



REALISING THE FUTURE

ESG Business Plan 2024

Turning ESG theory into action
From meaningful change to measurable value

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I. Executive Summary

In 2023 the ESG department made large steps towards full ESG compliance, but we are very aware that there is still a lot to do. Last years' progress is reflected in the significant increase of the GRESB rating, from 50/100 in 2022, to 80/100 in 2023. It should be noted that this is an absolute score, and relative to our peers CCE (still only) has a two-star-rating out of five stars. Most of our peers have been active for a longer time and therefore are more developed in ESG.

By now we covered the 'low hanging fruit' and the more challenging topics are currently on the table. 2024 will be the year we will need to take ESG even more serious, not simply as an exercise in compliance and risk management, but as an opportunity to improve our business models from the ground up. True integration of ESG will mean designing processes to be re-evaluated, procurement strategies to be re-assessed, and reassuring that marketing and communication efforts can create a change for good. ESG will no longer be simply an 'add-on', but rather a core part of our business strategy.

As of January 1, 2024, European companies complying under the Non-Financial Reporting Directive (NFRD) are required to report on their climate impact under CSRD (Corporate Sustainability Reporting Directive), a new and improved version of existing requirements. From 2026, other large companies trading in the EU will be brought under the new regulations, meaning for CCE that 2025 will be the year that CCE will need to report on for the first time. We must start with the preparation in 2024, therefore we developed a data collection and structuring platform which will ensure that all required ESG data is gathered and structured inhouse and in time.

One of the other main topics in the coming year will be to get the certification for ISO Quality Management, Health & Safety Management and Environmental Management. The certification progress will require valuable time from the organization, but we expect it will provide large benefits for the company.

In Q1 2024, a Double Materiality Assessment will be conducted which is a requirement under the ESRS (European Sustainability Reporting Standard). This will be decisive for the ESG strategy going forward.

This year 2024, will be the first year in which the CCE Holding GmbH is in full effect, including all Country Units and all Departments. As for our Carbon Footprint measurements, 2024 will be the baseline year for our carbon reduction ambitions in the years ahead.

The last major topic of attention for next year will be stakeholder management. Effective stakeholder management is crucial for our success, as it helps build support, manage conflicts, and ensure that the direction of the company is in alignment with the interests of key stakeholders. We will initiate several programs which will address exactly these aspects.

Best regards,

Team ESG

II. ESG Mission statement

At CCE, it is our mission to build value for the enrichment of society. CCE is fully committed to protect, enhance, and care for the environments where we build and operate solar plants.

We believe that it is key for the long-term success of CCE to incorporate environmental, social and governance considerations (ESG) in our decision-making processes and ownership activities.

We are committed to identifying, evaluating, mitigating and – where possible – avoiding any negative impact of our projects in the local and global environment.

We believe that ESG issues can improve the performance of our assets.

ESG criteria are an integral part of our investment management and are used for investment decisions and active ownership.

ESG IN OUR STRATEGY

At CCE, it is our mission to build value for the enrichment of society. We are fully committed to **supply environmentally-friendly energy** for the future, and to **protect, enhance, and care** for the environments where we build and operate solar plants. We aim to ensure that our activities have a positive impact by **embedding ESG** in our strategy and decision-making processes.

ESG IMPACTS

ESG factors affect long-term returns, and long-term financial value creation relies on **responsible and sustainable management** of our activities. We are committed to identifying, evaluating, mitigating and – where possible – ensuring a **positive impact of our projects in the local and global environment**.



Environment

Sustainable Design: Incorporate sustainable design principles in the planning phase to minimize the environmental impact of the rooftop PV installation. This includes optimizing panel layout, minimizing shading, and selecting materials with lower environmental footprints.

Lifecycle Analysis: Conduct a lifecycle analysis to understand the overall environmental impact of the PV plant, from manufacturing to decommissioning. This can guide decisions to reduce emissions, energy consumption, and waste generation.

