ENERGO-PRO

Sustainability Report 2024

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ENERGO-PRO

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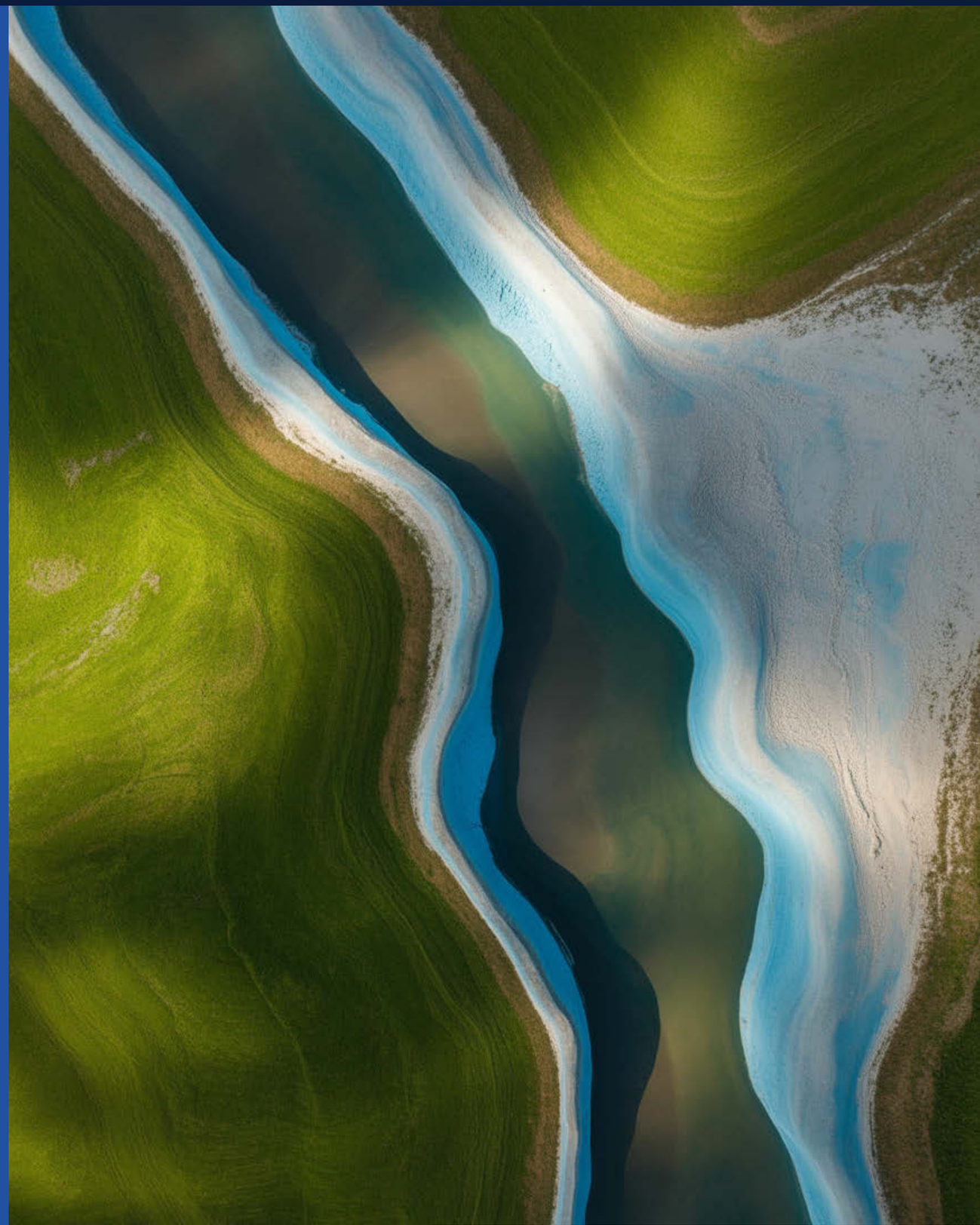


CEO Message

Dear stakeholders, partners and colleagues,

I am happy to present ENERGO-PRO's 2024 sustainability report. In anticipation of the mandatory EU Corporate Sustainability Reporting Directive (CSRD) disclosure in fiscal year 2027, this report marks a crucial step in our journey. We continue to prepare our Sustainability Report aligning with the CSRD and the European Sustainability Reporting Standards (ESRS). Alongside this, we maintain our reference to GRI Standards to provide the most comprehensive picture of our material and additional indicators.

The past year has been a period of significant progress and resilience for our company. We've expanded our global reach significantly over the past couple of years, and this year was no exception with our acquisition in November 2024, of seven hydropower plants in Brazil. These plants are located across the states of Minas Gerais, Rio de Janeiro and Mato Grosso do Sul, generating around 400 GWh annually. By successfully navigating the international market, we delivered a robust performance, reinforcing our commitment to being a major force in the renewable energy industry.

This success is a testament to our steadfast commitment to our core principles and strategic vision. We have not only achieved strong financial results, but we have also made substantial strides in our sustainability journey. Our focus on hydropower, a cornerstone of our operations, underscores our dedication to providing clean, renewable energy and actively contributing to the global transition towards a decarbonized future. Beyond these achievements, we remain committed to upholding the highest ethical and environmental standards, maintaining our compliance with the relevant legislations and aiming to comply with other frameworks such as the International Finance Corporation (IFC).

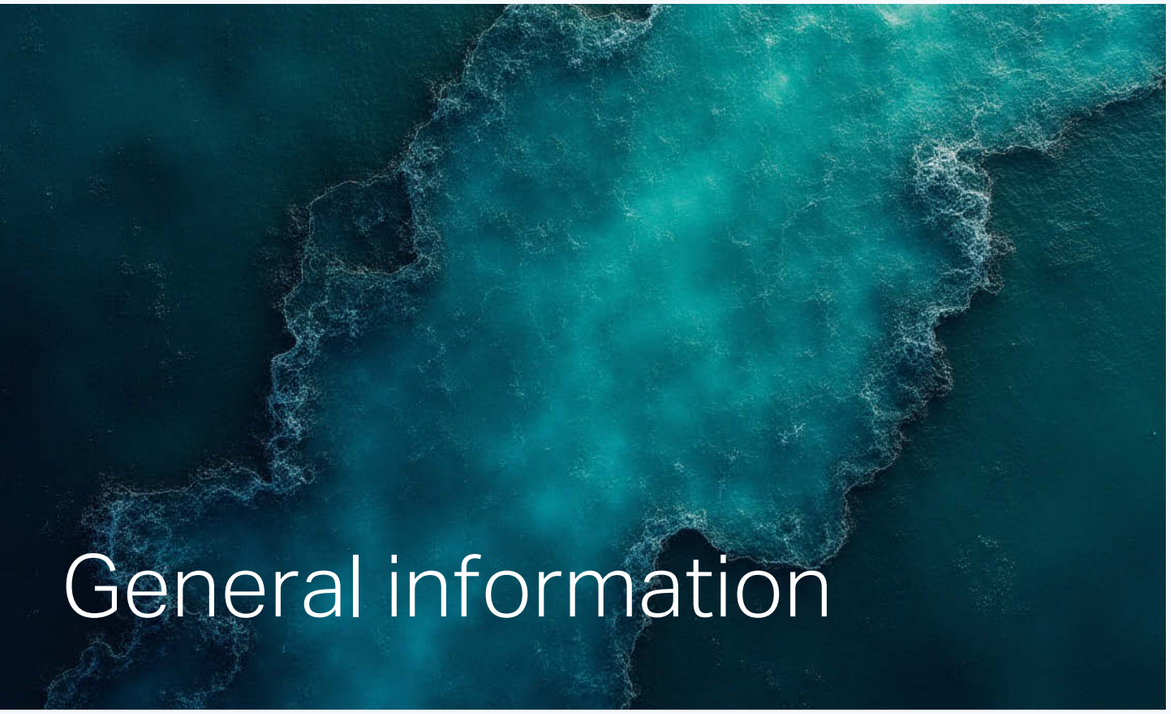
The key highlights of the year were launching our Green Financing Framework, receiving a Dark Green rating from S&P Global Ratings. We also established a partnership with the Hydropower Sustainability Alliance (HSA) and in 2024, independent auditors conducted an assessment of our Chorreritas Hydropower Project in Colombia against the Hydropower Sustainability Standard, receiving a silver certification in January 2025. In 2024, we established a new ESG Rating partnership with ISS ESG and received a score of C+ placing us in the top 41%, compared to our industry peers and in the top 35% of companies in Europe. Finally, we prepared a Group Environmental, Social, Health, and Safety Management System (ESHS-MS) aimed at managing our risks and improving our performance. These accomplishments, coupled with our ongoing operational improvements, have strengthened our foundation for long-term growth and stability and affirm our alignment with a low-carbon future and commitment to responsible development.

Sustainability is not just a policy for us; it is integral to every decision we make. Our commitment to sustainability remains a core pillar of our strategy and is deeply embedded in our business model.

As we look ahead, we remain optimistic about the future. We will continue to build on our achievements and our commitment to improving our ESG performance continues stronger than ever providing enduring value for all our stakeholders—our employees, customers, investors, and the communities we serve.

Thank you for your trust and continued support.

Jakub Fajfr
CEO ENERGO-PRO



General information

ENERGO-PRO is a leading international energy utility company that manages hydropower plants and electricity distribution infrastructure. Founded in 1994, our company has grown its portfolio through strategic acquisitions and development projects, establishing a strong presence in Europe, the Black Sea region, and South America with operations in Czechia, Bulgaria, Georgia, Türkiye, Colombia, Spain and Brazil.

Our mission is to operate in harmony with nature, and our vision is to be a leading hydropower operator, distributor, and supplier of electricity in the regions where we operate. We are committed to a business model that provides a stable financial return while also prioritizing long-term growth and our commitments to the environment and the communities we serve.

Our core values guide our daily operations and decisions:

- **Integrity:** We do what's right – always. We follow the law, our Code of Conduct, and uphold 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.

We generate 98% of our electricity from renewable hydropower sources, we are dedicated to providing environmentally friendly power and supporting the sustainable development of the regions where we operate.

Definitions and abbreviations

Abbreviation	Description
BMMP	Biodiversity Management and Monitoring Plan
BoD	Board of Directors
BP	Basis for Preparation
BU	Business Unit(s)
Business Unit(s) or subsidiary	Subsidiary of the group that is segmented by the countries and/or sectors in which we operate.
CapEx	Capital Expenditures
CCTF	Climate Change Task Force
CEO	Chief Executive Officer
Chorreritas	Generadora Chorreritas
CSRD	Corporate Sustainability Reporting Directive
CTB	EU Climate Transition Benchmark
D&S	Distribution and Supply
DKHI	DK Holding Investments
DMA	Double Materiality Assessment
ESIA	Environmental and Social Impact Assessment
EP	ENERGO-PRO
ES	Environmental and Social
ESG	Environment, Social, Governance
ESHS	Environment, Social, Health, and Safety
ESHS-MS	Environmental, Social, Health and Safety Management System
ESMS	Environmental and Social Management System
ESRS	European Sustainability Reporting Standards
EU	European Union
FTE	Full Time Equivalent
GHG	Greenhouse Gas
GIIP	Good International Industry Practice
GOV	Governance

Abbreviation	Description
GRI	Global Reporting Initiative
HPP	Hydroelectric Power Plant
HSA	Hydropower Sustainability Alliance
IAS	Invasive Alien Species
IFC	International Finance Corporation
IHA	International Hydropower Association
ILO	International Labor Organization
IRO	Impacts, Risks, and Opportunities
ISO	International Organization for Standardization
KPI	Key Performance Indicators
LTIR	Lost time injury rate
MDR	Minimum Disclosure Requirements
NFPA	National Fire Protection Association
NGO	Non-Governmental Organization
OECD	Organisation for Economic Co-operation and Development (OECD)
OHS	Occupational Health and Safety
OpEx	Operational Expenditures
PAB	EU Paris-aligned Benchmark
SBM	Strategy and Business Model
SBTi	Science Based Targets initiative
SDG	Sustainable Development Goals
TCFD	The Task Force on Climate-Related Financial Disclosures
The Group	Represents all entities under the scope of the report
TNFD	Taskforce on Nature-related Financial Disclosures
TPP	Thermal Power Plant
UN	United Nations
Xeal	Xallas Electricidad y Aleaciones

ESRS 2 General Disclosures

BP-1 General basis for preparation of the sustainability statement

ENERGO-PRO's 2024 Sustainability Report has been meticulously prepared on a consolidated basis, offering stakeholders a comprehensive and unified perspective on the Group's sustainability performance. This report encompasses operations across seven countries: the Czech Republic, Bulgaria, Georgia, Türkiye, Colombia, Spain, and Brazil. The scope extends beyond the conventional financial statements, integrating all major subsidiaries under ENERGO-PRO a.s. and selectively including entities from its direct shareholder, DK Holding Investments. The inclusion of entities under a direct shareholder is standard practice when a company voluntarily aligns with the CSRD framework. It allows for a more comprehensive view of the group which in turn provides a more complete view of the ESG performance. By including these entities as part of our Double Materiality Assessment (DMA) process, we can more clearly define our sustainability footprint and financial risks without limiting the scope to our immediate operations.

This expanded coverage reflects ENERGO-PRO's proactive and voluntary commitment to comply with CSRD and ESRS requirements, anticipating our future mandatory application for both the EP and DKHI.

The reporting period for this Sustainability Report is aligned with the Group's financial reporting calendar, spanning from January 1, 2024, to December 31, 2024, thereby ensuring consistency across all disclosures. ENERGO-PRO is proactively preparing for future regulatory obligations by voluntarily adhering to CSRD and ESRS requirements. However, in this Sustainability Report we have included additional material DKHI assets which are not included in the 2024 Annual Report, as noted in the next page.

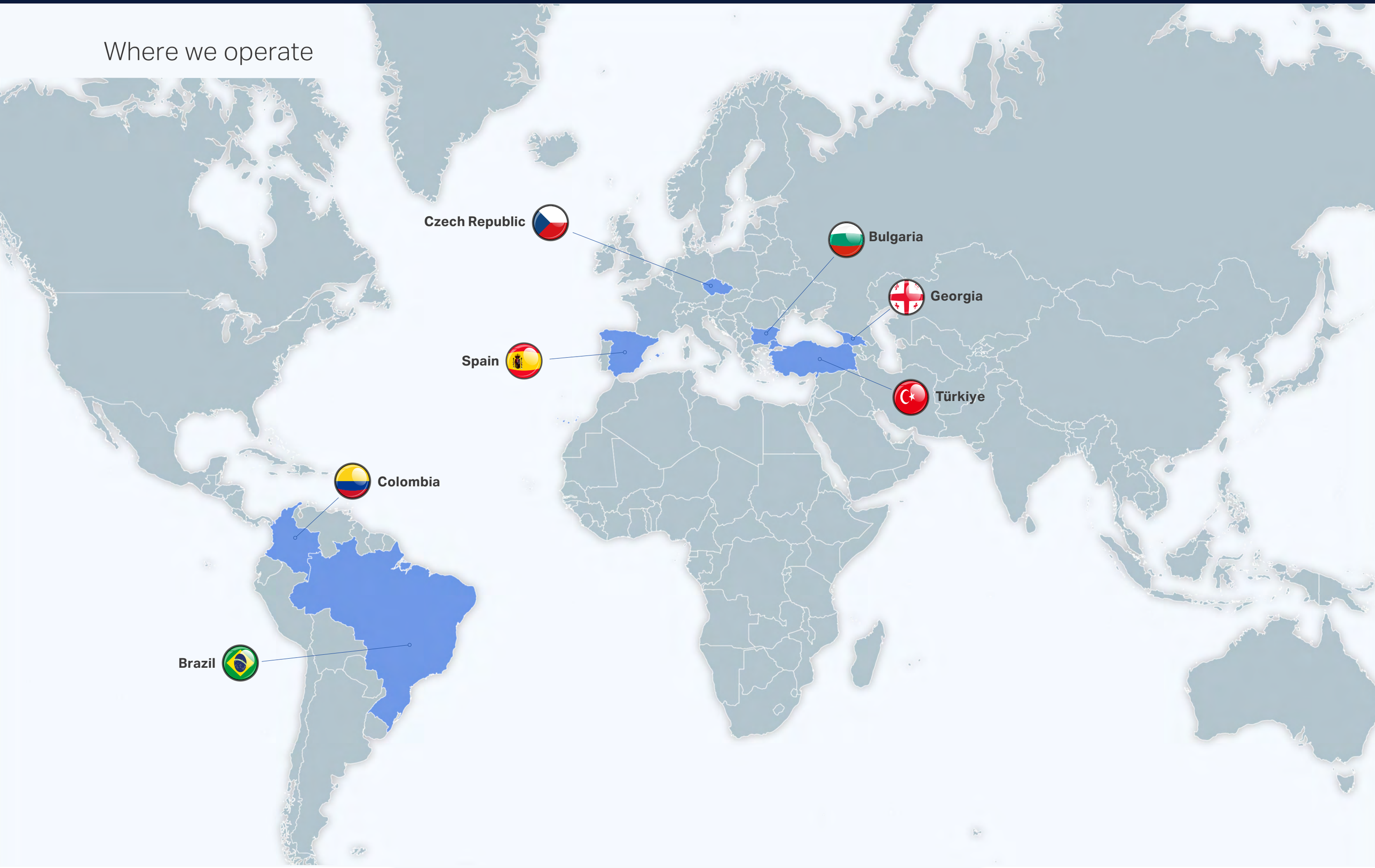
ENERGO-PRO's reporting covers its entire value chain, encompassing upstream, own operations, and downstream activities across all segments. Detailed value chain analyses have been diligently conducted for each business segment—including Hydro Generation, Distribution and Supply and Ferroalloys—to systematically identify material impacts, risks, and opportunities throughout each chain. Any disclosure requirements not included are a deliberate outcome, deemed either irrelevant to operations or falling below established materiality thresholds. We have also included additional data which was not considered material during the DMA assessment to align with stakeholder expectations.

Reporting Entities

Country	Entity	Segment	Parent Company
Czech Republic	ENERGO-PRO a.s.	Services	DK Holding Investments, s.r.o.
	MEGAWATT SERVIS s.r.o.	Services	ENERGO-PRO a.s.
	Dolnolabské elektrárny a.s.	HPP	ENERGO-PRO Czechia s.r.o.
	ENERGO-PRO MVE, s.r.o.	HPP	
Bulgaria	ENERGO-PRO Bulgaria EAD	HPP	ENERGO-PRO a.s.
	ENERGO-PRO VARNA EAD (incl. ENERGO-PRO SALES AD, Electrodistribution North AD and ENERGO-PRO Energy Services EAD, PV Companies: ENERGO-PRO Solar 1 EOOD, Tierra del Sol 002 EOOD, Sunny Land 003 EOOD, Solare 005 EOOD, Zeus 007 EOOD and FreeSol EOOD)	Distribution, Supply, Trading, Services	
Georgia	ENERGO-PRO GEORGIA HOLDING JSC	Services	ENERGO-PRO a.s.
	EP Georgia Generation JSC (incl. LLC gPower)	HPP, TPP	
	ENERGO-PRO GEORGIA JSC	Distribution	
	EP Georgia Supply JSC	Supply	
	OPPA JSC (incl. Teso Tech Solutions JSC, Asterbit LLC)	Services	
Türkiye	ENERGO PRO TURKEY HOLDING A.Ş.(including Reşadiye Hamzalı Elektrik Üretim San. ve Tic. A.Ş. and ENERGO-PRO Güney Elektrik Toptan Satis İthalat İhracat VE TİCARET A.Ş.)	Services, HPP, Trading	ENERGO-PRO a.s.
	Murat Nehri Enerji Üretim A.Ş.	HPP	
	Bilsev Enerji Üretim VE Ticaret A.Ş.	HPP	DK Holding Investments, s.r.o.
Colombia	ENERGO-PRO Colombia S.A.S. E.S.P. (Generadora Chorreritas S.A.S. E.S.P.)	HPP	ENERGO-PRO a.s.
Spain	Xallas Electricidad y Aleaciones SAU	HPP, Ferroalloy	ENERGO-PRO a.s.
Brazil	Energo-Pro Brasil Holding S.A. (incl. Geração Hidrelétrica Rio Grande S.A., SPE Cristina Energia S.A., Pequena Central Hidrelétrica Ze Tunin S.A., Pérola Energética S.A. and its 100% owned subsidiaries Savana Geração de Energia S.A., Phoenix Geração de Energia S.A.)	HPP	ENERGO-PRO a.s.

General information

Where we operate



General information

Organisational Structure Diagram

General information

Sustainability principles and Global Alignment

The following section outlines our guiding sustainability principles and global alignment. The Group's sustainability strategy is founded on three key pillars:

Climate Change: Aims to achieve net-zero emissions by reducing greenhouse gas emissions, minimizing grid losses, and investing in clean energy sources.

Environment and Biodiversity: Focuses on protecting and enhancing biodiversity, rehabilitating operational sites, and minimizing environmental impacts from projects. The Group uses a mitigation hierarchy to avoid, minimize, restore, and compensate for negative impacts.

Social: Seeks to build human and social capital by prioritizing the health and safety of its workforce and investing in local communities.

The Group's policies are regularly updated to address emerging sustainability issues and stakeholder expectations. The policies adhere to international standards, including the IFC Policy on Environmental and Social Sustainability[1] and its Performance Standards.

Alignment with Global Frameworks

The Group is dedicated to the Ten Principles of the UN Global Compact, covering human rights, labor, the environment, and anti-corruption. It also aligns its efforts with the UN's Sustainable Development Goals (SDGs). In 2023, two members of the internal Climate Change Task Force (CCTF) participated in the UN Global Compact Climate Change Accelerator Program, which supported the development of the Group's Climate Change Strategy and The Climate Change Decarbonization Plan.

[1] www.ifc.org

Key actions and commitments include:

- **Human Rights:** Policies such as the Code of Conduct and Human Resources Policy embed support for human rights. The Group has a Group Grievance Mechanism Standard and a Stakeholder Engagement Standard and uses a Human Rights Compliance Acceptance tool for evaluating security contractors.

- **Labor:** The Human Resources Policy upholds the rights to freedom of association and collective bargaining. It also explicitly prohibits forced labor and child labor, and the Group has not had any reported incidents in these areas. Furthermore, our Occupational Health and Safety Policy is aimed at protecting the safety of our workers and our value chain.

- **Environment:** The Group adopts a precautionary approach, conducting impact and risk analyses and environmental monitoring. Our ESG and Sustainability Policies set out our commitments to complying with Good International Industry Practice.

- **Anti-Corruption:** The Code of Conduct and the Anti-Bribery and Anti-Money Laundering Policy reflect a zero-tolerance stance on corruption, with no material incidents reported in 2024

The Group's operations contribute to several SDGs, including promoting affordable and clean energy, taking climate action, fostering decent work and economic growth, and protecting life on land. Other areas of contribution include efforts related to poverty reduction, affordable and clean energy, responsible consumption and production, life below water, peace, and justice and strong institutions and water and sanitation. More information about our SDG commitments is available in Annex.

BP-2 – Disclosures in relation to specific circumstances

ENERGO-PRO maintains consistency with the time horizons defined by ESRS 1. The Group makes efforts to manage value chain data, recognizing inherent complexities in its collection and estimation. While current methods involve spend-based calculations and contractor information, resulting in varying accuracy, ENERGO-PRO has implemented key initiatives like a Global Supplier Management Procedure, a comprehensive Contractor and Sub-Contractor Management Plan and an on-line tool to assess potential contractors and suppliers from ESG perspective. It is also transitioning to direct weight-based tracking systems to substantially enhance data quality and ensure more accurate future reporting. Sources of estimation uncertainty primarily relate to resource inflow tonnages due to limited direct data collection, which the Group addresses through industry-standard conversion ratios and available documentation.

Significant changes have been undertaken to enhance the quality and accuracy of sustainability reporting for 2024. These include the expansion of the organizational boundary following the acquisition of operations in Brazil in 2024, necessitating new data sources. The Group developed a comprehensive data collection manual to standardize methodologies and definitions across all Business Unit(s), addressing inconsistencies identified during the initial ESRS implementation in 2023. Key health and safety metrics and human resources data, including LTIR and gender pay gaps, have been recalculated at the group level for improved accuracy. Acknowledging prior reporting errors and data inconsistencies, health and safety indicators for past periods have been recalculated and restated using standardized methodologies to ensure consistency across reporting periods. ENERGO-PRO is systematically improving data collection quantity and quality, data inaccuracies, and closing identified data gaps, demonstrating a proactive commitment to building robust systems for future mandatory compliance.

We also acknowledge that in this year's report, water usage data and HR data (particularly training and skills development) are still not precise. While we strive to have the best quality data, it takes time for our newly implemented data collection measures to fully mature and deliver the best possible results. Unifying our data collection methods across our many Business Unit(s) is a multi-step process that requires careful integration and validation.

The Group demonstrates a strong commitment to global best practices by applying multiple sustainability reporting standards alongside ESRS, including UN Global Compact Principles, TNFD (The Task Force on Nature Related Financial Disclosures) and TCFD (The Task Force on Climate Related Financial Disclosures) recommendations (see Annex page 136 - TCFD Recommendations). It has committed to adopting the IFC Policy on Environmental and Social Sustainability and Performance Standards across all Business Unit(s) since 2023. Operations are guided by several European and international standards, such as ISO 9001, 14001, 45001 and 27001, ISO 14001 and 45001 have been made mandatory across all assets, and the Group is actively working towards obtaining Group-level certification. All material topics assessed through the DMA, including Biodiversity and Ecosystems (E4), Own Workforce (S1), Workers in the Value Chain (S2), Affected Communities (S3), and Consumers and End-Users (S4), are fully disclosed.

GOV-1 – The role of the administrative, management and supervisory bodies

Information about the composition and diversity of members of the administrative, management and supervisory bodies

Metric	Total
Number of executive members (head count)	45

Number of executive members

Metric	Total
Number of non-executive members (head count)	0

ENERGO-PRO recognizes and upholds employees' fundamental rights to form associations, organize, and engage in collective bargaining, fostering constructive partnerships with employee representatives and unions. The Group actively promotes open dialogue and collaboration with its workforce through various engagement channels, including on to one meetings, surveys, and comments and suggestion boxes, grievance mechanisms, ensuring workers can freely seek guidance and support from the direct supervisors and the human resource departments.

Governance Structure

ENERGO-PRO's Group Board of Directors comprises seasoned professionals with extensive industry knowledge and expertise in the energy sector. The board members possess a deep understanding of hydropower operations, electricity distribution, energy trading, and the regulatory environments across the Group's diverse geographic markets in Europe, the Caucasus, and Latin America. Their collective experience spans the full spectrum of ENERGO-PRO's business activities, from clean energy generation to grid management and sustainable business practices. The first tier of the governance structure is the Board of Directors of ENERGO-PRO. a.s. The tenure of the members is five years and made up of:

- Jaromír Tesař – Chairman of the Board.
- Jakub Fajfr – Member of the Board and Chief Executive Officer
- Vlastimil Ouřada – Member of the Board and Chief Financial Officer

ENERGO-PRO a.s. also has a Supervisory Board that consists of:

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

In addition to the first tier, each of the Business Unit(s) have BoDs, as shown in the next page:

Number and percentage of members of the administrative, management and supervisory bodies by gender

Metric	Total
Number and percentage of members of the administrative, management and supervisory bodies by gender (head count)	45 (100%)
Female (head count)	4 (8.98%)
Male (head count)	41 (91.11%)
Other gender (head count)	0 (0%)
Not reported (head count)	0 (0%)

Board's gender diversity ratio

Metric	Total
Board's gender diversity ratio (%)	8.98

Governance Structure

Percentage of independent board members

Metric	Total
Percentage of independent board members (%)	0

ENERGO-PRO's Board of Directors holds ultimate accountability for Environmental, Social, and Governance (ESG) matters, formally embedding these responsibilities in the Group's policies and Code of Conduct. The ESG Committee, comprising the Chief Executive Officer, Chief Financial Officer, Group General Counsel, and the ES Group Head, provides comprehensive oversight, meeting quarterly to update policies and drive ESG integration. Specialized bodies, including the CCTF and Anti-bribery Committee, have specific mandates.

Strategic and operational oversight is managed by a dedicated ES Group Head, who reports directly to the CEO, ensuring clear accountability for sustainability functions. Clear reporting hierarchies are established, with ESG focal points at each Business Unit(s) reporting to their individual Business Unit(s) and with a dotted line to the group ESG team and ESG Committee, ensuring a structured communication flow to the highest governance body. Comprehensive controls include annual ESG risk assessments, monthly ESG team meetings, monthly dashboards with Key Performance Indicators (KPIs), annual ESG Action Plans, annual Climate Change Action Plans, and multi-level data validation for sustainability reporting. Furthermore, bimonthly meetings are held with each Business Unit(s) and led by the Group CEO to discuss progress on finance, operations, ESG, human resources and occupational health and safety.

The Board of Directors and ESG Committee oversee sustainability target setting and progress monitoring, with the ES Group Head developing targets in cooperation with the Business Unit(s). Progress is monitored through various oversight mechanisms, including monthly core team meetings, quarterly ESG Committee reviews, and annual reporting cycles. The Group's governance bodies possess direct sustainability expertise through the ES Group Head and senior executives. External expertise is leveraged through partnerships with organizations like the International Hydropower Association and participation in international bodies such as the UN Global Compact Climate , ensuring specialized knowledge in hydropower operations, climate change mitigation, biodiversity protection, and compliance with international standards like the IFC Performance Standards.

GOV-2 – Information provided to and sustainability matters addressed by the undertaking's adminis-trative, management and supervisory bodies

The administrative, management, and supervisory bodies of ENERGO-PRO are actively informed about material sustainability impacts, risks, and opportunities primarily through the ESG Committee. This Committee, comprising key executives, meets quarterly to review and update policies, assess material impacts, and oversee the implementation of due diligence processes and ESG strategies. It is responsible for ensuring accurate and transparent reporting of ESG performance and sustainability outcomes to the Board of Directors, which holds ultimate accountability for these matters.

ENERGO-PRO ensures that its administrative, management, and supervisory bodies integrate Environmental, Social, and Governance (ESG) considerations into strategy, transactions, and risk management processes. We aim to embed ESG considerations within business objectives from design to operations, emphasizing transparency, stakeholder trust, and continuous improvement. Decision-making incorporates Good International Industry Practice (GIIP) and alignment with Sustainable Development Goals (SDGs), ensuring a balance between financial, environmental, and social priorities. Key focus areas include climate change, biodiversity conservation, social equality, health and safety, anti-corruption, human resources, and ethical governance. Risks and impacts are managed via a Group Environmental, Social, Health and Safety Management System (ESHS-MS) and our Sustainability Framework which includes policies, a grievance mechanism standard, Stakeholder Engagement Standard, Occupational Health and Safety Plan, a Climate Change Strategy, a Biodiversity Management and Monitoring Plan and many other plans and procedures .Opportunities are driven by frameworks and sustainable innovations. Robust performance monitoring mechanisms, including KPIs aligned with SDGs and GIIP, ensure continuous improvement, transparency and accountability, with relevant metrics reported annually.

GOV-4 – Statement on due diligence

Core ESRS elements of due diligence	Paragraphs in the sustainability statement
(a) Embedding due diligence in governance, strategy and business model	ENERGO-PRO embeds due diligence into its governance, strategy, and business model by maintaining robust internal controls and governance structures to ensure ethical operations. The Group has established policies such as the Anti-Bribery and Anti-Money Laundering Policy, Sustainability Policy, and Human Rights Policy to guide responsible business practices. It ensures compliance with environmental, social, and governance (ESG) standards, conducts risk assessments, and implements Health and Safety Management Systems. Leaders are required to exemplify integrity and oversee adherence to the Global Code of Conduct, fostering a culture of accountability. Regular training and awareness initiatives for employees and contractors further reinforce ethical conduct and compliance. Additionally, due diligence process is being implemented for suppliers and contractors. This process aligns with the Group's policies and GIIP. These practices collectively integrate due diligence into ENERGO-PRO's sustainable and transparent business model.
(b) Engaging with affected stakeholders in all key steps of the due diligence	The Group commits to engaging with affected stakeholders throughout key steps of the due diligence process. This is achieved by fostering open, transparent, and culturally sensitive communication with communities, associations, and authorities. Stakeholder engagement plans and grievance mechanisms are developed to ensure inclusivity, including vulnerable groups. Information is shared in a timely and factual manner to encourage dialogue and participation, aligning with the Group's commitment to sustainability and human rights principles. Stakeholder engagement and social risks and impacts are integrated into decision-making processes to maximise positive impacts and minimise risks. These engagements allow the Group to build trust, enhance its brand reputation, and contribute to social and economic development while addressing concerns effectively.
(c) Identifying and assessing adverse impacts	ENERGO-PRO identifies and assesses adverse impacts through active engagement with stakeholders, rigorous environmental and social risk assessments, adopting the mitigation hierarchy and compliance with GIIP. It evaluates potential negative effects on communities, the environment, and human rights. The Group adopts a structured due diligence process, incorporating input from local stakeholders and ensuring compliance with environmental, social, and governance (ESG) standards, as outlined in its Sustainability Policy. Regular risk assessments are conducted to anticipate and address potential adverse outcomes, with emphasis on transparency and mitigation.

Core ESRS elements of due diligence	Paragraphs in the sustainability statement
(d) Taking action to address those adverse impacts	ENERGO-PRO takes action to address adverse impacts by implementing mitigation measures through its ESHS-MS, Environmental and Social Impact Assessments, monitoring, risk assessments, and ensuring any potential environmental and social risks are avoided and if not possible minimised. This includes fulfilling regulatory obligations, reducing the operational carbon footprint, conducting due diligence for contractors and suppliers through our procurement tools, and fostering community engagement to obtain input regarding social impacts and mitigation and address grievances. Incidents are investigated thoroughly, with corrective measures aimed at preventing recurrence. By promoting transparency and aligning with Good International Industry Practice, ENERGO-PRO ensures accountability in mitigating adverse effects on employees, communities, and the environment.
(e) Tracking the effectiveness of these efforts and communicating	To monitor the effectiveness of our efforts, we develop and implement robust tools, including KPIs, project/programmes specific targets and indicators and performance reviews, to measure adherence to the Global Code of Conduct and related policies. Regular communication is ensured through transparent reporting to stakeholders, such as ESG disclosures, sustainability reports, and community updates. We use tools like grievance mechanisms and stakeholder feedback channels to assess progress. The outcomes are shared with employees, contractors, and stakeholders via appropriate platforms, ensuring accountability and fostering continuous improvement.

GOV-5 – Risk management and internal controls over sustainability reporting

ENERGO-PRO's risk management and internal control processes for sustainability lies with the ESG committee and supported by ESG focal points and other information providers. The approach integrates sustainability risks into wider risk identification and mitigation, utilizing a comprehensive DMA that evaluates both impact and financial materiality across all business operations and value chains. This systematic process enables the identification, evaluation, and prioritization of significant sustainability impacts, risks, and opportunities.

Main risks identified include climate-related physical and transition risks (e.g., extreme weather, regulatory changes, grid losses), environmental risks (e.g., biodiversity impacts), and social/ governance risks (e.g., occupational health and safety incidents, potential corruption). These are mitigated through the Climate Change Decarbonization Plan, Climate Adaptation Plan, emergency preparedness, infrastructure investments, rigorous Environmental Impact Assessments, and the Occupational Health and Safety Management Plan. Zero-tolerance anti-corruption policies, comprehensive training programs, and a whistleblowing platform further ensure transparent reporting and swift remediation of issues.

Findings from risk assessments and internal controls are fully integrated into the sustainability reporting process through a structured validation framework. ESG focal points incorporate results into annual ESG plans, and the central ESG team consolidates findings, ensuring they are reflected in materiality assessments. Furthermore, the CCTF prepares annual Climate Plans for each of the material Business Unit(s). The CCTF meets four times a year to track progress of these plans in each Business Unit(s) and discuss new actions and initiatives.

SBM-1 – Strategy, business model and value chain

Disclosure of information about key elements of general strategy that relate to or affect sustainability matters

Our core business activities center around renewable electricity generation primarily through hydropower plants, complemented by natural gas-fired generation for grid stability (In Georgia), and comprehensive electricity distribution and supply services across D&S Business Unit(s). In December of 2024, we significantly expanded our operations through the strategic acquisition of seven HPPs in Brazil, which added substantial hydropower generation capacity. We also continued advancing our development activities in Colombia with progress on the Chorreritas HPP, demonstrating our commitment to geographic expansion and sustainable infrastructure development in emerging markets.

We serve diverse markets across seven countries, providing electricity generation, distribution and supply services to residential, and business customers, along with wholesale electricity trading across markets.

Total number of employees

Metric	Total
Total number of employees (head count)	9,783
Brazil (head count)	20
Bulgaria (head count)	2,533
Colombia (head count)	34
Czechia (head count)	91
Georgia (head count)	6,708
Spain (head count)	236
Türkiye (head count)	161

Total revenue

Metric	Total
Total revenue (EUR)	1,550,514,000

Beyond our core energy generation, distribution, and supply activities that form our revenue breakdown, we operate two ferroalloy plants through our Spanish facilities. Additionally, we are involved in payment services through our OPPA subsidiary in Georgia, which provides payment processing and financial technology services, representing a distinct sector with its own governance considerations separate from our primary energy operations.

Revenue from fossil fuel (coal, oil and gas) sector

Metric	Total
Revenue from fossil fuel (coal, oil and gas) sector (EUR)	9,796,354
Revenue derived from coal (EUR)	0
Revenue derived from oil (EUR)	0
Revenue derived from gas (EUR)	9,796,354

The Group is not active in chemicals production as a primary business, controversial weapons, or the cultivation of tobacco; its ferroalloy operations involve chemical processing elements managed responsibly. The overall portfolio strongly aligns with sustainability goals, aiming for net zero emissions by 2050, reducing grid losses, and improving energy efficiency.

Strategic challenges include managing climate-related physical and transition risks, implementing comprehensive decarbonization measures, improving our safety performance, and ensuring compliance with evolving sustainability regulations. Critical solutions include the CCTF driving emission reduction, comprehensive Environmental and Social Management Systems and implementation, commitment from all the BoDs, training and capacity building regarding OHS, and enhanced stakeholder engagement.

SBM-2 – Interests and views of stakeholders

ENERGO-PRO identifies a diverse range of key stakeholders, including customers, employees, local communities, government authorities, financial institutions, investors, suppliers, NGOs, and trade unions. The Group employs a fit for purpose approach to engagement guided by its Group Stakeholder Engagement Standard, utilizing diverse communication channels such as sustainability reporting, direct meetings, social media, grievance mechanisms, and tailored community investment programs. The purpose of this engagement is to build transparent, trusting relationships, ensuring that stakeholder views and concerns directly inform decision-making, risk management, and ensure sustainability commitments are met throughout project lifecycles.

