and approach

CCE's strong corporate governance serves as the core for the strength and integrity of our business. It provides the framework for achieving long-term sustainable growth while effectively managing risks, ensuring compliance, and fostering trust among all stakeholders. As a responsible renewable energy producer, we are unwavering in our commitment to upholding the highest ethical and governance standards across our global operations.

The CCE Sustainability Strategy is anchored in the fundamental principles of transparency, accountability, diversity, and safety within our governance framework. We aim to implement various sub-initiatives at the corporate, office, and project levels to ensure the realization of these objectives. Furthermore, we are dedicated to effectively implementing the CCE ESG Policies to uphold these principles throughout our organization.

ESG governance framework

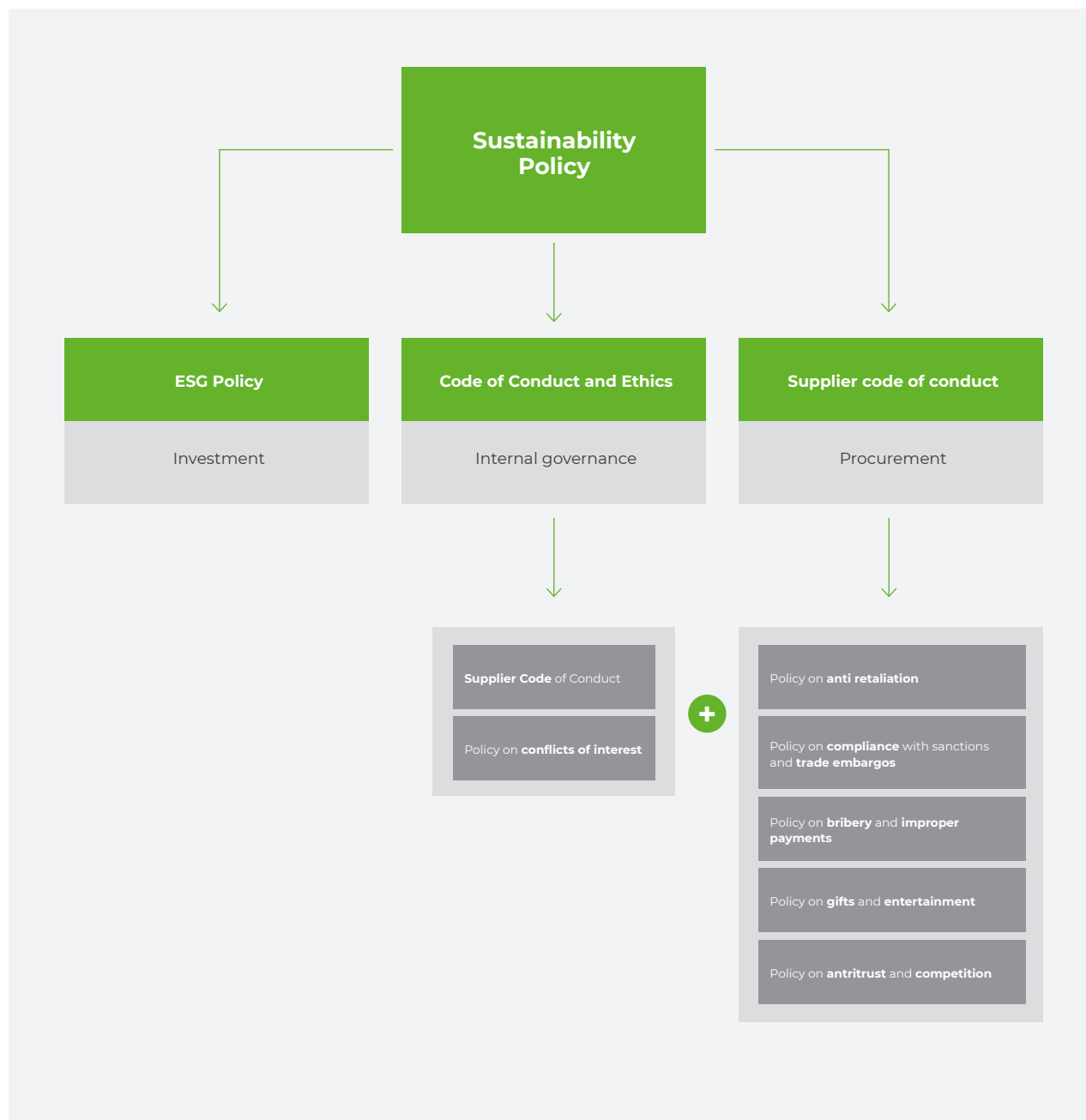
CCE's governance framework comprises of a comprehensive set of internal policies and procedures covering environmental, social and governance, and in 2022 we made substantial enhancements to our governance framework.