Biodiversity Preservation: If feasible, integrate biodiversity-friendly features such as green roofs or pollinator-friendly plantings to support local ecosystems and promote biodiversity.

Resource Efficiency: Implement energy-efficient technologies within the plant, such as inverters with high efficiency ratings and smart energy management systems to optimize energy production and consumption.



Social

Community Engagement: Engage with the local community and stakeholders to keep them informed about the project's benefits, progress, and potential impacts. Address concerns and gather feedback to ensure transparency.

Job Creation and Skills Development: Prioritize the hiring of local workforce during construction and maintenance phases. Additionally, invest in skill development programs to enhance the employability of local residents.

Health and Safety: Implement strict health and safety protocols to protect workers and prevent accidents during construction and maintenance activities.

Access to Energy: Explore opportunities to provide clean energy access to underprivileged communities through initiatives like community solar programs or partnerships with local NGOs.



Governance

Ethical Business Practices: Adhere to ethical business practices and transparency in all operations related to the rooftop PV plant. This includes fair contracting, transparent financial reporting, and avoiding corruption.

Risk Management: Identify and mitigate potential risks related to project implementation, regulatory compliance, and technical performance. Develop contingency plans to address unexpected challenges.

Stakeholder Inclusivity: Ensure that decisions and policies consider the interests of all stakeholders, including shareholders, employees, local communities, and regulatory authorities.

Regulatory Compliance: Adhere to all relevant regulations and standards for the renewable energy sector, including environmental regulations, safety standards, and energy industry guidelines.

III. ESG Objectives & Deliverables



Investor Attraction

- › Increase the Enterprise Value of CCE Holding
- › Maximize the GRESB score
- › Communicate and report on sustainability profile and impact



Effective Governance and Regulatory Compliance

- › Ensure compliance with National & European Laws & Regulations
- › Achieve a high level of corporate leadership and management philosophy
- › Develop required practices, policies, internal controls with attention for shareholder rights



Mitigate Risks and Enhance Performance

- › Identification and mitigation of immediate & long-term risks and reduction of disruption and losses
- › Minimize potential adverse impacts of operations and projects
- › Stakeholder engagement, including employees, customers, investors, suppliers, and local communities



Employee Satisfaction and Attraction

- › Retain existing employees by providing them the tools to create further impact
- › Increase employee satisfaction through engagement and training
- › (Enhance) company purpose and impact to attract new employees



IV. Looking ahead to 2024

In 2023 the ESG landscape was rapidly evolving, with increasing attention from investors, businesses, and regulators. For 2024 we expect the following trends.

1. **Regulatory Evolution:** The European Union (EU) has put the following relevant key regulations in place: EU Taxonomy, Sustainable Finance Disclosure Regulation (SFDR), Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).
2. **Technology and Data Integration:** Increasing use of technology, such as artificial intelligence and data analytics, to assess and report on ESG performance. This includes the development of tools for better data collection, analysis, and visualization.
3. **Climate Action and Net-Zero Commitments:** Accelerated efforts by companies to align with global climate goals, with a focus on setting and achieving net-zero emissions targets. Increased scrutiny on companies' climate strategies and the integration of climate risk into business planning.
4. **Supply Chain Resilience and Transparency:** Heightened focus on building resilient and transparent supply chains, with an emphasis on responsible sourcing, ethical labor practices, and reducing environmental impact throughout the supply chain.
5. **Stakeholder Engagement:** Growing emphasis on stakeholder engagement as companies recognize the importance of understanding and addressing the concerns of various stakeholders, including employees, customers, communities, and investors.