Outcomes of stakeholder engagement are integrated, when relevant and appropriate, into decision-making via the ESG governance structure, with feedback consolidated by the central ESG team and reviewed by the ESG Committee. This input directly influences materiality assessments, policy development, and strategic planning. Key stakeholder interests include reliable and affordable access to services, health and safety improvements, local employment and local purchases, fair resettlement compensation, operational safety and security, community investment, and responsible environmental/social project assessments. We have incorporated enhanced ESG commitments, including alignment with International Finance Corporation standards and adoption of TCFD/TNFD reporting frameworks. Procurement management systems have been strengthened with updated general terms and conditions, and due diligence processes. Planned steps towards mandatory CSRD compliance and enhanced ESG governance structures are expected to further strengthen stakeholder confidence through increased transparency and accountability.

SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS	Topic	Material/Not material	Summary description
Environment	E1-Climate change	Material	Group-level material topic—most material IROs for all 3 subtopics identified across all environmental topics.
Environment	E2-Pollution	Material	Location-specific material topic—material only for Colombia due to HPP construction and Spain due to Ferroalloy business
Environment	E3-Water and marine resources	Material	Group-level material topic—mostly relevant due to HPP business.
Environment	E4-Biodiversity and ecosystems	Material	Group-level material topic relevant due to impacts on water biodiversity for HPPs and birds for distribution business.
Environment	E5-Resource use and circular economy	Material	Group-level material topic—relevant for all segments.
Social	S1-Own workforce	Material	Group-level material topic relevant for all segments.
Social	S2-Workers in the value chain	Material	Group-level material topic—relevant for all segments, especially for construction/ maintenance purposes.
Social	S3-Affected communities	Material	Group-level material topic relevant for all segments, especially HPP business.
Social	S4-Consumers and end-users	Material	Location-specific material topic—material only for Georgia and Bulgaria due to supply services having direct contact with end-users of electricity.
Governance	G1-Business conduct	Material	Group-level material topic—relevant for all segments.

ENERGO-PRO identified 58 positive and 81 negative material impacts through its comprehensive DMA, available in Annex (page 123). Positive impacts include providing renewable electricity generation and creating stable employment, while negative impacts range from non-renewable energy consumption and disruption to fish migration, resettlement, to employee health and safety risks. The Group also identified 43 material risks, such as physical climate disruptions and health and safety concerns, and 38 material opportunities, stemming from green energy demand and leveraging well-trained employees. These are managed across short-, medium-, and long-term horizons through its Climate Change Strategy, Climate Decarbonization Plan, biodiversity management programs, enhanced health and safety systems and others, with continuous monitoring by the ESG Committee.

Material impacts are intrinsically connected to the Group's business model as a renewable energy operator, with sustainability integrated through three core pillars: Climate Change, Environment and Biodiversity, and Social. Quantified financial effects from sustainability risks and opportunities demonstrate the Group's diverse access to capital, including green financing, demonstrated by the CZK 3,500,000,000 bonds due 2029, which were issued by ENERGO-PRO Green Finance s.r.o. under its green financing framework. Primary material risks requiring monitoring include physical climate risks to infrastructure, regulatory transition risks, and market risks from increasing renewable energy capacity and storage.

The investment strategy focuses on enhancing generation and distribution assets through rehabilitation, modernization, and selective acquisitions—including the seven newly acquired HPPs in Brazil. Resilience analysis is conducted by the CCTF, assessing qualitative risks across all our material assets integrated with the enhanced 2023 materiality assessment. All material impacts, risks, and opportunities are covered by ESRS topical standards, with additional entity-specific disclosures related to hydropower operations and our country-level breakdowns of sustainability metrics.

Double Materiality Assessment and Risk Management

ENERGO-PRO uses a comprehensive DMA to identify and evaluate material impacts, risks, and opportunities (IROs) in line with ESRS requirements. This process considers both

impact materiality (the effect on people and the environment) and financial materiality (the financial effects on the Group). The assessment uses objective criteria with quantitative and qualitative reasoning, and it is conducted at both the group and country levels by ESG focal points at each Business Unit(s). The findings are integrated into the Group's Sustainability Framework and Group ESHS-MS.

The assessment process is validated through stakeholder engagement and expert consultations. This approach ensures that the Group's risk profiles and management processes are robust, contributing to long-term operational resilience.

ESG Rating

Since 2021, we have been regularly assessed by an external ESG rating provider to evaluate our sustainability performance and risk level. This assessment provides valuable information for our stakeholders.

This year, we established a new ESG Rating partnership with ISS Corporate[2] and received a C+ score, placing us in the top 41% compared to our industry peers and in the top 35% of companies in Europe. This result demonstrates arelatively high ESG performance and acknowledges our high transparency level. The positive outcome reflects our ongoing commitment to sustainability and our strong management of ESG risks.

[2] https://www.iss-corporate.com/

EU Taxonomy

ENERGO-PRO does not currently have a regulatory obligation to disclose EU Taxonomy information. However, ENERGO-PRO is taking preparatory steps well ahead in light of upcoming regulatory obligations. This reflects our firm commitment to promoting sustainable investments and supporting the broader environmental goals outlined by the European Union in 2023. To provide a clear financial structure for these initiatives, we have established a Green Financing Framework. This framework provides the blueprint for issuing financial instruments, such as green bonds, to raise capital specifically for projects that meet the EU Taxonomy's eligibility criteria and contribute positively to environmental objectives. We initiated the process of identification of our taxonomy-eligible activities by screening the economic activities listed in the Climate Delegated Act (Commission Delegated Regulation (EU) 2021/2139), the Complementary Climate Delegated Act (Commission Delegated Regulation (EU) 2022/1214), the Environmental Delegated Act (Commission Delegated Regulation (EU) 2023/2486), and the amendments to the Climate Delegated Act (Commission Delegated Regulation (EU) 2023/2485 ENERGO-PRO's proactive approach is also demonstrated by its climate targets for its hydropower plants and the Gardabani power plant, which are based on the EU Taxonomy criteria for sustainable contributions to climate mitigation. Our goal is to strengthen our alignment with the EU Green Deal of limiting global warming to 1.5°C and our long-term commitment to achieve net zero by 2050.

Environmental information

ESRS E1 Climate change

E1-1 – Transition plan for climate change mitigation

The Group is strategically directing capital investment towards various initiatives that support the expansion of clean energy production and enhance environmental performance. In Colombia, capital is being invested in new hydropower projects to boost clean energy generation. Türkiye is focusing on developing its renewable energy portfolio through Solar Panel projects and is also committing operational expenditures to manage environmental and social impacts at its hydroelectric power plants. These measures include installing environmental monitoring systems, constructing physical barriers to enhance community safety, implementing comprehensive biodiversity programs, investing in community projects, and annual environmental awareness programs with stakeholders.

Across ENERGO-PRO's D&S subsidiaries, CapEx has been allocated for the deployment of new electricity meters over a 12-year period. This initiative is designed to improve measurement reliability, effectively reduce grid losses, and enhance overall energy efficiency, all of which contribute directly to the Group's greenhouse gas (GHG) reduction targets. ENERGO-PRO is also actively exploring renewable self-generation options, assessing the feasibility of tree planting to offset emissions in some Business Unit(s), and implementing measures to minimize water consumption and optimize recycling efforts.

Further capital expenditures include essential upgrades to transformers and cables to modernize infrastructure and replacing meters to monitor losses. Investments are also being directed towards enhancing energy efficiency within office systems, incorporating LED lighting and other. Specific progress milestones include six EV charging stations planned for 2025 in Spain, as well as replacing fossil fuel company vehicles with electric or hybrid alternatives. Furthermore, also in Spain, we intend to build and operate a plant for the production of charcoal in Dumbría region, Spain. The facility will produce charcoal to partially replace the fossil coal currently used as reducing agent in our plants as part of the ferroalloy production process. This plant will significantly reduce our Scope 1 GHG emissions. We are also exploring options to reduce Scope 3 emissions of the planned charcoal plant, including purchasing timber from sustainable sources and establishing our own plantations to source the consider timber required.

Also, in Varna we have installed solar panels for our own electricity consumption at some of our warehouses, reducing our electricity consumption footprint. In Türkiye, we completed and obtained the environmental and construction license to start construction of a 42 MW Solar Panel project in our brownfield site located next to our Alpaslan II HPP. Installation will begin in 2025, increasing our clean energy generation capacity. Currently no specific capital or operational expenditures are planned at ENERGO-PRO's operations in Czechia since our HPPs in Czechia were assessed as non-material for climate change impact.

Our largest GHG footprint include emissions from traded electricity, scope 3 - Cat 03 (85.3% of total emissions), followed by distribution losses from purchased electricity (7.2% of emissions). The Group's Climate Change Decarbonization Plan outlines actions to reduce these emissions, centering efforts on minimizing high-emission energy sources, increasing investments in renewable energy, and adopting more efficient energy systems, annual monitoring and reporting mechanisms are in place to track progress through our annual GHG inventory.

The Group takes into consideration the risks posed by locked-in GHG as one of the component of our transition risk management. For our electricity transmission infrastructure, the primary risk exposure lies not in the grid infrastructure itself, which has low operational emissions, but in its potential facilitation of high-carbon generation from third-party sources.

A large portion of the Group's operations, particularly its run-of-river hydropower plants and office buildings, have inherently low operational locked-in emissions. However, challenges remain in specific industrial processes. For instance, ferroalloy smelting processes face significant technological limits on fully replacing charcoal, creating a difficult-to-abate emissions challenge that constrains the immediate achievement of absolute decarbonization in that sector.

ENERGO-PRO is committed to mitigating its exposure to all material locked-in emissions through ongoing capital investments in low-carbon technologies, periodic portfolio assessment, and targeted initiatives to find alternatives for high-carbon inputs in industrial operations.

OpEx efforts are directed towards emission reduction through SF6 leak prevention and water usage minimization. Ongoing Capex and OpEx plans include the modernization of hydropower facilities, investment in new HPPs and solar power plants and distribution assets, the charcoal plant for our ferroalloy business, safety enhancements, and environmental monitoring to ensure continued compliance with taxonomy standards. The Group's scope 1 climate target for its hydropower plants is a lifetime emissions intensity of 100 gCO^2e/kWh, which is based on the EU Taxonomy criteria for

sustainable contributions to climate mitigation. This target is a widely recognized benchmark for sustainable hydropower generation, aligning with standards from the IHA, Hydropower Sustainability Standard, and Climate Bonds Initiative. In 2024, we conducted a four-step process to assess the HPPs we owned and operated in 2023, which involved screening each asset against the EU Taxonomy Climate Change Mitigation objective and the Substantial Contribution Criteria and calculating their lifetime emissions intensity. This analysis confirmed that all HPPs in Czechia, Spain, Türkiye, Georgia and Bulgaria have a lifetime emissions intensity below the target of 100 gCO^2e/kWh, indicating they are making a substantial contribution to climate mitigation. The assessment also identified that construction-related emissions and post-impoundment reservoir emissions are key hotspots across the HPP lifecycle.

The CCTF has developed a Climate Adaptation action plan that focuses on mitigating 18 Priority Risks identified through a Climate Change Risk Assessment. Specific actions have been assigned to risks, allocated to various Business Unit(s), each with a completion date, a budget (CapEx and OpEx), and assigned personnel for implementation, thereby aligning economic activities with taxonomy technical screening criteria. Progress and compliance will be overseen by the ESG Committee and reported annually through the Business Unit(s) Climate Adaptation Action plans.

Across its operations, the Group ensures compliance with all mandatory screening and exclusions (a)-(g)[3] within the Climate Benchmark Standards Regulation.[4] The clean energy generation activities align with both the EU Paris-aligned Benchmarks (PABs)[5] and the EU Climate Transition Benchmarks (CTBs)[6] . Alignment with the PAB and CTB is achieved because ENERGO-PRO, with its over 90% hydropower generation, operates with an inherently low carbon intensity. This low-carbon profile enables its immediate inclusion in these benchmarks, helping them meet the required 50% (for PAB) and 30% (for CTB) initial carbon intensity reduction thresholds relative to the market index. This avoids the need for a steep, active decarbonization trajectory from a high-emissions base. The Group's diverse portfolio, which includes clean energy generation alongside our distribution and supply business, contributes to its current non-exclusion from both benchmark categories. ENERGO-PRO remains committed to proactive measures such as reducing emissions across all scopes, investing in renewable technologies, and integrating sustainable solutions in its processes. These efforts reflect the Group's commitment to global climate goals and sustainability standards while addressing the regulatory requirements of the Corporate Sustainability Reporting Directive. The Climate change plan is aligned with ENERGO-PRO's overall business strategy and financial planning, with a focus on reducing greenhouse gas emissions across all scopes. This approach underscores the commitment to the net zero goal and aligns with the broader business strategy of clean energy generation. Emission reduction measures are financially structured through budgeted allocations for initiatives such as reducing gas consumption, increasing investments in renewable energy, and enhancing energy-efficient infrastructure, including meters, transformers, and cables. The ESG Committee monitors annual progress to ensure alignment with business priorities and financial sustainability.

[3] The mandatory exclusions for the European Union Paris-Aligned Benchmarks (PABs) and EU Climate Transition Benchmarks (CTBs) prevent the inclusion of companies involved in controversial weapons, tobacco, and breaches of societal norms (UN Global Compact/OECD guidelines). PABs have additional, more stringent revenue exclusion thresholds for hard coal (≥1%), oil fuels (≥10%), gaseous fuels (≥50%), and high-intensity electricity generation (≥50% revenue from generation ≥100 g CO^2e/kWh).

[4] The Climate Benchmark Standards Regulation refers to the European Union Benchmarks Regulation, as amended by Regulation (EU) 2019/2089, which establishes the legal framework and minimum standards for all EU Climate Benchmarks and mandates climate-related disclosures.

[5] The EU Paris-aligned Benchmark (PAB) is a low-carbon index designed to align with the 1.5°C warming goal of the Paris Agreement, requiring a 50% initial carbon intensity reduction and an annual 7% decarbonization trajectory for the index.

[6] The EU Climate Transition Benchmark (CTB) is a low-carbon index designed for alignment with the Paris Agreement's goal of limiting warming to well below 2ºC, requiring an initial carbon intensity reduction of at least 30% and an annual 7% decarbonization trajectory for the index.

E1-2 – Policies related to climate change mitigation and adaptation

Minimum Disclosure Requirements for policies related to climate change mitigation and adaptation (ESRS 2 MDR-P)

ENERGO-PRO's commitment to climate change mitigation and adaptation is formalized through its ESG policy and Sustainability policy. ENERGO-PRO identifies several key climate-related impacts, risks, and opportunities in its operations. The Group calculates and reduces its GHG emissions using the Greenhouse Gas Protocol and targets have been established using a hybrid combination of the EU Taxonomy technical screening criteria which provides sector specific emission intensity thresholds for Hydropower plants and gas fired power generation.

ENERGO-PRO recognizes both physical and transitional climate risks, committing to develop a comprehensive global climate change resilient strategy. Resource efficiency is emphasized through monitoring and reducing its energy consumption, water usage, and waste generation. As a hydropower company, the Group is inherently positioned to leverage renewable energy opportunities as part of broader climate change mitigation efforts.

The ESG and Sustainability policies apply across all ENERGO-PRO operations, including its hydropower plants throughout Europe, the Black Sea region, and the Caucasus, as well as its electricity distribution, power trading activities and ferroalloys across its operational regions. The scope encompasses ENERGO-PRO's entire operational footprint of 1507.1 MW installed capacity. Climate commitments extend to its upstream value chain through requirements for contractors and suppliers to adhere to sustainability standards. Downstream, ENERGO-PRO considers the climate impacts of its energy distribution to 2.5 million grid customers. ENERGO-PRO has established no significant exclusions to its climate policies, with all Business Unit(s) required to implement environmental management systems, monitor GHG emissions, and work toward decarbonization goals. Key stakeholder groups affected include local communities in its operational areas, employees, contractors, government partners, and financial institutions.

ENERGO-PRO carefully considers multiple stakeholder interests in developing its policies, including local communities, government authorities, financial partners, employee perspectives, NGOs, and civil society organizations, recognizing their importance.

The policies are made available to multiple stakeholder groups through various channels to ensure widespread understanding and implementation. ENERGO-PRO publishes its complete ESG and Sustainability policies on its company website, making them publicly accessible to all interested parties, including communities, NGOs, and regulatory bodies. These policies are incorporated into selected standard terms and conditions of business, ensuring contractors and suppliers understand climate expectations. ENERGO-PRO conducts regular awareness sessions for employees at all levels to ensure understanding of climate goals and requirements and obtain buy-in to reduce our GHG footprint by being aware of mitigating initiatives. Additionally, ENERGO-PRO shares its detailed climate performance through annual Sustainability Reports that track its progress on KPIs.

E1-3 – Actions and Resources in Relation to Climate Change Policies

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Minimize the use of SF6 and SF6 leakages from the electrical equipment and infrastructure.	It addresses fugitive emissions that contribute to GHG emissions and climate change. SF6 is a potent greenhouse gas, so reducing leakages directly supports emission reduction goals and regulatory compliance.	It covers electrical equipment and infrastructure across all ENERGO-PRO operations in Czech Republic, Bulgaria, Georgia, Türkiye, Colombia,Spain, and Brazil. Affects operations teams, maintenance contractors, and indirectly benefits local communities through reduced emissions.
	It relates to the Climate change mitigation commitments in Sustainability Policy, compliance with binding laws regarding climate change, and commitment to reporting on GHG emissions and setting science-based targets.	It primarily covers own operations (maintenance and operation of electrical infrastructure), with some upstream impact through equipment suppliers and downstream through reduced environmental impact.
	It covers the following sustainability matters: Climate change mitigation, Resource efficiency	It is group-wide across all Business Unit(s) with implementation planned/ongoing. It aims to provide a reduction in Scope 1 fugitive emissions, supporting the net zero goal by 2050 commitment. Improves equipment efficiency and regulatory compliance. It is defined by ENERGO-PRO as a preventive environmental action.
Reduce the use of our gas/thermal power plant in Georgia understanding that the Government might request the use of our TPP during energy shortages	It addresses stationary combustion emissions from natural gas consumption at the Gardabani gas power plant, Scope 1 emissions. Reduces dependency on fossil fuels while maintaining grid stability.	It specifically targets the 110 MW Gardabani gas power plant in Georgia. Affects plant operators, grid management teams, and Georgia's electricity customers who rely on grid stability services.
	It relates to the Sustainability Policy commitment to understand transitional and physical climate risks and work towards decarbonization of business activities.	It covers own operations (power generation), upstream impact on natural gas suppliers, downstream impact on electricity distribution and customers.
	It covers the following sustainability matters: Climate change mitigation, energy transition, grid stability	It is concerning the Georgia operations with implementation planned. It aims to provide a reduction in Scope 1 stationary combustion emissions while maintaining grid reliability. Supports the EU Taxonomy threshold of 100 gCO^2e per kWh for sustainable electricity generation. It is defined by ENERGO-PRO as a preventive environmental action.
Increase energy efficiency in offices and operations.	It addresses energy consumption impacts contributing to both direct and indirect emissions. Creates opportunities for cost savings and improved operational efficiency while reducing environmental footprint.	It covers all office buildings and operational facilities across ENERGO-PRO's seven countries of operation. Affects all employees, facility management teams, and local communities through reduced resource consumption.
	It relates to the Sustainability Policy commitment to meet applicable international standards for maximizing energy efficiency and minimizing production of greenhouse gas emissions.	It covers primarily own operations, with upstream impacts on energy suppliers and equipment providers, minimal downstream impact.
	It covers the following sustainability matters: Climate change mitigation, resource efficiency	It covers all ENERGO-PRO sites. Completed in some countries, ongoing in others. It is group-wide across all Business Unit(s) and geographies. It aims to provide reduced energy consumption intensity and contribution to overall emission reduction target. It is already implemented measures include installing low energy light bulbs in Türkiye, Georgia, and Colombia, installing Eco-lamps in Georgia head office, and planning office efficiency improvements in Georgia. It is defined by ENERGO-PRO as a preventative environmental measure.

Environmental information

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Reduce our vehicle fleet consumption and progressively switch to electric/hybrid cars where charging and maintenance infrastructure exist	It addresses mobile combustion emissions from vehicle fleet, which represents a small but measurable portion of Scope 1 emissions. Creates opportunities for operational cost savings and technology advancement. It relates to the Sustainability Policy commitment to maximize energy efficiency and minimize greenhouse gas emissions, and use natural resources sustainably. It covers the following sustainability matters: Climate change mitigation, resource efficiency, sustainable transportation	It covers company vehicle fleets across all operational countries. Affects employees who use company vehicles, fleet management teams, and indirectly benefits local air quality for communities. It covers own operations primarily, with upstream impacts on vehicle manufacturers and energy suppliers, minimal downstream impact. It covers all ENERGO-PRO sites. Completed in some countries, ongoing in others It is group-wide across all Business Unit(s) with implementation planned. It is defined by ENERGO-PRO as a preventative environmental action.
Improve planning of new projects to address their climate change impacts	It addresses potential future emissions and climate impacts through better project design. Creates opportunities for more sustainable development and reduced long-term climate risks. It relates to the Sustainability Policy commitment to apply sustainability best management practices in planning, design, construction and operation, and embed sustainability into strategic business decisions. It covers the following sustainability matters: Climate change mitigation and adaptation, sustainable development, environmental impact management	It applies to all new project development across ENERGO-PRO's operations. Affects project development teams, engineering contractors, local communities, and environmental stakeholders. It covers primarily own operations (project development), with significant upstream impacts on contractors and suppliers, and downstream impacts on long-term operational emissions. It covers all ENERGO-PRO sites. Completed in some countries, ongoing in others It is group-wide for all new developments with implementation ongoing. It aims to provide better integration of climate considerations into project design, supporting the transition plan for climate change mitigation and improved climate resilience. It partially supports for remedy for those harmed by actual material impact as improved planning can help avoid future negative impacts on communities and environment.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Increase the share of clean energy generation sources (hydro, solar).	It directly addresses energy mix composition, building on the current 98% renewable generation to further reduce fossil fuel dependency. Creates opportunities for business growth and improved sustainability profile. It relates to the Sustainability Policy commitment to use natural resources sustainably and work towards decarbonization, plus strategic business focus on hydropower sector expansion. It covers the following sustainability matters: Climate change mitigation, renewable energy transition.	It applies to generation assets across all operational countries. Affects investors, local communities near generation facilities, electricity customers, and renewable energy markets. It covers own operations (power generation), upstream impacts on equipment suppliers and construction contractors, downstream benefits for electricity customers. It covers all ENERGO-PRO Business Unit(s). Completed in some countries, ongoing in others It aims to further increase beyond current 98% renewable generation, supporting long-term decarbonization and business sustainability goals. It is defined by ENERGO-PRO as a business development and environmental improvement action.
Reduce grid losses through replacement of electricity meters.	It addresses distribution losses which are part of Scope 2 emissions and total emissions, primarily in Bulgaria and Georgia networks. Creates opportunities for improved operational efficiency and customer service. It relates to the Sustainability Policy commitment to maximize energy efficiency and establish strategies to maximize natural resource efficiency. It covers the following sustainability matters: Climate change mitigation, energy efficiency, grid modernization	It targets distribution networks in Bulgaria and Georgia serving over 2.6 million customers. Affects distribution operations teams, meter installation contractors, and electricity customers. It covers own operations (electricity distribution), upstream impacts on meter suppliers and installation contractors, downstream benefits for customers through improved service. It covers Bulgaria and Georgia distribution operations, with implementation ongoing. It aims to provide a reduction in the 46% absolute emissions target for Scope 2 from 2019 baseline, improved grid efficiency and customer service quality. It is defined by ENERGO-PRO as an operational efficiency improvement.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Engage with customers to buy low carbon products through awareness campaigns and green energy product offerings	It addresses traded electricity emissions which represent more than 85% of total GHG emissions, primarily in Bulgaria and Georgia. Creates business opportunities through green product offerings and customer engagement.	It targets electricity customers in Bulgaria and Georgia distribution areas. Affects marketing teams, customer service, sales teams, and over 2.6 million electricity customers.
	It relates to the sustainability Policy commitment to promote open, transparent, inclusive engagement with communities and stakeholders, and contribute to social and economic development.	It covers downstream customer engagement, with upstream impacts on renewable energy suppliers and certificate providers.
	It covers the following sustainability matters: Climate change mitigation, customer engagement, sustainable consumption	It covers customer-facing operations in Bulgaria and Georgia, with implementation ongoing.
		It aims to provide a reduction in Scope 3 emissions from traded electricity through increased customer demand for low-carbon products, contributing to market transformation.
		It is defined by ENERGO-PRO as a market development action.
Ensure ENERGO-PRO Group does not support trade associations that have negative climate activities/ positions.	It addresses potential indirect climate impacts through association memberships and advocacy positions. Creates opportunities for industry leadership and stakeholder trust.	It applies to all trade association memberships and industry partnerships Group-wide. Affects corporate relations teams, industry partners, and stakeholders concerned with climate advocacy.
	It relates to the Sustainability Policy commitment to conduct business with integrity and honesty, and not make donations to political parties while applying highest standards across all operations.	It covers own operations (corporate governance), upstream and downstream impacts through industry influence and advocacy positions.
	It covers the following sustainability matters: Climate governance, industry advocacy, stakeholder alignment	It covers group-wide corporate relations with implementation ongoing.
		It aims to provide alignment of all external relationships with climate commitments, enhanced stakeholder trust and industry leadership on climate action.
		It is defined by ENERGO-PRO as a governance and alignment action.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Integrate low emission goods and services in the procurement process.	It addresses purchased goods and services emissions (Category 1) and capital goods emissions (Category 2) which have shown variability based on construction activity levels. Creates opportunities for supply chain innovation and cost optimization.	It applies to all procurement activities across Group operations. Affects procurement teams, suppliers, contractors, and indirectly benefits local communities through reduced supply chain impacts.
	It relates to the Procurement Policy requires suppliers to comply with Code of Conduct and policies including climate change commitments, and expects suppliers to demonstrate commitment to environmental stewardship.	It covers significant upstream impacts through supplier selection and requirements, own operations through procurement processes, minimal downstream impact.
	It covers the following sustainability matters: Climate change mitigation, supply chain sustainability, procurement excellence.	It covers group-wide procurement with implementation planned.
		It aims to provide a reduction in Scope 3 emissions from purchased goods and services, improved supply chain sustainability, and potential cost savings through efficiency improvements.
		It is defined by ENERGO-PRO as a supply chain improvement action.
Engage with government and other institutions to support the increasing renewable energy sources in the electricity mix, understanding that we have limited leverage in this regard.	It addresses the fundamental driver of traded electricity emissions by working to decarbonize the broader electricity grid, which ENERGO-PRO has limited direct control over. Creates opportunities for policy influence and market development.	It engages with government entities and institutions across all operational countries. Affects policy teams, government relations, energy regulators, and ultimately all electricity consumers through improved grid carbon intensity.
	It relates to the Sustainability Policy commitment to work with other organizations, governments, and groups to address climate change and comply with binding laws regarding climate change.	It covers broad upstream and downstream impacts through policy influence on entire electricity sector value chain.
	It covers the following sustainability matters: Climate change mitigation, energy policy, market transformation	It applies group-wide with relevant government and institutional relations with a long-term engagement ongoing.
		It aims to provide systemic reduction in grid carbon intensity reducing Scope 3 emissions from traded electricity, market-wide acceleration of renewable energy adoption.
		It partially supports for remedy for those harmed by actual material impact as cleaner electricity grids provide environmental benefits to all communities.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Provide services for customers to install own renewable generation for self-consumption.	It addresses downstream customer emissions while creating new business opportunities in distributed renewable energy services. Reduces customer demand for grid electricity, potentially reducing traded electricity emissions. It relates to the Sustainability Policy commitment to provide fair and equitable access to energy, use natural resources sustainably, and contribute to social and economic development. It covers the following sustainability matters: Climate change mitigation, energy access, customer empowerment, business development	It targets electricity customers across distribution areas in Bulgaria and Georgia. Affects business development teams, installation contractors, equipment suppliers, and customers seeking energy independence. It covers downstream customer services, with upstream impacts on renewable equipment supply chain and installation contractors. It covers customer service operations in Bulgaria and Georgia with long-term service development. It aims to provide reduced customer dependence on grid electricity, lower Scope 3 emissions from traded electricity, new revenue streams, and enhanced customer relationships. It partially supports for remedy for those harmed by actual material impact as provides customers with energy independence and potentially lower costs.

E1-4 – Targets related to climate change mitigation and adaptation

Target	Annual Energy Consumption	EU Taxonomy Standard for Electricity Generation
	ENERGO-PRO's energy consumption in its own operations (offices, operational sites, vehicle fleets)	Sustainable electricity generation activities (HPPs and gas-fired plant)
Commitment	Achieve net zero by 2050 by reducing operational emissions.	Align assets with EU Taxonomy threshold of 100 gCO^2e per kWh generated.
Relevance & Impacts	Minor impact on carbon footprint. Risks include higher costs and reputational damage from inefficient systems. Opportunities include investing in efficient energy systems and renewable generation for self-consumption.	Positive impact through climate change mitigation and GHG emissions reduction. Risks include exclusion from green finance and reputational damage. Opportunities include access to green financing and improved ESG ratings.
Scope	Short-term (2030) and long-term (2050) targets. Covers office facilities, operational sites, and vehicle fleets across all Business Unit(s).	Covers all electricity generation activities in the Group's own operations. Applies specifically to HPPs and the gas-fired power plant.
Methodology	Phased approach (short-term by 2030, long-term by 2050). Identifies and targets emission sources across all three scopes. Aligns with the Paris Agreement and the EU Green Deal.	Uses GHG Protocol Corporate Standard methodology aligned with EU Taxonomy technical screening criteria. The target is 100 gCO^2e per kWh, reflecting sectoral decarbonization pathways.
Baseline	2019	2019 was selected as the baseline year, representing pre-COVID operating conditions. The baseline was restated in 2023 and again in 2024 to include new asset acquisitions.
Stakeholder Involvement	CCTF members are responsible for implementation. Engagement with government, institutions, and customers to increase renewable energy sources and promote low-carbon products.	The ESG Committee, CCTF, and Business Unit(s) representatives were involved. External stakeholders (investors, regulators, ESG agencies) emphasized the importance of EU Taxonomy alignment.
Challenges/Limitations	high carbon intensity of its distribution and supply business.	The Group's unique, low-carbon profile (98% renewable) makes alignment with certain 1.5°C frameworks like SBTi challenging. The gas-fired plant presents a challenge in meeting the overall portfolio threshold.

Since our overall emissions intensity is very low due to the high share of hydropower in our electricity generation mix, it is increasingly difficult for us to further reduce our emissions. As a result, our Scope 1 target is to align our generation assets with the EU Taxonomy Standard threshold which requires sustainable electricity generation to produce 100 gCO^2e per kWh generated or less (lifetime emissions) For Scope 2, we have set a target for electricity distribution to reduce absolute emissions by 46% from a 2019 base year. The emissions from distribution losses are largely dependent on the energy mix of the local grid, which is beyond ENERGO-PRO Group's control. We still aim to reduce emissions from distribution losses by increasing the efficiency of our distribution system and decreasing the actual volume of such losses.

ENERGO-PRO Group has not yet set a target for Scope 3 due to the limited ability to influence the local electricity generation mix, which determines our largest source of emissions from traded electricity. However, we are engaging with local stakeholders, such as customers, trade associations and government to increase awareness and provide support for renewable energy sources.

For our Group, it is highly challenging to set targets aligned with the Science Based Targets Initiative since we are already low emitters in our generation business and there are limited levers to further reduce our emissions, in particular from traded electricity since we have limited control over the emissions intensity of grid electricity.

We acknowledge we need to assess and study further our targets. We are examining options to set comprehensive targets by business (generation, distribution and supply and ferroalloys) and the Group and align with the EU Green Deal and specifically with the CSRD.

E1-5 – Energy consumption and mix

Energy consumption and mix	2024
(1) Fuel consumption from coal and coal products (MWh)	2,108
(2) Fuel consumption from crude and petroleum products (MWh)	3,414.74
(3) Fuel consumption from natural gas (MWh)	224,344.04
(4) Fuel consumption from other fossil sources (MWh)	0
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	1,279,887.53

Energy consumption and mix	2024
(6) Total fossil energy consumption (MWh) (calculated as the sums of lines 1 to 5)	1,509,754.32
Share of fossil sources in total energy consumption (%)	37,12
(7) Consumption from nuclear sources (MWh)	107,671.51
Share of consumption from nuclear sources in total energy consumption (%)	2,65
(8) Fuel consumption for renewable resources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	679,8
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable recourses (MWh)	2,417,610.96
(10) The consumption of self-generated non-fuel renewable energy (MWh)	31,276.1
(11) Total renewable energy consumption (MWh) (calculated as the sums of lines 8 to 10)	2,449,566.86
Share of renewable sources in total energy consumption (%)	60,23
Total energy consumption (MWh) (calculated as the sums of lines 6, 7 and 11)	4,066,992.69

Metric	Total	Metric	Total	Metric	Total
Non-renewable energy production (MWh)	76,649.71	Renewable energy production (MWh)	4,229,637.97	Energy intensity (MWh/MEUR)	2,545.07

E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

	2019(base year)	2023	2024
Gross Scope 1 GHG emissions (tCO^2eq)	416,897	259,722	286,097
Gross location-based Scope 2 GHG emissions (tCO^2eq)	453,945	274,423	347,551
Gross market-based Scope 2 GHG emissions (tCO^2eq)			36,3877.89 (new 2024 indicator)
Total Gross indirect (Scope 3) GHG emissions (tCO^2eq)	4 ,827, 843	3,550,770	4,162,125.05
1 Purchased goods and services	217,607.99	60,965.89	51,526.22
2 Capital goods	5,412.08	1,710.6	10,907.49
3 Fuel and energy-related Activities (not included in Scope 1 or Scope 2)	4,584,494.5	3,473,419.76	4,089,623.03
4 Upstream transportation and distribution	13,031.09	8,851.49	6,546.07
5 Waste generated in operations	2,754.09	277.88	239.07
6 Business traveling	893.16	2,893.67	808.79
7 Employee commuting	2,228.61	1,655.91	1,479.82
13 Downstream leased assets	1,421.1	994.56	994.56
Total GHG emissions (location-based) (tCO^2eq)	5,698,685.16	4,084,914.63	4,795,773.05
Total GHG emissions (market-based) (tCO^2eq)			4,812,099.94 (new 2024 indicator)

Although our total GHG emissions decreased by approximately 15% compared to our 2019 baseline year, in 2024 our emissions increased across all scopes, the main driver for the increase in total emissions is scope 3, in particular traded electricity in Bulgaria due to a rise in the emissions intensity of electricity in the Bulgarian grid , in addition to increasing our volumes of traded electricity by more than 3% in 2024 compared to 2023. The Bulgarian government has in place a transition plan to reduce dependency on non-renewable sources, it is expected that overtime the Bulgarian grid will increase the renewable sources of energy and decrease its dependency on coal.

Our main carbon footprint is scope 3 (in 2024 86.8% of total emissions were from scope 3) mostly occurring from the sale of electricity to our clients (about 85% of our total emissions). In Varna, traded electricity accounts for about 84% of Scope 3 emissions due to the high proportion of non-renewables in the Bulgarian grid. The electricity mix in Bulgaria is highly dependent on coal and nuclear energy. Bulgaria is undergoing changes to shift to renewable energy and balance its traditional reliance on coal. Bulgaria's National Energy and Climate Plan confirms the increase share of renewable energy in its energy mix, it aims for 27% of renewable energy sources (RES) by 2030. Despite this, Bulgaria is the most energy intensive economy in the EU due to its reliance on coal. The energy sector is Bulgaria's biggest greenhouse gas polluter, responsible for more than half of emissions. The government of Bulgaria has prepared a roadmap to accelerate the energy transition by 2050.

Other sources of emissions include distribution losses of our electricity networks in Bulgaria and Georgia, which are primary source of scope 2 emissions (in 2024, our scope 2 emissions represent 7.2% of our total emissions) and accounting for more than 85% of total scope 2 emissions. This is higher in Bulgaria and accounting for more than 70% of total distribution losses. Other source of scope 2 emissions is the consumed electricity from the production of ferroalloys in Spain, representing in 2024 about 12% of total scope 2 emissions.

In 2024 our scope 1 emissions represented 6.0% of total emissions. Our main source of scope 1 emissions are from biogenic emissions, especially from our reservoirs in Brazil (58.50% of biogenic emissions) and Türkiye (29.08% of biogenic emissions). Fugitive emissions represent only 2.78% of our total emissions. Other sources of scope 1 emissions are from the production process of ferroalloys (approximately 33% of Scope 1 emissions), representing 1.97% of our total footprint. Other sources of scope 1 emissions include stationary combustion from Gardabani, our natural gas plant in Georgia, however in 2024 emissions decreased by 14.5% due to a decrease

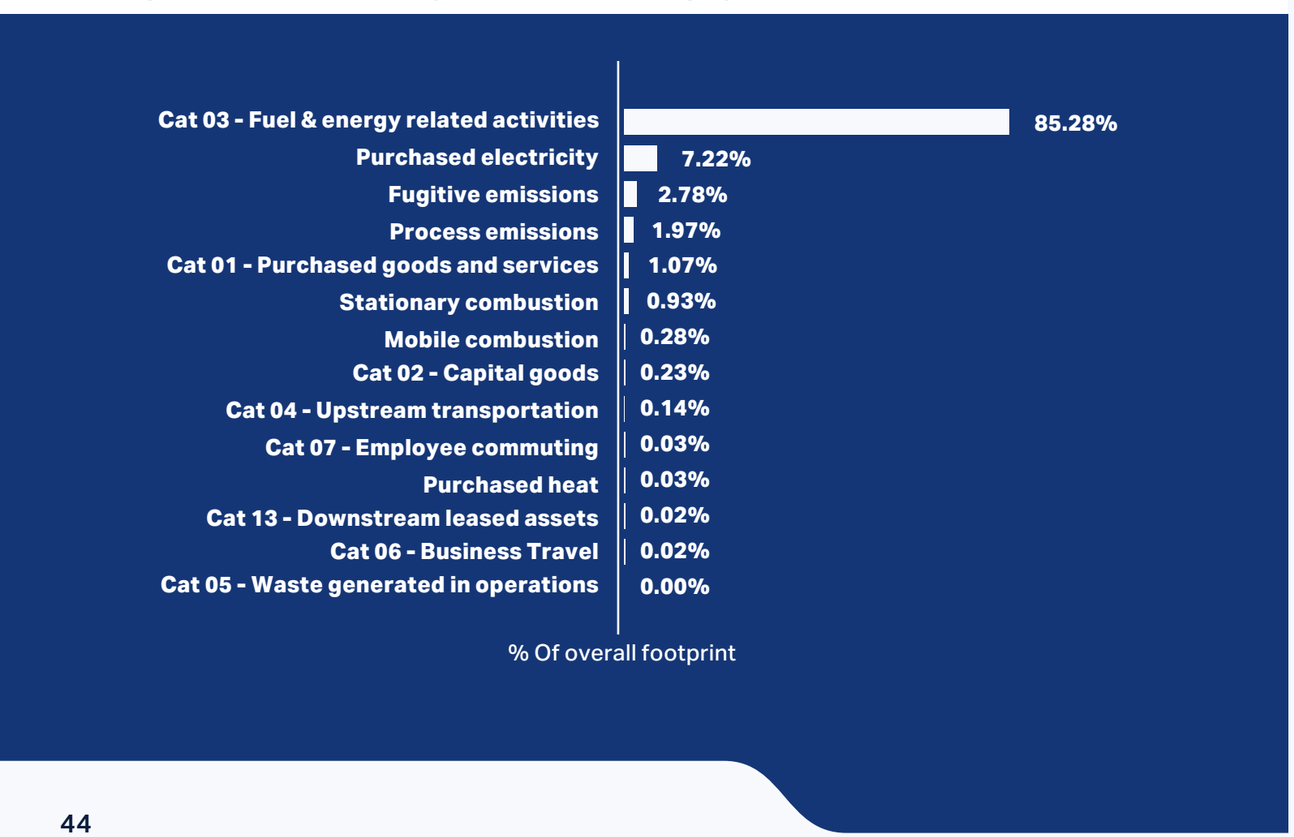
in the volume of natural gas combusted. Stationary combustion represents .93% of total emissions.