Our journey began with the ratification and implementation of the Sustainability Policy, ESG Policy, Code of Conduct and Ethics, Supplier Code of Conduct, and related sub-policies at the asset level. This crucial step has allowed us to ensure a consistent approach to our ESG commitments across all our business sectors.

Aligning with global standards was the next major milestone. By signing up to Leadership Commitments such as the GRESB, UN Global Compact, UN SDGs, TCFD, and the Paris Agreement, we have harmonized our operations with internationally recognized standards and commitments.

The cornerstone of our enhancement process has been the emphasis on employee engagement. Our newly launched engagement tool invites every team member to actively engage in our ESG efforts and cultivate a culture of sustainability.

To ensure compliance with relevant standards, CCE has utilized an ESG due diligence tool to conduct an integrated assessment of the La Huella solar PV project. Similarly, to promote transparency and accountability, a robust process for ESG incident monitoring was established at both holding and country levels.



In line with our ESG commitments, a responsible investment process and strategy was put into place. This has made certain that our financial activities resonate with our sustainability goals.

We have also made strides in ESG data collection. By introducing a systematic approach, we ensure informed decision-making and accurate tracking of progress towards our sustainability targets.

A significant part of our enhancement process was the appointment of key roles. A Compliance Officer, responsible ESG and climate-related senior decision-makers at the asset level, and a dedicated person for ESG incident monitoring, were all appointed.

Our commitment to reducing environmental impact led us to a comprehensive analysis of our product and company carbon footprints in collaboration with La Huella. Finally, by fulfilling the Omnes reporting requirements under the Sustainable Finance Disclosure Regulation (SFDR), we ensured transparency and accountability in our ESG practices.



By introducing a systematic approach, we ensure informed decision-making and accurate tracking of progress towards our sustainability targets.

These enhancements collectively exemplify our unwavering commitment to strong corporate governance practices and our dedication to achieving our ESG and sustainability goals.

In 2023, we undertook a GRESB assessment and reported our findings, an essential step in evaluating our sustainability performance and identifying areas for improvement.

Another significant milestone will be the initiation of the Phase 1 ISO Certifications 9001, 45001 and 14001 for Environmental Management Systems. These certifications play a key role in ensuring that our environmental impact is measured and that we continually strive to improve our environmental performance.

In addition to these initiatives, we reported our progress to the UN Global Compact, providing an update on our adherence to its ten principles. We also reported to the Task Force on Climate-related Financial Disclosures (TCFD), highlighting our efforts to manage climate-related risks and opportunities.

Business Ethics

Our Policy of Code of Conduct and Ethics serves as a valuable resource that equips us with the necessary information, support, and tools to make ethical decisions and adhere to the laws and regulations that govern our operations. It provides guidance and promotes a culture of integrity and compliance within our business.

The Policy of Code of Conduct and Ethics is the cornerstone of the trust we have established with our employees, investors, business partners, communities, and other stakeholders. It serves as a framework that fosters accountability and guides our actions in maintaining the highest standards of integrity. At CCE we actively encourage all employees to report any instances of Code violations or breaches of other standards and policies. We provide internal channels for whistleblowing and external grievance management to ensure that concerns are promptly and effectively addressed. This commit-



ment to transparency and accountability reinforces our dedication to upholding ethical practices throughout our organization.