Key Actions in 2024

All our activities are focused on addressing the main trends in ESG:

- Conducting a Double Materiality Assessment (requirement ESRS)
- Reporting on SFDR / PAI / EU Taxonomy (requirement Omnes Art.9)
- Publication of 2nd Annual ESG & Sustainability Report 2023
- Usage of the inhouse data gathering & structuring platform in AP+
- Conducting the 3rd yearly GRESB Assessment
- Development of an ESG Monitoring programme
- Company Carbon Footprint Analysis
- Asset Carbon Footprint Analysis
- Certification ISO 9001/14001/45001 Management Systems
- Conducting ESG Due Diligence as part of the Investment Decision
- Development of a Stakeholder Engagement Programme
- Development of a Supply Chain Engagement Programme
- Development of ESG Employee Performance Targets
- Development of an ESG Employee Training programme

V. Scope of Topics

Workstream A - Policies

1. ESG Policies
2. Leadership Commitments

Workstream B - Stakeholder Engagement

3. Employee Engagement Programme
4. Stakeholder Engagement Programme
5. Supply Chain Engagement Programme
6. ESG Employee Training
7. ESG Personnel Performance

Workstream C - Management Procedures

8. ESG Monitoring
9. ESG Incident Monitoring
10. ESG Senior Decision Maker
11. Investment Process
12. Management Systems
13. Resilience Strategy

Workstream D - Reporting

14. ESG Data Structure & Data Collection
15. ESG Reporting
16. GRESB Reporting
17. SFDR / PAI / Taxonomy Reporting

Workstream E - Assessments

18. ESG Due Diligence
19. Carbon Footprint Analyses
20. Double Materiality Assessment
21. Transitional and Physical Climate Risk Impact Assessment
22. Anti-Corruption Risk Assessment

Workstream F - Programmes

23. Biodiversity Programme
24. End-of-life management Programme
25. Carbon footprint reduction Programme
26. Green Bond Programme



VI. Implementation Plan

	2022	2023	2024	2025
Workstream A - Policies				
ESG Policies	✓	✓		
Leadership Commitments	✓	✓		
Workstream B - Stakeholder Engagement				
Employee Engagement Program	✓			
Stakeholder Engagement Program			○	
Supply Chain Engagement Program			○	
ESG Employee Training		✓	○	○
ESG Personnel Performance Targets			○	
Workstream C - Management Procedures				
ESG Monitoring			○	
ESG Incident Monitoring		✓		
ESG Senior Decision Maker		✓		
Investment Process		✓		
QHSE Management Systems and ISO Certification		✓	○	
Resilience Strategy				○

V: Completed projects

O: Planned projects

	2022	2023	2024	2025
Workstream D - Reporting				
ESG Data Gathering & Data Structuring		✓		
ESG & Sustainability Reporting		✓	○	○
GRESB Reporting	✓	✓	○	○
SFDR / PAI / EU Taxonomy Reporting		✓	○	○
Workstream E - Assessments				
ESG Due Diligence	✓	✓	○	○
Carbon Footprint Analyses	✓	✓	○	○
Double Materiality Assessment			○	
Transitional & physical climate risk impact audit				○
Anti-corruption risk assessment				○
Workstream F - Programmes				
Biodiversity programme			○	
End-of-life management programme				○
Carbon footprint Net-Zero reduction programme				○
Green Bond programme			○	