Our metrics are calculated using primary activity data (98.7% of emissions) with methodologies following GHG Protocol standards and emission factors from authoritative sources like DESNZ (Department for Energy Security and Net Zero) , IEA (International Energy Agency), and Intergovernmental Panel on Climate Change guidelines. However, limitations include the use of 2024 data as a proxy for Brazil's historical emissions due to data availability constraints and some reliance on spend-based methods where supplier-specific data is unavailable.

Our GHG inventory has not been validated by an external body, emissions calculations and reporting methodology, however, the report inventory was prepared by a third party; South Pole.

ENERGO-PRO has implemented several significant changes to its reporting boundaries and methodologies in 2024 that required historical restatements to maintain year-to-year comparability. These changes includes adding Brazil operations to the organizational boundary, and updating the traded electricity methodology; By excluding sales to intermediaries (moving them out of scope as per the GHG protocol), the reported emissions were reduced by 10-16% across all historical years. The Group also enhanced data quality by implementing primary activity data collection for waste emissions (replacing previous estimates) and updated employee commuting calculations to include teleworking emissions with more current working pattern statistics. Following the 2024 acquisition of Brazilian assets, historical emissions were restated to maintain consistency. These changes align with GHG Protocol guidance for structural changes and

Leading Source of Emissions by GHG Protocol Category



Key Emission Drivers by Scope

Scope 1 Direct emissions

- Inputs in the production process of Ferroalloys
- Biogenic emissions from reservoirs
- Natural gas (NS) consumption from NG plant

Scope 2 Indirect emissions from purchased electricity

- Distribution losses from electricity network
- Consumed electricity from production of ferroalloys

Scope 3 Indirect emissions from upstream/downstream

- Traded electricity from grid
- Purchased goods and services

Key Performance Indicators

Key Performance Indicators	Business Activity	2019	2020	2021	2022	2023	2024	% Change 2023-2024	% Change 2019-2024
Emissions per unit of revenue (tCO^2e / EUR)	Operations	0.0069	0.0062	0.0045	0.0024	0.0032	0.0033	3.81	-51.65%
Emissions per MWh distributed (tCO^2e / MWh)	Electricity distribution	0.034	0.026	0.025	0.024	0.023	0.026	14.94	-22.24%
Emissions per MWh generated (tCO^2e / MWh)	Electricity generation	0.0437	0.0518	0.0446	0.0445	0.0466	0.0373	-19.83	-14.52%
Emissions per MWh generated at Gardabani (tCO^2e / MWh)	Electricity generation	0.561	0.56	0.45	0.572	0.578	0.554	-4.26	-1.36%
Emissions per MWh sold to end users (tCO^2e / MWh)	Electricity trading and supply	0.48	0.43	0.42	0.37	0.39	0.44	11.44	-9.57%
Emissions per ton of ferroalloy produced (tCO^2e / t)	Ferroalloy production	5.1	5.6	6	5.4	5.6	5.8	3.85	13.30%

asset acquisitions, with all modifications applied consistently across the historical time series to ensure meaningful year-to-year comparisons. The overall effect demonstrates improved accuracy and transparency while maintaining the integrity of trend analysis despite the methodological updates. The report covers ENERGO-PRO's standard calendar year period (January 1 to December 31, 2024).

ENERGO-PRO provides comprehensive disclosure of its GHG calculation methodologies in the 2024 inventory report, following the GHG Protocol Corporate Standard and Scope 3 Standard with alignment to EU CSRD requirements for transparency and accuracy. The report details that 98.7% of emissions were calculated using primary activity data with emission factors sourced from authoritative reference. Assumptions are disclosed across all scopes, such as applying grid electricity factors for unknown consumption sources, using consistent biogenic reservoir emission calculations based on IPCC (Intergovernmental Panel on Climate Change) wetlands guidelines, and implementing updated working pattern statistics for employee commuting to reflect post-pandemic realities. The methodologies were selected to ensure consistency with international standards, enable meaningful year-over-year comparisons, and provide the highest data quality possible.

ENERGO-PRO's Scope 3 reporting boundaries follow the GHG Protocol operational control approach, covering all 15 categories with systematic relevance assessments that identified 8 material categories. Seven categories are excluded as not relevant to ENERGO-PRO's electricity generation and trading business model, such as franchises, use of sold products, processing of sold products, and end-of-life treatment of sold products, because electricity cannot be further processed and is consumed immediately without physical disposal requirements. Similarly, categories like franchises are excluded as ENERGO-PRO does not operate a franchise business model, and some leased assets categories do not apply to its operational structure under the operational control approach.

The dominant Scope 3 emissions source is from our distribution business in Bulgaria fuel and energy-related activities (85.3% of total emissions), specifically traded electricity sold to end users, calculated using location-based grid emission factors and updated methodology that excludes electricity sales to intermediaries as per GHG Protocol best practices. ENERGO-PRO includes eight Scope 3 categories in its inventory, with fuel and energy-related activities dominating at 85.28% of total emissions primarily from electricity sold to end users. Other material categories include purchased goods and services (1.07%) covering construction and equipment, capital goods (0.23%) for manufacturing emissions from infrastructure purchases, and smaller contributions from upstream transportation, business travel, employee commuting, waste operations, and downstream leased assets like payment terminals. Calculation methods range from primary activity data (98.7% of emissions) to spend-based approaches where activity data is unavailable. The boundaries were expanded in 2024 to include newly acquired assets, with historical restatements applied consistently across 2019-2023 to maintain comparability. Emissions from electricity sold to intermediaries are reported separately as "out of scope" to align with current industry best practices and avoid double-counting in value chain assessments.

The Group demonstrates high-quality Scope 3 measurements, with 98.7% of emissions calculated using primary activity data from specific upstream and downstream value chain activities. The dominant category of fuel and energy-related activities uses specific inputs including actual electricity volumes sold to end users, grid emission factors, and transmission/distribution loss data ENERGO-PRO's own networks. Other categories like purchased goods and services, business travel, and employee commuting rely on actual procurement data, specific flight details, and updated working pattern statistics respectively. Some limitations exist, particularly for certain operations where 2024 data was used as a proxy for historical years due to data constraints, and certain categories like capital goods rely on spend-based methods when supplier-specific activity data is unavailable.

Metric	Total
GHG emissions intensity, market-based (tCO^2eq/MEUR)	3,103.55
GHG emissions intensity, location-based (tCO^2eq/MEUR)	3,093.02

The Group acknowledges that our 2024 GHG inventory does not currently include a reconciliation between the net revenue amounts used to calculate emissions intensity (0.0033 tCO^2e/EUR) and the relevant line items in our financial statements. While we report emissions per unit of revenue as a KPI, we have not provided the underlying revenue figures or demonstrated how these amounts align with our audited financial statements. We recognize this as an area for improvement in our disclosure practices to enhance transparency and enable stakeholders to verify the consistency between our emissions intensity calculations and reported financial performance. In future reporting cycles, we will work to include specific revenue reconciliations or reference the appropriate financial statement line items used in our emissions intensity calculations.

Metric	Total
Biogenic emissions of CO^2 from combustion or bio-degradation of biomass not included in Scope 1 GHG emissions (tCO^2eq)	647,813

The 2024 GHG inventory does not provide specific disclosure regarding the types of contractual instruments used for Scope 2 emissions, though our reporting shows we utilize multiple energy procurement approaches. Our Scope 2 emissions primarily arise from purchased electricity for operations and distribution losses across our networks, with energy sourced through various means including grid electricity purchases, our own hydropower generation, and thermal power plant operations. While we can infer that our energy procurement likely involves standard utility contracts for grid electricity and internal transfer pricing for our own generation assets, we have not explicitly categorized these arrangements by contractual instrument types such as power purchase agreements, green tariffs, or renewable energy certificates. We recognize this as an area where enhanced disclosure would provide greater transparency about our energy procurement strategy and its impact on our Scope 2 emissions profile. However, in 2024, ENERGO-PRO Energy Services in Varna, supplied 100% renewable energy to 70 of our clients, by issuing 100% green energy certificates. ENERGO-PRO Energy Services is the first electricity trader in Bulgaria to issue 100% green energy certificates.

ESRS E2 Pollution

E2-1 – Policies related to pollution

Minimum Disclosure Requirements for policies related to pollution (ESRS 2 MDR-P)

ENERGO-PRO's commitment to pollution management is formalized through its Sustainability policy and ESG policy. The Group has identified several pollution-related impacts and risks, including air quality degradation, water pollution through effluents, soil contamination from waste (particularly hazardous materials), and the release of various pollutants potentially affecting ecosystems. It recognizes the business risks of non-compliance with environmental legislation and potential reputational damage from pollution incidents. These challenges have led to the identification of strategic opportunities, including the implementation of Environmental and Social Management Systems with ISO certification, resource efficiency improvements, and the application of the mitigation hierarchy to avoid and minimize negative environmental impacts. By monitoring air quality and noise regularly, reducing emissions, implementing proper waste management, and working towards decarbonization, the Group aims to both mitigate pollution risks and capitalize on opportunities for enhanced access to green financing through improved environmental performance.

Our sustainability frameworks addresses multiple pollution-related matters as part of its environmental commitments. These include air pollution through regular monitoring of air quality with actions to reduce emissions, water pollution management through monitoring and reporting on water consumption and discharge, and waste management with emphasis on reducing hazardous waste and ensuring efficient use and responsible transportation and disposal. Policies also focus on minimizing single-use plastics, applying the mitigation hierarchy to avoid, minimize, and restore negative environmental impacts, and establishing rehabilitation and restoration plans at all its sites. The Group is committed to applying best management practices to prevent environmental incidents through timely investigations, remedial actions, and ongoing compliance monitoring with GIIP and international standards.

Policies outline approaches to pollution prevention and management across its operations. The general objectives include preserving the natural environment, minimizing adverse environmental impacts, and achieving continuous improvement in environmental performance through established targets. Key content includes commitments to monitor air quality and noise regularly, reduce emissions, monitor and report on water consumption and waste generation (including hazardous waste), and take action to reduce resource usage in accordance with international standards. Policies establish a monitoring process governed by an ESG Committee that meets quarterly to oversee implementation, with senior staff ESG Focal Points responsible for ensuring compliance and data collection. Environmental incidents must be reported promptly, with timely investigations and remedial actions conducted to prevent recurrences, while regular compliance monitoring against Good International Industry Practices is maintained across all Business Unit(s).

Policies apply comprehensively across all company operations and Business Unit(s), including generation assets and electricity distribution grids across its operational regions. The policies explicitly extend beyond direct operations to include contractors and subcontractors throughout the value chain, holding them to the same environmental standards as employees. No geographic exclusions are specified, indicating universal application across all regions where it operates. While policies primarily focus on its operational footprint, they also acknowledge upstream and downstream considerations through commitments to sustainable resource use and responsible waste disposal. The stakeholder scope is inclusive, covering employees, local communities affected by operations, governments, business partners, and environmental stakeholders, with special provisions for consulting vulnerable community members, including women and the elderly, on environmental matters that affect them. Pollution management approach is anchored in our group ESHS-MS, in particular our Air Quality ad Dust Management Plan.

The policies emphasize early consultation during project design and planning phases in a culturally appropriate and participatory manner, particularly when developing environmental management programs. Local stakeholder interests are further addressed through commitments to rehabilitate and restore disturbed land "after consultation with stakeholders" and as close as possible to original habitat conditions and the application of “no net loss”, depending on the disturbance and type of habitat. The establishment of both stakeholder engagement plans and grievance mechanism procedures, in compliance with our group standards, at all Business Unit(s) ensures stakeholders can raise pollution concerns for resolution. Its commitment to work with other organizations, governments, and groups on environmental challenges demonstrates recognition of broader societal interests, while its pledge to Board-level accountability and public ESG reporting shows responsiveness to investor and regulatory stakeholder interests in transparent pollution management.

E2-3 – Targets related to pollution

Minimum Disclosure Requirements for targets related to pollution (ESRS 2 MDR-P)

The Group acknowledges the business risks associated with non-compliance and reputational damage. To counter these, ENERGO-PRO has implemented strategies like ISO-certified Environmental and Social Management Systems, improved resource efficiency, and proper waste management. The Group aims to mitigate pollution risks and gain better access to green financing by enhancing its environmental performance.

Target	0 environmental incidents and non-conformance reports, categorized by type and severity.
Commitment	The Sustainability Policy commits ENERGO-PRO to meeting applicable international standards for minimizing pollutant production and release.
Relevance & Impacts	Directly aligns with the Sustainability Policy objective to "meet applicable international standards for minimizing the production of wastes and the release of pollutants." The zero incidents goal represents its commitment to best practice environmental management beyond regulatory compliance.
Scope	Covers all ENERGO-PRO Group operations across its geographical footprint.
Methodology	Assumes continued implementation of pollution monitoring programs, regular environmental audits, and compliance with national regulations and GIIP (Good International Industry Practice).
Baseline	Group complies with all applicable environmental legislation.
Challenges/Limitations	ENERGO-PRO considers local environmental conditions and regulatory thresholds in each operational country, recognizing different environmental sensitivities across its operational locations in Europe, the Black Sea Region, and Latin America.

E2-4 – Pollution of air and water

Metric	Total
Total emissions to air (tons)	94,920.6
Carbon dioxide (CO^2) (tons)	94,600
Carbon monoxide (CO) (tons)	105.9
Ammonia (NH^3) (tons)	0.23
Non-methane volatile organic compounds (NMVOC) (tons)	0.17
nitrogen oxides (NOx/NO^2) (tons)	92
sulphur oxides (SOx/SO^2) (tons)	111.7
Arsenic and compounds (as As) (tons)	0.01
Cadmium and compounds (as Cd) (tons)	0.02
Chromium and compounds (as Cr) (tons)	0
Copper and compounds (as Cu) (tons)	0.02
Mercury and compounds (as Hg) (tons)	0
Nickel and compounds (as Ni) (tons)	0.13
Lead and compounds (as Pb) (tons)	0.06
Zinc and compounds (as Zn) (tons)	0.21
PCDD + PCDF (dioxins + furans) (as Teq) (tons)	0
Polycyclic aromatic hydrocarbons (PAHs) (tons)	0
Chlorine and inorganic compounds (as HCl) (tons)	4.63
Fluorine and inorganic compounds (as HF) (tons)	0.81
Particulate matter (PM10) (tons)	4.71
Total emissions to water (tons)	776.02

ENERGO-PRO assesses changes over time in pollution-related data across its operations. For specific projects, such as the Chorreritas in Colombia, monitoring programs have not demonstrated significant changes in data over time. In these instances, annual discharge flows and concentration data consistently identified suspended solids as the primary component of total water emissions, with a notable contribution from a critical emission point.

For projects like Chorreritas in Colombia, water emissions totaling 775.186 tons/year are calculated in compliance with the ESRS E2-28(b) framework, necessitating reporting for pollutants stipulated under the European Pollutant Release and Transfer Register (E-PRTR) Regulation. Calculations utilize data from water quality monitoring campaigns across multiple points, consistently showing suspended solids as the major emission component (98.5%). Measurement methodologies in Brazil strictly align with Brazilian national standards, laws, and regulations, ensuring robust compliance with local environmental requirements. In certain cases, the indicator for specific activities generating measurable data is not applicable across some operations.

In addition to water monitoring, the alignment and evaluation of air pollution at Xeal is monitored via key performance indicators (KPIs). The data is provided by automatic measurements taken at a station located in the center of Cee, covering particulate matter at two fractions (PM10 and PM2.5), sulphur oxides and nitrogen oxides.

In Spain, Türkiye and Colombia the collection of data for pollution-related accounting and reporting is conducted through well-defined processes and rigorous methodologies aligned with regulatory requirements. This includes the execution of water quality monitoring campaigns with established monitoring points, where data collected comprises annual discharge flow, pollutant concentrations for suspended solids, total iron, and chromium, as well as various water quality parameters. Data collection processes in Brazil are guided by national standards, laws, and regulations, ensuring compliance with local environmental legislation.

Pollution-related risks and impacts may result in financial implications for ENERGO-PRO. For instance, certain operations, such as our Ferroalloy business, indicate potential exposure to sanctions, penalties, and fines. Additionally, administrative penalties and obligations to repair or compensate for environmental damages may be enforced. There were no material incidents or deposits during the reporting period where pollution negatively impacted the environment or is expected to have adverse effects on financial cash flows, financial position, or financial performance across the Group's operations.

E3-1 – Policies related to water and marine resources

Minimum Disclosure Requirements for policies related to water and marine resources (ESRS 2 MDR-P)

ENERGO-PRO's commitment to water and marine resource management is formalized through its Sustainability policy and ESG policy. The Group recognizes various water-related impacts, risks, and opportunities across its operations. Water consumption and discharge are identified as critical environmental impacts requiring continuous monitoring and efficiency improvements. The Group acknowledges the importance of responsible water management and resource efficiency, recognizing potential overuse risks. As a hydropower operator, the Group leverages opportunities in water resource efficiency.

ENERGO-PRO's policies outline a comprehensive approach to water resource sustainability, emphasizing efficient water consumption and robust management of water discharge across all business operations. These policies commit to enhancing efficiency and minimizing environmental impacts related to water use, including the protection and restoration of natural water ecosystems and biodiversity within operational watersheds. The Group implements the mitigation hierarchy—avoid, minimize, and restore—to address negative impacts on water resources. Risk management is integrated through ESMS, with particular attention to preventing water pollution and protecting water quality. Overall objectives include preserving natural water environments and achieving continuous improvement in environmental performance through established targets. Monitoring and reporting on water consumption and discharge are conducted via ESMS, with specific KPI(KPIs) tracked and reviewed quarterly by the ESG Committee.

These policies apply comprehensively across all ENERGO-PRO operations, including hydropower plants and electricity distribution businesses across its operational regions. They cover direct operational activities, focusing on water consumption, discharge, and ecosystem impacts at hydropower facilities. Policies also extend to contractors and subcontractors, requiring adherence to sustainability commitments. The water resource management approach aligns with both local legislation and international standards

like IFC Performance Standards. The stakeholder scope is inclusive, covering employees, local communities, governments, business partners, and environmental organizations, with special provisions for consulting vulnerable community members on environmental matters.

ENERGO-PRO is committed to reducing material water consumption in areas at water risk, explicitly pledging to "monitor and report on water consumption including water discharge and take action to reduce usage". The Group's environmental focus on "natural resources efficiency" recognizes the importance of water efficiency in potentially vulnerable ecosystems where it operates hydropower facilities.

Policies explicitly commit to protecting and enhancing water bodies and aquatic ecosystems where the Group operates, integrating this into project designs. The Group adopts the "no net loss" principle for biodiversity and priority ecosystem services, establishing a clear standard for preventing deterioration of water bodies. Policies require applying the "mitigation hierarchy" to environmental impacts, prioritizing avoidance of harm to water ecosystems.

ENERGO-PRO's policies promote the reduction of both water withdrawals and discharges throughout its operations, setting targets for continuous improvement in environmental performance. They demonstrate commitment to contributing to good ecological and chemical quality of water bodies, focusing on minimizing waste and pollutants.

E3-2 – Actions and Resources Related to Water and Marine Resources

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of the action	Other Disclosures
In Türkiye, and Colombia, annual training/awareness program with the objective of minimizing water consumption and promoting the efficient use of this resource.	The annual training program directly addresses the negative impact of excessive water consumption in our operations and helps mitigate the risk of water stress in areas where we operate. By promoting efficient water use practices, the program creates opportunities to reduce operational costs and enhance our reputation as a responsible company. This training program is aligned with our Sustainability Policy commitment to "monitor and report on water consumption and take action to reduce usage" and supports our objective to "use natural resources sustainably and work with other organizations, governments, and groups" on environmental challenges. The program aligns with our adoption of IFC Performance Standard 3 on Resource Efficiency and Pollution Prevention.	The program educates our workforce on water conservation techniques, efficient use practices, and monitoring procedures to minimize water consumption in daily operations and maintenance activities. While the training program primarily focuses on our own operations, it extends to contractors and subcontractors working on our projects, particularly during construction phases like the Chorreritas HPP in Colombia. The program also influences our supply chain through procurement practices that prioritize water-efficient technologies and materials.	Avoid and Minimize - The annual training program primarily focuses on avoiding unnecessary water consumption and minimizing water use through education on efficient practices and conservation techniques across our operations.

The annual water conservation training program specifically addresses E3 - Water and Marine Resources by building internal capacity to minimize water consumption and promote efficient resource use. This educational initiative contributes to our target of achieving annual water consumption decreases of at least 5% by energy produced.

The training program is expected to achieve our target of annual water consumption reduction of at least 5% by energy produced and support our goal of 100% of sites implementing water reuse, recycling and other water saving systems. By educating our workforce on efficient water use practices, the program directly contributes to our Sustainability Policy objective to "use natural resources sustainably" and helps us meet our commitment to minimize environmental impacts through the mitigation hierarchy.

This training program is a preventive measure designed to minimize water consumption and promote efficient use rather than providing remedy for past impacts.

The training program involves collaboration with contractors and subcontractors, particularly during construction phases like the Chorreritas project in Colombia, where each contractor is required to submit and implement water management plans as part of our overall water conservation strategy. Additionally, we engage with local communities and authorities through our stakeholder engagement processes to promote broader water conservation awareness beyond our direct operations.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of the action	Other Disclosures
Monitoring of at least seven water sources must be conducted on a regular basis, with follow-up checks conducted at least twice a year and quarterly monitoring at our Alpaslan II HPP in Türkiye.	This monitoring addresses potential negative impacts on local water quality and availability from our Chorreritas HPP construction in Colombia and our Alpaslan II HPP in operations. It helps us identify risks to aquatic ecosystems and community water access. while providing opportunities to demonstrate environmental stewardship and maintain our social license to operate.	We conduct regular sampling and analysis of water sources that could be affected by our construction and operation activities, implementing twice-yearly comprehensive assessments to track any changes in water quality or flow patterns. This monitoring is integrated into our Environmental and Social Management Plan for the Chorreritas project	

This action supports our Sustainability Policy commitment to monitor water consumption and environmental impacts, while ensuring compliance with Colombian environmental regulations and IFC Performance Standards. It supports our objective to avoid and minimize negative environmental impacts through proactive monitoring and adaptive management.	Our contractors must comply with this monitoring requirement and report any potential impacts to water sources during construction activities. Downstream, we share monitoring results with local communities and environmental authorities to ensure transparency and enable adaptive management responses.		
This addresses sustainable use and protection of water resources under ESRS E3, specifically focusing on water quality protection and ecosystem preservation. It demonstrates our commitment to the "no net loss" principle for priority ecosystem services and supports SDG 6 for clean water and sanitation.	The monitoring encompasses both quantity and quality parameters to provide comprehensive protection for local water resources and dependent ecosystem		
	This monitoring program is actively implemented as part of our Chorreritas project Environmental and Social Management Plan and Türkiye. We have established baseline conditions and continue regular monitoring throughout the construction phase, with protocols established for the operational phase. We expect to maintain water source quality and availability, provide early warning of any potential impacts, and demonstrate compliance with environmental commitments. This supports our policy objectives of environmental protection, stakeholder engagement, and sustainable resource management while contributing to biodiversity conservation. In Chorreritas monitoring has been ongoing since construction began in Q1 2023, with baseline data established and regular assessments conducted. We maintain compliance with twice-yearly comprehensive checks and have not identified significant adverse impacts to monitored water sources through our systematic monitoring program.		

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of the action	Other Disclosures
	These stations help us monitor potential impacts on river flow from our hydropower operations, addressing risks of reduced downstream water availability. They provide opportunities to optimize our operations for both energy generation efficiency and environmental flow maintenance, supporting sustainable water resource management.	This addresses water flow monitoring under ESRS E3 water and marine resources and local regulation, ensuring adequate environmental flows for ecosystem preservation. It supports our commitment to sustainable hydropower development and contributes to maintaining aquatic biodiversity and ecosystem services.	
	This action supports supports compliance with Colombian environmental flow requirements. It aligns with IFC Performance Standard 3 on resource efficiency and demonstrates our commitment to transparent environmental monitoring and adaptive management.	Flow data supports our contractors' environmental compliance during construction and provides downstream communities with transparent information about river conditions. The data contributes to regional water resource planning and supports collaborative watershed management with government authorities.	
Installation of two hydrometric stations for the purpose of measuring the environmental flow of the San Andrés River	This addresses water flow monitoring under ESRS E3 water and marine resources, ensuring adequate environmental flows for ecosystem preservation. It supports our commitment to sustainable hydropower development and contributes to maintaining aquatic biodiversity and ecosystem services.	This covers comprehensive flow monitoring of the San Andrés River system affected by our Chorreritas HPP, providing continuous data for both environmental compliance and operational optimization. The stations monitor key points to assess cumulative flow impacts. Both hydrometric stations have been installed and are operational, providing continuous flow monitoring data for the San Andrés River. Data collection supports both our environmental compliance requirements and operational decision-making for sustainable water management.	

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of the action	Other Disclosures
		For the operations phase, all HPPs monitor environmental flow and per local government requirements. At Alpaslan we prepared and are implementing an Adaptive Monitoring and Management Plan, in particular aimed at addressing impacts due to changes in flow regimes and includes the installation of equipment to measure temperature and oxygen saturation using digital reading and other measures. Our grievance mechanism allows communities to report flow-related concerns, supported by objective hydrometric data for informed decision-making and appropriate remedial actions.	

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of the action	Other Disclosures
Implement and maintain the necessary infrastructure (e.g., flow meters, real-time data loggers) at all HPPs to fulfill the legal mandate for ecological flow (E-flow) releases. This is a mandatory requirement to ensure the controlled release of water to downstream rivers to prevent disturbance of aquatic ecosystems, in accordance with applicable environmental laws and operating licenses.	Ensures strict regulatory compliance with all local and national legislation pertaining to minimum guaranteed flow rates. This action is critical to avoiding fines, license suspensions, and legal proceedings associated with ecosystem disturbance. Continuous monitoring provides the auditable data required to demonstrate to regulatory authorities that the Group is meeting its legal obligation to protect the hydrological regime and downstream ecosystems, thereby mitigating operational and reputational risk.	It covers all ENERGO-PRO Business Unit(s).	

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of the action	Other Disclosures
Annual monitoring of the physical-chemical water parameters of the San Andrés River	This monitoring addresses potential water quality impacts from our construction and operational activities, managing risks to aquatic ecosystems and community water use. It provides opportunities to demonstrate environmental stewardship and maintain high water quality standards throughout our project lifecycle.	We conduct annual monitoring of the physical-chemical water parameters of the San Andrés River as part of our water conservation efforts in Colombia.	This covers annual assessment of physical-chemical parameters of the San Andrés River water quality.
	This action supports our Sustainability Policy commitment to monitor water quality and environmental impacts, ensuring compliance with Colombian water quality standards and IFC Performance Standards. It supports our objective to minimize pollution and protect local biodiversity and ecosystem services		This monitoring is part of the measures that were in place prior to the commencement of construction in 2023.
	This addresses water quality protection under ESRS E3 and pollution prevention under ESRS E2, ensuring our operations don't degrade local water resources. It demonstrates our commitment to maintaining ecosystem health and supporting community access to clean water resources.		This monitoring supports our policy commitment to water resource protection and environmental monitoring for the Chorreritas project.

Monitoring of industrial and domestic wastewater discharge during the construction and operational phases of the project in Colombia (this will be monitored on a six-monthly basis during the construction phase and on an annual basis during the operational phase).	This monitoring addresses potential pollution impacts from our operations, supporting our commitment to pollution prevention and water resource protection. This supports our Sustainability Policy commitment to monitor environmental impacts and supports our adoption of IFC Performance Standard 3 on Resource efficiency and pollution prevention. This addresses both E2 - Pollution and E3 - Water and marine resources, focusing on wastewater management and water quality protection.	We monitor industrial and domestic wastewater discharge with six-monthly monitoring during construction phase and annual monitoring during operational phase.	This monitoring covers comprehensive wastewater discharge monitoring for both construction and operational phases with different monitoring frequencies. This monitoring is part of the measures that were in place prior to the commencement of construction in 2023. This monitoring supports our policy commitments to pollution prevention and environmental protection throughout project phases.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of the action	Other Disclosures
Awareness campaign to reduce sanitary water consumption	This campaign addresses our commitment to water resource efficiency and supports reducing our overall water consumption impacts, contributing to our material topic management for water and marine resources. This supports our Sustainability Policy commitment to "take action to reduce usage" of water resources and supports our broader environmental commitment objectives.	We conduct awareness campaigns to reduce sanitary water consumption as part of our water conservation efforts at our Spanish ferroalloy operations. Upstream, this campaign engages our contractors, suppliers, and service providers working at Xeal facilities to adopt water conservation practices in their on-site activities. Downstream, the campaign may extend to visitors and community members, while our improved water efficiency reduces pressure on local water systems benefiting downstream communities.	

This addresses our material topic E3 - Water and marine resources, specifically focusing on water consumption reduction through employee awareness and behavior change.	This covers employee awareness and education focused on reducing sanitary water consumption at our Spanish facilities. This awareness campaign has been implemented as part of Xeal's environmental commitment initiatives carried out in recent years. This campaign supports our policy objective to reduce water consumption and contributes to our overall water resource efficiency goals through behavioral change. This awareness campaign contributes to remedy provision by building internal capacity to prevent water-related impacts on communities and educating employees to identify and report potential water issues. The overall consumption reduction helps prevent conflicts over local water resources while supporting our grievance mechanism with a workforce aware of water conservation importance.		

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of the action	Other Disclosures
Installation of flowmeters and monitoring supply flow of ferroalloy plants for cooling water consumption accuracy	Our materiality assessment identified that ferroalloy plants cause significant water usage for industrial processes. This flowmeter installation helps us better manage and potentially reduce our water consumption impacts from ferroalloy operations. This action supports our Sustainability Policy commitment to "monitor and report on water consumption and take action to reduce usage" and aligns with our objective to "establish strategies to maximize natural resource efficiency, including land."	We install flowmeters to monitor cooling water consumption in the ferroalloy plants with greater accuracy, and facilitate rainwater discharge. Upstream, this action requires our water supply contractors and equipment suppliers to provide accurate measurement systems and maintain calibration standards. Downstream, the improved accuracy enables better reporting to regulatory authorities and supports our customers' sustainability requirements by providing precise environmental impact data.	

Environmental information

This addresses our material topic E3 - Water and marine resources, specifically focusing on accurate water consumption monitoring and resource efficiency in our ferroalloy operations.	This covers cooling water consumption monitoring at our Spanish ferroalloy plants through flowmeter installation and supply flow monitoring systems. This flowmeter installation and monitoring has been completed as part of Xeal's environmental commitment initiatives carried out in recent years. This installation enables more accurate water consumption determination and facilitates rainwater discharge and reuse, supporting our policy objectives of water consumption monitoring and natural resource efficiency.	

E3-3 – Targets related to water and marine resources

Target	Decrease total water consumption annually by 5% from surface and groundwater and other sources.
Relevance & Impacts	The target addresses the material impacts and risks associated with water resources, such as disrupting aquatic ecosystems, modifying river flow, and reducing water availability. It aims to mitigate risks of increased pressure from authorities and communities in water-stressed areas. Opportunities include reservoirs serving other purposes like irrigation, drinking water supply, or recreation.
Commitment	The target supports ENERGO-PRO's Sustainability Policy objectives for water resource management, operationalizing the strategic goal of protecting water resources and reducing dependency on natural resources. It is part of the "Environment and Biodiversity" sustainability pillar and aligns with commitments to "monitor and report on water consumption" and "take action to reduce usage".
Scope	The target is set for a medium- to long-term period, extending to 2030. It focuses on the Group's own operations, covering all hydropower plants and water consumption activities across all geographical locations. The target aims to improve water efficiency relative to energy produced.
Methodology	The methodology uses water consumption intensity (water used per unit of energy produced) as the key metric. It aligns with international commitments such as SDG 6 (Clean Water and Sanitation) and potentially the EU Water Framework Directive. The approach prioritizes "areas at water risk, including areas of high-water stress," based on data from the World Resources Institute (WRI).
Baseline & Progress	The target was self-imposed by the Group. From 2022 to 2023, water consumption decreased by approximately 37%, exceeding the expected 5% reduction. The methodology of the materiality assessment was improved in 2023, and unfortunately this year we were unable to meet this target due to necessary construction and maintenance works. We expect to get back on track with the target for next year.
Stakeholder Involvement	Stakeholders have not explicitly participated in developing this specific target. It was established by the Group as part of its voluntary sustainability commitments aligned with the SDGs.

E3-4 – Water consumption

Metric	Total
Total water consumption (m^3)	287,270.35

Total water consumption in areas at material water risk

Metric	Total
Total water consumption in areas at material water risk (m^3)	0
Total water consumption in areas at high-water stress (m^3)	566
Total water recycled and reused (m3)	20,252
Total water stored (m^3)	201,540,371.54
Increase/decrease in water storage (m3)	23,732,225

In 2024, water consumption across ENERGO-PRO's operations demonstrated compliance with environmental regulations. The Group actively monitors and manages water use, adapting its methodologies to various operational contexts.

Although the water consumption was significantly higher this year at 287 270.35m^3, these elevated volumes were not from water-stressed areas. A significant portion of the water consumption (130588.28) comes from Georgia. This is due to a high volume of construction, renovation and maintenance works at offices, substations and all other assets. Furthermore, as discussed in the introduction section of this report, we acknowledge there were data errors in previous years. No additional water was stored, as year-end reservoir levels were lower than those at the start of the year .In Spain, river water traditionally used for cooling smelters during ferroalloys production was replaced by rainwater in 2024, achieved through the installation of water meters to measure withdrawals.

For other operations, water consumption was compiled using best estimates. In locations without direct metering systems, water usage was derived from operational assumptions and industry benchmarks. For office locations, consumption was allocated proportionally using data from lease agreements. Activities in these areas do not involve water storage, recycling, or reuse, and no changes in storage were observed. Additionally, no direct evaluation of water basin quality or quantity was conducted due to insignificant withdrawal impacts. This approach aligns with ENERGO-PRO's commitment to sustainable water management practices, ensuring adherence to local environmental regulations and standards globally.

The disclosure of data sources, methodologies, and approaches is detailed below. As an example in Spain, direct flow measurements were conducted at three operational points (Captación, Casa de máquinas, Portal entrada), complemented by field monitoring at seven designated control points. Laboratory analyses were performed by an accredited laboratory. Monitoring involved the use of flow meters recording L/s rates and water quality sampling adhering to Standard Methods 24th Edition. In Colombia, quality assurance was ensured through internationally recognized methodologies, including U.S. EPA (United States Environmental Protection Agency) and AWWA (American Water Works Association) standards, laboratory accreditation under NTC-ISO 17025, and Institute of Hydrology, Meteorology and Environmental Studies. All water withdrawals and discharges were directly measured and monitored in compliance with national legal requirements, with measurements conducted using turbines and flow meters. For certain operations, water data relied on direct measurements, with an exception in one facility where pluvial water discharges were estimated due to external rainwater entering the discharge canal; a request has been made to the local municipality to address this issue to ensure precise measurement in the future. For operations without direct metered readings, water consumption data was estimated based on lease agreements, industry standards, operational assumptions, and, where available, billing records. This approach utilized reasonable assumptions, historical data, and industry benchmarks, without employing direct modeling or sector-specific methodologies.

Metric	Total
Water intensity ratio (m^3/MEUR)	184.57
Total water withdrawals (m^3)	389,797.06
Total water discharges (m^3)	191,909.25

E3-5 – Anticipated financial effects from water and marine resources-related impacts, risks and opportunities

Overall, no material incidents or deposits have been reported where pollution negatively impacted the environment or is expected to have adverse effects on financial cash flows, financial position, or financial performance across the Group's operations.

A specific assessment pertains to operations utilizing run-of-the-river hydroelectric power plants, where water plays a vital role. These operations are not situated in areas of water scarcity, and current assessments suggest that this does not constitute a significant risk. Financial effects considered for these operations include potential changes in operational efficiency due to water availability, with impacts expected to be minimal in the short term given current water abundance in the region. ENERGO-PRO remains vigilant about future risks related to water scarcity or excess, and the importance of maintaining strong water resource management measures is recognized. Critical assumptions involve stable water availability in these regions, with potential future changes in climate patterns as a source of uncertainty.

ESRS E4 Biodiversity and ecosystems

E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model

The Group's core framework for biodiversity management is the Biodiversity Management & Monitoring Plan (BMMP), which systematically addresses biodiversity management across all project phases—from design through operation to eventual closure. The BMMP integrates the mitigation hierarchy measures, including avoidance, minimization, rehabilitation/restoration, and offsets, ensuring a structured approach to preserving natural ecosystems. This comprehensive plan includes specific protocols for fauna rescue and relocation, bird collision prevention for transmission lines, and fish passage systems for hydropower operations, supported by regular monitoring with quantifiable targets such as ≥80% successful fauna relocation. Financial resources are committed through a detailed implementation budget aimed at achieving "No Net Loss" in natural habitats which is aligned with ESRS's critical habitat requirement E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model and in addition as per IFC's Performance Standard #6, a net gain of biodiversity in critical habitats.

Furthermore, the BMMP highlights key dependencies on watershed health for operational sustainability and identifies risks linked to biodiversity protection frameworks, ecological impacts, and evolving global trends. Mitigation actions include watershed-level management, diversification into lower-impact renewable technologies, adoption of nature-based solutions, and integration of ecosystem services valuation into investment decisions. This reflects a reimagined approach where energy generation operates in harmony with natural systems. Funding allocations under the BMMP support initiatives like infrastructure installation and maintenance to mitigate biodiversity impacts, including protection barriers, fauna passages for aquatic species, and avifauna protection systems. Resources are also directed towards staffing, third-party consultancy services, and ongoing monitoring and evaluation of biodiversity conservation efforts.

.Voluntary biodiversity targets are set to be achieved no later than 2030, as disclosed through its Green Financing Framework, with initiatives like rehabilitating sites and compensating for biodiversity losses being key components of its path to reducing nature loss. The Group integrates biodiversity conservation into its business strategies and operations to meet local biodiversity action plans, national environmental legislation, and international standards.