Anti-bribery, corruption, and grievance mechanism

At CCE, we hold all employees, suppliers, and contractors to the highest standards of compliance. Our Policy on Bribery and improper payments plays a crucial role in overseeing and ensuring that these expectations are met.

To uphold our accountability and transparency, we have established a Whistleblowing Channel (Grievance) that empowers our employees to report any information related to wrongdoing they may come across. This channel serves as a vital means of addressing concerns related to risks, misconduct, malpractice, or any other wrongdoing within CCE. We prioritize the protection of whistleblowers and ensure they are shielded from victimization, harassment, or disciplinary actions.

In addition to our Internal Whistleblowing Channel (Grievance) that allows third parties to raise concerns regarding compliance breaches. This comprehensive system enables individuals both within and outside of CCE to share their concerns, ensuring that any potential issues are properly addressed.

Corporate Governance

CCE guidelines define the way our company and its entities are governed, making the structure of CCE as outlined below:

Executive Board

- Consists of the 2 Co-CEO's, the CTO and the Director Finance, who provide strategic leadership and bring diverse perspectives and professional expertise in all aspects of renewable energy to drive long-term value for the company.
- Members are legally responsible individuals and representatives of CCE.
- All authority for decisions and actions rests with the managing partners, except where specifically del-

egated and/or the Senior Leadership Team. Choices to further delegate authority to any functional managers or any other specified person are made by the CEOs.

Management Board

- CTO & Partner CCE Holding, Managing Director CCE Solutions, Director Finance CCE Holding, Managing Director CCE France, Managing Director CCE Austria, Managing Director CCE Romania, Partner CCE Holding, Managing Director CCE the Netherlands, ESG head of Department, Managing Director CCE Italy, Managing Director CCE Chile.
- Drives implementation of our corporate strategy, performance and leads our people.

ESG organisation

Head of ESG

Ensures the implementation of the CCE Sustainability Strategy. Confirms observance of the ESG Policies and Standards. Provides regular updates to the Executive Board.

ESG Department

The team support the business on ESG priorities and actions, and engage stakeholders to identify best practices, mitigate risk and effect change.

The ESG department works closely with other departments and specialists (Energy Markets, Procurement & Supply Management, Agri-PV (biodiversity), Data-Structuring & Management, and Corporate Finance) within CCE Holding. The goal is to integrate ESG considerations into business decisions. They provide guidance on sustainable practices, evaluate the environmental and social impacts of projects, and identify opportunities to enhance the company's ESG performance.

ESG Compliance

Our commitment to ESG compliance is embedded within our comprehensive ESG policies. It encompasses adherence to our ESG aims as well as the implementa-

tion of our Sustainability Strategy. Through an integrated framework, we prioritize the responsible and ethical practices that contribute to our sustainability goals.

Our commitment to ESG extends to our supply chain, as we incorporate robust ESG requirements into all our contracts. These requirements serve as a means for us to leverage our influence and dedication to sustainable growth, driving positive change throughout our network. We continuously update these requirements to address emerging reporting and compliance needs, ensuring our standards remain current and effective. To ensure adherence, we update our ESG policies and share them to our stakeholders, especially our suppliers to monitor their implementation of ESG practices on the ground. We also establish performance key performance indicators (KPIs) to track progress, utilizing monitoring and reporting systems.

Performance in 2022

No confirmed incidents or legal actions have been recorded through the channel our Grievance channel.