VII. Planning Q3 ‘23 – Q1 ‘24

<p>Q3 2023: Completion GRESB assessment ESG DD Horia 1, Policy adoptions July - September</p>	<p>Q4 2023: Based on gap analysis GRESB ISO certification, ISMS, Data Structuring, ESG training, Policy ratifications October - December</p>	<p>Q1 2024: Reporting Financial Partners ISO Certification, ISMS, Platform, DMA, Carbon Footprint Analysis, SFDR/PAI/EU Tax reporting, ESG DD, ESG training January - March</p>
<p>Activities CCE</p> <ul style="list-style-type: none">✓ Initiate ESG Due Diligence - Horia 1✓ Policy adaption and 2 new policies	<p>Activities CCE:</p> <ul style="list-style-type: none">✓ ISO Certification 9001/14001/45001 - Phase 1✓ ISMS & ISO Certification 27001/27019✓ Complete ESG Due Diligence - Horia 1✓ ESG Data Structuring Platform AP+✓ Structure ESG Training for all employees✓ Implement recommendations PG - TeamEcho✓ Employees’ ratification of adapted and new policies✓ Implement process to communicate ESG-related incidents	<p>Activities CCE:</p> <ul style="list-style-type: none">☐ ISO Certification 9001/14001/45001 - Phase 2☐ ISMS & ISO Certification 27001/27019☐ Double Materiality Assessment - Phase 1/2/3☐ Carbon Footprint Analysis 2023 - CCE Holding & Active Portfolio☐ Omnes Reporting PAI, EU Taxonomy & SFDR☐ ESG Training for all employees☐ ESG Data Structuring Platform AP+☐ Optional: Green Bond issuance
<p>Activities Position Green</p> <ul style="list-style-type: none">✓ Conduct ESG Due Diligence - Horia 1✓ Support policy adaption and write 2 new policies	<p>Activities Position Green</p> <ul style="list-style-type: none">✓ Conduct ESG Due Diligence - Horia 1✓ Support ISO Certification 9001/14001/45001 - Phase 1✓ Evaluate Employee’s Engagement Structure - TeamEcho <p>Activities secAdair</p> <ul style="list-style-type: none">✓ Support ISMS & ISO Certification 27001/27019	<p>Activities Position Green</p> <ul style="list-style-type: none">☐ Support ISO Certification 9001/14001/45001 - Phase 2☐ Conduct Double Materiality Assessment☐ Conduct Carbon Footprint Analysis 2023 - CCE Holding & Active Portfolio☐ Optional: Support Green Bond issuance <p>Activities secAdair</p> <ul style="list-style-type: none">☐ Support ISMS & ISO Certification 27001/27019

VIII. Planning Q2 ‘24 – Q4 ‘24

<div><p>Q2 2024: Annual ESG Reporting ISO Certification, ISMS, DMA, ESG reporting 2023 April - June</p></div>	<div><p>Q3 2024: Completion GRESB assessment ISO Certification, ISMS, GRESB 2023, ESG Monitoring July - September</p></div>	<div><p>Q4 2024: Auditing for ISO Certificates ISO Audits, ESG Performance Targets, Stakeholder Engagement Programme, Supply Chain Engagement Programme October - December</p></div>
<div><p>Activities CCE</p><ul style="list-style-type: none">❑ ISO Certification 9001/14001/45001 - Phase 3❑ ISMS & ISO Certification 27001/27019❑ Double Materiality Assessment - Phase 4❑ Annual ESG & Sustainability Report 2023❑ Optional: ESG Due Diligence - MdC❑ Optional: Carbon compensation, reporting and certification for company travels</div>	<div><p>Activities CCE:</p><ul style="list-style-type: none">❑ ISO Certification 9001/14001/45001 - Phase 4❑ ISMS & ISO Certification 27001/27019❑ GRESB Assessment & Reporting 2023❑ Improve quality of ESG disclosures and/or produce additional ESG disclosures❑ ESG Monitoring procedures❑ Biodiversity Programme❑ Optional: Resilience Strategy</div>	<div><p>Activities CCE:</p><ul style="list-style-type: none">❑ ISO Certification 9001/14001/45001 - Audit❑ ISMS & ISO Certification 27001/27019 - Audit❑ ESG Performance Targets Employees❑ Stakeholder Engagement Programme❑ Supply Chain Engagement Programme❑ Optional: Anti-Corruption Risk Assessment❑ Optional: Transitional and physical climate risk impact assessment❑ Optional: End-of-Life Programme</div>
<div><p>Activities Position Green</p><ul style="list-style-type: none">❑ Support ISO Certification 9001/14001/45001 - Phase 3❑ Support Double Materiality Assessment - Phase 4❑ Support Annual ESG & Sustainability Report 2023❑ Optional: Conduct ESG Due Diligence - MdC<p>Activities secAdair</p><ul style="list-style-type: none">❑ Support ISMS & ISO Certification 27001/27019</div>	<div><p>Activities Position Green</p><ul style="list-style-type: none">❑ Support ISO Certification 9001/14001/45001 - Phase 4❑ Support GRESB Assessment & Reporting 2023❑ Optional: Support Resilience Strategy<p>Activities secAdair</p><ul style="list-style-type: none">❑ Support ISMS & ISO Certification 27001/27019</div>	<div><p>Activities Position Green</p><ul style="list-style-type: none">✓ Input on ESG Performance Targets employees❑ Optional: Support Stakeholder Engagement Programme❑ Optional: Supply Chain Engagement Programme❑ Optional: Support Transitional and physical climate risk impact assessment❑ Optional: Support End-of-Life Programme<p>Auditors ISO Certification</p><ul style="list-style-type: none">❑ ISO 9001/14001/45001❑ ISO 27001/27019</div>