ENERGO-PRO has established a Green Finance Committee, which governs the selection and monitoring of Eligible Green Projects and ensures compliance with national and international standards, such as the IFC Sustainability Policy and the Hydropower Sustainability Alliance (HSA) - Hydropower Sustainability Standard in Colombia. In November 2023, Energo-Pro Colombia initiated a comprehensive sustainability assessment of the Chorreritas Hydropower Project (19.9 MW) under construction in San Andrés de Cuerquia, Antioquia. In January 22, 2025, Chorreritas HPP received a Silver Category Certification against the HSA Sustainability Standard, becoming the second hydroelectric project and the first small hydropower plant to receive Hydropower Sustainability Standard (HSS) certification in Colombia Dedicated investments and funding support biodiversity and ecosystem conservation as part of its BMMP.

ENERGO-PRO Business Unit(s) employ a comprehensive measurement approach integrated with specific metrics and tools to assess progress on biodiversity and ecosystem objectives. Metrics in Colombia include species relocation success rate (target: >80%), ecological flow compliance (target: 100%), bird collision mortality reduction (target: 80%), and habitat restoration success index (target: >70%) are monitored through permanent vegetation plots, standardized wildlife surveys, hydrological monitoring stations, and georeferenced documentation.

Challenges in addressing significant ecological impact across operational territories include technical constraints hindering the replication of natural hydrological dynamics, infrastructure-related fragmentation affecting wildlife movement, and data gaps in monitoring taxonomic groups. In Colombia we use adaptive management systems with real-time ecological monitoring, landscape-level connectivity assessments, research partnerships, and advanced forecasting tools to mitigate. A major challenge at the group level lies in aligning stakeholders, particularly small-scale suppliers, with our biodiversity standards due to capacity gaps.

ENERGO-PRO's BMMP aligns with several Sustainable Development Goals (SDGs), supporting SDG 15 (Life on Land) through biodiversity management protocols and habitat restoration, SDG 6 (Clean Water and Sanitation) by maintaining ecological flows and monitoring, SDG 13 (Climate Action) through renewable energy promotion, and SDG 7 (Affordable and Clean Energy) by advancing sustainable hydropower. Community engagement in biodiversity conservation also fosters multi-stakeholder collaboration, contributing to SDG 17 (Partnerships for the Goals).

E4–SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

ENERGO-PRO actively identifies and assesses its actual and potential impacts on biodiversity and ecosystems across operations, driven by a deep commitment to aligning with global biodiversity frameworks. Material sites and their associated impacts, such as habitat alteration, altered water flow patterns, and effects on endangered species, are identified across various operational regions. The Group is committed to achieving "No Net Loss" on biodiversity and net gain in critical habitats, supported by detailed implementation budgets in some Business Unit(s) and an overall proactive approach to biodiversity conservation.

The Group strategically addresses impact drivers affecting biodiversity and ecosystems by managing dependencies on natural systems and implementing effective mitigation actions. Its approach includes the application of the mitigation hierarchy, strategic diversification towards renewable energy technologies, watershed-level management, and the integration of ecosystem services valuation into investment decisions. While challenges exist, such as technical constraints in replicating natural hydrological dynamics and managing data gaps, ENERGO-PRO employs adaptive management systems, and research partnerships. Financial commitments support these efforts through dedicated investments and funding allocations.

E4-2 – Policies related to biodiversity and ecosystems

Minimum Disclosure Requirements for policies related to biodiversity and ecosystems (ESRS 2 MDR-P)

Our ESG Policy and Sustainability Policy formalize its commitment to biodiversity and ecosystem management, addressing key impacts, risks, and opportunities identified through its DMA. These policies commit to the "no net loss" principle and rigorously apply the mitigation hierarchy (avoidance, minimization, and restoration). The Group integrates biodiversity protection into all business activities from design through operations, emphasizing monitoring and improvement programs via ESMS and KPIs.

These policies apply comprehensively across all company operations, including hydropower, distribution, and power trading activities throughout its operational regions, encompassing its entire footprint and extending to value chain partners. Ultimate accountability rests with the CEO and the Board of Directors, with the ESG Committee providing quarterly oversight.

The Group adheres to key third-party standards, including the UN Global Compact (Principles 7-9), IFC Performance Standards (PS3 & PS6). Its policies are guided by GIIP and international environmental conventions. Policies demonstrate clear consideration of diverse stakeholder interests, promoting transparent and inclusive engagement, establishing grievance mechanisms, and ensuring rehabilitation efforts reflect local priorities. They are publicly accessible on the Group website and via standard business terms, with internal distribution and training to ensure widespread understanding.

ENERGO-PRO's policies ensure comprehensive environmental management. They mandate monitoring and reduction of pollution (air, water, soil, hazardous waste) and responsible resource use. Policies specifically target product and service design to minimize impacts, integrate biodiversity protection, and apply low-impact techniques, including restoring degraded ecosystems and natural assets. The Group's commitments extend to sustainable land practices, marine ecosystem management (including the Black Sea region and Atlantic and Pacific Coasts), and continuous environmental performance improvement.

E4-3 – Actions and Resources Related to Biodiversity and Ecosystems

The following table provides some examples of actions undertaken by our Business Unit(s), note that this list is not exhaustive.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
	It addresses soil degradation and habitat loss from construction activities, reducing risks of environmental fines and supporting sustainable land management practices.	Required at all ENERGO-PRO construction and operation with material erosion impacts sites through Environmental Management Plans with regular monitoring and adaptive management.
	It is aligned with ENERGO-PRO's Sustainability Policy requirement to minimize environmental impacts and apply the mitigation hierarchy during construction phases.	Requires contractors and suppliers to implement erosion control measures in their operations, with requirements embedded in procurement contracts. Downstream, protects water resources used by communities and other industries from sedimentation impacts.
Implement erosion control measures to prevent soil erosion	It covers the following sustainability matters: Soil conservation, habitat protection, and prevention of downstream water quality impacts from sediment runoff.	It covers own operations and upstream value chain through contractor requirements.
		Currently being implemented at active construction sites, with measures included in Environmental Management Plans.
		Prevents soil loss, maintains site stability, and protects downstream aquatic ecosystems from sedimentation impacts.
		Contributes to habitat restoration and prevents degradation that would require more extensive remediation efforts.

Environmental information

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Instalment of bird diverters to reduce bird mortality	This action directly addresses the material impact of unnatural bird mortality caused by electrocution and collision with overhead power lines. It aligns with several key biodiversity policies and regulations, including the Birds Directive (15 of the 16 target species are in Annex I), the IUCN (International Union for Conservation of Nature) Red List (10 species are included), and other European protection laws (14 species are protected). The project's purpose is to apply best practices and state-of-the-art solutions to prevent these harmful outcomes, which is a key component of effective biodiversity management and ecosystem protection.	This action is focused on North-Eastern Bulgaria, specifically in 28 Natura 2000 project areas and key corridors between them. The main aims are to prevent mortality by isolating over 10,000 dangerous electricity poles and marking overhead wires with 5,000 diverters, create a system for future monitoring of bird mortality, and provide 100 safe nesting sites for two target species. Effectiveness can be measured by the progress made in the past year: 1,633 poles have been retrofitted with bird protection devices, 100 nest boxes have been installed for endangered birds, and 250 diverters have been placed along 7 kilometers of medium voltage power lines. These actions demonstrate a direct and tangible effort to mitigate the identified threats, with clear, measurable outcomes that contribute to the overall effectiveness of the project in protecting vulnerable bird species. At Alpaslan II we also installed bird flight diverters in 2024 on critical sections of our electricity transmission line to increase visibility of electric wires for flying birds and thus minimize the risk of collision

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Reduce dust emissions by watering construction sites and stored materials	It mitigates air quality impacts on local communities and wildlife, reducing health risks and maintaining positive community relations. It addresses supports commitments in the Sustainability Policy to minimize pollution and protect community health and safety. It covers the following sustainability matters: Air quality management, community health protection, and wildlife habitat preservation.	Active implementation during construction phases, with regular monitoring and adaptive management based on weather conditions. Applied to all contractors and subcontractors through environmental management requirements in contracts. Downstream benefits include improved air quality for surrounding communities. It covers own operations and upstream value chain through contractor management. Active implementation during construction phases, with regular monitoring and adaptive management based on weather conditions. Reduces particulate matter emissions, protects respiratory health of workers and communities, and maintains habitat quality for local wildlife. Prevents health and environmental impacts that could require habitat restoration.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Limit the amount of land used by the project and the clearing of vegetation	It minimizes direct habitat loss and fragmentation, reducing biodiversity impacts and supporting no net loss objectives. The Group commits to applying the mitigation hierarchy with avoidance as the first step. The Sustainability Policy states we will "avoid and/or minimize impacting community land and assets" when designing projects. It covers the following sustainability matters: Habitat conservation, biodiversity protection, and direct impact minimization on flora and fauna.	Integrated into project design standards and environmental impact assessments for new developments. Influences design approaches and requires efficient construction methods from contractors. Maintains ecosystem services for local communities. It covers own operations with upstream contractor influence. Integrated into project design standards and environmental impact assessments. Reduces direct biodiversity impacts and supports the Group's commitment to minimize environmental footprint. Prevents habitat loss that would otherwise require extensive restoration or compensation measures.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Minimise the width of access roads during construction and operation	This action recognizes that infrastructure development can cause habitat fragmentation and impact wildlife movement corridors. Powerlines and roads can create barriers to wildlife movement. It supports Sustainability Policy commitments to minimize environmental footprint and the Group's approach to "limit the amount of land used by the project." It covers the following sustainability matters: Habitat fragmentation reduction, wildlife corridor preservation, and sustainable infrastructure development	Implemented as part of construction planning and environmental management protocols Requires contractors to use efficient construction methods and narrow equipment. Maintains connectivity for wildlife movement. It covers own operations and upstream value chain through contractor specifications. Currently implemented as part of construction planning protocols. Maintains wildlife movement corridors and reduces habitat fragmentation impacts. Prevents fragmentation impacts that would be difficult to remediate after construction

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Reduce runoff from construction sites and stabilize, rehabilitate or restore land after construction	Construction activities can cause "pollution of water" and "sediments from the run-off get into the river due to the operation of heavy machinery." This creates risks to aquatic ecosystems. It aligns with commitments in Environmental Management Plans and the Sustainability Policy for water quality protection and pollution prevention. It covers the following sustainability matters: Water quality protection, aquatic habitat conservation, and erosion prevention.	Active implementation during construction with post-construction monitoring and maintenance. Applied to construction contractors through environmental management plans. Protects downstream water users including communities and ecosystems. It covers own operations and upstream value chain through contractor requirements. Active implementation during construction with monitoring programs. Protects downstream water quality and maintains aquatic habitat integrity. Prevents water quality degradation that could harm aquatic ecosystems and require restoration.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Use terracing and native plant species to restore slopes	Company undertakes habitat restoration activities and recognizes the importance of using native species. We commit to "rehabilitate and restore disturbed land and other natural assets as closely as possible to the original habitat." It supports restoration commitments in Sustainability Policy and the Group's commitment to apply the mitigation hierarchy including restoration as the third step. It covers the following sustainability matters: Habitat restoration, native species conservation, and ecosystem service enhancement.	Implemented as part of post-construction restoration programs with monitoring of vegetation establishment. Requires sourcing of native plant materials, often from local nurseries. Creates habitat connectivity benefiting regional biodiversity. It covers own operations with upstream supplier requirements for native plant sourcing. Implemented as part of post-construction restoration programs.

		Creates stable slopes with native vegetation and provides habitat for native species. Actively restores degraded areas and provides compensatory habitat for construction impacts.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Control traffic on access roads to limit dust and protect wildlife from vehicle collisions	. Wildlife vehicle collisions represent a risk in particular during the construction phase. It is aligned with Health and Safety Policy and Sustainability Policy requirements for wildlife protection and pollution control. It covers the following sustainability matters: Wildlife mortality reduction, air quality management, and habitat disturbance minimization.	Implemented through traffic management plans and driver training programs. Applies to contractor and supplier vehicles with training requirements for drivers. Reduces wildlife mortality in surrounding areas. It covers own operations and upstream value chain through contractor vehicle management. Currently implemented through traffic management plans and driver training. Reduces wildlife mortality and maintains air quality while minimizing habitat disturbance. Prevents wildlife mortality that cannot be remediated and maintains habitat quality.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Manage waste and wastewater in accordance with national standards and best practice	Waste generation and improper waste management can cause environmental pollution and impact biodiversity.	Implemented through established waste management procedures with regular monitoring programs.
	It supports Sustainability Policy commitments for pollution prevention and compliance with national standards. The Group commits to "monitor and report on waste generation including hazardous waste, and take action to reduce it."	Requires contractors to manage waste according to company standards and use approved disposal facilities. Prevents contamination of resources used by communities.
	It covers the following sustainability matters: Pollution prevention, water quality protection, and ecosystem health maintenance.	It covers own operations and upstream value chain through contractor waste management requirements.
		Currently implemented through established waste management procedures and monitoring.
		Prevents contamination of soil and water resources and protects ecosystem integrity.
		Prevents pollution impacts that could require extensive environmental remediation.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Reclaim, rehabilitate, restore areas such as quarries and borrow pits after project activities	Construction activities create temporary disturbances that need restoration. The Group commits to "rehabilitate and restore disturbed land and other natural assets as closely as possible to the original or preconstruction habitat."	Implemented as part of post-construction restoration programs with multi-year monitoring.
	It directly supports restoration commitments in Sustainability Policy and application of the mitigation hierarchy including restoration.	Requires contractors to restore quarries and borrow pits they create. Creates habitat connectivity benefiting regional biodiversity.
	It covers the following sustainability matters: Habitat restoration, land rehabilitation, and ecosystem service enhancement.	It covers own operations and upstream value chain through contractor restoration requirements.
		Implemented as part of post-construction restoration programs.
		Creates new habitats and restores ecosystem functionality, providing compensatory value for impacts.
		Actively remedies temporary disturbances and enhances landscape ecological value.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Educate project staff and local people about biodiversity conservation	Education programs implemented across countries. In Türkiye, we provide "annual awareness to the communities and to school children awareness regarding dam safety" and biodiversity conservation through booklets, brochures and interactions with school children and adults.	Ongoing implementation through training programs, educational materials distribution, and community engagement activities.
	It supports stakeholder engagement commitments in Sustainability Policy and the Group's objective to "engage with communities, Government and other stakeholders to develop community conservation programs."	Extends to contractor staff through training programs. Creates informed communities that support conservation efforts.
	It covers the following sustainability matters: Conservation awareness, capacity building, and community engagement in biodiversity protection.	It covers own operations and upstream value chain through contractor training requirements.
		Ongoing implementation through training programs and community engagement activities.
		Builds local conservation capacity and creates lasting conservation benefits beyond project boundaries.
		Addresses knowledge gaps and builds capacity to prevent future biodiversity impacts through improved practices.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Reforestation and Biodiversity Conservation in Türkiye and Colombia.	It addresses habitat loss from HPP construction. It relates to directly implement restoration commitments in Sustainability Policy and biodiversity offset requirements. The documents state we aim to achieve "no net loss" or "net gain" of biodiversity through offset programs. It covers the following sustainability matters: Forest restoration, carbon sequestration, wildlife habitat creation, and ecosystem service enhancement.	Addresses direct impact of HPP construction. Involves local suppliers for seedling procurement and community participation in planting activities. Downstream provides habitat connectivity and ecosystem services for regional communities. It covers own operations with upstream supplier engagement and downstream community benefits. Currently being implemented as part of the Biodiversity Management Action Plan with ongoing monitoring in Türkiye; reforestation of 48 ha of oak forest and other trees and bushes and in Colombia; protecting an area of more than 146 ha for biodiversity conservation. This is an area of significant ecological diversity. Also, restoration of an area of 28ha by reforesting 20 hectares and allowing 8 hectares for natural restoration. This is an area that has been degraded due to community activities, mostly due to livestock rearing. Creates forest habitat, provides carbon storage, and supports achievement of "no net loss" biodiversity targets. Provides compensatory habitat for project impacts and enhances regional biodiversity beyond pre-project conditions.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Installation of nesting rafts for birds at the Alpaslan II reservoir	Impacts on bird species from HPP construction and the need for mitigation measures. It creates positive habitat opportunities for waterbirds. It supports biodiversity enhancement commitments in Sustainability Policy and the Group's approach to "protect and conserve biodiversity" through habitat creation. It covers the following sustainability matters: Bird habitat creation, species conservation, and aquatic ecosystem enhancement.	Completed installation with ongoing monitoring of bird utilization and breeding outcomes as part of biodiversity management activities. Involves suppliers for raft materials and local ecological expertise for design. Downstream supports bird populations that provide ecosystem services. It covers own operations with upstream supplier involvement and downstream ecosystem benefits. Completed installation with ongoing monitoring of bird utilization. Increases breeding opportunities for waterbirds and demonstrates positive biodiversity conservation impact. Provides compensatory breeding habitat and actively enhances wildlife populations in the project area.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Relocate animals found at construction sites and avoid construction during the breeding season	Direct impacts on wildlife from construction, stating "displacement or mortality of plants and animals" can occur. The Group implements "Fauna Relocation Protocol" to address these impacts. It implements wildlife protection requirements from Sustainability Policy and follows IFC Performance Standard 6 guidelines for biodiversity conservation. It covers the following sustainability matters: Wildlife protection, breeding success maintenance, and direct impact prevention on fauna.	Required through established "Fauna Relocation Protocol" and construction scheduling to avoid breeding seasons. Requires contractors to follow wildlife relocation protocols and seasonal restrictions. Maintains wildlife populations in surrounding areas. It covers own operations and upstream value chain through contractor wildlife management requirements. Prevents construction-related wildlife mortality and maintains breeding success of local populations. Actively prevents harm to individual animals and maintains population-level breeding success.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Fence construction sites to prevent animals from entering	Recognize the need to prevent wildlife from entering construction areas to avoid mortality and injury. This supports both wildlife protection and worker safety objectives. It supports wildlife protection commitments in Health and Safety Policy and Sustainability Policy requirements to protect biodiversity. It covers the following sustainability matters: Wildlife mortality prevention, construction safety, and human-wildlife conflict reduction.	Required as standard practice with regular inspection and maintenance of exclusion fencing during construction phases. Requires contractors to install and maintain wildlife exclusion fencing. Prevents wildlife habituation to human activities. It covers own operations and upstream value chain through contractor fencing requirements. Eliminates construction-related wildlife casualties and maintains worker safety. Prevents wildlife harm that cannot be remediated and maintains natural wildlife behavior patterns.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Restrict vehicle movements to designated routes and enforce hunting bans	We engage with local authorities to encourage "prohibition of hunting, trapping, fishing, and general harassment of wild animals" and hold awareness sessions with communities and hunters.	Implemented through traffic management plans and "appropriate penalties/ disciplinary actions in place for such illegal activities."
	It implements wildlife protection requirements from Sustainability Policy and supports the Group's "site-wide prohibition on illegal activities such as hunting of wildlife."	Applies to all contractor and supplier vehicles and personnel with enforcement protocols. Supports wildlife populations in surrounding areas.
	It covers the following sustainability matters: Wildlife mortality reduction, habitat disturbance minimization, and illegal hunting prevention.	It covers own operations and upstream value chain through contractor vehicle and staff management.
		Reduces wildlife mortality, prevents illegal hunting, and maintains natural wildlife behavior patterns.
		Prevents wildlife mortality and population impacts while supporting conservation law enforcement.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Prevent the introduction and spread of non-native species.	"Invasive species" as a medium-risk impact driver for biodiversity, Other potential impacts of Medium significance may include the effect of invasive species.	Required through established invasive species management protocols and regular monitoring programs
	It supports biodiversity protection commitments in Sustainability Policy and the Group's approach to protect native ecosystem integrity.	Requires contractors to clean equipment between sites and source materials from approved locations. Protects ecosystem integrity for local communities.
	It covers the following sustainability matters: Invasive species prevention, native ecosystem protection, and biodiversity conservation.	It covers own operations and upstream value chain through contractor equipment and material management.
		Maintains native ecosystem integrity and prevents long-term biodiversity impacts.
		Prevents ecosystem disruption that would be extremely difficult and expensive to remediate.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Minimize tree felling.	.	Required through environmental management plans.
	It implements habitat protection requirements from Sustainability Policy and seasonal timing restrictions to protect aquatic species breeding.	Requires contractors to minimize tree removal and follow seasonal restrictions.
		It covers own operations and upstream value chain through contractor timing and method requirements.
	It covers the following sustainability matters: Habitat conservation, aquatic species protection, and breeding success maintenance for fish populations.	
		Minimizes habitat loss.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Minimize tree felling.		Required through environmental management plans.
	It implements habitat protection requirements from Sustainability Policy and seasonal timing restrictions to protect aquatic species breeding.	Requires contractors to minimize tree removal and follow seasonal restrictions.
		It covers own operations and upstream value chain through contractor timing and method requirements.
	It covers the following sustainability matters: Habitat conservation, aquatic species protection, and breeding success maintenance for fish populations.	
		Minimizes habitat loss.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Management of cumulative impacts	Multiple projects can create cumulative impacts that exceed individual project impacts, requiring coordination to maintain ecosystem integrity at landscape scale.	Implemented through environmental impact assessments and coordination with regional authorities and other developers.
	It supports cumulative impact assessment requirements in environmental management protocols and broader ecosystem protection objectives in biodiversity management plan and sustainability policy.	Coordinates with other developers and contractors in the region to avoid simultaneous impacts. Maintains ecosystem services for multiple communities.
	It covers the following sustainability matters: Cumulative impact prevention, ecosystem-scale conservation, and landscape connectivity maintenance.	It covers own operations with coordination across multiple developers and contractors in the region.
		Implemented through environmental impact assessments and regional coordination.
		Maintains ecosystem integrity at landscape scale and prevents cumulative biodiversity loss.
		Prevents ecosystem-scale impacts that would be extremely difficult to remediate.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Implement sediment and wastewater management plans	Pollution of water during construction where sediments from the run-off get into the river due to the operation of heavy machinery a key negative impact requiring management. It implements water quality protection commitments in Sustainability Policy and environmental management standards for pollution prevention. It covers the following sustainability matters: Water quality protection, aquatic habitat conservation, and ecosystem service maintenance.	Implemented through established environmental management plans with regular water quality monitoring. Requires contractors to implement erosion and sediment control measures. Protects water quality for downstream communities and ecosystems. It covers own operations and upstream value chain through contractor environmental management requirements. Currently implemented through established environmental management plans and monitoring. Maintains water quality standards and protects aquatic ecosystems from sedimentation impacts. Prevents water quality degradation that could harm aquatic ecosystems and require extensive restoration.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Monitor water quality and maintain conditions suitable for aquatic species	Company recognizes that HPPs can significantly impact aquatic ecosystems, with hydropower impacts on aquatic ecosystems, habitats, flora and fauna being Very High significance during construction and especially operation. It supports aquatic ecosystem protection commitments in our Sustainability Policy and IFC Performance Standard 6 for biodiversity conservation and sustainable management of living natural resources. It covers the following sustainability matters: Aquatic ecosystem health, fish species conservation, and water quality management for biodiversity protection.	Implemented through established monitoring protocols with collaboration from aquatic specialists and regular water quality assessments. Monitors impacts from contractor activities and dam operations and coordinates with downstream water users. Maintains water quality for communities and aquatic ecosystems. It covers own operations with monitoring of upstream contractor impacts and coordination with downstream users. Currently implemented through established monitoring protocols and specialist collaboration. Maintains aquatic ecosystem functionality and supports native fish species populations despite HPP operations. Ensures aquatic habitat quality is maintained and provides early warning for potential impacts requiring intervention.

E4-4 – Targets related to biodiversity and ecosystems

Target	Achieve 100% rehabilitation of impacted hectares for all new projects	Complete afforestation/ reforestation of 100 hectares	All new projects develop and apply appropriate environmental and social design criteria	Establish at least two conservation or mitigation programs in each Business Unit(s)
Relevance & Impacts	Addresses habitat fragmentation, biodiversity loss, and ecosystem disruption. Mitigates risks of regulatory non-compliance and reputational damage. Opportunities include enhancing ecosystem services and strengthening stakeholder relationships.	Addresses habitat loss and fragmentation from hydropower development, identified as a "Very High" impact. Mitigates biodiversity risks and creates opportunities for enhancing ecosystem services and wildlife connectivity.	Addresses potential biodiversity impacts during the project design phase. Mitigates risks of regulatory non-compliance. Opportunity lies in optimizing project designs to minimize ecological footprints and avoid costly remediation.	Addresses material "Very High" impacts on terrestrial and freshwater ecosystems from hydropower operations. Mitigates risks of biodiversity loss and creates opportunities for conservation through targeted interventions.
Commitment	Aligns with the Group's Sustainability Policy and "no net loss" principle. Supports the ESMS and IFC Performance Standard 6. The timeframe is 2022 until 2030.	Supports the Group's commitment to "reducing nature loss" and the "no net loss" principle, aligning with IFC Performance Standard 6. The timeframe is 2022 until 2030.	Directly supports the Group's commitment to the mitigation hierarchy and aligns with IFC Performance Standards. The timeframe is 2022 until 2030.	Directly implements the Group's Sustainability Policy and aligns with the BMMP and IFC Performance Standard 6. The timeframe is 2022 until 2030.
Scope	Covers 100% of all hectares impacted by new hydropower, distribution, and infrastructure projects across all geographical regions and Business Unit(s). Applies to both temporary and permanent disturbances.	Covers areas directly impacted by hydropower plants and transmission infrastructure across all geographical regions. Includes both on-site rehabilitation and off-site reforestation.	Covers the entire development portfolio (hydropower, transmission lines, substations, etc.) across all geographical regions and Business Unit(s). Extends to contractor activities.	Encompasses conservation programs across all the Group's Business Unit(s), addressing operational impacts from hydropower, gas power plants, and transmission/ distribution infrastructure.

E4-5 – Impact metrics related to biodiversity and ecosystems change

Metric	Total
Number of sites owned, leased or managed in or near protected areas or key biodiversity areas that the undertaking is negatively affecting (#)	501
Area of sites owned, leased or managed in or near protected areas or key biodiversity areas that the undertaking is negatively affecting (hectares)	3,000,231.44
Area of sites owned, leased or managed in or near protected areas or key biodiversity areas that the undertaking is negatively affecting (hectares)	231.44

In Colombia, ENERGO-PRO uses a phased approach to monitor and manage the environmental impact of its land conversion for hydropower projects.

In the first year, the focus is on direct impacts, tracking the monthly clearing of natural vegetation and mapping how different ecosystems (like forests and pastures) are converted into infrastructure. It also distinguishes between temporary areas to be restored and permanent structures.

Years two and three expand this to include cumulative and indirect effects, such as the total land converted and how degradation spreads beyond the immediate project area. The Group also monitors natural regrowth and the success of its restoration efforts.

From years four to five, the monitoring focuses on long-term ecological recovery. Metrics include the re-establishment of native species, the progression of canopy cover, and the spread of invasive species. It also assesses the final, stable footprint of the infrastructure and analyzes indirect land use changes in surrounding areas.

Metric	Total
Total use of land area (m2)	351,556,106.65
Total sealed area (m2)	73,009.15
Total nature-oriented area on site (m2)	27,431,378
Total nature-oriented area off site (m2)	3,692,789

The risks posed by invasive alien species (IAS) are managed differently across its operations. Most Business Unit(s) do not yet engage in such activities or are in considerations to start these processes. In Brazil, relevant pathways and risks associated with invasive alien species are monitored through programs mandated by operational licenses; And in Spain, Invasive species are removed as part of biodiversity and landscape integration projects surrounding hydropower plants and dams.

Disclosure of metrics used to manage pathways of introduction and spread of invasive alien species and risks posed by invasive alien species

Number of invasive alien species

Metric	Total
Number of invasive alien species (#)	0
Area covered by invasive alien species (m2)	0

E4-6 – Anticipated financial effects from biodiversity and ecosystems-related risks and opportunities

ENERGO-PRO has evaluated the anticipated financial effects arising from material risks and opportunities related to biodiversity and ecosystems across its operations. Generally, these factors are not presently material to the Group's financial performance.

For specific operations where relevant, financial implications are managed through dedicated environmental protection and conservation budgets, funding programs outlined in Environmental Management Plans (EMP). These cover wildlife management, habitat restoration, and environmental monitoring, supporting both immediate regulatory compliance and long-term ecosystem recovery. Potential risks include evolving environmental regulations leading to increased compliance costs, ecosystem degradation impacting generation capacity, and social license issues. Proactive investments are strategically deployed to mitigate such risks, including measures for avian protection in critical migration routes and enhancements to infrastructure.

The effects considered relate to impacts and dependencies that can materialize across short-term (0-3 years), medium-term (3-10 years), and long-term (10-30+ years) horizons. ENERGO-PRO's proactive investments safeguard operational licenses and enhance social values, setting a framework for long-term financial and environmental resilience. Critical assumptions for quantifying these effects include the absence of negative impacts on sensitive biodiversity areas and ongoing compliance with environmental laws, with potential future changes in legislation as a source of uncertainty.

Overall, in 2024, the Group has reported no material incidents or deposits where pollution negatively impacted the environment or is expected to have adverse effects on financial performance related to biodiversity and ecosystems. This reflects the integration of biodiversity considerations into operational, regulatory, and environmental frameworks.

ESRS E5 Resource use and circular economy

E5-2 – Actions and Resources Related to Resource Use and Circular Economy

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Set up waste generation data monitoring at all sites	Production of waste (hazardous and non-hazardous) during construction, operations, maintenance, renewal and development activities; Risk of non-compliance with waste management regulation leading to reputational damage and fines/sanctions Sustainability Policy - Resource efficiency and circular economy objectives; Procurement Policy requiring compliance with environmental standards. It covers the following sustainability matters: Waste management and monitoring	Implementation of waste data collection systems across all operational sites to track and monitor waste generation patterns, enabling better waste management decisions and compliance reporting and implementation of the Waste Management Plan. Monitoring extends to contractor activities on our sites, ensuring comprehensive waste tracking throughout our operational value chain. It covers all ENERGO-PRO sites. Completed in some countries, ongoing in others. Enhanced waste management transparency, improved compliance with environmental regulations, and establishment of baseline data for waste reduction targets. This directly supports our Sustainability Policy objective to monitor and report on waste generation and take action to reduce it. It is defined by ENERGO-PRO as a monitoring and data collection action.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Obtained Zero Waste certificates for all HPPs in Türkiye	Production of waste during HPP operations; Opportunity to demonstrate environmental leadership and reduce operational costs through waste minimization Sustainability Policy - waste minimization and circular economy principles; ISO 14001 environmental management commitments It covers the following sustainability matters: Waste elimination and environmental certification	Achievement of Zero Waste certification at two major hydropower facilities, demonstrating comprehensive waste elimination practices and environmental management excellence. Certification process includes evaluation of contractor waste management practices and supply chain environmental performance. It covers all HPP sites in Türkiye Completed with plans for annual renewal It aims to provide elimination of waste to landfill, cost savings through resource efficiency, enhanced environmental reputation, and demonstration of our commitment to circular economy principles. Supports our target to achieve applicable international standards for minimizing waste production. It is defined by Energo Pro as a prevention and improvement action. It has successfully obtained Zero Waste certificates for two facilities (Alpaslan II and Aralık) in 2023and expanded to all HPPs in Türkiye in 2024.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Eliminated single-use plastic and reduce paper waste at the Head Office and reducing plastic use at all sites	Resource consumption of non-renewable materials (plastic); Environmental pollution from plastic waste; Opportunity to demonstrate environmental leadership Sustainability Policy - avoid unnecessary use of waste and select lowest impact options; Procurement Policy emphasizing environmental considerations It covers the following sustainability matters: Plastic and paper waste reduction and sustainable material use	Complete elimination of single-use plastics at headquarters with systematic reduction program across all operational sites. Reduce consumption of paper. Includes requirements for contractors and suppliers to minimize plastic use in their operations on our sites. It covers offices and sites. It is completed in some countries, ongoing in others. In our D&S business in Varna and Georgia we have replaced traditional paper invoicing with e-invoicing allowing for faster processing and environmental friendliness. It aims to provide a significant reduction in plastic and paper waste generation, cost savings from reduced waste disposal, and demonstration of our commitment to environmental stewardship. Directly implements our policy to avoid unnecessary use of waste and select techniques with lowest environmental impact . It is defined by Energo Pro as a prevention action.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Provided recycle bins/crates and training for waste separation at all sites and application of the 4 R's of Waste Management/Waste Hierarchy (1. Prevention and Elimination, 2. Reduction, 3. Reuse, 4. Recycle, 5. Responsible recycle.	Waste generation during operations; Opportunity to improve recycling rates and reduce environmental impact. Sustainability Policy - reusing or recycling where possible; Environmental management system requirements	Installation of comprehensive recycling infrastructure and employee training programs across all facilities to maximize waste diversion from disposal. Training extends to contractors and subcontractors working on our sites to ensure consistent waste separation practices.

	It covers the following sustainability matters: Waste separation and recycling optimization	It covers all ENERGO-PRO sites. It is completed in some countries ongoing in others. Increased recycling rates, reduced waste to landfill, improved environmental performance, and enhanced employee environmental awareness. Supports our commitment to reuse or recycle where possible and select techniques with lowest impact options. It is defined by Energo Pro as an improvement and prevention action

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Signed agreements with local municipalities for waste disposal and followed approved payment methodologies	Waste disposal impacts on local communities; Risk of improper waste management; Opportunity to support local waste management infrastructure. Sustainability Policy- comply with applicable local legislation; Community engagement commitments. It covers the following sustainability matters: Responsible waste disposal and community partnership	Formal partnerships with municipal authorities ensuring proper waste disposal from all Georgian operations including distribution network and generation facilities. Agreements cover waste from contractor activities and ensure comprehensive waste management coverage. It ENERGO-PRO Georgia generation and D&S. It aims on ensuring compliant and environmentally sound waste disposal, supporting local waste management infrastructure development, and strengthening community relationships. Supports our commitment to comply with local legislation and engage constructively with communities. It ensures proper waste disposal preventing environmental harm.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Implemented a 3-year waste management plan in compliance with the law, including hazardous waste management, with regulated disposal costs	Hazardous and non-hazardous waste generation; Risk of regulatory non-compliance and environmental harm; Opportunity for systematic improvement Sustainability Policy - comply with applicable legislation and minimize waste production; Environmental management system requirements It covers the following sustainability matters: Comprehensive waste management and regulatory compliance	Strategic waste management framework covering all Georgian operations with specific focus on hazardous waste proper handling and disposal. Plan includes contractor waste management requirements and supply chain waste considerations. It ENERGO-PRO Georgia generation and D&S.

		It aims to provide systematic waste reduction over three-year period, enhanced regulatory compliance, improved environmental performance, and cost optimization through strategic waste management. Supports our commitment to minimize waste production and comply with environmental legislation. It partially supports for remedy for those harmed by actual material impact as it includes provisions for proper hazardous waste management preventing environmental contamination.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Collected hazardous products data at all sites and engaged a specialized company for waste management	Hazardous waste generation during construction; Risk of environmental contamination and regulatory non-compliance; Opportunity for professional management. Sustainability Policy - minimize production of wastes and comply with legislation; IFC Performance Standard 3 - Resource Efficiency and Pollution Prevention. It covers the following sustainability matters: Hazardous waste management and environmental protection	Comprehensive hazardous material inventory and professional waste management partnership ensuring safe handling and disposal of hazardous construction waste. Specialized waste management covers all contractor-generated hazardous waste ensuring comprehensive environmental protection. It covers the Chorreritas project. It aims to provide safe and compliant hazardous waste management, prevention of environmental contamination, regulatory compliance with Colombian environmental laws, and demonstration of our commitment to environmental protection. Supports our policy to minimize waste production and comply with applicable legislation. It partially supports for remedy for those harmed by actual material impact as professional hazardous waste management prevents environmental harm and provides safe disposal

TÜRKİYE CUMHURİYETİ ÇEVRE, ŞEHİRCİLİK VE İKLİM DEĞİŞİKLİĞİ BAKANLIĞI

SIFIR ATIK

T.C. KARS VALİLİĞİ ÇEVRE,ŞEHİRCİLİK VE İKLİM DEĞİŞİKLİĞİ İL MÜDÜRLÜĞÜ

SIFIR ATIK BELGESİ

(Temel Seviye)

Belge No: TS/36/B2/15/3 Tarih: 20.06.2025

Adı: BİLSEV ENERJİ ÜRETİMVE TİCARET A.Ş
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Vergi No: 1750412755
Türü: Bina/Yerleşke

12/07/2019 tarihli ve 30829 sayılı Resmi Gazete'de yayımlanarak yürürlüğe giren Sıfır Atık Yönetmeliği'nce Sıfır Atık Yönetim Sistemi'ni kurarak **Sıfır Atık Belgesi**'ni almaya hak kazanmıştır.

Rahmi TOKTAŞ
Çevre,Şehircilik ve İklim Değişikliği İl Müdürü

Belge Son Geçerlilik Tarihi:
20.06.2030

E-İMZALIDIR

Doğrulama Kodu: 230A8B86-1080-4838-A88E-331F4B2E42C9 Doğrulama Adresi: https://www.turkiye.gov.tr

E5-3 – Targets related to resource use and circular economy

all sites have implemented initiatives to curtail or eliminate the use of single-use plastics

The Group has established a clear target that all sites implement initiatives to curtail or eliminate the use of single-use plastics, addressing the negative impact of plastic waste generation. This initiative helps mitigate the risk of non-compliance with increasingly strict waste management regulations, which could result in reputational damage and potential fines. By reducing single-use plastics, our company is also pursuing the opportunity to improve its environmental footprint, reduce waste disposal costs, and strengthen its reputation as an environmentally responsible company.

This target to eliminate single-use plastics across all sites addresses the sustainability matter of resource use and circular economy (ESRS E5), specifically targeting waste reduction and responsible materials management. This initiative directly tackles the environmental challenges of plastic pollution, resource depletion, and waste management while promoting circular economy principles throughout operations. It directly supports the Group's Sustainability Policy objectives to "avoid the unnecessary use of waste, reusing or recycling where possible" and to "select techniques with the lowest impact options." This target aligns with the commitment to "apply sustainability best management practices" and to "minimize and mitigate adverse environmental impacts in accordance with internationally recognized business best practice," demonstrating a clear connection between specific plastic reduction goals and broader policy framework for environmental responsibility.

The target to curtail or eliminate single-use plastics at all sites is part of the Group's voluntary targets aligned with the UN Sustainable Development Goals (SDGs). This target has been established with a completion timeframe of no later than 2030, giving Business Unit(s) across different operational regions a clear timeline to implement plastic reduction initiatives while allowing for regional adaptation in implementation approaches. This target applies comprehensively across all sites and operations, spanning its presence in multiple operational regions. It primarily focuses on own operations, covering administrative offices, power plants, and distribution facilities where plastic waste is generated. While centered on direct activities, this initiative indirectly influences the upstream supply chain by reducing demand for plastic products and encouraging suppliers to provide more sustainable alternatives. The target has broad coverage across the entire organization, encompassing 100% of sites and Business Unit(s). It addresses all types of single-use plastics found in operations, including cups, bottles, packaging materials, and other disposable items. This comprehensive approach ensures that no significant sources of plastic waste are overlooked, creating a consistent standard across its diverse business segments, including hydropower generation, distribution, and trading operations.