0% concern raised through our Whistleblowing (Grievance) Channel

0% registered violations of CCE Code of Conduct

Appendix

CLIMATE CHANGE MITIGATION

KPI Code	Primary data point	Clarifications	Unit	Data point collection	Calculation methodology	2022 Data	Coverage rate (in % of projects)	Share of estimated data	Comments
GHG emissions									
C1	Scope 1 emissions	Calculated through a carbon footprint assessment, using a rigorous GHG Protocol-aligned methodology.	tCO2e	Carbon footprint assessment	N/A	0,47	100%	100%	Based on Carbon Footprint Analysis by Position Green. • Travel by SPV cars • Fuel use for SPV machinery
C2	Scope 2 emissions		tCO2e	Carbon footprint assessment		201,07	100%	100%	Based on Carbon Footprint Analysis by Position Green. • Location-based method: • SPV electricity consumption on site • Percentage of renewable energy for total energy consumption • SPV non-electric heating consumption on site
C3	Scope 3 emissions		tCO2e	Carbon footprint assessment		177,86	100%	100%	Based on Carbon Footprint Analysis by Position Green. • Travel/Employee commuting • Fuel use for contractor machinery • Waste handling • Replacement parts • Other purchased materials or services • Energy use at the operation center
C4	Total GHG emissions		tCO2e	Automatic calculation	C1 + C2 + C3	379,40	100%	100%	Based on Carbon Footprint Analysis by Position Green. • For Scope 1 and 3 emissions, the emissions factor provided by the Department of Environment, Food & Rural Affairs in the UK, also known as DEFRA, has been used. • For energy consumption, the "Combined margin firm electricity generation/ electricity consumption" has been used to calculate Scope 2 emissions. The European Investment Bank's Project Carbon Footprint Methodologies ³ has been used. • For the Scope 3 emissions applicable to the spend-based methodology, the emissions factor selected corresponds to a cradle-to-gate emission factor of the purchased goods or services per unit of economic value. Emission factors are sourced from Quantis.

KPI Code	Primary data point	Clarifications	Unit	Data point collection	Calculation methodology	2022 Data	Coverage rate (in % of projects)	Share of estimated data	Comments
Carbon footprint									
C5	Carbon footprint		tCO2e	Automatic calculation	C4	379,4	100%	100%	See above.
GHG Intensity									
C6	GHG intensity of the Company		gCO2e/m€	Automatic calculation	(C5/1000000) / FI2	4,82084E-05	100%	100%	See above.
Exposition to fossil fuel sector									
E1	Does the Company derive any revenue from exploration, mining, extraction, production, processing, storage, refining or distribution (including transportation, storage or trade) of fossil fuels?		Yes/No	Due diligence process	N/A	No	100%	100%	N/A
Share of non-renewable energy consumption and production									
EP1	Total energy produced		kWh	Automatic calculation	EP2 + EP3	202.152.121	100%	100%	
EP2	Renewable energy produced	Renewable energy sources include: wind, solar thermal / photovoltaic / geothermal energy, ambient energy, tide, ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas	kWh	Company environmental monitoring	N/A	202.152.121	100%	100%	Energy from Solar PV. La Huella 196.131.260 kWh BelPower 4.860.284 kWh IGEP 1.160.577 kWh
EP3	Non-renewable energy produced	Non-renewable energy sources include energy sources other than those referred above	kWh	Company environmental monitoring		0	100%	100%	N/A
EC1	Energy consumed		kWh	Automatic calculation	EC2 + EC3	985.077	100%	100%	Total amount consumed is 985,000 kWh
EC2	Renewable energy consumed	See clarifications for EP2 above	kWh	Company environmental monitoring (eg. invoices)	N/A	233.402	100%	100%	Is based on the local energy mixes (Chile and Italy).
EC3	Non-renewable energy consumed	See clarifications for EP3 above	kWh	Company environmental monitoring (eg. invoices)		751.675	100%	100%	Is based on the local energy mixes (Chile and Italy).

KPI Code	Primary data point	Clarifications	Unit	Data point collection	Calculation methodology	2022 Data	Coverage rate (in % of projects)	Share of estimated data	Comments
Energy consumption intensity per high impact climate sector									
H1	Does the company operate activities in high impact climate sectors ?	High impact climate sectors include: • Electricity, gas, steam and air conditioning supply • Construction • Transportation and storage Please mention the high impact climate sector(s) in the comments section.	Yes/No	Due diligence process	N/A	Yes	100%	100%	Production of electricity from solar PV assets
H2	Total energy consumption in relation to these activities		GWh	Company environmental monitoring (e.g. invoices)		0,985	100%	100%	Based on invoices and reporting by O&M contractors. La Huella: 125 MWh (49.589 liters diesel) and 765 MWh, BelPower 81 MWh, IGEP 14 MWh
H3	Energy consumption intensity		GWh/m€	Automatic calculation	H2 / FI2	0,125158831	100%	100%	