IX. Dashboard KPI Reporting

Yearly reporting

1. GRESB Assessment

Assessment year / asset	Absolute scores	Relative Scores (relative to peers)
2021 / CCE Holding 2021 / La Huella	56 / 100 66 / 100	★☆☆☆☆
2022 / CCE Holding 2022 / La Huella	80 / 100 80 / 100	★★★★☆
2023 / CCE Holding 2023 / La Huella	Xx / 100 Xx / 100	★★★★☆
2024 / CCE Holding 2024 / Montalto di Castro 2024 / Horia 1 2024 / Ardea	Xx / 100 Xx / 100 Xx / 100 Xx / 100	★★★★☆
2025 / CCE Holding 2025 / Montalto di Castro 2025 / Horia 1 2025 / Ardea 2025 / xx	Xx / 100 Xx / 100 Xx / 100 Xx / 100 Xx / 100	★★★★★

2. Corporate & Product Carbon Footprint

Corporate & Product Carbon Footprint	2022	2023	2024	2025	2026	2027	2028	2029
Corporate Footprint (ton CO2 per FTE)	1.36	TBD						
Product Footprint (ton CO2 per MWp)	54.68	TBD						
Reduction compared to 2024	-	-	Base-line	Target: -20%	Target: -50%	Target: -75%	Target: -90%	Carbon Neutral

Quarterly reporting

3. Employee Engagement

Employee Engagement	2023	Q1 - 2024	Q2 - 2024	Q3 - 2024	Q4 - 2024
Job satisfaction score					
Exmployee retention (%)					
Women as % of new hires					

4. Stakeholder Engagement

Stakeholder Engagement	2023	Q1 - 2024	Q2 - 2024	Q3 - 2024	Q4 - 2024
% employees that signed ESG policies					
% employees that completed the ESG Training					
% suppliers that signed Supplier Code of Conduct Policy					

5. ESG Measures

ESG Measures implemented at % of total MWp	2023	Q1 - 2024	Q2 - 2024	Q3 - 2024	Q4 - 2024
Biodiversity					
ESG reporting					
ESG Due Diligence					

6. ESG Incidents

ESG Incidents	2023	Q1 - 2024	Q2 - 2024	Q3 - 2024	Q4 - 2024
Number of incidents					

X. Budget 2024

XI. Areas of Attention for 2024

Preparation for EU sustainability regulation. Key EU regulations include the EU Taxonomy Regulation, the Sustainable Finance Disclosure Regulation (SFDR), and the Corporate Sustainability Reporting Directive (CSRD). We need to have a full understanding of the relevance and the timing of these regulations for our business.

Biodiversity. Our financial partner Omnes has asked PWC to provide them with a position paper on biodiversity. We shall base our biodiversity strategy on the content of that report.

Roadmap towards Net-Zero. 2024 will be the first year that all departments and Country Units are part of CCE Holding GmbH. This will be the Baseline year for the Company and the Project Carbon Footprints. The roadmap towards Net-Zero will be developed in 2025. We anticipate to achieve Net-Zero in 2029 and will use next year to get a better understanding of the options for carbon reduction, as well as offsetting and compensation of Green House Gasses.