E5-4 – Resource inflows

ENERGO-PRO actively assesses resource inflows across its operations. During the construction phase of a key project, an estimated excavated soil material movement of over 4,000 tons was calculated, with approximately 507 tons responsibly donated to neighboring communities for road maintenance and improvement.

Certain industrial operations such as the ferroalloy production process, involves significant resource inflows, including high consumption of energy, water, and raw materials such as carbon, quartz, and woodchips. Most raw materials are sourced locally, though some carbon is imported. As part of the Group's circular economy initiatives, a portion of the fossil carbon will be replaced by biocarbon produced at an associated facility, operational from 2025.

Other operations, particularly those focused on run-of-river hydropower or administrative services, involve minimal material usage, primarily office supplies like IT devices, paper, and furniture, or water used for human consumption. For the majority of other subsidiaries, no material disclosures were reported regarding resource inflows for products, materials, water, or property, plant, and equipment used in own operations or along the upstream value chain.

Metric	Total
Overall total weight of products and technical and biological materials used (tons)	153 285.27
Percentage of sustainably sourced biological materials used to manufacture products and services (including packaging) (%)	0.01
Total weight of secondary reused/recycled components/products/materials used to manufacture products and services (tons)	53 450.57
Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture products and services (%)	1.29

ENERGO-PRO prioritizes transparency in its resource use and explores sustainable material sourcing. In our ferroalloys business, significant strides have been made in increasing the content of recycled materials for ferroalloy production. This includes recovering waste iron metal and utilizing mill scale to provide iron during ferrosilicon production, alongside re-utilizing ferrosilicon fines to enhance material efficiency. The Group is authorized to handle waste management and metal recovery for these processes. For most other operations, sourcing materials from by-products or waste streams is not a relevant activity. Measures are implemented to avoid double counting in reused and recycled categories, ensuring consistent and accurate reporting by categorizing each item uniquely. This approach is applied where relevant to the Group's activities, particularly true during construction.

Methodologies for data calculation vary across operational areas. For instance, during the construction phase of the Chorerritas HPP, approximate excavation of over 4,000 tons of soil material was measured. Data calculations rely on direct measurement methodologies in some operational areas, while others base data on standard utility bills and lease agreements, with estimates made based on general office usage assumptions where direct measurements are not feasible. The total weight of products and materials used is estimated based on internal data, given current tracking systems for the weight of purchases and used products. Metrics for secondary reused or recycled components or sustainably sourced biological materials are not relevant to the Group's service operations.

Data for ferroalloys is sourced from direct measurement through an automated system. For activities related to hydroelectric power plants, material products or inflows are minimal due to the nature of operations. Overall, certain indicators are based mostly on estimations. The Group's operations do not currently involve the utilization of sustainably sourced biological materials, associated certification schemes, or the cascading principle.

E5-5 – Resource outflows

ENERGO-PRO aims at managing resource outflows, focusing on responsible material repurposing and circular economy principles. In Colombia, over 50,000 tons of excavated soil material from a major construction project were donated to neighboring communities for road improvement and maintenance.

Across most operational areas, the production process primarily focuses on electricity generation or non-material outputs, and thus does not involve key products or physical materials designed according to circular principles. Metrics for product durability, reparability, and recyclable content are generally not applicable across most of the Group's operations, as activities primarily involve electricity generation or non-physical outputs. For its ferroalloy business, where physical products like ferrosilicon and silica fume are sold as intermediate industrial goods, product durability aligns with the industry average. The Group is committed to addressing any missing data in future reports.

Metric	Total
Rate of recyclable content in products (%)	6.99

Given the nature of its activities, primarily centered around hydropower plants and distribution and supply material inflows are not material.

Metric	Total
Total amount of waste generated (tons)	1,673.97
Total amount of hazardous waste recovered (tons)	51.26
Amount of hazardous waste recovered by preparation for reuse (tons)	0
Amount of hazardous waste recovered by recycling (tons)	22.09
Amount of hazardous waste recovered by other recovery operations (tons)	29.17
Total amount of non-hazardous waste recovered (tons)	1,199.45

Amount of non-hazardous waste recovered by preparation for reuse (tons)	0
Amount of non-hazardous waste recovered by recycling (tons)	464.05
Amount of non-hazardous waste recovered by other recovery operations (tons)	735.39
Total amount of hazardous waste directed to disposal (tons)	133.51
Amount of hazardous waste disposed by incineration (tons)	11.54
Amount of hazardous waste disposed by landfill (tons)	3.71
Amount of hazardous waste disposed by other disposal operations (tons)	118.26
Total amount of non-hazardous waste directed to disposal (tons)	289.75
Amount of non-hazardous waste disposed by incineration (tons)	0.01
Amount of non-hazardous waste disposed by landfill (tons)	107.84
Amount of non-hazardous waste disposed by other disposal operations (tons)	181.9

Metric	Total
Total amount of waste diverted from disposal (tons)	1250.71
Total amount of hazardous waste recovered (tons)	51.26
Total amount of non-hazardous waste recovered (tons)	1,199.45

Metric	Total
Total amount of waste directed to disposal (tons)	423.26
Total amount of hazardous waste directed to disposal (tons)	133.51
Total amount of non-hazardous waste directed to disposal (tons)	289.75

Metric	Total
Total amount of non-recycled waste (tons)	1,187.83
Amount of hazardous waste recovered by other recovery operations (tons)	29.17
Amount of non-hazardous waste recovered by other recovery operations (tons)	735.39
Total amount of waste directed to disposal (tons)	423.26
Percentage of non-recycled waste (%)	70.96

Disclosure of the composition of the waste

ENERGO-PRO manages hazardous waste through accredited recycling organizations, where most is prepared for reuse, and via authorized local landfills. In its hydropower operations, waste, including hazardous materials essential for facility operations, is collected by specialized external companies for appropriate handling and disposal. For certain operational areas, waste streams are not sector-relevant or are governed by local regulations not imposing specific disclosure obligations.

Waste streams primarily comprise office materials such as paper, cardboard, and wood, alongside non-hazardous general waste like plastic and drink packaging. Bio waste is also utilized for compost. Waste from electricity generation equipment, such as oil, is also noted.

ENERGO-PRO engages in product end-of-life waste management through measures equivalent to extended producer responsibility or take-back schemes, implemented where applicable to its operations involving physical products. For areas focused on electricity generation or non-physical outputs, such activities are not relevant.

Metric	Total
Total amount of hazardous waste generated (tons)	178.22
Total amount of hazardous waste recovered (tons)	44.7
Total amount of hazardous waste directed to disposal (tons)	133.51

Total amount of radioactive waste generated

Metric	Total
Total amount of radioactive waste generated (tons)	6.99

Social information

S1–SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

ENERGO-PRO's DMA identified both positive and negative workforce impacts. Positive effects stem from long-term employment, high social protection, and enhanced employee qualifications through training. Conversely, the technical and hazardous nature of energy operations poses health and safety risks for workers, making health and safety incidents our primary negative impact.

The Group leverages these workforce impacts by, embedding OHS management systems across all construction and operation sites. OHS performance is a core sustainability and operational priority, driving initiatives like the 2023 program to align high-risk electrical assets with NFPA standards, enhancing safety.

Bulgaria and Georgia are subject to bi-annual audits, by a third party, against the NFPA 70E standard and monitored by one of our financial partners against the International Finance Corporation (IFC) Performance Standards (January 1, 2012), the World Bank Group Environmental, Health, and Safety General Guidelines (April 30, 2007), and the World Bank Group Environmental, Health, and Safety Guidelines for Electric Power Transmission and Distribution (April 30, 2007)."

The scope of material impacts on the own workforce is comprehensive, covering all employees and non-employees across all business segments and organizational levels. The Group recognizes that technical and manual labor roles face heightened health and safety risks.

The Group maintains zero tolerance for forced labor, child labor, and discrimination, with no reported incidents.

Strategic workforce investments create opportunities like enhanced employer attractiveness and improved operational performance, viewing a skilled workforce as a competitive advantage for international expansion and long-term asset development. Workforce risks and opportunities are integrated into risk management and resource allocation decisions.

S1-1 – Policies related to own workforce

Minimum Disclosure Requirements for policies related to own workforce (ESRS 2 MDR-P)

The Group's core workforce policies, including its Human Resources Policy, ESG Policy, Health and Safety Policy, and Human Rights Policy, address occupational health and safety impacts, as well as risks related to varying labor regulations. These policies also highlight opportunities for enhanced performance through fair employment practices, local hiring, and strategic talent development.

ENERGO-PRO's comprehensive framework prioritizes a fair, safe, and respectful work environment, upholding international human rights standards. Policies explicitly cover fair treatment, diversity and inclusion, gender equality, non-discrimination, professional development, work-life balance, and occupational health and safety (OHS) management systems with a zero-incident target. They forbid child and forced labor, protect freedom of association, and ensure accessible grievance mechanisms. Human rights commitments are aligned with UN and ILO frameworks.

These policies apply comprehensively across all of the Group's operations, covering all employees (permanent, temporary, executives, management, administrative, technical, and manual labor), non-employees (self-employed, agency workers), and extending to contractors and subcontractors throughout its value chain. The geographical scope spans operations across multiple regions, including Central and Eastern Europe, the Black Sea region, and the Caucasus.

Ultimate accountability for implementing workforce policies rests with the Group CEO and the Board of Directors. The ESG Committee provides oversight regarding Human Resources and Occupational Health and Safety and functionally a group HR Manager is responsible for ensuring implementation of HR related policies. The ES Group Head overseas the implementation of the Occupational Health and Safety Policy and is supported by a coordinator to oversee the NFPA Standard. Policy implementation is monitored through annual performance evaluations, leadership accountability, and regular reviews, supported by formal investigation procedures and continuous improvement initiatives.

The Group commits to numerous third-party standards, including the UN's Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights, Voluntary Principles on Security and Human Rights, and ILO Declarations. It also adheres to UN Global Compact principles, IFC Policy on Environmental and Social Sustainability and Performance Standards.

Policies demonstrate clear consideration of diverse stakeholder interests, promoting open, transparent, and constructive engagement with communities, governments, and employees. Accessibility is ensured through publication on the Group

website, incorporation into standard business terms, and internal distribution with training, supported by senior ESG focal points.

ENERGO-PRO's Human Resources Policy explicitly establishes objective and impartial selection processes, focusing on relevant skills and experience while promoting professional development opportunities and talent management. Policies include comprehensive workplace accident prevention systems with a zero-incident target and a goal of achieving zero lost-time injuries (LTI) and fatalities. Procedures are in place to prevent and address discrimination, including support for mitigating unconscious biases and establishing internal grievance mechanisms. Supplier code of conduct provisions integrate worker safety and prohibits, forced and child labor in the supply chain. Policies are translated into local languages to address language barriers and ensure understanding across diverse operational regions.

S1-2 – Processes for engaging with own workers and workers' representatives about impacts

ENERGO-PRO ensures workforce perspectives inform its decisions through a variety of engagement practices across its operations. These include structured mechanisms like coexistence committees, whistleblowing procedures, and grievance management procedures, alongside regular engagement surveys, one-to- one sessions, and direct communication channels. The Group adheres to its OHS and HR policies, fostering open communication, compliance with labor laws, and opportunities for feedback. Its commitment to human rights is paramount, encompassing non-discrimination, fair treatment, and protection for all, including vulnerable groups like minors, women, and individuals with disabilities. Information is made accessible through multimodal channels, translated materials, and structured documentation, ensuring understanding across its diverse workforce.

Operational responsibility for workforce engagement and occupational health and safety is assigned to dedicated Human Resource and health and safety professionals.

S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
	It addresses working conditions that could lead to equipment damage or employee health and safety issues; Risk of high number of work-related accidents; Opportunity to improve workforce capabilities and safety performance	It covers implementation of systematic capacity building programs and emergency preparedness drills across all ENERGO-PRO operations to enhance workforce competency and emergency response capabilities.
	It relates to occupational Health and Safety Policy, Human Resources Policy, Sustainability Policy - commitment to safe working environment.	The training programs extend to contractors and subcontractors working on our sites to ensure consistent safety standards throughout our value chain.
Conducting regular capacity building sessions and emergency simulations to ensure workforce readiness and adeptness	It covers the following sustainability matters: health and safety, training and skills development.	It covers all ENERGO-PRO sites. Completed in some countries, ongoing in others It aims to enhanced workforce preparedness, improved emergency response capabilities, reduced workplace incidents, and strengthened safety culture. Supports our commitment to creating safe working environments and achieving Zero Harm workplaces as outlined in our Health and Safety Policy. It provides emergency training capability to respond to and mitigate workplace incidents.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Providing extensive training covering labor laws, employee rights, and maintaining a safe working environment	It addresses Risk of human rights violations and discrimination; Occurrence of violence and harassment in workplace; Opportunity to strengthen employee awareness and rights protection. It relates to human Resources Policy; Human Rights Policy; Code of Conduct; Sustainability Policy - respect for human rights and fair treatment. It covers the following sustainability matters: equal treatment and opportunities, working conditions and human rights.	It covers comprehensive training programs on labor legislation, employee rights, and workplace safety standards for all employees across ENERGO-PRO operations. Training requirements extend to contractors and subcontractors to ensure consistent understanding of labor rights and legal requirements. It covers all ENERGO-PRO sites. Completed in some countries, ongoing in others It aims to enhanced employee awareness of rights and legal protections, reduced risk of labor law violations, improved workplace culture, and strengthened compliance with international labor standards. Supports our commitment to respect human rights and provide fair treatment as outlined in our Human Resources Policy. It provides training on rights and legal protections helps prevent violations and provides knowledge for seeking remedy

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Implementing risk management training, proper equipment usage, and emergency response tactics.	It addresses Workplace safety risks from equipment use and emergency situations; Risk of work-related injuries and fatalities; Opportunity to improve safety performance and prevent incidents. It relates to Occupational Health and Safety Policy; Health and Safety Management Systems; Equipment safety standards. It covers the following sustainability matters: health and safety, risk management and equipment safety.	It covers systematic training programs on risk assessment, safe equipment operation, and emergency response procedures across all operational activities including power generation, distribution, and construction Risk management training requirements apply to all contractors and subcontractors working on ENERGO-PRO sites. It covers all ENERGO-PRO operations with emphasis on high-risk activities. Completed in some countries, ongoing in others It aims to reduced workplace incidents, improved safety performance, enhanced risk awareness among workforce, and strengthened safety culture. Contributes to our target of 0 cases of fatalities and supports our commitment to operational excellence with focus on safety. It provides emergency response training capability to respond to and mitigate workplace incidents.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Offering specialized Occupational Health and Safety Trainings biennially, including high-risk activities such as working at heights, confined space operations, workplace organization, mechanical upkeep, and driving safety.	It addresses specific risks from high-risk activities such as working at heights, confined spaces, and electrical work; Risk of serious workplace incidents; Opportunity to provide specialized safety expertise. It relates to Occupational Health and Safety Policy; NFPA compliance requirements; Specialized safety standards for high-risk activities. It covers the following sustainability matters: specialized health and safety training and high-risk activity management.	It covers biennial delivery of specialized safety training for high-risk activities including work at heights, confined space operations, mechanical maintenance, and electrical safety across all ENERGO-PRO operations. Specialized training requirements apply to contractors performing high-risk work on our sites. It covers all employees and contractors engaged in high-risk activities across all countries. It is ongoing. It aims to enhanced safety competency for high-risk activities, reduced incidents in specialized operations, improved compliance with safety standards, and demonstration of our commitment to comprehensive safety management. Supports our goal of achieving Zero Harm workplaces. It provides specialized training provides enhanced capability to prevent and respond to high-risk incidents.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Employee onboarding regarding OHS.	It addresses Risk of workplace incidents among new employees unfamiliar with safety procedures; Opportunity to establish strong safety culture from beginning of employment. It relates to Human Resources Policy; Occupational Health and Safety Policy; Employee onboarding requirements. It covers the following sustainability matters: training and skills development and safety culture integration.	It covers comprehensive orientation programs for all new hires covering safety procedures, company policies, environmental requirements, and operational standards across all ENERGO-PRO operations. Orientation requirements extend to new contractor personnel working on our sites. It covers all new employees across all ENERGO-PRO operations. Its aims to reduce incidents among new employees, faster integration into safety culture, improved understanding of company policies and procedures, and strengthened overall safety performance. Supports our commitment to creating safe working environments and building strong corporate culture. It provide thorough orientation helps prevent incidents by ensuring new employees understand safety procedures and reporting mechanisms.

Action name	Relation of the action to material IROs and policies	Scope and effectiveness of It
Organizing annual emergency drills with community involvement to enhance safety awareness and emergency preparedness	It addresses Risk of emergency situations affecting both workforce and local communities; Opportunity to strengthen community relationships and enhance emergency preparedness. It relates to. Occupational Health and Safety Policy; Community engagement commitments; Emergency Preparedness and Response Plans It covers the following sustainability matters: emergency preparedness, affected communities - safety and emergency response.	It covers annual emergency simulation exercises involving both ENERGO-PRO personnel and local community members to enhance coordinated emergency response capabilities. Emergency drills include contractor personnel and coordinate with local emergency services and community organizations. It covers all ENERGO-PRO sites. Completed in some countries, ongoing in others It aims to enhanced emergency response coordination, strengthened community relationships, improved preparedness for emergency situations, and demonstration of our commitment to community safety. Supports our policy commitments to community engagement and safety excellence. It provide emergency preparedness capability to respond to and mitigate emergency situations affecting workforce and communities.

S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Target	At least 10 hours per employee of training hours provided for employee training (by gender)	Zero cases of fatalities at any circumstances	A system in place to ensure all grievances are received and addressed at all sites
Relevance & Impacts	Addresses positive impacts on employee qualifications, job satisfaction, and career growth. Mitigates risks related to insufficient workforce capabilities, safety incidents, and employee turnover. Opportunities include improved operational performance and enhanced retention.	Addresses material impacts related to workplace health and safety, particularly the risk of a "high fatality rate" and damage to employee health. Mitigates reputational damage and reduced employee motivation.	Addresses material impacts like violence and harassment in the workplace. Mitigates risks of reputational damage, litigation, and regulatory fines due to insufficient whistleblower protection. Opportunities include enhanced employee satisfaction and trust.
Commitment	Supported by the Group's Human Resources and Sustainability Policies. The goal is to be achieved by 2030 and aligns with the SDGs and the UN Global Compact principles.	Aligns with the Occupational Health and Safety Policy and the goal of "Zero Harm workplaces." It is an ongoing, perpetual commitment with no specific end date. Supports the core policy objective of achieving "zero lost time injuries (LTI) and fatalities."	Directly supports the Sustainability Policy commitment to develop and communicate employee grievance mechanisms. The target is planned for achievement by 2030 and aligns with SDGs.
Scope	Covers all Business Unit(s), employee categories, and job functions across the entire Group, covering close to 10,000 employees. Training hours are tracked and reported by gender to support gender equality.	Applies to 100% of all operations across multiple geographic regions, including hydropower plants, distribution networks, and offices. Extends beyond direct employees to include contractors, subcontractors, and visitors.	Encompasses all company sites and the entire workforce within its own operations. It also extends partially to the upstream value chain and is accessible to communities and external stakeholders.
Methodology	Aligns with the UN Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights, and the IFC Policy on Environmental and Social Sustainability. It measures total training hours per employee with a gender breakdown.	Based on the assumption that "most accidents are preventable." Aligns with GIIP and SDG 8. The methodology includes comprehensive Health and Safety Management Systems and a "Zero harm" culture.	Aligns with UN Global Compact Principles, IFC Performance Standards (PS2), and the EU Directive 2019/1937 on whistleblower protection. The methodology follows the Group Grievance Mechanism Standard and adapts to local contexts.
Baseline & Progress	Exceeded the target in 2023 with an average of 971 hours per person. The Group adopted the IFC Policy in 2023, with no significant changes to the methodology since 2022.	Achieved zero fatalities in 2023 but experienced 5 fatalities in 2024. The Group has since intensified efforts with more rigorous systems, training, and a strengthened safety culture. Metrics were aligned across Business Unit(s) in 2023.	Made significant progress in 2023, preparing a Group Grievance Mechanism Standard and establishing internal/external procedures. In 2023, 2 incidents of discrimination were received and addressed. Progress is in line with the initial plan.

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S1-6 – Characteristics of the undertaking's employees

Gender	Number of employees (head count)
Female	1668
Male	8115
Other gender	0
Not reported	0
Total number of employees	9783

Country	Number of employees (head count)				
	FEMALE	MALE	OTHER (*)	NOT DISCLOSED	TOTAL
Number of employees (head count)	1,668	8,115	0	0	9,783
Number of permanent employees (head count)	1,645	8,069	0	0	9,714
Number of temporary employees (head count)	20	45	0	0	65
Number of non-guaranteed (head count)	3	1	0	0	4
Number of full-time employees (head count)	1,655	8,071	0	0	9,726
Number of part-time employees (head count)	11	26	0	0	37

Total number of employees at the end of the period, as an average across the period, and the number of employees that have left during the reporting period	Total
Total number of employees by the end of the reporting period (head count)	9,783
Total number of employees as an average across the reporting period (head count)	9,625
Total number of employees who have left in the reporting year (head count)	974

Metric	Total
Rate of employee turnover (%)	10.04

The Group compiles employee data using varying methodologies across its operations. Employee numbers are generally reported by headcount for all permanent employees, based on active employees at the end of the reporting period, or as an average across the period depending on internal protocols. Full-Time Equivalent (FTE) is also defined and used for standardized comparison where applicable. Employee numbers are derived from objective sources like monthly payroll and employment contracts. The methodology for calculating employee turnover rate varies across operational areas, typically using the standard formula of employees who left divided by the average number of employees, accounting for all reasons for leaving. Fluctuations in employee numbers are influenced by factors such as seasonal electricity demand, operational cycles, access to skilled labor in remote regions, budget changes, new projects, economic conditions, and regulatory developments.Employee data systems are primarily aligned with national legal and statistical standards.

S1-7 – Characteristics of non-employees in the undertaking's own workforce

Metric	Total
Total number of non-employees in own workforce (head count/FTE)	100
Total number of self-employed people in own workforce (head count/FTE)	75
Total number of people in own workforce primarily engaged in employment activities (head count/FTE)	25

Description of the methodologies and assumptions used to compile the data

The Group reports non-employee numbers by headcount, counted separately from its direct personnel. While Full-Time Equivalent (FTE) calculations are defined, this approach is not utilized for non-employee roles. Methodologies for disclosing non-employee data vary across operational areas; for instance, some operations base figures on the active count at the end of the reporting period, while others maintain data within their HR departments. Common types of non-employees include interns, individuals on civil contracts for specific services (e.g., surveyors, planners), external contractors primarily for short-term maintenance or administrative tasks, and those providing specialized services like IT.

Contextual information about non-employees varies depending on the operational area. In many regions, the Group's activities do not involve the engagement of non-employees. Where non-employees are part of the workforce, their roles are clearly defined, such as internships for practical experience, senior positions including board members, or specialized services under civil contracts. The structure of external personnel engagements reflects the specific needs and nature of operations, ensuring that all workers, whether employees or non-employees, are accounted for within the Group's current operational frameworks.

S1-8 – Collective bargaining coverage and social dialogue

Metric	Total
Percentage of total employees covered by collective bargaining agreements (%)	27.02

Collective bargaining agreement exist in Spain, Georgia, and Bulgaria. Working conditions and terms of employment are primarily determined by local labor codes and internal organizational regulations, adhering to market and legal practices. Collective bargaining agreements do not typically influence the working conditions or terms of employment for non-employees in the workforce; instead, these are defined through individual agreements in accordance with applicable labor legislation

Estimated percentage of non-employees in own workforce whose working conditions and terms of employment are determined or influenced by collective bargaining agreements

Metric	Total
Estimated percentage of non-employees in own workforce whose working conditions and terms of employment are determined or influenced by collective bargaining agreements (%)	0

ENERGO-PRO discloses that it does not currently have agreements for employee representation through a European Works Council (EWC),

a Societas Europaea (SE) Works Council, or a Societas Cooperativa Europaea (SCE) Works Council. This is due to the nature of the Group's activities, which do not involve a pan-European employment structure requiring such mechanisms and because operations are located outside the relevant geographical frameworks. Such agreements are not in place in any of our Business Unit(s).

S1-9 – Diversity metrics

Metric	Total
Gender distribution at top management level	(100%)
Female	(15.31%)
Male	(84.61%)
Other gender	(0%)
Not reported	(0%)

Metric	Total
Distribution of employees (head count)	9,783 (100%)
< 30 years (head count)	960 (9.81%)
30-50 years (head count)	4,683 (47.87%)
> 50 years (head count)	4,140 (42.32%)

Regarding the definition of top management, ENERGO-PRO generally aligns with the definition stated in the ESRS across its operations. However, certain operational areas utilize a different definition, referring to the board of directors and department heads responsible for strategic decisions and key operational processes. For many other operational areas, the disclosure on alternative definitions is not applicable or no deviation from the ESRS definition is reported.

S1-10 – Adequate wages

ENERGO-PRO ensures that all employees across its operations receive an adequate wage, consistent with local regulation. This is achieved through various methods, including meeting or exceeding minimum legal requirements, aligning with local industry benchmarks, utilizing external advisor benchmarking for competitiveness, and implementing remuneration models based on job specifics and employee performance. The Group also confirms that employee pay aligns with or surpasses national average gross monthly wages according to internal payroll data, meeting relevant adequacy criteria. For operations engaging non-employees, wages are also confirmed as adequate and in line with local benchmarks, including internships paid according to market standards.

Metric	Total
Percentage of employees paid below adequate wage (%)	0

Percentage of non-employees paid below adequate wage

Metric	Total
Percentage of employees paid below adequate wage (%)	0

S1-11 – Social protection

ENERGO-PRO ensures that all its employees are covered by social protection against loss of income due to major life events like sickness, employment injury, and acquired disability. This coverage is provided either through mandatory public programs, governmental social security insurance, collective bargaining agreements, or statutory schemes in various operational regions. These measures reflect the Group's commitment to safeguarding employees through robust social protection systems.

For parental leave, all employees are covered by social protection. Entitlements vary by region but include fully paid maternity and paternity leave, as well as coverage for adoption cases. Similarly, all employees across the Group's subsidiaries are covered by social protection against loss of income due to retirement, benefiting from public programs, pension schemes, or statutory social protection mechanisms.

Regarding social protection against loss of income due to unemployment, most operational areas provide coverage through public programs or subsidies.

Social protection for non-employees against loss of income due to major life events varies by region and individual circumstances, reflecting the nature of their engagement. For sickness and employment injury/acquired disability, coverage depends on voluntary enrollment in social security systems or provision in the contract. Non-employees typically do not have access to standardized unemployment benefits or paid parental leave, as these protections are often tied to formal employment relationships, though voluntary insurance options may exist. Retirement coverage for non-employees is also generally not provided unless stipulated in individual contracts, requiring individual voluntary contributions in applicable regions.

S1-12 – Persons with disabilities

Metric	Total
Percentage of persons with disabilities amongst employees (%)	0.9

Metric	Total
Percentage of employees with disabilities (%)	0.9
Female	2.1
Male	0.57
Other gender	0
Not reported	0

The Group compiles data regarding persons with disabilities using recognized methodologies and validated sources. All employees are covered by social protection through public programs or benefits, ensuring economic compensation during periods of medical disability and adherence to national legislation. Data collection and definition of persons with disabilities vary across operations, often relying on medical authority recognition, medical records, or documentation of reduced permanent working capacity issued by medical committees. This includes review by Labor Expert Medical Committees for long-term sickness cases. Monitoring of the percentage of persons with disabilities is conducted where legally permissible, based on voluntary disclosure, and in full compliance with local legislation and internal policies.

Social information

S1-13 – Training and skills development metrics

Metric	Total
Percentage of employees that participated in regular performance and career development reviews by gender (%)	82.74
Female (%)	52.82
Male (%)	89.24
Other gender (%)	0
Not reported (%)	0

Metric	Total
Average number of training hours per employee by gender (hours/head count)	7.81
Female (hours/head count)	5.17
Male (hours/head count)	8.39
Other gender (hours/head count)	0
Not reported (hours/head count)	0

Metric	Total
Percentage of employees that participated in regular performance and career development reviews by employee category (level) (%)	87.18
Senior management (%)	80
Middle management (%)	91.03
Other (%)	0

Metric	Total
Percentage of employees that participated in regular performance and career development reviews by employee category (function) (%)	83.14
Administrative (%)	42.48
Production (%)	38.26
Technical (%)	97.23
Other (%)	75.38
Consultants (%)	0
Business support (%)	0
Management (%)	0

Metric	Total
Average number of training hours per employee by category (level) (hours/head count)	18.2
Senior management (hours/head count)	9.67
Middle management (hours/head count)	13.04
Other (hours/head count)	0

Metric	Total
Average number of training hours per employee by employee category (function) (hours/head count)	6.51
Administrative (hours/head count)	5.08
Production (hours/head count)	5.29
Technical (hours/head count)	7.17
Other (hours/head count)	10.43
Consultants (hours/head count)	0
Business support (hours/head count)	0
Management (hours/head count)	2.73

Metric	Total
Percentage of non-employees in own workforce that participated in regular performance and career development reviews by gender (%)	0.14
Female (%)	5.88
Male (%)	0
Other gender (%)	0
Not reported (%)	0

Metric	Total
Average number of training hours per non-employee (hours/head count)	0.08
Female (hours/head count)	1
Male (hours/head count)	0.16
Other gender (hours/head count)	0
Not reported (hours/head count)	0

S1-14 – Health and safety metrics

Metric	Total
Percentage of employees in own workforce covered by a health and safety management system (%)	100

Metric	Total
Percentage of non-employees in own workforce covered by a health and safety management system (%)	100

Metric	Total
Number of fatalities as a result of work-related injuries and work-related ill health (#)	6
People in own workforce (#)	3
Other workers on the undertaking's sites (#)	3

Metric	Total
Number of fatalities broken down by work-related injuries and work-related ill health (#)	6
Work-related injuries (#)	6
People in own workforce (#)	3
Other workers on the undertaking's sites (#)	3
Work-related ill health (#)	0
People in own workforce (#)	0
Other workers on the undertaking's sites (#)	0

Metric	Total
Number of recordable work-related injuries (#)	28
Metric	Total
LTIR	0.17
Metric	Total
Number of cases of recordable work related ill health among employees in own workforce (#)	2
Number of cases of recordable work-related ill health among non-employees in own workforce (#)	8

Number of cases of recordable work-related ill health detected among former own workforce

Metric	Total
Number of cases of recordable work-related ill health detected among former own workforce (#)	0
Number of days lost to work-related injuries and fatalities among employees in own workforce (days)	1741

Number of days lost to work-related injuries and fatalities among non-employees in own workforce

Metric	Total
Number of days lost to work-related injuries and fatalities among non-employees in own workforce (days)	0

The Group's health and safety management systems undergo various levels of internal audits, external certifications, or compliance measures across its operations. ISO 45001 certification has been implemented in Spain, Türkiye, and Bulgaria. Systems are also managed by certified service companies or ensure compliance through local legislation, statutory reviews, and external inspections. While some operational areas have established audit and certification practices, others are still developing or implementing these processes, aiming for phased alignment with group sustainability commitments.

Metric	Total
Percentage of employees in own workforce covered by a health and safety management system which has been audited/certified (%)	40.09

S1-15 – Work-life balance

Metric	Total
Percentage of employees entitled to take family-related leave (%)	100
Percentage of entitled employees that took family-related leave (%)	3.23
Female (%)	5.85
Male (%)	2.69
Other gender (%)	0
Not reported (%)	0

All employees across the Group are entitled to family-related leave, provided through social policy, collective bargaining agreements, internal regulations, or individual employment contracts, in compliance with applicable labor legislation. In some operational areas, additional work-life balance options such as reduced working hours and remote work arrangements are also available.

S1-16 – Compensation metrics (pay gap and total compensation)

Metric	Total
Gender pay gap (%)	11.67
Annual total remuneration ratio	3.02

The Group provides disclosure of contextual information necessary to understand its remuneration data, how it has been compiled, and relevant changes. Remuneration is compiled using various methodologies, including alignment with local legislation rates, and data collection through internal HR systems and employee engagement records.

S1-17 – Incidents, complaints and severe human rights impacts

Metric	Total
Total number of incidents of discrimination (#)	2
Number of complaints filed through channels for people in own workforce to raise concerns (#)	2

Number of complaints filed to the National Contact Points for OECD Multinational Enterprises

Metric	Total
Number of complaints filed to the National Contact Points for OECD Multinational Enterprises (#)	0

Total amount of fines, penalties, and compensation for damages as result of reported incidents and complaints

Metric	Total
Total amount of fines, penalties, and compensation for damages as result of reported incidents and complaints (EUR)	0

The reporting period resulted in no fines, penalties, or compensation for damages due to incidents or complaints across the Group's operations, thus requiring no reconciliation with financial statement figures. Reporting of work-related grievances, incidents, and complaints related to social and human rights matters reflects consistent and transparent practices. Data is compiled using internal reports, HR records, and monitoring tools, with complaints registered in dedicated company registers. All data adheres to relevant legal standards, and internal oversight is prioritized to ensure consistency across operations.

The Group reports no significant complaints across most of its operations during the period, and confirms no severe human rights incidents connected to the workforce were reported. This reinforces its steadfast commitment to upholding human rights standards.

Number of severe human rights incidents connected to own workforce

Metric	Total
Number of severe human rights incidents connected to own workforce (#)	0
Incidents that are of non-respect of UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises (#)	0
Other incidents (#)	0

Total amount of fines, penalties, and compensation for damages for the reported severe human rights incidents connected to own workforce

Metric	Total
Total amount of fines, penalties, and compensation for damages for the reported severe human rights incidents connected to own workforce (EUR)	0

The Group reports no severe human rights incidents involving its own workforce across its operations during the reporting period, consequently incurring no related fines, penalties, or compensation for damages, and requiring no reconciliation with financial statement figures. Similarly, no incidents or complaints necessitating formal review, remediation plans, or further action were identified. Internal monitoring, conducted by HR, legal, and management functions, ensures compliance with strict legal standards and regular updates to group-level management, while open grievance channels are maintained across all operations for timely handling of any future concerns.

Number of severe human rights incidents where the undertaking played a role in securing remedy for those affected during the reporting period

Metric	Total
Number of severe human rights incidents where the undertaking played a role in securing remedy for those affected during the reporting period (#)	0

ESRS S2 Workers in the value chain

S2–SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

ENERGO-PRO recognizes that actual and potential impacts on value chain workers originate from its strategy and business models across its operations. These impacts include specialized occupational risks, security concerns mostly in Colombia, and differential labor standards, while also generating employment opportunities and social investments. The business model, encompassing hydroelectric power generation, electricity distribution, and energy trading, creates impacts through site selection in remote areas, regulatory compliance pressures, international supply chain complexities, and cyclical employment patterns.

The Group incorporates these impacts into its practices through robust practices, including a Contractor and Sub-contractor Management Plan, adherence to ESHS requirements, ethical sourcing, equal opportunities, and safe working conditions. Policies like ABC AML (Anti-Bribery and Anti-Money Laundering) risk management and ESG Materiality Assessment also inform strategic adaptation. All value chain workers who could be materially impacted are included in the SBM-3 disclosure scope. The Group identifies contractors and sub-contractors as primary groups subject to impacts, and understands that workers with specific characteristics or in particular contexts may be at greater risk of harm. It reviews for child and forced labor risks within its value chain, enforcing stringent management processes, including vetting and inspection.

Positive impacts on value chain workers arise from fostering a positive corporate culture, fair working conditions, and equal opportunities. Initiatives include climate change mitigation strategies, whistle-blower protection, and responsible supplier management, contributing socio-economic benefits to local communities through employment and purchases.

Material risks include reputational damage from poor working conditions in value chain, legal and regulatory consequences related to workers' rights, increased costs, and supply chain disruptions. Opportunities arise from maintaining high labor standards, improving efficiency, attracting ethical suppliers, and fostering strong community ties. These insights, gathered through regular dialogues with value chain workers, inform strategic decision-making to safeguard workers' rights and improve working conditions, thus enhancing long-term sustainability.

S2-1 – Policies related to value chain workers

Minimum Disclosure Requirements for policies related to value chain workers (ESRS 2 MDR-P)

The Group's core policies, including its Human Rights Policy, Human Resources Policy, Health and Safety Policy, and ESG Policy, establish a comprehensive framework for managing impacts on value chain workers. These policies address human rights violations, labor rights infringements, discrimination, unsafe working conditions, and the risks of child and forced labor, affirming a "zero tolerance for forced labor of any kind" and strict prohibitions against child labor. Opportunities for positive influence include local economic development through maximizing local employment and capacity building, and enhancing labor standards across operational regions by requiring contractors to comply with company policies, including those on living wages, diversity, and health and safety.

These policies cover multiple sustainability matters critical to responsible business conduct, extending protections to the supply chain for labor rights, occupational health and safety, fair and equal treatment, and discrimination prevention. They require contractors to follow applicable Group rules at company sites, ensuring workplace safety throughout the value chain.

Policies contain key provisions with clear monitoring processes. The Human Rights Policy extends all labor protections to the supply chain, while the Health & Safety Policy requires contractors to be sufficiently trained, documented, and equipped for safe task execution. Monitoring includes health and safety management in supplier and contractor selection, explicit contractual H&S requirements, regular health and safety meetings at sites (including with contractors), and ESG Committee reviews. ESG Focal Points are responsible for reporting contractor data supported by their relevant Business Unit functions.

The policies have comprehensive geographical and operational scope across Europe, the Black Sea, the Caucasus, and South America, with no geographic exclusions. They encompass the entire upstream supply chain, covering all activities conducted by contractors at company sites, from hydropower plant operations to manufacturing. Policies include all categories of workers in the value chain, with specific provisions for vulnerable groups, maintaining consistent labor standards throughout business relationships. Nevertheless, we acknowledge we have data and monitoring gaps regarding our entire value chain.

Ultimate accountability for implementing these policies rests with the Board of Directors, with day-to-day oversight by the ESG Committee, Senior Management, and the ES Group Head. Site-level responsibility lies with line managers and ESG Focal Points, ensuring comprehensive oversight from Board level down to site operations.

The Group's policies for value chain workers reference several key third-party standards, including the IFC Policy on Environmental and Social Sustainability and Performance Standards, UN Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights, Voluntary Principles on Security and Human Rights (VPSHR), and ILO Declaration on Fundamental Principles and Rights at Work.

Policies consider key stakeholder interests by requiring contractors to maximize local employment and capacity building, and reflecting financial partners' interests through adherence to IFC policy. Policies are accessible to all relevant stakeholders via the Group website, contract terms, ESG reporting, and regular health and safety meetings.

S2-2 – Processes for engaging with value chain workers about impacts

ENERGO-PRO places importance on understanding and integrating the perspectives of value chain workers to manage actual and potential impacts. The Group employs various engagement practices, including Contractor and Sub-contractor Management Plans that mandate compliance with Group standards, specialized training, grievance mechanisms, and regular inspections, audits, and meetings to incorporate worker input into decision-making. Operational responsibility for this engagement is assigned to dedicated roles such as Contractor Managers and Human Resources teams, with ultimate accountability resting with senior management.