ENVIRONMENTAL IMPACTS

KPI Code	Primary data point	Clarifications	Unit	Data point collection	Calculation methodology	2022 Data	Coverage rate (in % of projects)	Share of estimated data	Comments
Impacts on biodiversity									
E2	Does the Company has its activity near a Natura 2000 protected area, UNESCO World Heritage site, Key Biodiversity Area (KBA) or any other protected area?	Please provide more information on the type of protected area and the site concerned (if applicable)	Yes/No	Company environmental monitoring	N/A	No	100%	100%	
E3	If yes - Does the Company have biodiversity protection policy covering operational sites owned, leased, managed in, or adjacent to, a protected area or an area of high biodiversity value outside protected areas?		Yes/No	Company environmental monitoring		No	100%	100%	
E4	Activities negatively affecting biodiversity sensitive areas		Yes/No	Automatic calculation	If "Yes" at E2 and "No" at E3, then "Yes" to E4, otherwise "No"	No	100%	100%	

KPI Code	Primary data point	Clarifications	Unit	Data point collection	Calculation methodology	2022 Data	Coverage rate (in % of projects)	Share of estimated data	Comments
Emissions to water									
E5	Direct emissions of priority substances and nitrates / phosphates / pesticides to water	The EU Commission has defined a list of 45 priority substances in the field of water policy, amongst which the following, identified as priority hazardous substances: anthracene, brominated dihenylethers, cadmium and its compounds, Chloroalkanes, Diphthalate, Endosulfan, Hexachlorobenzene, Hexachlorobutadiene, Hexachlorocyclohexane, Mercury and its compounds, Nonylphenols, Pentachlorobenzene, Polyaromatic hydrocarbons, Tributyltin compounds, Trifluralin, Dicofol, Perfluorooctane sulfonic acid and its derivatives, Quinoxifen, Dioxins and dioxin-like compounds, Hexabromocyclododecanes, Heptachlor and heptachlor epoxide.	Yes/No	Company environmental monitoring	N/A	No	100%	100%	Discharge from the operational phase of La Huella solar PV plant is related to wastewater generated during the panel cleaningprocess. According to the DIA, the majority of the water will evaporate, and a limited amount will infiltrate into the soil. The waste water of BelPower and IGEP didn't contain any pollutants.
E6	Emissions to water generated by the Company		tons	Company environmental monitoring		0	100%	100%	The washing of panels will be carried out with osmotized water under pressure (sprayed), which does not generate RBMA.
Hazardous waste									
E7	Hazardous waste generated by the Company	Hazardous waste include: explosive, oxidizing, flammable, irritant, toxic, carcinogenic, corrosive, infectious and ecotoxic substances ; as well as any waste capable of yielding another hazardous substance	tons	Company environmental monitoring	N/A	1,2	100%	100%	According to the DIA, La Huella solar PV plant will generate small quantities of hazardous waste., including lubricants, oils, grease, damaged photovoltaic modules and galvanized paint. During the closure phase, approximately 0.1 tonnes per month is considered, which will be stored in the hazardous waste warehouse and then removed by an authorised company. This waste will be mainly composed of oils, greases and lubricants, which will be handled in accordance with D.S. 148/04 of MINSAL. The photovoltaic modules will be treated as hazardous waste until proven otherwise. Dismantled PV modules are not considered to be stored in the Park area and will be considered to be stored in the area of the Park and will be removed immediately by a company authorised to authorised company for their treatment and/or recycling. BelPower and IGEP didn't produce any hazardous waste.
Sustainable land / agriculture practices and policies									
E8	Does the Company have sustainable land/agriculture practices or formalised policies?	Sustainable land/agriculture practices or policies encompass topics such as water management, soil and carbon stock, biodiversity, maintenance of landscape, food safety, animal welfare, etc.	Yes/No	Company environmental monitoring	N/A	Yes	100%	100%	ESG Policy and Sustainability Policy are implemented.

SOCIAL DATA

KPI Code	Primary data point	Clarifications	Unit	Data point collection	Calculation methodology	2022 Data	Coverage rate (in % of projects)	Share of estimated data	Comments
Rate of accident									
S1	Existence of violations of human rights	<p>Violation is to be understood as a condemnation of the Company or its Senior Management for the non-respect of the UNGC principles or OECD Guidelines for Multinational Enterprises</p> <p>Examples include : condemnation for non-respect of local labour law, condemnation for tax fraud or competition law infringement, condemnation for ethical breaches, condemnation for lack of safety measures etc.</p>	Yes/No	Occurrence of event over the reporting period	N/A	No	100%	100%	· N/A
Lack of processes and compliance mechanisms to monitor compliance with international laws and principles on responsible business conduct and human rights									
S2	Existence of either: <ul style="list-style-type: none"> • policies to monitor compliance with human rights (including workers' rights). For instance: H&S policy to prevent fire hazard or working at height, or • grievance /complaints handling mechanisms to address violations of human rights (including workers' rights). For instance: possibility to flag a business relationship with a supplier that does not respect human rights 	<p>Please reference all the company's policies and compliance mechanisms referring to the following areas:</p> <ul style="list-style-type: none"> • Human Rights, Labour Rights & Consumer Rights • Bribery and corruption • Taxation • Fair competition 	Yes/No	Company policies and HR monitoring	N/A	Yes	100%	100%	ESG Policy and Sustainability Policy are implemented.
Unadjusted gender pay gap									
S3	Average gross hourly earnings of male paid employees	Difference between average gross hourly earnings of male paid employees and of female paid employees as a percentage of average gross hourly earnings of male paid employees	EUR	Company HR monitoring	N/A	NA	100%	100%	The only employees are the Managing Partners.
S4	Average gross hourly earnings of female paid employees		EUR	Company HR monitoring		NA	100%	100%	The only employees are the Managing Partners.
S5	Unadjusted gender pay gap of the Company		%	Automatic calculation	(S3 - S4)/S3				

KPI Code	Primary data point	Clarifications	Unit	Data point collection	Calculation methodology	2022 Data	Coverage rate (in % of projects)	Share of estimated data	Comments
Board gender diversity									
S6	Number of male board members	Board means the administrative, management or supervisory body of the Company	Nb	Company HR monitoring	N/A	2	100%	100%	
S7	Number of female board members		Nb	Company HR monitoring		0	100%	100%	
S8	Ratio of female to male board members		%	Automatic calculation	$S7/(S6+S7)$	0%			
Exposure to controversial weapons									
S9	Involvement of the company in the manufacture or selling of any type of controversial weapon, if relevant		Yes/No	Company contracts - Due diligence process	N/A	No	100%	100%	
Rate of accident									
S10	Number of work related injuries with lost days	Please include: <ul style="list-style-type: none"> accidents with more than one day's absence from work accidents occurring during working hours and while travelling for work purposes accidents of employees who left the company in 2021 fatal accidents Please exclude: <ul style="list-style-type: none"> accidents occurring during the journey from home to work or work from home 	Nb	Company HR monitoring	N/A	0	100%	100%	No accidents were reported.
S11	Number of days worked		Nb	Company HR monitoring		500	100%	100%	
S12	Accident Rate		Nb	Automatic calculation	$(S10/S11) * 1\,000\,000$	0,00%	100%	100%	

CAPENERGIE 5 KPIS

KPI Code	Primary data point	Clarifications	Unit	Data point collection	Calculation methodology	2022 Data	Coverage rate (in % of projects)	Share of estimated data	Comments
C7	Avoided CO2 emissions	<p>Calculated according to a rigorous and transparent methodology.</p> <p>Specify the different activities generating avoided emissions. Define the methodology used for the calculation of avoided emissions by specifying and justifying the choice of the different baseline scenarios and the underlying assumptions.</p>	tCO2e	Company environmental monitoring		99.934,65	100%	100%	Avoided emissions for La Huella, IGEP and BelPower following our production of energy with solar PV. Based on Carbon Footprint Analysis by Position Green.



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