The Group's approach to agreements with value chain worker representatives is guided by our Code of Conduct, the Sustainability and ESG Policies, the Human Resources Policy and the Human Rights Policy. which are publicly accessible and integrated into our General Terms and Conditions. ENERGO-PRO assesses the effectiveness of engagement through monitoring grievance resolution outcomes, tracking feedback, and conducting compliance reviews, aiming for timely and satisfactory resolutions.

S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

ENERGO-PRO provides a structured approach to addressing and resolving material negative impacts on value chain workers. Remedial actions include renegotiation of terms, improved working conditions, and replacement of non-compliant contractors. Accessible complaint channels, such as hotlines, email, physical submissions, and access to our whistleblowing mechanisms with anonymity options, enable value chain workers to raise concerns directly.

Policies ensure accessibility of channels, provide protection against retaliation, and maintain confidentiality and privacy in and whistle blower cases . This comprehensive framework fosters open communication, fair treatment, and continuous improvement in the Group's value chain relationships.

Metric	Total
Rate of recordable work-related injuries (#injuries/million hours worked) – LTIR	3.11

ESRS S3 Affected communities

S3–SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

ENERGO-PRO's core business strategy, involving the development, ownership, and operation of large-scale energy infrastructure, inherently creates both actual and potential impacts on affected communities. Negative impacts are often widespread and systemic, including temporary construction disruptions (noise, dust, traffic), long-term alterations to local economic dynamics and

housing markets, increased housing costs, reduced agricultural land availability, and threats to vulnerable groups. Positive impacts include developing local infrastructure through economic activity and new construction projects, providing reliable energy access, and supporting local development through community investment programs, employment creation, and educational initiatives.

These community impacts actively inform and adapt the Group's strategy and business model. Community engagement processes, grievance mechanisms, and investment programs are directly embedded into project planning and operational frameworks. The Group integrates local content approaches (employment, training, procurement) and adopts proactive stakeholder engagement strategies, including early consultation during project design phases. The scope of disclosure encompasses all people in affected communities, including local residents, vulnerable groups (women, elderly, children), ensuring comprehensive coverage in materiality assessment. The Group has developed an understanding that certain communities, particularly vulnerable social groups, face heightened risks, leading to targeted programs like requiring at least 50% female representation in village committees in some areas to ensure inclusive decision-making.

The Group recognizes that poor community relations pose significant financial and non-financial risks, including project delays, reputational damage, and potential loss of its "license to operate." Conversely, strong community partnerships present opportunities for enhanced project acceptance, improved operational efficiency, and shared value creation. These risks and opportunities are fundamentally integrated into the Group's sustainability practices, with comprehensive stakeholder engagement, grievance mechanisms, and community investment programs embedded to manage dependencies proactively and ensure sustainable business expansion and operational success.

At Alpaslan, we are monitored annually, by a third party, against IFC's Sustainability Policy on Environmental and Social Sustainability and the Performance Standards on Environmental and Social Sustainability.

S3-1 – Policies related to affected communities

Minimum Disclosure Requirements for policies related to affected communities (ESRS 2 MDR-P)

ENERGO-PRO's policies for affected communities, including its Human Rights Policy, Sustainability Policy, ESG Policy, and the Land Acquisition and Involuntary Resettlement Policy address key impacts, risks, and opportunities arising from its large-scale energy infrastructure operations. These include physical and economic displacement, disruption of livelihoods, alongside risks of community conflict, reputational damage, and operational delays. Opportunities focus on enhancing community wellbeing through responsible resettlement, livelihood restoration, and inclusive stakeholder engagement. The policies cover all business operations and phases (design, construction, operations).

The Group's policy framework addresses critical sustainability matters such as land acquisition, involuntary resettlement, indigenous[7] peoples' rights, community engagement, cultural heritage protection, and livelihood restoration. Policies prioritize avoiding or minimizing displacement, implementing fair compensation at full replacement cost, and ensuring special attention for vulnerable groups. A key commitment is to apply the principle of "Free, Prior and Informed Consent" (FPIC) when operating in indigenous territories, respecting their connections to lands and waters. Accountability for policy implementation rests with the Board of Directors, with direct oversight by the ESG Committee and the ES Group Head.

ENERGO-PRO explicitly commits to leading international standards, including IFC Performance Standard #5 – Land Acquisition and Involuntary Resettlement, UN Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights, and Voluntary Principles on Security and Human Rights. As a UN Global Compact signatory, it aligns with principles of human rights and environmental protection. Policies are developed with careful consideration of diverse stakeholder interests, emphasizing "participatory consultation and transparent stakeholder engagement" to incorporate community perspectives and address concerns through accessible grievance mechanisms. Policies are readily available on the Group website, incorporated into business terms.

Significant policy changes in the reporting year, notably the introduction of a specialized Land Acquisition & Involuntary Resettlement Policy in July 2024 and an updated Sustainability Policy in November 2023, reflect continuous improvement and alignment with international best practices in managing community impacts.

S3-2 – Processes for engaging with affected communities about impacts

ENERGO-PRO ensures that the perspectives of affected communities inform its decisions and activities aimed at managing actual and potential impacts. The Group has prepared a Stakeholder Engagement Standard and a Grievance Mechanism Procedure Standard. The Group employs varied engagement practices, including stakeholder outreach plans, ESIA consultation, regular consultations about topics of interest to the impacted communities, focus group discussions, one-to-one discussions, feedback sessions, and accessible grievance management processes. These methods are utilized at various project stages—from identification and planning to implementation and follow-up—to integrate community input into decision-making, guide project design and mitigation efforts, and foster trust. Operational responsibility for community engagement is assigned to dedicated management roles, ensuring effective oversight and integration of community perspectives.

The Group evaluates the effectiveness of its engagement through comprehensive disclosure plans, needs assessments, communication protocols, and conflict management systems. Effectiveness is monitored via detailed records, bilateral agreements, grievance resolution outcomes, and qualitative reviews, with a focus on achieving high satisfaction rates and timely resolutions. ENERGO-PRO actively takes steps to gain insight into the perspectives of vulnerable and marginalized communities through anti-discrimination provisions, culturally appropriate communication, and partnerships with local NGOs. While an group engagement framework is in place, and is used by a number of Business Unit(s), a uniformly adopted group-wide process for engaging affected communities is still under development, with procedures evolving for future implementation.

[7] ENERGO-PRO is currently not operating in land owned or used by Indigenous people and there has not been impacts on indigenous people.

S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns

ENERGO-PRO implements a structured approach to addressing and resolving material negative impacts on affected communities. Remedial actions, such as compensation, service restoration, or technical adjustments, are pursued through established grievance processes. Accessible channels for communities to raise concerns include strategically placed mailboxes, suggestion/complaint boxes, community liaison officers, hotlines, emails, and direct access to company offices or management, ensuring documented and classified resolutions. Policies and service contracts guide these processes, emphasizing transparency, prompt investigations, and culturally appropriate remediation.

The Group assesses the effectiveness of these remedies through continuous monitoring and evaluation, tracking grievance resolution outcomes, and integrating community feedback. For instance, in Georgia 90% of grievances are resolved within 30 days, with 99% resolved without legal escalation, demonstrating high effectiveness. Policies ensure broad accessibility of channels, provide protection against retaliation, and maintain confidentiality and privacy in grievance handling, if requested by the person or group raising the grievance.

S3-4 - Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

Action Name	Relation of the Action to Material IROs and Policies	Scope and Effectiveness of the Action
Community Investment Program (CIP) Implementation in Türkiye	Mitigates negative impacts from construction and operation (e.g., disruption, infrastructure strain). Creates positive impacts through local development, supporting essential services, and increasing community resilience.	Scope: Widespread, benefiting 23 villages across two planned rounds. In 2024, 11 projects were completed, bringing the total to 33 completed projects out of 46 planned. Specific project types like Off-Grid Solar Panels (17 total), Animal Water Containers (5 total), and Drinking Water Lines (3 total) directly address energy access and water security needs.
Livelihood Restoration: Market Garden / Vegetable Seedlings in Türkiye	Directly mitigates the risk of income loss/economic vulnerability in farming communities. Generates a positive opportunity for local economic diversification and enhanced food security. Aligns with Livelihood Restoration Policies.	Scope: Targeted at active farming families in 14 villages. Supported 124 families who cultivated a total of 13.8 hectares. Significant yields were achieved, including 42,373.33 kg of Tomato and 26,095.00 kg of Pepper, demonstrating successful short-term economic uplift.
Livelihood Restoration: Livestock Program (Health & Beekeeping) in Türkiye	Mitigates the risk of economic loss from animal disease and provides positive opportunities for income generation in dairy and honey production—key rural industries.	Scope: Wide, focused on livestock holders across 15 villages (Mastipro) and 10 villages (Beekeeping). 50 families received Mastipro devices; 45 families had 3,846 livestock vaccinated. 30 families received 170 total hives (128 empty, 42 populated), successfully supporting two high-value livelihood streams.
Livelihood Restoration: Cheese Competition in Türkiye	Creates a direct positive opportunity by incentivizing quality improvement in local production, fostering social capital, and providing a financial boost to the dairy supply chain.	Scope: Focused on high-quality producers in 3 villages. 24 families anticipated. A total of TRY 750,000 was awarded in prizes across cattle and small ruminant categories, providing significant short-term financial stimulus.
School Program: Dam Safety & Environmental Education in Türkiye	Directly mitigates the risk of accidents and operational hazards by building local safety capacity. Creates a positive impact by building community knowledge and long-term environmental stewardship, aligning with Corporate Social Responsibility policies.	Scope: Widespread across project-affected schools. Dam Safety Training was delivered at 17 schools to 430 students. Birds & Biodiversity Education reached 430 students in 17 schools, significantly increasing local awareness of safety and environmental issues.
School Program: National Afforestation Day in Türkiye	Contributes to the mitigation of negative environmental impact (e.g., habitat loss) while creating positive social capital through joint community-company action.	Scope: Targeted, practical involvement. 16 students from 1 school participated in the tree planting, linking environmental awareness with tangible, collective restoration actions.
XEAL Community Engagement at Cee and Dumbria in Spain	Mitigates Risks & Aligns with Policies: The plan addresses basic needs, supports mental and physical health, promotes cultural heritage, advances educational opportunities (including technical internships), fosters local development, and supports social inclusion for people with intellectual disabilities and special educational needs. All actions align with corporate social responsibility and community investment policies.	Scope: Widespread and Targeted. The program benefits 23 villages and local communities (Cee, Mazaricos, Dumbría) where XEAL operates. Effectiveness: NGOs (€50,014): Supported six organizations including Cáritas (€7,614 for a pickup truck), APEM (€8,000 for protected living/radio), AFAFES (€4,500 for therapeutic services), Fundación Fernando Blanco (€12,500 for culture/education), and Aspadex (€15,000 for comprehensive disability services). Educational Entities (€13,878.92): Supported local schools (IES Fernando Blanco, IES Agra de Raíces) and university programs (Nebrija, Feuga - €12,278.92) for academic and technical internships, benefiting six students. Public Administrations (€47,705): Provided funding to Mazaricos (€20,000 for local NGO support), Dumbría (€15,000 for social/cultural activities), and Cee (€12,705 for a cultural heritage street art project). Other (€2,500): Supported the Asociación Comisión Festas de Xunqueira for the Cee annual festivities.
Community, Workforce, and Education Support Programs in Colombia		Human Rights & Social Protection: The Human Rights Olympics program was launched as a direct response to Early Warning 011 of 2021 from the National Ombudsman's Office, addressing the risk of potential human rights violations involving children and adolescents. Workforce Development: The Employment Fair Program established strategic approaches to local workforce development, creating direct connections to employment opportunities.

Action Name	Relation of the Action to Material IROs and Policies	Scope and Effectiveness of the Action
ENERGO-PRO for Society – Initiative to support regional communities in Varna, Bulgaria	The ENERGO-PRO for Society initiative fulfills ENERGO-PRO civic and social responsibility and supports the sustainable development and prosperity of communities. The funded projects align with the following strategic areas: Child Development, Energy efficiency, Environmental protection, Upholding environmental values, Sustainable development of urban spaces, and Safe use of electrical appliances and equipment. The goal is to set an example and inspire other companies to create a positive, long-lasting impact.	Widespread across regional communities in Bulgaria, including Varna, Tsaratsovo, Strashimirovo, Zlatograd, Gorna Oryahovitsa, Dolna Oryahovitsa, Sevlievo, Polikraishte, and Sofia. Effectiveness & Total Investment: The total disbursed funds in 2024 amounted to BGN 64,167. The funding supported a range of initiatives, including: Education & Skills , Safety, Culture & Community, and Child Development & Well-being.

S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Target	**Ensuring 100% of people resettled due to our projects have improved housing and access to essential infrastructure such as drinking and municipal water, sewage, and electricity.**
Commitment	Primary policies supporting this are the Land Acquisition & Involuntary Resettlement Policy and the Human Rights Policy.
Relevance & Impacts	Addresses material impacts including potential loss of adequate housing and reduced access to essential services, as well as risks such as threats to vulnerable groups' safety and adverse impacts on community health.
Scope	Focuses on communities' economic, social, and cultural rights, human rights protection, and community investment programs.
Methodology	Based on IFC Performance Standard #5 on Land Acquisition and Involuntary Resettlement, aligned with SDGs.
Baseline	Being reported for the first time this year under the framework of the 2024 Land Acquisition & Involuntary Resettlement Policy.
Stakeholder Involvement	Preparation of RAPs and LRAPs is conducted with stakeholder engagement.
Challenges/Limitations	Voluntary target, internally set to align with SDGs by 2030.

ESRS S4 Consumers and end-users

S4–SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The Group evaluates actual and potential impacts on consumers and end-users originating from its strategy and business models. Its approach emphasizes improved service delivery, a consumer-centered focus, and adherence to international standards, leveraging tools like feedback mechanisms, quality evaluations, and training initiatives. In operations where electricity is sold directly to the consumer connections or material impacts are not typically identified.

Assessment of these impacts informs strategy adaptation, with comprehensive systems to monitor and assess customer service quality through feedback collection, awareness, and regulatory compliance. Risks include reduced customer satisfaction, service accessibility challenges, service disruptions, and safety concerns near energy facilities, while opportunities lie in developing new services, strengthening customer trust, and expanding market reach.

Activities resulting in positive impacts include improving digital service accessibility for remote areas, empowering consumers through awareness programs, and providing proactive warnings about potential risks. These efforts aim to benefit socially vulnerable groups and the general consumer base. The Group collects data on consumer and end-user impacts, risks, and opportunities at the group level, demonstrating a commitment to safeguarding consumer interests across its operational footprint.

S4-1 – Policies related to consumers and end-users

Minimum Disclosure Requirements for policies related to Consumers and end-users (ESRS 2 MDR-P)

ENERGO-PRO's policies for consumers and end-users, are embedded in our Code of Conduct, Human Rights Policy, and External Data Protection Policy, address key impacts such as data protection, service reliability, information transparency, and fair treatment of all consumer groups, including vulnerable populations. The Group recognizes opportunities to enhance consumer engagement, customer complaint processes, grievance procedures. These frameworks mitigate risks of consumer privacy breaches, service disruptions, or discrimination against vulnerable user groups across its operational regions.

Policies specifically target consumer data protection, information transparency, and inclusion, safeguarding privacy rights and ensuring participatory consultation. They commit to open, transparent engagement, equal treatment, and responsiveness to concerns via established grievance mechanisms. Objectives include non-discrimination, inclusive engagement, and transparent service provision, with monitoring processes tracking consumer complaints, data protection incidents, and service quality. The comprehensive scope covers the entire operational footprint, including all business activities and 2.5 million grid customers, extending protections to vulnerable consumers and ensuring data privacy, with expectations for contractors and suppliers to adhere to these standards.

The Group's approach is fundamentally shaped by stakeholder interests, recognizing the varied needs of consumers as an essential service provider. Policies undergo regular review to meet stakeholder requirements.

Policy commitments relevant to consumer human rights prioritize data privacy, access to essential services, non-discrimination in service provision, and recognition of the fundamental right to reliable energy services and transparent billing practices.

Compliance monitoring involves mostly tracking documented consumer complaints. While a limited number of complaints potentially related to human rights were documented (less than 0.1% of the consumer base), no systemic patterns of non-compliance were identified. Policy enhancements during the reporting year include strengthened grievance mechanisms, revised Data Protection Policy, and expanded due diligence for new service changes.

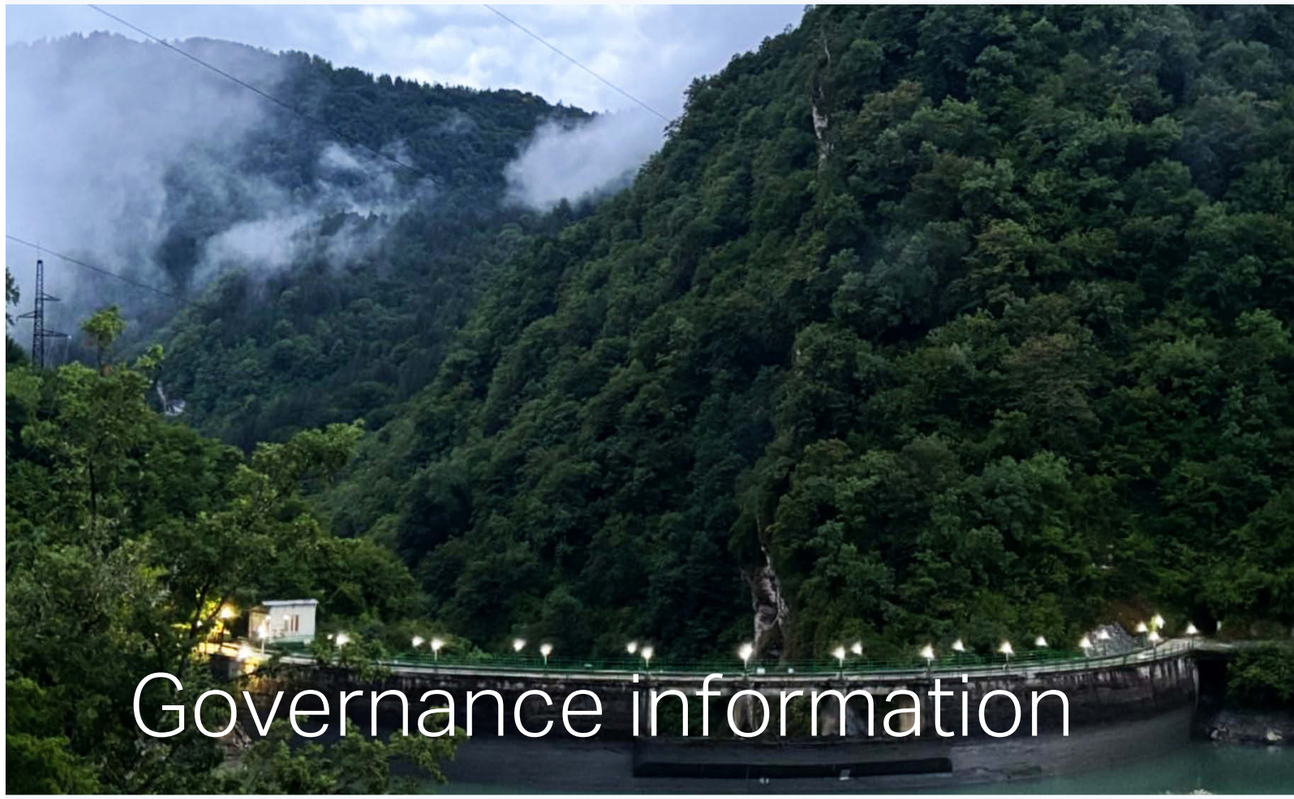
S4-2 – Processes for engaging with consumers and end-users about impacts

ENERGO-PRO integrates the perspectives of consumers and end-users into its decision-making processes to manage actual and potential impacts. The Group engages consumers and end-users through various channels, such as feedback forms, surveys, customer service hotlines, and satisfaction assessments. These interactions ensure their needs and interests are incorporated into operations and guide decision-making, when relevant, aiming for improved service delivery. In some operations, where electricity is sold directly to the government or the business operates in a business-to-business environment, consumer engagement focuses on indirect feedback.

Operational responsibility for consumer engagement lies with designated roles such as Heads of Customer Service or Customer Service Directors, who ensure effective engagement and integrate feedback into shaping policies and strategies. Outcomes often lead to procedural enhancements, operational adjustments, or compensation. While a general engagement process is actively implemented in some areas, in others, these processes are still developing or are not applicable due to the business model.

S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

ENERGO-PRO implements a structured approach to addressing and resolving material negative impacts on consumers and end-users. Remedial actions include internal investigations, collaboration with authorities, corrective measures, dispute negotiation, and compensation. Various accessible channels are provided for consumers to raise concerns directly, such as hotlines, email, website feed back forms, social media, physical boxes at sites or service centers, and whistleblowing mechanisms, including anonymous options. These processes are guided by company policies (e.g., Sustainability, HR, Whistleblower, Human Rights, Code of Conduct) and contractual terms, ensuring transparency and timely resolution.



Governance information

G1-1 – Business conduct policies and corporate culture

Minimum Disclosure Requirements for policies related to business conduct (ESRS 2 MDR-P)

ENERGO-PRO's business conduct is guided by a comprehensive framework of policies, including its Global Code of Conduct, Anti-Bribery and Anti-Money Laundering Policy, Data Protection Policy, ESG Policy, Health and Safety Policy, Human Resources Policy, Human Rights Policy, Security Policy, Procurement Policy, Sustainability Policy, Land Acquisition and Involuntary Resettlement, and Whistle Blower Policy. These policies address a wide range of impacts, risks, and opportunities, encompassing environmental sustainability, climate action, employee well-being, and operational safety. They aim to foster ethical behavior, ensure compliance with laws and regulations, promote responsible business practices, and prioritize transparency, accountability, and human rights.

The Global Code of Conduct outlines principles of integrity, respect, transparency, and ethics, ensuring a safe, inclusive, and sustainable workplace. Its scope covers all company activities, including upstream and downstream value chains, and applies to all employees, contractors, suppliers, and associated parties across all geographies. Ultimate accountability for policy implementation rests with the Board of Directors, with key leaders and managers promoting awareness and adherence. Stakeholder interests, including those of local communities, employees, contractors, and financial partners, are considered in policy development.

ENERGO-PRO maintains a zero-tolerance policy towards corruption and unethical conduct, formalized in its Anti-Bribery and Anti-Money Laundering Policy, which aligns with the United Nations Convention against Corruption and the EU legislation on anti-corruption and the European Commission on the Protection for Whistleblowers. Robust procedures are in place to identify, report, and investigate concerns about unlawful behavior or breaches of the Code of Conduct. Whistleblowers are protected through internal reporting channels, ensuring confidentiality and safeguards against retaliation, in compliance with EU Directive 2019/1937. Functions most at risk of corruption, such as procurement, financial transactions, and governmental interactions, are subject to strict compliance measures. Comprehensive training on business conduct, including anti-bribery, anti-money laundering, and whistleblower policies, is mandatory for all employees, contractors, and subcontractors, fostering integrity and accountability throughout the organization.

G1-2 – Management of relationships with suppliers

ENERGO-PRO is committed to preventing late payments, particularly to Small and Medium-sized Enterprises (SMEs), through clear policies and robust processes. The Group's General Terms and Conditions incorporates clear payment terms into contracts, in compliance with regulatory frameworks . Adherence to agreed payment terms is consistently monitored across all operations. The Group has not experienced material issues related to late payments, including to SMEs, reflecting its commitment to fostering responsible and sustainable partnerships and supporting supplier liquidity.

The Group maintains a structured and sustainability-focused supplier management approach. Supplier selection incorporates social and environmental criteria, ensuring alignment with sustainability standards and responsible business practices. Policies such as the Vendor Due Diligence Process and the Contractor and Sub-contractor Management Plan require potential suppliers to comply with ENERGO-PRO's ESG commitments, covering biodiversity, human rights, and climate change. Suppliers are evaluated on energy efficiency, waste reduction, greenhouse gas emission reductions, business integrity, and ethical standards, while being encouraged to maximize local sourcing and employment. Compliance with ESHS standards is mandatory, with adherence monitored through inspections, audits, and performance reviews. This systematic approach ensures risk mitigation and alignment with the Group's sustainability goals, integrating ESHS-MS and adherence to international frameworks such as the IFC Performance Standards

G1-3 – Prevention and detection of corruption and bribery

ENERGO-PRO has implemented robust procedures to prevent, detect, and address allegations or incidents of corruption and bribery across its operations. Key measures include enforcing an Anti-Bribery and Anti-Money Laundering Policy with oversight from a dedicated committee, mandatory training, regular risk assessments, and internal audits. Reporting mechanisms, such as whistleblower tools allowing anonymous submissions and direct channels, ensure confidentiality and protect against retaliation. The Group regulates gifts and hospitality, and enforces disciplinary actions for breaches, including dismissal or contract termination, with legal reporting to law enforcement agencies when required. The Whistle Blower Policy designated person receives and initially investigates all reports (complaints can be launched through the application FaceApp, email, mobile or in-person). The WBDP operates independently from the management chain involved in the reported issue and reports directly to senior management. If misconduct is found, the WBDP prepares a report for the Group general counsel. The GC reviews the report and a proposed course of action before submitting it to the Board of Directors for final approval. This process is designed to protect all parties by ensuring confidentiality, with a commitment to not tolerate retaliation against whistle blowers.

The Group provides robust anti-corruption and anti-bribery training programs for all employees, contractors, and subcontractors, including administrative, management, and supervisory bodies, typically mandated at least once every three years. Training content covers applicable legislation, policy requirements, and practical prevention methods, with tailored programs for higher-risk roles. Policies, including the Anti-Bribery and Anti-Money Laundering Policy and Whistle Blower Policy, are published on the Group website in multiple languages, shared via internal tools, and require new employees to confirm understanding. These measures collectively promote policy accessibility and understanding, fostering a culture of integrity and accountability throughout the organization. Functions most at risk in respect of corruption and bribery include procurement, financial transactions, and interactions with governmental authorities.

Metric	Total
Percentage of functions-at-risk covered by anti-corruption and anti-bribery training programmes (%)	100

Disclosure of the training coverage and the number of hours spent for different training methods per category of employees	Total
Training coverage	
Administrative, management and supervisory bodies	
Total number of employees (Administrative, management and supervisory bodies) (head count)	152
Total number of employees receiving anti-corruption and anti-bribery training (Administrative, management and supervisory bodies) (head count)	224
At-risk functions	
Total number of employees (At-risk functions) (head count)	71
Total number of employees receiving anti-corruption and anti-bribery training (At-risk functions) (head count)	152
Managers	
Total number of employees (Managers) (head count)	23
Total number of employees receiving anti-corruption and anti-bribery training (Managers) (head count)	23
Other own workers	
Total number of employees (Other own workers) (head count)	148
Total number of employees receiving anti-corruption and anti-bribery training (Other own workers) (head count)	148

Disclosure of the training coverage and the number of hours spent for different training methods per category of employees Delivery method and duration	Total
Administrative, management and supervisory bodies	
Duration of classroom training (Administrative, management and supervisory bodies) (hours)	4
Duration of computer-based training (Administrative, management and supervisory bodies) (hours)	0
Duration of voluntary computer-based training (Administrative, management and supervisory bodies) (hours)	0
At-risk functions	
Duration of classroom training (At-risk functions) (hours)	4
Duration of computer-based training (At-risk functions) (hours)	0
Duration of voluntary computer-based training (At-risk functions) (hours)	0
Managers	
Duration of classroom training (Managers) (hours)	6
Duration of computer-based training (Managers) (hours)	0
Duration of voluntary computer-based training (Managers) (hours)	0
Other own workers	
Duration of classroom training (Other own workers) (hours)	4
Duration of computer-based training (Other own workers) (hours)	0
Duration of voluntary computer-based training (Other own workers) (hours)	0
ENERGO-PRO conducts mandatory testing on anti-corruption and anti-bribery during the onboarding process, as well as occasional multiple choice questionnaires; These training numbers are not included in this table.	

The Group consistently delivers comprehensive anti-corruption and anti-bribery training programs across its operations. Training is conducted through various methods, including e-learning courses, regular sessions coordinated by the Human Resources Department, and specific policy communications. Mandatory participation is required for all employees, typically at least once every three years, with new employees confirming their understanding of the Anti-Bribery and Anti-Money Laundering Policy upon joining.

These programs address critical topics to ensure compliance and ethical behavior, focusing on applicable legislation, policy requirements, recognizing and avoiding bribery, understanding money laundering, and preventing fraud and corruption. Specific subjects include rules on gifts, hospitality, sponsorships, and donations, as well as guidelines for interactions with public officials, private sector persons, and third-party intermediaries. Training is designed for varying roles, with specialized modules for management and employees in high-risk positions, ensuring regular updates and mandatory participation to reinforce compliance and ethical decision-making

Targets related to business conduct

Target	Zero whistleblower cases related to discrimination.
Commitment	The target's core objective is to ensure that all employees and associated persons act lawfully and with integrity. It aims to build a culture of integrity, transparency, and trust where employees feel safe to report concerns without fear of retaliation. This is supported by the Anti-Bribery & Anti-Money Laundering Policy (2024) and the Group Whistle Blower Policy.
Relevance & Impacts	This target directly addresses material risks such as legal liability, reputational damage, and regulatory non-compliance related to workplace discrimination, harassment, and unethical conduct. It also pursues opportunities to enhance the Group's reputation. The whistleblower mechanism serves as a critical tool for detecting and preventing discrimination cases.
Scope	The target applies to all ENERGO-PRO Group companies, including all direct and indirect subsidiaries. It covers all managers, employees, and associated persons across all operational jurisdictions. The target covers 100% of the Group's entities, employees, and associated persons.
Methodology	The methodology assumes a zero-tolerance approach to discrimination as defined by international anti-bribery laws and local legislation. Data is collected from a confidential reporting platform and mobile application. The target aligns with EU anti-money laundering directives and SDG 16 (Peace, Justice, and Strong Institutions) by promoting accountability and transparent reporting mechanisms.
Stakeholder Involvement	The Anti-Bribery and Anti-Money Laundering Committee, which includes a Board member, the Group Head of Human Resources, and the Group General Counsel, oversees the policy and target setting. The Human Resources Department conducts training, and the Group General Counsel assesses risks to incorporate stakeholder concerns into the annual policy reviews.
Baseline	The Whistle Blower Policy (in force since 2021) and Anti-Bribery & Anti-Money Laundering Policy (in force since 2019) target was set at the end of 2024. The committee conducts annual reviews to propose updates.

G1-4 – Incidents of corruption or bribery

Number of convictions for violation of anti-corruption and anti-bribery laws

Metric	Total
Number of convictions for violation of anti-corruption and anti-bribery laws (#)	0

Amount of fines for violation of anti-corruption and anti-bribery laws

Metric	Total
Amount of fines for violation of anti-corruption and anti-bribery laws (EUR)	0

ENERGO-PRO upholds stringent standards for anti-corruption and anti-bribery measures across its operations. During the reporting period, no breaches in procedures or standards were identified, and no cases arose requiring action. Any potential breaches would be addressed by the General Counsel, who would update relevant procedures accordingly. The roles and responsibilities of administrative, management, and supervisory bodies are clearly defined with appropriate expertise in ethical business conduct. The Group ensures comprehensive measures, supported by disciplinary actions, reporting to law enforcement, and oversight by an Anti-Bribery and Anti-Money Laundering Committee, to address potential breaches and maintain integrity. Number of confirmed incidents of corruption or bribery.

During the reporting period, there were no confirmed incidents of corruption or bribery across The Group's subsidiaries.

Metric	Total
Number of confirmed incidents of corruption or bribery (#)	0

Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents

Metric	Total
Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents (#)	0

Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery

Metric	Total
Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery (#)	0

During the reporting period, there were no public legal cases regarding corruption or bribery brought against the Group or its workers within any Business Unit(s).

G1-5 – Political influence and lobbying activities

Metric	Total
Total financial and in-kind political contributions made (EUR)	0
Total financial political contributions made (EUR)	0
Total in-kind political contributions made (EUR)	0

ENERGO-PRO reports on the estimation of the monetary value of in-kind contributions; for Spain, this is based on actual membership fees, while across the majority of its subsidiaries, no in-kind contributions were made during the reporting period. The Group's disclosure of lobbying activities reflects varying degrees of engagement across its subsidiaries. Most Business Unit(s) do not engage in such activities as they are deemed unnecessary based on materiality assessments, and no financial or in-kind political contributions were made related to lobbying.

Total amount of internal and external lobbying expenses

Metric	Total
Total amount of internal and external lobbying expenses (EUR)	0

Metric	Total
Total amount paid for membership to lobbying associations (EUR)	40 000

ENERGO-PRO's membership in chambers of commerce or other organizations representing its interests is associated with the Chamber of Trade in some operational areas, while in others, such membership is not legally required. The Group is not registered in the EU Transparency Register or any equivalent national transparency registers, and no identification numbers are applicable across its subsidiaries during the reporting period. Furthermore, members of the administrative, management, and supervisory bodies have not held comparable positions in public administration in the two years preceding their appointment during the current reporting period.

Metrics related to whistleblowing mechanisms

Number of incidents reported through whistleblower mechanism

Metric	Total
Number of incidents reported through whistleblower mechanism (#)	0

DMA Tables Annex

DMA Tables Annex Environment

E1 Climate change and climate change mitigation IROs

Sub-topic	Description of the risk or opportunity	Opportunity Type
Energy	Electricity generated by HPPs uses renewable energy sources (RES), which does not require 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 stabilize 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 optimize 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
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, ...) 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
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 favorable 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 preferrable 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
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 distribution network (grid overheating, damaged poles), causing financial loss (repair/ renewal and insurance costs).	RISK

Sub-topic	Description of the risk or opportunity	Opportunity Type
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 decarbonization 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	An extreme weather, caused by the 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

Sub-topic	Description of the risk or opportunity	Opportunity Type
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
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 pollute water.	NEGATIVE
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
Pollution of air, Pollution of water, Pollution of soil (and respective loads)	Chemical leakages or spills and subsequent water/soil pollution require proper remediation and cleanup, which takes resources and may lead to increased operating costs and reputational damage.	RISK

E3 Water and Marine Resources IROs

Sub-topic	Description of the risk or opportunity	Opportunity Type
Water	HPPs may create water reservoirs and act as 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
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 hydro power 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

Sub-topic	Description of the risk or opportunity	Opportunity Type
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
Impact on the extent and condition of ecosystems	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
Impacts on the extent and condition of ecosystems	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
Impact 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
Impacts on the state of species	Interference of power lines by birds or other fauna leading to their death	NEGATIVE
Impacts on the state of species	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
Impacts on the state of species	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
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
Direct impact drivers of biodiversity loss	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
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
Impacts on the extent and condition of ecosystems	Remediation of disrupted migratory patterns of fish, such as installing fish ladders or fish lifts, may result in increased operating costs.	RISK
Impact on the state of species	Decreasing fish population caused by HPPs may lead to reputational damage, litigation and potential fines/sanctions.	RISK
Impacts on the state of species	Insufficient protection of birds and other species may result in fines/sanctions and reputational damage, leading to increased operating costs.	RISK
Impact and dependencies on ecosystem service	Disruption of downstream ecosystem 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

Sub-topic	Description of the risk or opportunity	Opportunity Type
Resource inflows, including resources 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 utilized in the energy-intensive manufacturing processes within the plant.	NEGATIVE
Resource inflows, including resources use	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
Resource inflows, including resources use	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.	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
Resource inflows, including resources 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

DMA Tables Annex

DMA Tables Annex Social

DMA Tables Annex

S1 Own Workforce IROs

Sub-topic	Sub sub-topic	Description of the risk or opportunity	Opportunity Type
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 qualification by increasing number of training hours with offer of new personal development trainings above the ones required by local legislation.	POSITIVE
Equal treatment and opportunities for all	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
Equal treatment and opportunities for all	Measures against violence and harassment in the workplace	Absolute intolerance of any form of discrimination	POSITIVE
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
Equal treatment and opportunities for all	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

S2 Workers in the Value Chain IROs

Sub-topic	Sub sub-topic	Description of the risk or opportunity	Opportunity Type
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
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

Sub-topic	Sub sub-topic	Description of the risk or opportunity	Opportunity Type
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
Communities' economic, social and cultural rights	Adequate housing	New construction in the area offers expanded housing options for local residents	POSITIVE
Communities' economic, social and cultural rights	Adequate housing	Increase in housing costs for local residents due to increased demand may cause an increase in homelessness	NEGATIVE
Communities' economic, social and cultural rights	Adequate food	Smaller area of agricultural land may cause a lower local food production	NEGATIVE
Communities' economic, social and cultural rights	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
Communities' economic, social and cultural rights	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

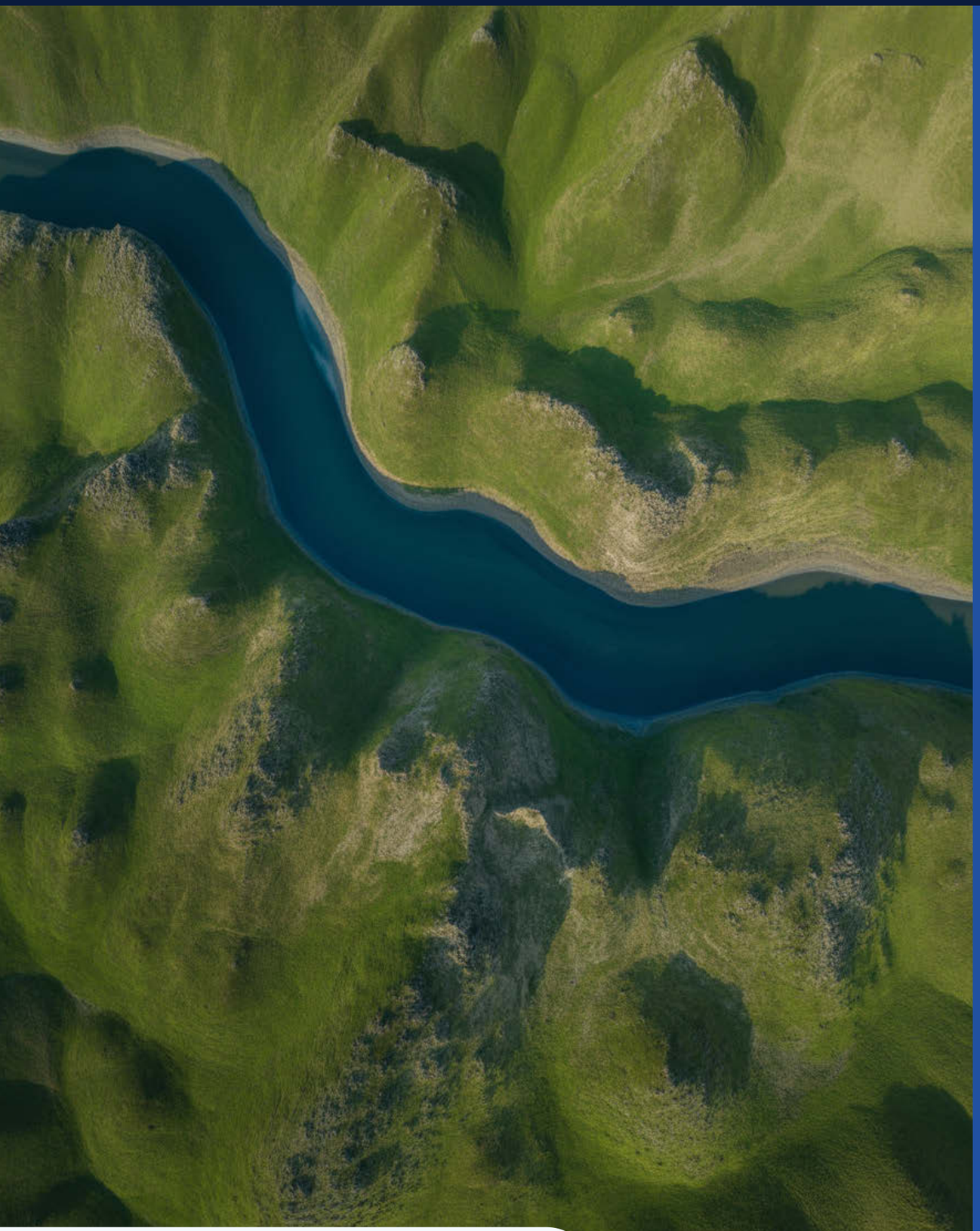
S4 Customers and End-Users IROs

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

DMA Tables Annex Governance

G1 Business Conduct and Corporate Culture

Sub-topic	Description of the risk or opportunity	Opportunity Type
Management of relationships with suppliers, including payment practices	Inadequate supply chain management practices leading to untransparent 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
Management of relationships with suppliers, including payment practices	Implementation of the WB 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 threat 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
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



TCFD Annex

TCFD Annex

TCFD Recommendations

Governance

Disclose the organization's governance around climate-related risks and opportunities

Recommended TCFD Disclosures

a.) Describe the board's oversight of climate related risks and opportunities

ENERGO-PRO position

The Group's ENERGO-PRO Board of Directors is ultimately accountable for the oversight and stewardship of all ESG matters, including climate transition, and ensures that appropriate governance structures and resources are in place group-wide to achieve our sustainability goals and continuous improvement. Furthermore, the Group's BOD is accountable for ensuring that all Business Unit(s) BODs apply all policies and commit to implementation and compliance of our Climate Change Strategy. The ESG Committee reports to the Board of Directors and is responsible for driving all ESG topics, including climate change.This committee oversees all ESG topics, including occupational health and safety, climate change including climate risks and opportunities, human resources, human rights, governance, and biodiversity, the Sustainability Framework, including audits, certifications, identifying our commitments to mandatory and voluntary frameworks, and reviewing the Sustainability Reports, the TNFD Report, and other disclosure reports. The Climate Change Task Force is responsible for preparing the Climate Change Strategy, the Group's Climate Change Plan and the individual annual Business Unit(s) Climate Change Action Plans, drive the group's climate strategy and ensuring that the Business Unit(s) commit to the strategy and individual plans through the Business Unit(s) Board of Directors (see policies, available in our website Sustainability | Energo pro.

Recommended TCFD Disclosures

b.) Describe the management's role in assessing and managing climate-related risks and opportunities

ENERGO-PRO position

The Climate Change Task Force (CCTF) meets 4 times a year and is responsible for conducting climate adaptation risk and opportunities assessments and putting in place control measures every two years, preparing the Climate Change Strategy, the Group's Climate Change Plan and the individual annual Business Unit(s) Climate Change Action Plans, drive the group's climate strategy and ensure that the Business Unit(s) commit to the strategy and individual plans through the Business Unit(s) Board of Directors. The members of the CCTF represent each Climate Change material Business Unit(s). The CCTF reviews the TCFD disclosures on an annual basis.

Strategy

Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy and financial planning where such information is material.

Recommended Disclosure

a.) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.

ENERGO-PRO position

The Group has identified 10 corporate level risks and opportunities (including changes in the regulatory and voluntary landscape, shifts in consumer preferences, extreme weather events, challenges meeting targets, limited levers to reduce Scope 3, resource efficiencies by improving productivity, etc). Furthermore, at the operations level, 18 priority risks and opportunities have been identified which include heatwaves, floods, heavy precipitation, windstorms, legal, market related, reputation, drought, avalanche, policy and legal.

Recommended Disclosure

b.) Describe the impact of climate-related risks and opportunities on the organizations' business, strategy, and financial planning.

ENERGO-PRO position

The climate risk assessment includes an analysis of the impacts (consequences) for the business. In total 18 impacts (consequences) have been identified. This information is available in the ES Risk/Opportunity Register. Furthermore, a double materiality assessment using the CSRD/ESRS framework was first conducted in 2024 and revised annually. The double materiality is available in our Sustainability Reports.

Recommended Disclosure

c.) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

ENERGO-PRO position

We are still exploring this recommendation.

Risk Management

Disclose how the organization identifies, assesses, and manages climate related risks.

Recommended Disclosure

a.) Describe the organization's processes for identifying and assessing climate related risks.

ENERGO-PRO position

The first climate risk assessment was conducted in 2023 and was updated in early 2025. Assessments are conducted every 2 years. The Business Unit(s) assessed the risks and opportunities and scored them from 1-5 based on risk level. The assessment is based on internal technical, strategic, operations and ESG expertise. Those risks that are higher than level 4 were considered priority risks, in total 18 were identified as priority risks.

Recommended Disclosure

b.) Describe the organization's processes for managing climate-related risks.

ENERGO-PRO position

The control measures for the priority risks are added to the Annual Climate Adaptation Plans, ownership is assigned to each task. Annual plans are presented to the ESG Committee annually.

Recommended Disclosure

c.) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organizations' overall risk management.

ENERGO-PRO position

The risk and opportunities are available in the ES Risk/Opportunity Register. A Climate Change Task Force (CCTF) was put in place and one of their responsibilities is to assess the climate-related risks in material Business Unit(s). On an annual basis, the CCTF prepares annual plans based on priority risks. The annual plans are presented to the ESG Committee in Q4 of each year and integrated in the BU annual budgets. Responsibilities for each action are assigned to different functions depending on the action. The risks are consolidated at the group level.

Metrics and Targets

Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.

Recommended Disclosure

a.) Describe the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

ENERGO-PRO position

Key Performance Indicators		Base Year (2019)
	Operational Emissions: Emissions per unit of Revenue (tCO^2e/EUR)	0.0069
	Total Emissions Generated: Emissions per MWh generated (tCO^2e/MWh generated)	0.0437
	Emissions per MWh distributed in (tCO^2e/MWh distributed)	0.034
	Supplied Electricity: Emissions per MWh traded (tCO^2e/MWh traded and sold to end users)	0.48
	Gardabani Power Plant: Emissions per MWh generated (tCO^2e/MWh generated)	0.561
	Emissions per ton of ferroalloys produced (tCO^2e/t produced)	5.123

Targets for scopes1, 2, 3 is challenging for Energo-Pro since it requires a reduction in absolute emissions, as well as emissions intensity. Our emissions intensity is already low due to the high share of hydropower in the electricity generation mix (98%) and there are not a lot of levers left for further reduction. We acknowledge we have a gap in target setting and we are working to bridge these gaps. The existing targets are:

- A Scope 1 emissions intensity target that aligns all electricity generation assets with EU Taxonomy standards (0.1 tCO^2e/MWh)
- A Scope 2 emissions target for electricity distribution (46% absolute contraction emissions reduction).

Further information is available in the Sustainability Reports.

Recommended Disclosure

b.) Disclose Scope 1, Scope 2 and, if appropriate Scope 3 greenhouse gas (GHG) emissions and the related risks.

ENERGO-PRO position

Annual GHG inventory is conducted for Scope 1, 2, and 3 for the entire business and separated by business and country. Data is also provided by GHG Protocol sub-category. We use 2019 as our baseline year. We reinstate the inventory every time there are new assets in our portfolio. Our main risk is from traded electricity, which accounts for more than 85% of total GHG emissions, other drivers include distribution losses (more than 5%), the Gardabani Power Plant in Georgia (about 1.2%), inputs in the production process of ferroalloys in our plants at CEE and Dumbria in Spain (about 1.6% of total emissions,) and biogenic emissions from our larger reservoirs in Brazil and Turkey (about 2.8%). Energo-Pro Varna in Bulgaria is the leading source of emission due to traded electricity, followed by Georgia, this is due to the emissions intensity of electricity of the Bulgarian Grid owned by the Government.

Further information is available in the Sustainability Reports and the Climate Change Strategy.

Indicators	2019 Base Year (% of emissions)	2024 (% of emissions)
Gross Scope 1 GHG emissions (tCO^2eq)	416,897(7.3%)	286,097(6%)
Gross Scope 2 location-based GHG emissions (tCO^2eq)	453,945(8.0%)	347,551(7.2%)
Gross Scope 2 market based GHG emissions (tCO^2eq)	N/A	363,877.89(new 2024 data)
Gross indirect Scope 3 market based GHG emissions (tCO^2eq)	4,827,843(84.7%)	4,162,124(86.8%)
Total GHG emissions (tCO^2eq)	5,698,685	4,795,773
GHG removals	N/A	For 2025

Recommended Disclosure

c.) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

ENERGO-PRO position

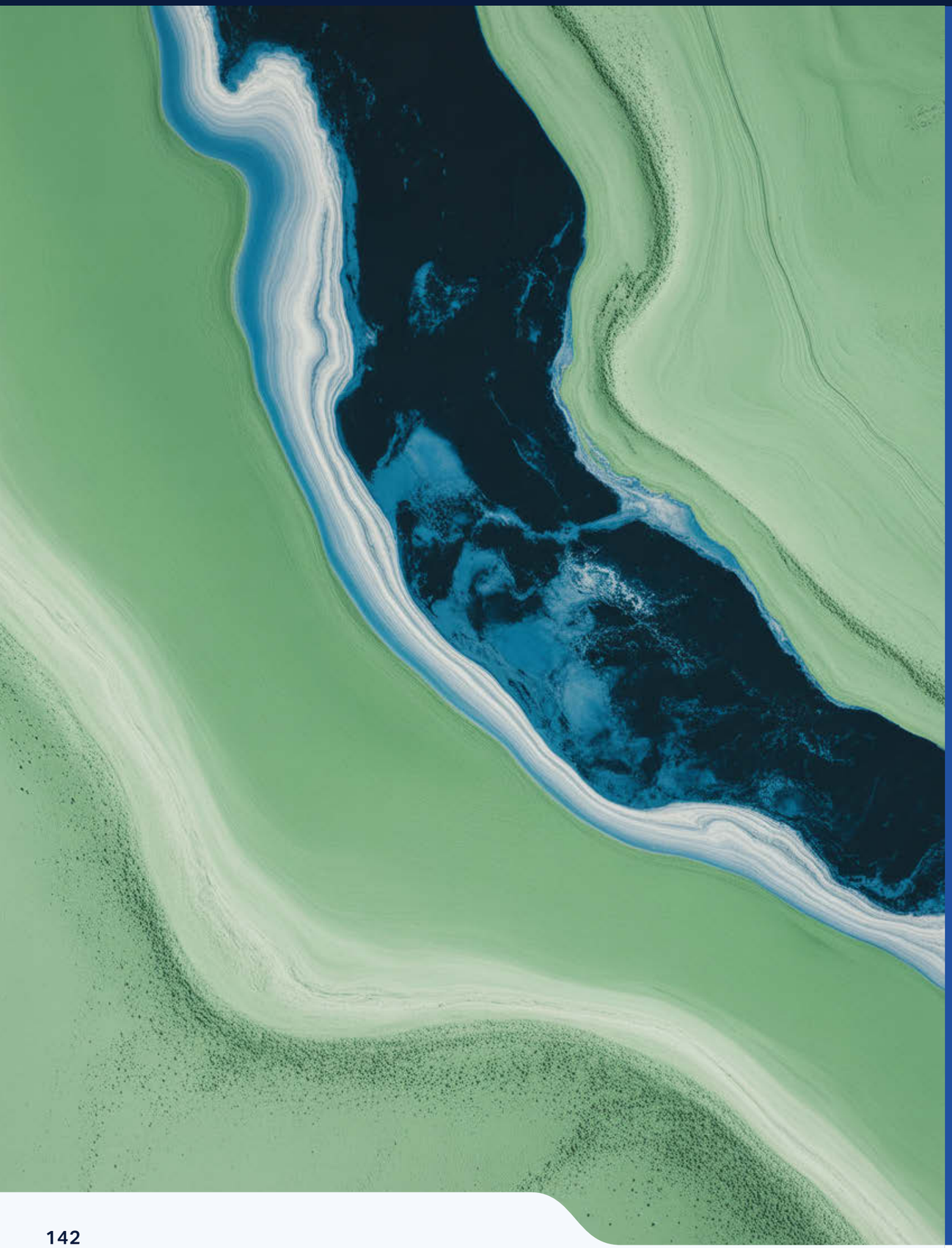
Our main goal is to achieve net-zero GHG across our business by 2050.

We apply a hybrid approach to target setting by using a combination of the EU Taxonomy technical screening criteria which provides sector specific emission intensity thresholds for Hydropower plants and gas fired power generation and the SBTi. See our Sustainability Report.

Further information is available in the Sustainability Reports and the Climate Change Strategy.

Indicators	2019 Base Year (% of emissions)	2024	% Change towards meeting target
Gross Scope 1 GHG emissions (tCO^2eq)	416,897(7.3%)	286,097(6%)	(31%)
Gross Scope 2 location-based GHG emissions (tCO^2eq)	453,945(8.0%)	347,551(7.2%)	(23%)
Gross indirect Scope 3 market based GHG emissions (tCO^2eq)	4,827,843(84.7%)	4,162,124(86.8%)	(14%) (the biggest reduction is in waste generation and purchased goods and electricity
Total GHG emissions (tCO^2eq)	5,698,685	4,795,773	(15.84%)

TCFD Annex



UN Global Compact Annex

UN Global Compact Annex

UN Global Compact

Since 2021, ENERGO-PRO Group has been committed to the Ten Principles of the UN Global Compact in the areas of human rights, labour, the environment, and anti-corruption. This commitment is embedded in our Sustainability Policy. We have prepared Key Performance Indicators aligned with the SDGs. The UN Global Compact requires companies to embrace these principles and the table below summarizes efforts made by ENERGO-PRO Group to embrace the UN Global Compact Principles:

Human Rights

UN Principles

1. Businesses should support and respect the protection of internationally proclaimed human rights.

ENERGO-PRO position

Support is embedded in our Human Resources Policy, Human Rights Policy, Procurement Policy, and Sustainability Policy. In 2023 we updated our Sustainability Policy and in 2024 our Human Resources Policy. We have prepared a Group Grievance Mechanism Standard and the Business Unit(s) have prepared both internal and external Grievance Mechanism Procedures. Furthermore, our Contractor and Subcontractor Management Plan prepared in 2023 makes reference to Human Rights.

UN Principles

2. Make sure that they are not complicit in human rights abuses.

ENERGO-PRO position

In 2021 we adopted the Human Rights Compliance Acceptance (HRCA) tool applied during the selection process of security companies to ensure potential contractors are not involved in any human rights violation cases. Our Security Policy makes reference to the HRCA due diligence process and training of security personnel on Human Rights. Our Global Supplier Management Procedure, prepared in 2023, makes reference to the requirement to use the internal HRCA tool during the selection process of security contractors. We have not had any noncompliance, Whistle Blower nor legal case regarding human rights abuses.

Labour

UN Principles

3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

ENERGO-PRO position

Freedom of association and the recognition of the right to collective bargaining is supported through our Human Resources Policy, Sustainability Policy and Human Rights Policy. Some of our Business Unit(s) have collective bargaining agreements and/or some of our employee belong to Unions of their choice, including Georgia, Bulgaria, Spain and Brazil (collective bargaining agreements).

UN Principles

4. The elimination of all forms of forced and compulsory labour.

ENERGO-PRO position

This principle is embedded in our Human Resources Policy Sustainability Policy, and our Human Rights Policy. We have not had any incident, grievance, or whistle blower case regarding forced nor compulsory labour.

UN Principles

5. The effective abolition of child labour.

ENERGO-PRO position

This principle is embedded in our Human Resources Policy, Sustainability Policy,nand our Human Rights Policy. We have not had any incident, grievance, or whistle blower case regarding child labour.

UN Principles

6. The elimination of discrimination in respect of employment and occupation.

ENERGO-PRO position

This principle is embedded in our Code of Conduct, Human Resources Policy, Sustainability Policy, ESG Policy, and our Human Rights Policy. We have not had any incident regarding discrimination in respect of employment and occupation.

Environmental

UN Principles

7. Businesses should support a precautionary approach to environmental challenges.

ENERGO-PRO position

All new constructions require the development and implementation of regulatory and IFC compliant EIAs. Compliance with the IFC is stated in our Sustainability Policy. The EIAs incorporate the mitigation hierarchy as per our ESHS-Management Systems and our Sustainability Policy and our ESG Policy. We conduct surveys and have long term monitoring of biodiversity and environment (noise, air, water quality etc.) We make our commitment in our Sustainability Policy.

UN Principles

8. Undertake initiatives to promote greater environmental responsibility.

ENERGO-PRO position

These commitments are stated in our Sustainability Policy, ESG Policy and Code of Conduct. In addition our Procurement Policy requires compliance with our policies and Code of Conduct. Our Business Unit(s) actively undertake conservation initiatives and monitoring of biodiversity. Furthermore, we have an ESHS-Management System aimed at minimizing risks and impacts related to ESHS, including biodiversity. All Business Unit(s) are required to comply with the Group's ESHS-Management System.

UN Principles

9. Encourage the development and diffusion of environmentally friendly technologies.

ENERGO-PRO position

Some of our Business Unit(s) have put in place environmentally friendly technologies, for example in Varna we have installed solar panels as a source of energy for our activities and we are planning the construction of a charcoal plant in Spain to replace coal.

Anti-Corrpution

UN Principles

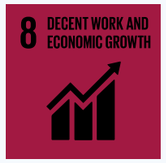
10. Businesses should work against corruption in all its forms, including extortion and bribery.

ENERGO-PRO position

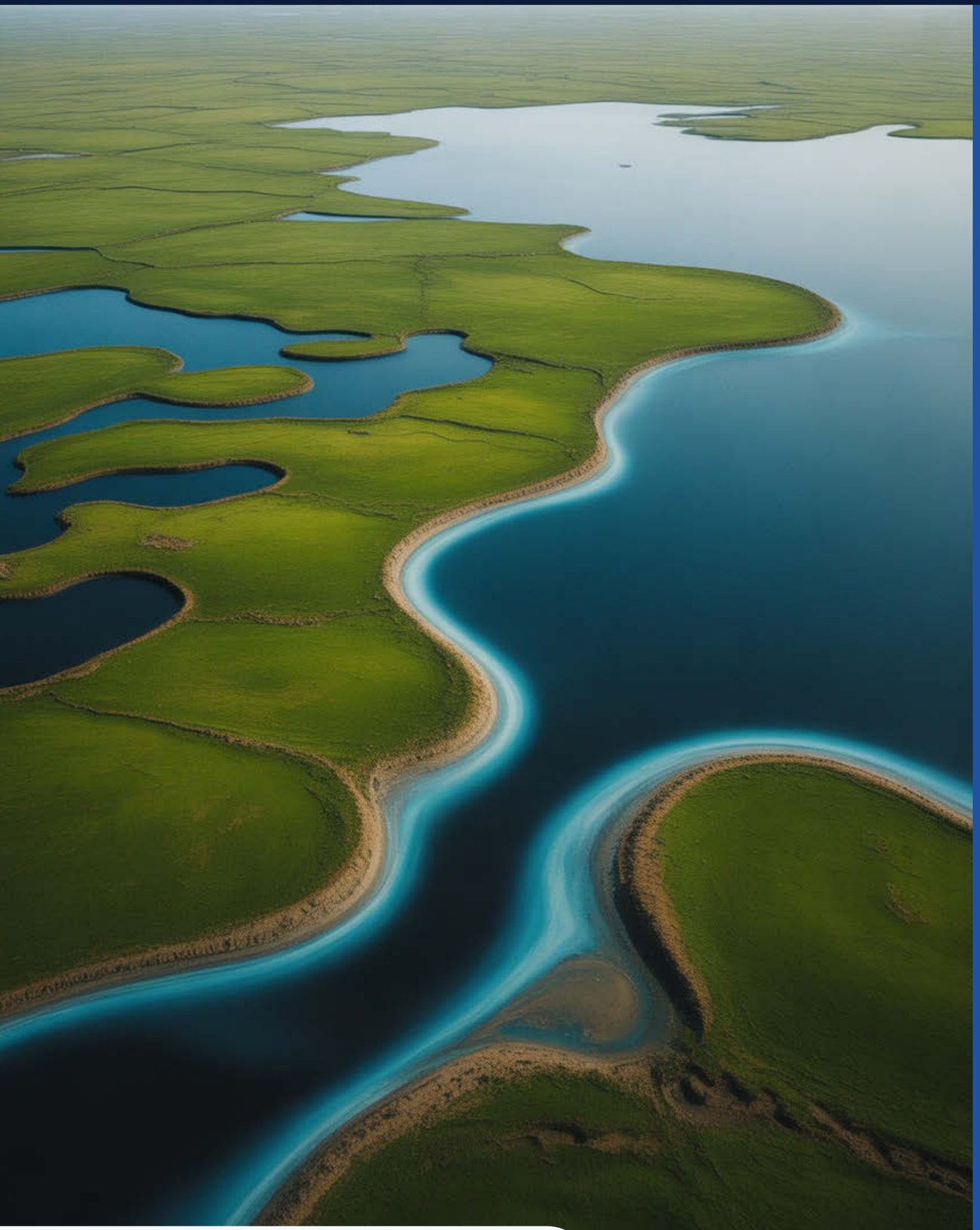
This principle is embedded in our Code of Conduct, Sustainability Policy, Whistle Blower Policy, and our Anti-Bribery and Anti-Money Laundering Policy. Awareness regarding our policies is provided annually. We have no cases of material corruption, extortion nor bribery.

UN Global Compact Annex

Our commitment to the Sustainable Development Goals (SDGs) and its targets is demonstrated through the Group's targets and actions aligned with the UN Global Compact sustainable development goals. The following SDGs have been identified as material to our business. Furthermore, some of our Business Unit(s) have also embraced other SDGs which are material to their country and business and is part of their risk management strategy.

SDG	Areas of Action
	• Community investment programmes. • Economic livelihood initiatives. • Fair wages.
	• Regular monitoring of water. • Monitoring and reporting on water use and consumption. • Investment in community access to clean water.
	• Investment in clean energy such as hydropower and solar energy. • Improvement of energy efficiency. • Engagement with government to reach vulnerable and poor regions.
	• Commitment to the protection of our workers. • Grievance mechanism. • Fair wages.
	• Sustainable consumption through monitoring and reporting. • Promoting the use of reusable consumption. • Embedding the 4 R's of waste management.
	• Annual GHG inventory. • Climate Transition Strategy and Climate Change Action Plan. • Risk assessments. • Annual Business Unit(s) plans. • Commitment to the TCFD. • GHG reduction targets. • KPIs.

SDG	Areas of Action
	• Commitment to report as per the TNFD's recommendations. ENERGO-PRO is an early-adopter. • Group ESHS-Management System. • Monitoring and reporting. • Conservation programs such as fish replenishment and construction of fish ponds to allow breeding.
	• Commitment to report as per the TNFD's recommendations. ENERGO-PRO is an early-adopter. • Group ESHS-Management System. • Monitoring and reporting. • Application of mitigation hierarchy. • Development of country specific Biodiversity Management and monitoring Plans. • Development and implementation of Conservation programs such as reforestation, flight diverters, habitat creation and many other initiatives. • Commitment to no net loss.
	• Implement policies across the Group and our supply chain that address good governance. • Uphold legal and regulatory compliance across the Group. • Incorporate transparency into the Group's core values. • Provide awareness in high risk countries.



Data Tables Annex

Data Tables Annex

Data Tables Annex

E1-5

														EP GROUP		
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
37	**Total energy consumption related to own operations**	MWh	6,322.44	1,279.44	5,043.00	6.99	14.74	54.11	3,741,414.13	3,380,022.44	361,391.69	284,470.58	4,514.14	4,036,797.13	7,833,453.00		
37 a	**Total energy consumption from fossil fuel sources**	MWh	2,109.50	0.00	2,109.50	0.00	14.74	54.11	1,355,445.53	29,434.22	994,053.84	148,987.89	0.00	1,506,611.77	513,973.00		
38 a	Total fuel consumption from coal and coal products	MWh	2,108.00	0.00	2,108.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,108.00	0.00		
38 b	Total fuel consumption from crude oil and petroleum products	MWh	0.00	0.00	0.00	0.00	0.00	0.00	2,724.09	0.00	2,724.09	381.21	0.00	3,105.30	2,181.00		
38 c	Total fuel consumption from natural gas	MWh	1.50	0.00	1.50	0.00	0.00	0.00	224,342.54	219,438.14	4,904.40	0.00	0.00	224,344.04	266,835.00		
38 d	Total 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	0.00			
38 e	Total consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	0.00	0.00	0.00	0.00	14.74	54.11	1,128,378.90	774,615.70	353,763.20	148,606.68	0.00	1,277,054.43	94,966.00		
37 b	Total energy consumption from nuclear sources	MWh	2,253.70	0.00	2,253.70	0.00	0.00	0.00	0.00	0.00	0.00	105,417.81	0.00	107,671.51	53,303.00		
37 c	**Total energy consumption from renewable sources**	MWh	1,959.24	1,279.44	679.80	6.99	0.00	0.00	2,385,968.60	2,385,968.60	0.00	30,064.88	4,514.14	2,422,513.85	7,266,178.00		
37 c i	Fuel consumption from renewable sources	MWh	679.80	0.00	679.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	679.80	0.00		
37 c ii	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	MWh	1,279.44	1,279.44	0.00	2.37	0.00	0.00	2,358,916.00	2,358,916.00	0.00	30,064.88	295.27	2,390,557.96	3,418,457.00		
37 ciii	Consumption of self-generated non-fuel renewable energy	MWh	0.00	0.00	0.00	4.61	0.00	0.00	27,052.60	27,052.60	0.00	0.00	4,218.87	31,276.10	3,847,721.00		
AR 34	**Percentage of fossil sources in total energy consumption**	%	20.92	0.00	41.83	0.00	100.00	100.00	64.70	29.41	100.00	52.37	0.00	37.32	7.00		
AR 34	**Percentage of energy consumption from nuclear sources in total energy consumption**	%	22.35	0.00	44.69	0.00	0.00	0.00	0.00	0.00	0.00	37.06	0.00	2.67	1.00		
AR 34	**Percentage of renewable sources in total energy consumption**	%	56.74	100.00	13.48	100.00	0.00	0.00	35.30	70.59	0.00	10.57	100.00	60.01	93.00		
39	Non-renewable energy production	MWh	0.00	0.00	0.00	0.00	0.00	0.00	76,649.71	76,649.71	0.00	0.00	0.00	76,649.71			
39	Renewable energy production	MWh	312,414.17	311,794.17	620.00	356.59	0.00	41,132.68	1,876,491.54	1,876,491.54	0.00	553,354.99	1,445,888.00	4,229,637.97			
40	**Energy intensity**	MWh/MEUR												2,545.07			

Data Tables Annex

E1-6

			EP GROUP			
ESRS Reference	**Metric**	**Unit**	**2024**	**2023**	**2022**	**2021**
48 a	**Gross Scope 1 GHG emissions**	tCO^2eq	286,097.00	210,374.00	263,119.00	309,212.00
50 a	Scope 1 GHG emissions of the consolidated group	tCO^2eq	286,097.00	210,374.00	263,119.00	309,212.00
50 b	Scope 1 GHG emissions of other investees for which the undertaking has operational control	tCO^2eq	0.00			
48 b	**Percentage of Scope 1 GHG emissions from regulated ETS**	%	0.00	33.00	55.00	66.00
48 b	Scope 1 GHG emissions from regulated emission trading schemes	tCO^2eq	0.00			
49	**Gross Scope 2 GHG emissions**	tCO^2eq	0.00	274,420.00	329,085.00	347,431.00
49 a	**Gross location-based Scope 2 GHG emissions**	tCO^2eq	347,551.00	274,420.00	329,085.00	347,431.00
50 a	Location-based Scope 2 GHG emissions of the consolidated group	tCO^2eq	347,551.00	274,420.00	329,085.00	347,431.00
50 b	Location-based Scope 2 GHG emissions of other investees excluded from the consolidated accounting group	tCO^2eq	0.00	N/A	N/A	N/A
49 b	**Gross market-based Scope 2 GHG emissions**	tCO^2eq	363,877.89	N/A	N/A	N/A
50 a	Market-based Scope 2 GHG emissions of the consolidated group	tCO^2eq	363,877.89	N/A	N/A	N/A
50 b	Market-based Scope 2 GHG emissions of investees for which the undertaking has operational control.	tCO^2eq	0.00			
51	**Gross Scope 3 GHG emissions**	tCO^2eq	4,162,125.05	3,924,600.00	3,890,846.00	4,794,188.00
51	1 Purchased goods and services	tCO^2eq	51,526.22	59,587.00	99,023.00	92,387.00
51	1.1 Purchased goods and services (other)	tCO^2eq	51,526.22			
AR 51	1.2 (Optional sub-category): Cloud computing and data centre services	tCO^2eq	0.00			
51	2 Capital goods	tCO^2eq	10,907.49	1,678.00	3,852.00	4,545.00
51	3 Fuel and energy-related Activities (not included in Scope 1 or Scope 2)	tCO^2eq	4,089,623.03	3,848,718.00	3,770,991.00	4,685,295.00
51	4 Upstream transportation and distribution	tCO^2eq	6,546.07	8,851.00	11,226.00	6,208.00
51	5 Waste generated in operations	tCO^2eq	239.07	275.00	2,249.00	2,297.00
51	6 Business traveling	tCO^2eq	808.79	2,844.00	496.00	444.00
51	7 Employee commuting	tCO^2eq	1,479.82	1,650.00	2,433.00	2,475.00
51	13 Downstream leased assets	tCO^2eq	994.56	995.00	577.00	537.00
52 a	**Total GHG emissions (location-based)**	tCO^2eq	4,795,773.05	4,409,394.00	4,483,049.00	5,450,830.00
52 b	**Total GHG emissions (market-based)**	tCO^2eq	4,812,099.94	N/A	N/A	N/A

Data Tables Annex

E2-4

			EP GROUP					
ESRS Reference	Metric	Unit	COL	SPA	2024	2023	2022	2021
28 a	Total emissions to air	tonnes	0	94,920.6	94,920.6			
28 a	Total emissions to water	tonnes	775.186	0.83	776.02			

E3-4

													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
28 a	Total water consumption	m³	21,972.64	846.00	21,126.64	64,357.40	3,012.40	307.70	132,596.21	130,588.28							
28 b	Total water consumption in areas at material water risk	m³	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
28 b	Total water consumption in areas at high-water stress	m³	566.00	566.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	566.00	529.00	0.00	0.00
28 c	Total water recycled and reused	m³	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,252.00	0.00	20,252.00	877.00	0.00	0.00
28 d	Total water stored	m³	0.00	0.00	0.00	0.00	0.00	0.00	112,800,000.00	112,800,000.00	0.00	88,740,371.54	0.00	201,540,371.54	2,611,830,000.00	2,005,448,000.00	75,220,000.00
28 d	Increase/decrease in water storage	m³	0.00	0.00	0.00	0.00	0.00	0.00	29,200,000.00	29,200,000.00	0.00	-5,467,775.00	0.00	23,732,225.00	261,840,000.00	432,488,000.00	27,280,000.00
AR 29	**Share of the measured data on water consumption by Data measurement method**	m³	846.00	846.00	0(100%)	100(100%)	3,012.40	307.7(100)	0.00	100(100%)	0.00	100(100%)	100(100%)	4566.1(100%)			
AR 29	Best estimates (Share of the measured data on water consumption)	m³	0.00	0.00	0.00	0.00	0.00	307.70	0.00	0.00	0.00	16.00	0.00	323.7(7.09%)			
AR 29	Direct measurement (Share of the measured data on water consumption)	m³	846.00	846.00	0.00	100.00	3,012.40	0.00	100.00	100.00	0.00	84.00	100.00	4242.4(92.91%)			
AR 29	Sampling and extrapolation (Share of the measured data on water consumption)	m³	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
29	**Water intensity ratio**	m³												184.57			
AR 32	Total water withdrawals	m³	846.00	846.00	0.00	0.00	3,012.40	0.00	129,499.66	135,884.01	0.00	256,177.00	262.00	389,797.06	116,126.00	185,716.00	161,652.00
AR 32	Total water discharges	m³	0.00	0.00	0.00	0.00	146.25	0.00	0.00	0.00	0.00	191,538.00	225.00	191,909.25	1,360,973,979.00	166,848.00	139,972.00

Data Tables Annex

E4-5

													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
35	Number of sites owned, leased or managed in or near protected areas or key biodiversity areas that the undertaking is negatively affecting	#	495	11	484	0	1	0	1	1	0	0	4	501			
35	Area of sites owned, leased or managed in or near protected areas or key biodiversity areas that the undertaking is negatively affecting	hectares	3,000,036	36.34	3,000,000	0	147	0	0	0	0	0	48.1	3,000,231.44			
AR 34 a	Total use of land area	m^2	40,4972	40,4972	0	337,045,200	2,000	20,269.9	0	0	0	14,076,561	7,103.75	351,556,106.7			
AR 34 b	Total sealed area	m^2	0	0	0	0	0	10,404.9	0	0	0	62,604	0.25	73,009.15			
AR 34 c	Total nature-oriented area on site	m^2	0	0	0	15,197,608	1500	4726	0	0	0	12,227,544	0	27,431,378			
AR 34 d	Total nature-oriented area off site	m^2	0	0	0	0	1,470,000	0	0	0	0	1,667,789	555,000	3,692,789			
AR 32	Number of invasive alien species	#	0	0	0	0	0	0	0	0	0	0	0	0			
AR 32	Area covered by invasive alien species	#	0	0	0	0	0	0	0	0	0	0	0	0			

E5-4

													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
31 a	Overall total weight of products and technical and biological materials used	tonnes	0	0	0	0	0	2.1	6,413.85	6,413.85	0	146,869.32	0	153,285.3	6,169		
31 b	**Percentage of sustainably sourced biological materials used to manufacture products and services (including packaging)**	%	0	0	0	0	0	0	0	0	0	0.29	0	0.01			
31 b	Total weight of sustainably sourced biological materials used	tonnes	0	0	0	0	0	0	0	0	0	431.79	0	431.79			
31 b, c	Total weight of materials used	tonnes	0	0	0	0	4,000,000	0	6,413.85	6,413.85	0	146,869.32	0	4,153283			
31 c	Total weight of secondary reused/recycled components/products/ materials used to manufacture products and services	tonnes	0	0	0	0	507	0	0	0	0	52,943.57	0	53,450.57			
31 c	**Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture products and services**	%	0	0	0	0	0.01	0	0	0	0	36.05	0	1.29			
31 c	Total weight of secondary reused/recycled components/products/ materials used to manufacture products and services	tonnes	0	0	0	0	507	0	0	0	0	52,943.57	0	53,450.57			
31 c	Total weight of materials used	tonnes	0	0	0	0	4,000,000	0	6,413.85	6,413.85	0	146,869.32	0	4,153,283			

Data Tables Annex

E5-5

													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
36 a	**Expected product durability in relation to the industry average**	%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
36 a	Expected product durability – Undertaking		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
36 a	Expected product durability – Industry average		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
36 c	**Rate of recyclable content used in products**	%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.99	0.00	6.99			
36 c	Weight of recyclable materials used in products	tonnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,271.76	0.00	10,271.76			
36 c	Total weight of materials used in products	tonnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146,869.32	0.00	146,869.32			
36 c	**Rate of recyclable content used in products' packaging**	%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
36 c	Weight of recyclable materials used in products' packaging	tonnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
36 c	Total weight of materials used in products' packaging	tonnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
37 a	**Total amount of waste generated**	tonnes	567.53	15.53	552.00	4.43	26.19	188.13	122.56	122.56	0.00	764.42	0.72	1,673.87	4,032.00	964.00	1,311.00
37 b	**Total amount of hazardous waste recovered**	tonnes	15.53	15.53	0.00	0.00	6.56	0.00	0.00	0.00	0.00	28.50	0.67	51.26	178.00	0.00	0.00
37 b i	Amount of hazardous waste recovered by preparation for reuse	tonnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
37 b i	Amount of hazardous waste recovered by recycling	tonnes	15.53	15.53	0.00	0.00	6.56	0.00	0.00	0.00	0.00	0.00	0.00	22.09	120.00	0.00	0.00
37 b iii	Amount of hazardous waste recovered by other recovery operations	tonnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.50	0.67	29.17	58.00	0.00	0.00
37 b	**Total amount of non-hazardous waste recovered**	tonnes	448.00	0.00	448.00	0.00	19.63	3.61	0.00	0.00	0.00	728.16	0.05	1,199.45	3,361.00	33.00	4.00
37 b i	Amount of non-hazardous waste recovered by preparation for reuse	tonnes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
37 b ii	Amount of non-hazardous waste recovered by recycling	tonnes	448.00	0.00	448.00	0.00	13.07	2.99	0.00	0.00	0.00	0.00	0.00	464.05	902.00	33.00	4.00
37 b iii	Amount of non-hazardous waste recovered by other recovery operations	tonnes	0.00	0.00	0.00	0.00	6.57	0.62	0.00	0.00	0.00	728.16	0.05	735.39	2,459.00	0.00	0.00
37 c	**Total amount of hazardous waste directed to disposal**	tonnes	0.00	0.00	0.00	2.68	0.00	0.51	122.56	122.56	0.00	7.76	0.00	133.51	149.00	162.00	113.00
37 c i	Amount of hazardous waste disposed by incineration	tonnes	0.00	0.00	0.00	0.48	0.00	0.00	11.06	11.06	0.00	0.00	0.00	11.54	7.00	5.00	9.00
37 c ii	Amount of hazardous waste disposed by landfill	tonnes	0.00	0.00	0.00	0.71	0.00	0.00	0.00	0.00	0.00	3.00	0.00	3.71	1.00	5.00	0.00
37 c iii	Amount of hazardous waste disposed by other disposal operations	tonnes	0.00	0.00	0.00	1.49	0.00	0.51	111.50	111.50	0.00	4.76	0.00	118.26			
37 c	**Total amount of non-hazardous waste directed to disposal**	tonnes	104.00	0.00	104.00	1.74	0.00	184.01	0.00	0.00	0.00	0.00	0.00	289.75	214.00	0.00	0.00
37 c i	Amount of non-hazardous waste disposed by incineration	tonnes	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00
37 c ii	Amount of non-hazardous waste disposed by landfill	tonnes	104.00	0.00	104.00	1.74	0.00	2.10	0.00	0.00	0.00	0.00	0.00	107.84	214.00	0.00	0.00
37 c iii	Amount of non-hazardous waste disposed by other disposal operations	tonnes	0.00	0.00	0.00	0.00	0.00	181.90	0.00	0.00	0.00	0.00	0.00	181.90			
37 b	**Total amount of waste diverted from disposal**	tonnes	463.53	15.53	448.00	0.00	26.19	3.61	0.00	0.00	0.00	756.66	0.72	1,250.71	3,538.00		
37 c	**Total amount of waste directed to disposal**	tonnes	104.00	0.00	104.00	4.43	0.00	184.52	122.56	122.56	0.00	7.76	0.00	423.26			
37 d	**Total amount of non-recycled waste**	tonnes	104.00	0.00	104.00	4.43	6.57	185.14	122.56	122.56	0.00	764.42	0.72	1,187.83	3,011.00		
37 d	**Percentage of non-recycled waste**	%	18.84	0.00	18.84	100.00	25.07	98.41	100.00	100.00	0.00	100.00	100.00	70.96	75.00		
39	Total amount of hazardous waste generated	tonnes	15.53	15.53	0.00	2.68	6.57	0.51	122.56	122.56	0.00	36.26	0.67	178.22	331.00	201.00	205.00
39	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	0.00	0.00		

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													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
50 a	**Total number of employees by the end of the reporting period**	head count	2,533	112	2,421	20	34	91	6,708	6,405	303	228	161	9,775	9,739	9,260	9,191
50 a	Total number of employees as an average across the reporting period	head count	2,550	113	2,437	20	4	0	6,656	6,328	328	236	159	9,625			
50 c	Total number of employees who have left in the reporting year	head count	288	15	273	3	4	12	635	495	140	21	12	975	882		
50 a	**Total number of employees by Gender**		2,533	112	2,421	20	34	91	6,708	6,405	303	236	161	9,783	9,739	9,260	9,191
50 a	Total number of employees by Female	head count	713	13	700	2	16	25	876	761	115	25	11	1,668	1,646	1,719	1,705
50 a	Total number of employees by Male	head count	1,820	99	1,721	18	18	66	5,832	5,644	188	211	150	8,115	8,078	7,541	7,486
50 a	Total number of employees by Other gender	head count	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 a	Total number of employees by Not reported	head count	0	0	0	0	0	0	0	0	0	0	0	0	15	0	0
50 a	**Total number of employees in countries with 50 or more employees representing at least 10% of its total number of employees**	head count	2,421	0	2,421	0	34	0	6,708	6,405	303	236	0	9,560			
50 b	**Total number of employees by head count or FTEs, broken down by contract types i) permanent employees, ii) temporary employees and iii) non-guaranteed hours employees, and by gender**	head count	2,533	112	2,421	20	34	91	6,708	6,405	303	236	161	9,783	9,739	9,260	9,191
50 b	**Total number of permanent employees, temporary employees and non-guaranteed hours employees by Permanent employees**	head count	2,484	108	2,376	20	34	78	6,708	6,405	303	235	155	9,714	9,484	9,018	8,872
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Permanent employees, Female	head count	697	13	684	2	16	19	876	761	115	24	11	1,645	1,564	1,575	1,547
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Permanent employees, Male	head count	1,787	95	1,692	18	18	59	5,832	5,644	188	211	144	8,069	7,918	7,443	7,325
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Permanent employees, Other gender	head count	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Permanent employees, Not reported	head count	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0
50 b	**Total number of permanent employees, temporary employees and non-guaranteed hours employees by Temporary employees**	head count	49	4	45	0	0	9	0	0	0	1	6	65	255	242	319
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Temporary employees, Female	head count	16	0	16	0	0	3	0	0	0	1	0	20	95	151	158
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Temporary employees, Male	head count	33	4	29	0	0	6	0	0	0	0	6	45	160	91	161
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Temporary employees, Other gender	head count	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Temporary employees, Not reported	head count	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Non-guaranteed hours employees	head count	0	0	0	0	0	4	0	0	0	0	0	4	0	0	0
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Non-guaranteed hours employees, Female	head count	0	0	0	0	0	3	0	0	0	0	0	3	0	0	0
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Non-guaranteed hours employees, Male	head count	0	0	0	0	0	1	0	0	0	0	0	1	0	0	0
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Non-guaranteed hours employees, Other gender	head count	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 b	Total number of permanent employees, temporary employees and non-guaranteed hours employees by Non-guaranteed hours employees, Not reported	head count	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
52	**Total number of full-time and part-time employees by contract type (full-time/part-time), by gender**	head count/FTE	2,533	112	2,421	0	0	91	6,708	6,405	303	236	161	9,763	0	0	0
52	**Total number of full-time and part-time employees (Full-time employees)**	head count/FTE	2,532	111	2,421	0	0	80	6,696	6,405	291	224	160	9,726	9,701	9,242	9,173
52	Full-time employees (Female)	head count/FTE	713	13	700	0	0	18	872	761	111	25	11	1,655	1,642	1,711	1,698
52	Full-time employees (Male)	head count/FTE	1,819	98	1,721	0	0	62	5,824	5,644	180	199	149	8,071	8,059	7,531	7,475
52	Full-time employees (Other gender)	head count/FTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	Full-time employees (Not reported)	head count/FTE	0	0	0	0	0	0	0	0	0	0	0	0			
52	**Total number of full-time and part-time employees (Part-time employees)**	head count/FTE	20	1	19	0	0	11	12	0	12	12	1	37	38	18	18
52	Part-time employees (Female)	head count/FTE	3	0	3	0	0	7	4	0	4	0	0	11	7	8	8
52	Part-time employees (Male)	head count/FTE	17	1	16	0	0	4	8	0	8	12	1	26	31	10	10
52	Part-time employees (Other gender)	head count/FTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	Part-time employees (Not reported)	head count/FTE	0	0	0	0	0	0	0	0	0	0	0	0			
50 c	**Rate of employee turnover**	%	12	13	11	14	100	15	25	8	43	9	7	10	9		
50 c	Total number of employees who have left in the reporting year	head count	288	15	273	3	4	12	635	495	140	21	12	975	882		
50 c	Total number of employees (start of the period/as an average across the period)	head count	2,551	114	2,437	22	4	79	6,656	6,328	328	236	161	9,709			

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													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
55 a	**Total number of non-employees in own workforce, disaggregated by self-employed people and people primarily engaged in "employment activities"**	head count/FTE	21	2	19	0	44	8	19	0	19	8	0	100	21	9	7

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													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
60 a	**Percentage of total employees covered by collective bargaining agreements**	%	34.84	0	69.68	90	0	0	5.48	10.96	0	100	0	27.02	29	0	0
60 a	Number of employees covered by collective bargaining agreements	head count	1,687	0	1,687	18	0	0	702	702	0	236	0	2,643	2,818	3,326	2,985
60 a	Total number of employees	head count	2,421	112	2,421	20	34	91	6,708	6,405	303	236	161	9,783			
60 b	**Percentage of employees covered by collective bargaining agreements in EEA countries with significant employment**	%	34.84	0	69.68	81.82	0	0	0	0	0	0	0	63.16			
60 b	Number of employees covered by collective bargaining agreements	head count	1,687	0	1,687	18	0	0	0	0	0	236		1941			
60 b	Total number of employees	head count	2,421	0	2,421	22	0	91	0	0	303	236	0	3,073			
62	**Estimated percentage of non-employees in own workforce whose working conditions and terms of employment are determined or influenced by collective bargaining agreements**	%	0	0	0	0	0	0	0	0	0	0	0	0			

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													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
66 a	**Gender distribution at top management level by gender**	head count												98	526	206	196
66 a	Gender distribution at top management level by female	head count												15	124	62	58
66 a	Gender distribution at top management level by male	head count												83	402	144	138
66 a	Gender distribution at top management level by other gender	head count												0	0	0	0
66 a	Gender distribution at top management level by not report	head count												0			
66 b	**Distribution of employees by age groups**	head count	2,533	112	2,421	20	34	91	6,708	6,405	303	236	161	9,783			
66 b	Distribution of employees by < 30 years	head count	156	4	152	0	6	4	771	664	107	5	18	960	1,024	931	844
66 b	Distribution of employees by 30-50 years	head count	1,454	52	1,402	18	28	52	2,861	2,714	147	138	132	4,683	4,599	4,292	4,210
66 b	Distribution of employees by > 50 years	head count	923	56	867	2	0	35	3,076	3,027	49	93	11	4,140	3,923	3,672	3,721

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														EP GROUP				
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2024 aggregated	2023	2022	2021
79	**Percentage of persons with disabilities amongst employees**	%	4.115	6.25	1.98	0	0	0	0.405	0.81	0	0.44	0	0.9		1		
79	Number of employees with disabilities	head count	55	7	48	0	0	0	52	52	0	1	0	81	108	100		
79	Total number of employees	head count	2,533	112	2,421	20	0	91	6,708	6,405	303	228	0	9,783	9,783	9,739	9,260	9,191
80	**Percentage of employees with disabilities by gender**	%	4.77	6.25	3.29	0	0	0	0.39	0.78	0	0.44	0	0.9				
80	**Percentage of employees with disabilities by gender Female**	%	1.645	0	3.29	0	0	0	1.45	1.45	0	3.85	0	2.1		0		
80	Number of employees with disabilities by Female	head count	23	0	23	0	0	0	11	11	0	1	0	35	35	31		
80	Total number of employees by Female	head count	713	13	700	2	16	25	876	761	115	25	11	1,668	1,668	1,646	1,719	1,705
80	**Percentage of employees with disabilities by gender Male**	%	3.535	7.07	0	0	0	0	0.345	0.69	0	0	0	0.57		1		
80	Number of employees with disabilities by Male	head count	7	7	0	0	0	0	39	39	0	0	0	46	46	69		
80	Total number of employees by Male	head count	1,820	99	1,721	18	18	66	5,832	5,644	188	211	150	8,115	8,115	8,078	7,541	7,486
80	**Percentage of employees with disabilities by gender Other gender**	%	0	0		0	0	0	0	0	0	0	0	0	0	0		
80	Number of employees with disabilities by Other gender	head count	0	0		0	0	0	0	0	0	0	0	0	0	0		
80	Total number of employees by Other gender	head count	0	0		0	0	0	0	0	0	0	0	0	0			
80	**Percentage of employees with disabilities by gender Not reported**	%	0	0		0	0	0	0	0	0	0	0	0	0	0		
80	Number of employees with disabilities by Not reported	head count	0	0		0	0	0	0	0	0	0	0	0	0	0		
80	Total number of employees by Not reported	head count	0	0		0	0	0	0	0	0	0	0	0	0			

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ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	EP GROUP 2024	EP GROUP 2023	EP GROUP 2022	EP GROUP 2021
83 a	**Percentage of employees that participated in regular performance and career development reviews by Gender**	%	100	100	100	0	0	0	40.53	81.06	0	17.37	100	80.75			
83 a	Percentage of employees that participated in regular performance and career development reviews (Female)	%	100	100	100	0	0	0	7.685	15.37	0	32	100	50.9	47		
83 a	Number of employees that participated in regular performance and career development reviews (Female)	head count	713	13	700	0	0	0	117	117	0	8	11	849	767		
83	Total number of employees (Female)	head count	713	13	700	2	16	25	876	761	115	25	11	1,668			
83 a	**Percentage of employees that participated in regular performance and career development reviews (Male)**	%	50	100	100	0	0	0	44.96	89.92	0	15.64	100	87.22	54		
83 a	Number of employees that participated in regular performance and career development reviews (Male)	head count	99	99	1,721	0	0	0	5,075	5,075	0	33	150	7,078	4,347		
83	Total number of employees (Male)	head count	99	99	1,721	18	18	66	5,832	5,644	188	211	150	8,115			
83 a	**Percentage of employees that participated in regular performance and career development reviews (Other gender)**	%	0	0	0	0	0	0	0	0	0	0	0	0	0		
83 a	Number of employees that participated in regular performance and career development reviews (Other gender)	head count	0	0	0	0	0	0	0	0	0	0	0	0	0		
83	Total number of employees (Other gender)	head count	0	0	0	0	34	0	0	0	0	0	0	34			
83 a	**Percentage of employees that participated in regular performance and career development reviews (Not reported)**	%	0	0	0	0	0	0	0	0	0	0	0	0	0		
83 a	Number of employees that participated in regular performance and career development reviews (Not reported)	head count	0	0	0	0	0	0	0	0	0	0	0	0	0		
83 a	Total number of employees (Not reported)	head count	0	0	0	0	0	0	0	0	0	0	0	0			
83 b	**Average number of training hours per employee by Gender**	hours/head count	25.795	28.38	23.21	0	0.29	22.49	0.205	0.41	0	45.38	12.17	7.81			
83 b	**Average number of training hours per employee (Female)**	hours/head count	12.14	16	8.28	0	1.25	22.48	0.27	0.54	0	55	22.09	5.17			
83 b	Total number of training hours offered to and completed by employees (Female)	hours/head count	6,005	208	5797	0	20	562	411	411	0	1,375	243	8,616			
83 b	Total number of employees (Female)	head count	713	13	700	2	16	25	876	761	115	25	11	1,688	1,642	1,646	1,719
83 b	**Average number of training hours per employee (Male)**	hours/head count	29.645	30	29.29	0	0	22.5	0.195	0.39	0	44.24	11.44	8.39			
83 b	Total number of training hours offered to and completed by employees (Male)	hours/head count	53,374	2,970	50,404	0	0	1,485	2,185	2,185	0	9,334	1,716	68,094			
83 b	Total number of employees (Male)	head count	99	99	1,721	18	18	66	5,832	5,644	188	211	150	8,115	8,115	8,078	7,541
83 b	**Average number of training hours per employee (Other Gender)**	hours/head count	0	0	0	0	0	0	0	0	0	0	0	0			
83 b	Total number of training hours offered to and completed by employees (Other gender)	hours/head count	0	0	0	0	0	0	0	0	0	0	0	0			
83 b	Total number of employees (Other gender)	head count	0	0	0	0	34	0	0	0	0	0	0	34			
83 b	**Average number of training employees per employee (Not reported)**	hours/head count	0	0	0	0	0	0	0	0	0	0	0	0			
83 b	Total number of training hours offered to and completed by employees (Not reported)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
83 b	Total number of employees (Not reported)	head count	0	0	0	0	0	0	0	0	0	0	0	0			
84	**Percentage of employees that participated in regular performance and career development reviews by employee levels**	%	50	100	100	0	0	0	38.195	76.39	0	0	100	85.46			
84	**Percentage of employees that participated in regular performance and career development reviews (Senior management)**	%	50	100	100	0	0	0	50	100	0	0	100	80			
84	Number of employees that participated in regular performance and career development reviews (Senior management)	head count	40	14	40	0	0	0	28	28	0	0	6	88			
84	Total number of employees (Senior management)	head count	40	14	40	0	0	6	37	28	9	7	6	110			

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													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
84	**Percentage of employees that participated in regular performance and career development reviews (Middle management)**	%	50	100	100	0	0	0	36.925	73.85	0	0	100	79.67			
84	Number of employees that participated in regular performance and career development reviews (Middle management)	head count	219	8	219	0	0	0	192	192	0	0	12	431			
84	Total number of employees (Middle management)	head count	219	8	219	0	0	8	278	260	18	16	12	541			
84	**Percentage of employees that participated in regular performance and career development reviews (Other)**	%	100	100	100	0	0	0	0	0	0	0	100	86.81			
84	Number of employees that participated in regular performance and career development reviews (Other)	head count	2,260	98	2,162	0	0	0	0	0	0	0	143	2,403			
84	Total number of employees (Other)	head count	2,260	98	2,162	0	0	77	276	0	276	12	143	2,768			
84	**Percentage of employees that participated in regular performance and career development reviews by employee functions**	%	50	100	100	0	0	0	1.745	3.46	0	0	100	29.89			
84	**Percentage of employees that participated in regular performance and career development reviews (Administrative)**	%	50	100	100	0	0	0	0	0	0	0	100	40.73			
84	Number of employees that participated in regular performance and career development reviews (Administrative)	head count	752	21	752	0	0	0	0	0	0	0	29	802			
84	Total number of employees (Administrative)	head count	752	21	752	0	0	40	1,098	1,098	18	11	29	1,969	1,685	5,151	5,178
84	**Percentage of employees that participated in regular performance and career development reviews (Production)**	%	50	100	0	0	0	0	0	0	0	0	100	38.26			
84	Number of employees that participated in regular performance and career development reviews (Production)	head count	49	49	0	0	0	0	0	0	0	0	83	132			
84	Total number of employees (Production)	head count	49	49	0	0	0	30	0	0	0	183	83	345			
84	**Percentage of employees that participated in regular performance and career development reviews (Technical)**	%	50	100	100	0	0	0	0	0	0	0	0	23.74			
84	Number of employees that participated in regular performance and career development reviews (Technical)	head count	1,671	42	1,629	0	0	0	0	0	0	0	0	1,671			
84	Total number of employees (Technical)	head count	1,671	42	1,629	0	0	20	5,341	5,173	168	7	0	7,039	1,508	1,929	1,879
84	**Percentage of employees that participated in regular performance and career development reviews (Other)**	%	0	0	0	0	0	0	0	0	0	0	100	75.38			
84	Number of employees that participated in regular performance and career development reviews (Other)	head count	0	0	0	0	0	0	0	0	0	0	49	49			
84	Total number of employees (Other)	head count	0	0	0	0	0	4	0	0	0	12	49	65			
84	**Percentage of employees that participated in regular performance and career development reviews (Consultants)**	%	0	0	0	0	0	0	0	0	0	0	0	0			
84	Number of employees that participated in regular performance and career development reviews (Consultants)	head count	0	0	0	0	0	0	0	0	0	0	0	0			
84	Total number of employees (Consultants)	head count	0	0	0	0	0	0	0	0	0	16	0	0			
84	**Percentage of employees that participated in regular performance and career development reviews (Business support)**	%	0	0	0	0	0	0	0	0	0	0	0	0			
84	Number of employees that participated in regular performance and career development reviews (Business support)	head count	0	0	0	0	0	0	0	0	0	0	0	0			
84	Total number of employees (Business support)	head count	0	0	0	0	0	0	90	0	90	0	0	90			
84	**Percentage of employees that participated in regular performance and career development reviews (Management)**	%	50	0	100	0	0	0	50	100	0	0	0	86.97			
84	Number of employees that participated in regular performance and career development reviews (Management)	head count	40	0	40	0	0	0	225	225	0	0	0	287			
84	Total number of employees (Management)	head count	40	0	40	0	0	0	252	225	27	16	0	330			
84	**Average number of training hours per employee by employee levels**	hours/head count	12.6	2.08	23.12	0	0	22.49	0.955	1.49	0	0	12.17	17.81			
84	**Average number of training hours per employee (Senior management)**	hours/head count	8.93	2.86	15	0	0	22.5	3.93	7.86	0	0	11.44	9.67			
84	Total number of training hours offered to and completed by employees (Senior management)	hours	640	40	600	0	0	135	220	220	0	0	68.64	1063.64			
84	Total number of employees (Senior management)	head count	54	14	40	0	0	6	37	28	9	7	6	110			
84	**Average number of training hours per employee (Middle management)**	hours/head count	16.055	7.5	24.61	0	0	22.5	0.405	0.81	0	0	22.09	11.28			
84	Total number of training hours offered to and completed by employees (Middle management)	hours	5,389	60	5,389	0	0	180	210	210	0	0	265.09	6104.09			
84	Total number of employees (Middle management)	head count	219	8	219	0	0	8	278	260	18	16	12	541			

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														EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation		BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
84	**Average number of training hours per employee (Other)**	hours/head count	12.375	1.53	23.22	0	0	22.49	0	0	0	0	11.37	19.49			
84	Total number of training hours offered to and completed by employees (Other)	hours	50,362	150	50,212	0	0	1,732	0	0	0	0	1,625.27	53,719.27			
84	Total number of employees (Other)	head count	2260	98	2162	0	0	77	276	0	276	12	143	2768			
84	**Average number of training hours per employee by employee functions**	hours/head count	13.055	2.9	23.21	0	0	20.6	0.235	0.46	0	0	12.7	6.45			
84	**Average number of training hours per employee (Administrative)**	hours/head count	6.025	2.38	9.67	0	0	22.5	0.475	0.95	0	0	11.4	4.87	9.517507	1.80682	2.370413
84	Total number of training hours offered to and completed by employees (Administrative)	hours	7,269	50	7,269	0	0	900	1,044	1,044	0	0	331.76	9,594.76	16,037	9,325	12,274
84	Total number of employees (Administrative)	head count	752	21	752	0	0	40	1,116	1,098	18	11	29	1,969	1,685	5,161	5,178
84	**Average number of training hours per employee (Production)**	hours/head count	2.04	4.08	0	0	0	22.5	0	0	0	0	11.4	5.29	8.533923	32.00942	29.23807
84	Total number of training hours offered to and completed by employees (Production)	hours	200	200	0	0	0	675	0	0	0	0	949.52	1,824.52	54,967	57,777	50,231
84	Total number of employees (Production)	head count	49	49	0	0	0	30	0	0	0	183	83	345	6441	1805	1718
84	**Average number of training hours per employee (Technical)**	hours/head count	15.785	1.9	29.67	0	0	18.05	0.165	0.33	0	0	0	7.18	6.456233	15.36599	8.100585
84	Total number of training hours offered to and completed by employees (Technical)	hours	48,412	80	48,332	0	0	361	1,684	1,684	0	0	0	50,457	9,736	29,641	15,221
84	Total number of employees (Technical)	head count	1,671	42	1,629	0	0	20	5,341	5,173	168	7	0	7039	1,508	1,929	1,879
84	**Average number of training hours per employee (Other)**	hours/head count	0	0	0	0	0	0	0	0	0	0	13.83	10.43			
84	Total number of training hours offered to and completed by employees (Other)	hours	0	0	0	0	0	0	0	0	0	0	677.72	677.72			
84	Total number of employees (Other)	head count	0	0	0	0	0	4	0	0	0	12	49	65			
84	**Average number of training hours per employee (Consultants)**	hours/head count	0	0	0	0	0	0	0	0	0	0	0	0			
84	Total number of training hours offered to and completed by employees (Consultants)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
84	Total number of employees (Consultants)	head count	0	0	0	0	0	0	0	0	0	0	0	0			
84	**Average number of training hours per employee (Business support)**	hours/head count	0	0	0	0	0	0	0	0	0	0	0	0			
84	Total number of training hours offered to and completed by employees (Business support)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
84	Total number of employees (Business support)	head count	0	0	0	0	0	0	90	0	90	0	0	90			
84	**Average number of training hours per employee (Management)**	hours/head count	8.865	2.73	15	0	0	0	0.58	1.16	0	16	0	2.79			
84	Total number of training hours offered to and completed by employees (Management)	hours	660	60	600	0	0	0	260	260	0	0	0	920			
84	Total number of employees (Management)	head count	62	22	40	0	0	0	252	225	27	16	0	330			
85	**Percentage of non-employees in own workforce that participated in regular performance and career development reviews, by gender**	%	0	0	0	0	0.15	0	0	0	0	0	0	0.14			
85	**Percentage of non-employees in own workforce that participated in regular performance and career development reviews (Female)**	%	0	0	0	0	100	0	0	0	0	0	0	5.88			
85	Number of non-employees in the workforce that participated in regular performance and career development reviews (Female)	head count	0	0	0	0	1	0	0	0	0	0	0	1			
85	Total number of non-employees in own workforce (Female)	head count	3	0	3	0	1	3	10	0	10	0	0	17			
85	**Percentage of non-employees in own workforce that participated in regular performance and career development reviews (Male)**	%	0	0	0	0	0	0	0	0	0	0	0	0			
85	Number of non-employees in the workforce that participated in regular performance and career development reviews (Male)	head count	0	0	0	0	0	0	0	0	0	0	0	0			
85	Total number of non-employees in own workforce (Male)	head count	16	0	16	0	224	5	9	0	9	0	0	254			

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ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	EP GROUP 2024	EP GROUP 2023	EP GROUP 2022	EP GROUP 2021
85	**Percentage of non-employees in own workforce that participated in regular performance and career development reviews (Other gender)**	%	0	0	0	0	0	0	0	0	0	0	0	0			
85	Number of non-employees in the workforce that participated in regular performance and career development reviews (Other gender)	head count	0	0	0	0	0	0	0	0	0	0	0	0			
85	Total number of non-employees in own workforce (Other gender)	head count	0	0	0	0	224	0	0	0	0	0	0	224			
85	**Percentage of non-employees in own workforce that participated in regular performance and career development reviews (Not reported)**	%	0	0	0	0	0	0	0	0	0	0	0	0			
85	Number of non-employees in the workforce that participated in regular performance and career development reviews (Not reported)	head count	0	0	0	0	0	0	0	0	0	0	0	0			
85	Total number of non-employees in own workforce (Not reported)	head count	0	0	0	0	224	0	0	0	0	0	0	224			
85	**Average number of training hours per non-employee, by gender**	hours/head count	0	0	0	0	0.08	0	0	0	0	0	0	0.08			
85	**Average number of training hours per non-employee (Female)**	hours/head count	0	0	0	0	17	0	0	0	0	0	0	1			
85	Total number of training hours offered to and completed by non-employees (Female)	hours	0	0	0	0	17	0	0	0	0	0	0	17			
85	Total number of non-employees in own workforce (Female)	head count	3	0	3	0	1	3	10	0	10	0	0	17			
85	**Average number of training hours per non-employee (Male)**	hours/head count	0	0	0	0	0.18	0	0	0	0	0	0	0.16			
85	Total number of training hours offered to and completed by non-employees (Male	hours	0	0	0	0	40	0	0	0	0	0	0	40			
85	Total number of non-employees in own workforce (Male)	head count	16	0	16	0	224	5	9	0	9	0	0	254			
85	**Average number of training hours per non-employee (Other gender)**	hours/head count	0	0	0	0	0	0	0	0	0	0	0	0			
85	Total number of training hours offered to and completed by non-employees (Other gender)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
85	Total number of non-employees in own workforce (Other gender)	head count	0	0	0	0	224	0	0	0	0	0	0	224			
85	**Average number of training hours per non-employee (Not reported)**	hours/head count	0	0	0	0	0	0	0	0	0	0	0	0			
85	Total number of training hours offered to and completed by non-employees (Not reported)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
85	Total number of non-employees in own workforce (Not reported)	head count	0	0	0	0	224	0	0	0	0	0	0	224			

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ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	EP GROUP 2024	EP GROUP 2023	EP GROUP 2022	EP GROUP 2021
88 a	**Percentage of employees in own workforce covered by a health and safety management**	%	100	100	100	100	100	100	100	100	100	100	100	100	80		
88 a	Number of employees in own workforce covered by a health and safety management system	head count												9,783	9,657		
88 a	Total number of employees	head count												9,783			
88 a	**Percentage of non-employees in own workforce covered by a health and safety management**	%	50	100	0	0	100	0	42.105	0	84.21	100	0	95.98	0		
88 a	Number of non-employees in own workforce covered by a health and safety management system	head count	21	2	19	0	44	8	19	0	19		0	100	132		
88 a	Total number of non-employees in own workforce	head count	21	2	19	0	44	8	19	0	19		0	100			
88 b	**Number of fatalities as a result of work-related injuries and work-related ill health**	head count	0	0	0	0	8	0	3	3	0	0	0	6	0	4	4
88 b	Number of fatalities as a result of work-related injuries and work-related ill health by People in own workforce	head count	0	0	0	0	0	0	3	3	0	0	0	3	0	4	4
88 b	Number of fatalities as a result of work-related injuries and work-related ill health by Other workers on the undertaking's sites	head count	0	0	0	0	8	0	0	0	0	0	0	3			

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													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
AR 82	**Number of fatalities broken down by work-related injuries and work-related ill health by Fatality cause Worker category**	#	0	0	0	0	8	0	3	3	0	0	0	6			
AR 82		#	0	0	0	0	2	0	3	3	0	0	0	6			
AR 82	Number of fatalities broken down by work-related injuries and work-related ill health by Work-related injuries, People in own workforce	#	0	0	0	0	0	0	0	3	0	0	0	3			
AR 82	Number of fatalities broken down by work-related injuries and work-related ill health by Work-related injuries, Other workers on the undertaking's sites	#	0	0	0	0	2	0	0	0	0	0	0	3			
AR 82	**Work-related ill health (Number of fatalities broken down by work-related injuries and work-related ill health)**	#	0	0	0	0	6	0	0	0	0	0	0	6			
AR 82	Number of fatalities broken down by work-related injuries and work-related ill health by Work-related ill health, People in own workforce	#	0	0	0	0	0	0	0	0	0	0	0	3			
AR 82	Number of fatalities broken down by work-related injuries and work-related ill health by Work-related ill health, Other workers on the undertaking's sites	#	0	0	0	0	6	0	0	0	0	0	0	3			
88 c	**Number of recordable work-related injuries**	#	8	1	7	0	2	0	3	3	0	6	9	28			
88 c	**Rate of recordable work-related injuries**	#injuries/million hours worked	3.16	4.65	1.67	0	0.05	0	0.135	0.27	0	17.96	27.56	0.17	0.2	0.2	0
88 e	Number of days lost to work-related injuries and fatalities among employees in own workforce	days	699	10	689	0	0	0	238	238	0	804	0	1,741	1,409		
90	**Percentage of employees in own workforce who are covered by the undertaking's health and safety management system which has been audited/certified**	%	100	100	100	100	0	100	54.58	9.16	100	100	97.52	40.09			
90	Number of employees in own workforce covered by a health and safety management system and which has been audited/certified	head count	2,533	112	2,421	20	0	91	890	587	303	228	157	3,919			

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													EP GROUP			
ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	2024	2023	2022	2021
93 a	**Percentage of employees entitled to take family-related leave**	%	100	100	100	100	100	100	100	100	100	100	100	100	96%		
93 a	Number of employees entitled to take family-related leave	head count	2,533	112	2,421	20	34	91	6,708	6,405	303	236	161	9,783	9,374		
93 a	Total number of employees	head count	2,533	112	2,421	20	34	91	6,708	6,405	303	236	161	9,783	9,739		
93 b	**Percentage of entitled employees that took family-related leave by gender**	%	3.875	0.89	6.86	0	0	4.4	0.97	0.62	1.32	73.73	100	3.23			
93 b	**Percentage of entitled employees that took family-related leave Female**	%	7.275	7.69	6.86	0	0	16	2.685	2.76	2.61	76	0	5.85	2%		
93 b	Number of entitled employees that took family-related leave by Female	head count	49	1	48	0	0	4	24	21	3	19	0	96	232		
93 b	Number of employees entitled to take family-related leave by Female	head count	713	13	700	2	16	25	876	761	115	25	11	1,668	1,521		
93 b	**Percentage of entitled employees that took family-related leave Male**	%	1.105	0	2.21	0	0	0	0.435	0.34	0.53	73.46	100	2.69	2%		
93 b	Number of entitled employees that took family-related leave by Male	head count	38	0	38	0	0	0	20	19	1	155	1	214	155		
93 b	Number of employees entitled to take family-related leave by Male	head count	1,820	99	1,721	18	18	66	5,832	5,644	188	211	150	8,115	7,853		
93 b	**Percentage of entitled employees that took family-related leave Other gender**	%	0	0	0	0	0	0	0	0	0	0	0	0	0		
93 b	Number of entitled employees that took family-related leave by Other gender	head count	0	0	0	0	0	0	0	0	0	0	0	0	0		
93 b	Number of employees entitled to take family-related leave by Other gender	head count	0	0	0	0	0	0	0	0	0	0	0	0	0		
93 b	**Percentage of entitled employees that took family-related leave Not reported**	%	0	0	0	0	0	0	0	0	0	0	0	0	0		
93 b	Number of entitled employees that took family-related leave by Not reported	head count	0	0	0	0	0	0	0	0	0	0	0	0	0		
93 b	Number of employees entitled to take family-related leave by Not reported	head count	0	0	0	0	0	0	0	0	0	0	0	0	0		

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ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	EP GROUP 2024	EP GROUP 2023	EP GROUP 2022	EP GROUP 2021
97 a	**Gender pay gap**	%	-0.75	5.34	-6.84	N/A	-21.25	59.92	1.84	-3.04	6.72	-14.36	-12.24	11.01	62%		
97 a	Average gross hourly pay level of male employees	EUR/hour	5.735	5.62	5.85	N/A	1.6	23.75	2.91	3.29	2.53	25.112	12.0119	79.76	19		
97a	Average gross hourly pay level of female employees	EUR/hour	5.785	5.32	6.25	N/A	1.94	9.52	2.875	3.39	2.36	28.718	13.4823	70.98	7		
97 b	**Annual total remuneration ratio**													3.02			
97 b	Annual total remuneration for the undertaking's highest paid individual	EUR/year												54986.7			
97 b	Median annual total remuneration	EUR/year												18230.2			

S1-17

ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	EP GROUP 2024	EP GROUP 2023	EP GROUP 2022	EP GROUP 2021
103 a	Total number of incidents of discrimination	#	1	0	1	0	1	0	0	0	0	0	0	2	2	0	0
103 b	Number of complaints filed through channels for people in the undertaking's own workforce to raise concerns	#	2	1	1	0	0	0	0	0	0	0	0	2			
103 b	Number of complaints filed to the National Contact Points for OECD Multinational Enterprises	#	0	0	0	0	0	0	0	0	0	0	0	0			
103 c	Total amount of fines, penalties, and compensation for damages as result of violations regarding social and human rights factors	EUR	0	0	0	0	0	0	0	0	0	0	0	0			
104 a	**Number of severe human rights incidents connected to the undertaking's workforce in the reporting period**	#	0	0	0	0	0	0	0	0	0	0	0	0			
104 a	Incidents that are of non-respect of UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises	#	0	0	0	0	0	0	0	0	0	0	0	0			
104 a	Other incidents	#	0	0	0	0	0	0	0	0	0	0	0	0			
104 b	Total amount of fines, penalties, and compensation for damages for the reported severe human rights incidents connected to own workforce	EUR	0	0	0	0	0	0	0	0	0	0	0	0			
AR 106	Number of severe human rights incidents where the undertaking played a role securing remedy for those affected during the reporting period	#	0	0	0	0	0	0	0	0	0	0	0	0			

S2 Entity Specific

ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	EP GROUP 2024	EP GROUP 2023	EP GROUP 2022	EP GROUP 2021
1	Rate of recordable work-related injuries	#injuries/million hours worked												3.11			
1	Number of recordable work-related injuries	#												15			
1	Total number of hours worked by value chain workers	hours												4823780			

Data Tables Annex

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ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	EP GROUP 2024	EP GROUP 2023	EP GROUP 2022	EP GROUP 2021
21 b	**Percentage of functions-at-risk covered by anti-corruption and anti-bribery training programmes**	%	50	100		100	100	0	0	0	0	0	0	100			
21 b	Number of functions-at-risk covered by training programmes	#	32	32	0	5	34	0	0	0	0	0	0	71			
21 b	Number of functions-at-risk	#	32	32	0	5	34	0	0	0	0	0	0	71			
AR 7	**Disclosure of the training coverage and the number of hours spent for different training methods per category of employees**		0	0		0	0	0	0	0	0	0	0	0			
AR 8	**Training coverage by employee category**		0	0		0	0	0	0	0	0	0	0	0			
AR 8	**Administrative, management and supervisory bodies (Training coverage)**		0	0		0	0	0	0	0	0	0	0	0			
AR 8	Total number of employees (Administrative, management and supervisory bodies)	head count	113	113	0	5	34	0	0	0	0	0	0	152			
AR 8	Total number of employees receiving anti-corruption and anti-bribery training (Administrative, management and supervisory bodies)	head count	113	113	0	5	34	72	0	0	0	0	0	224			
AR 8	**At-risk functions (Training coverage)**		0	0		0	0	0	0	0	0	0	0	0			
AR 8	Total number of employees (At-risk functions)	head count	32	32	0	5	34	0	0	0	0	0	0	71			
AR 8	Total number of employees receiving anti-corruption and anti-bribery training (At-risk functions)	head count	113	113	0	5	34	0	0	0	0	0	0	152			
AR 8	**Managers (Training coverage)**		0	0		0	0	0	0	0	0	0	0	0			
AR 8	Total number of employees (Managers)	head count	14	14	0	5	4	0	0	0	0	0	0	23			
AR 8	Total number of employees receiving anti-corruption and anti-bribery training (Managers)	head count	14	14	0	5	4	0	0	0	0	0	0	23			
AR 8	**Other own workers (Training coverage)**		0	0		0	0	0	0	0	0	0	0	0			
AR 8	Total number of employees (Other own workers)	head count	98	98	0	20	30	0	0	0	0	0	0	148			
AR 8	Total number of employees receiving anti-corruption and anti-bribery training (Other own workforce)	head count	98	98	0	20	30	0	0	0	0	0	0	148			
AR 8	Delivery method and duration by Employee Category		0	0		0	0	0	0	0	0	0	0	0			
AR 8	**Administrative, management and supervisory bodies (Delivery method and duration)**		0	0		0	0	0	0	0	0	0	0	0			
AR 8	Duration of classroom training (Administrative, management and supervisory bodies)	hours	4	4	0	0	0	0	0	0	0	0	0	4			
AR 8	Duration of computer-based training (Administrative, management and supervisory bodies)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
AR 8	Duration of voluntary computer-based training (Administrative, management and supervisory bodies)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
AR 8	**At-risk functions (Delivery method and duration)**		0	0		0	0	0	0	0	0	0	0	0			
AR 8	Duration of classroom training (At-risk functions)	hours	4	4	0	0	0	0	0	0	0	0	0	4			
AR 8	Duration of computer-based training (At-risk functions)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
AR 8	Duration of voluntary computer-based training (At-risk functions)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
AR 8	**Managers (Delivery method and duration)**		0	0		0	0	0	0	0	0	0	0	0			
AR 8	Duration of classroom training (Managers)	hours	6	6	0	0	0	0	0	0	0	0	0	6			
AR 8	Duration of computer-based training (Managers)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
AR 8	Duration of voluntary computer-based training (Managers)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
AR 8	**Other own workers (Delivery method and duration)**		0	0		0	0	0	0	0	0	0	0	0			
AR 8	Duration of classroom training (Other own workers)	hours	4	4	0	0	0	0	0	0	0	0	0	4			
AR 8	Duration of computer-based training (Other own workers)	hours	0	0	0	0	0	0	0	0	0	0	0	0			
AR 8	Duration of voluntary computer-based training (Other own workers)	hours	0	0	0	0	0	0	0	0	0	0	0	0			

Data Tables Annex

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ESRS Reference	Metric	Unit	BUL	Bulgaria Generation	Varna	BRAZIL	COL	CZE	GEO	Georgia	Georgia OPPA	SPA	TUR	EP GROUP 2024	EP GROUP 2023	EP GROUP 2022	EP GROUP 2021
24 a	Number of convictions for violation of anti-corruption and anti-bribery laws	#	0	0	0	0	0	0	0	0	0	0	0	0	0		
24 a	Amount of fines for violation of anti-corruption and anti-bribery laws	EUR	0	0	0	0	0	0	0	0	0	0	0	0	0		
25 a	Number of confirmed incidents of corruption or bribery	#	0	0	0	0	0	0	0	0	0	0	0	0	0		
25 b	Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	#	0	0	0	0	0	0	0	0	0	0	0	0	0		
25 c	Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	#	0	0	0	0	0	0	0	0	0	0	0	0	0		