Digitalization. Leveraging data to measure and report on ESG practices and the integration of data analytics into ESG assessments are essential in today's world. We built a data collection and structuring platform in AP+ which hopefully will enable us to fulfill our regulatory reporting requirements. For reasons of efficiency and effectivity we shall proceed side by side with the Digitalization project.

Battery Energy Storage System (BESS). CCE has adopted BESS as a new and promising business line. The current knowledge level of ESG related to BESS is very low. We need to develop a solid understanding of all ESG aspects such as carbon footprint, material sourcing, recyclability, pollution hazards, etc.

Exposure to Child and Forced Labour. The ESG Due Diligence on Horia 1 concluded that the potential adverse impact is rated as "high" due to the significant level of exposure to forced labour within the solar PV industry, and the specific exposure in JA Solar's supply chain. We need to improve our selection process by implementing a monitoring process to ensure that the EPC complies with the CCE Supplier Code of Conduct. The goal is to minimise the risk related to contractors and their supply chains.

Stakeholder Management. Effective governance involves considering the interests of various stakeholders, including shareholders, employees, customers, suppliers, and the broader community. Stakeholder engagement and communication are essential for building trust and maintaining positive relationships.

Premium GOs. A growing number of off takers (mostly RE100) is interested in so-called Premium Guarantees of Origin (GOs) which they are willing to buy at a higher price. GOs associated with renewable energy are derived from more sustainable sources. This could include factors like carbon neutrality, reduced water usage, or enhanced biodiversity conservation. We are investigating the market of Premium GOs and the possible positive effect on the business case.

XII. Results 2023

Projects	Results
Policies updates and two new policies	<ul style="list-style-type: none"> ✓ Environmental Policy ✓ Health & Safety Policy ✓ Updated Code of Conduct and Ethics
ESG Training	✓ ESG Training is designed and will be provided to all colleagues during 2024
ESG Incident Monitoring	✓ Process is set up and is implemented
ESG Senior Decision Maker	✓ ESG Senior Decision Maker appointed per CUN
Investment Process	✓ Set up and implemented
QHSE Management Systems and ISO Certification	✓ Planning and scoping of management systems integration
ESG Data Structure & Data Collection	✓ Built a data gathering and structuring platform in AP+
2022 ESG & Sustainability Report	✓ Published the 1 st ESG & Sustainability Report including a format for annual reporting
GRESB Analysis	<ul style="list-style-type: none"> ✓ Increased score year on year from 50/100 last year to 80/100 this year ✓ Increased CCE Holding GmbH rating with one star
SFDR / PAI / EU Taxonomy reporting	✓ Satisfied investor
ESG Due Diligence	✓ An ESG due diligence on 40 MWp Romanian solar PV park Horia 1 including specific recommended actions
Carbon footprint analysis	✓ GHG emissions inventory and avoided emissions calculations for CCE Holding assets (IGEP, BelPower and La Huella)
Biodiversity measure	✓ Sheep gazing initiative applied in our Dutch operational PV project in Vlaamseweg

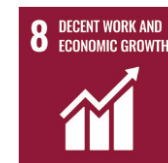
CCE is committed and reports to the following ESG initiatives



Paris
Climate
Agreement



CCE core values reflected in these UN Sustainable Development Goals



XIII. ESG Reporting Obligations

CCE has the following reporting requirements:

1. Omnes Capenergie 5 fund reporting

- Principal Adverse Impact (PAI). Obligation under the SFDR and under the EU Energy-Climate Law.
- Technical Screening Criteria (TSC). Obligation under the EU Taxonomy
- Do No Significant Harm (DNSH). Obligation under the EU Taxonomy
- Minimum Social Safeguards. Obligation under the EU Taxonomy
- Next reporting in January 2024

2. CCE ESG & Sustainability Reporting

- An ESG report or Sustainability report is a report published by a company or organization about environmental, social and governance (ESG) impacts. It enables CCE to be more transparent about the risks and opportunities we face. It is a communication tool that plays an important role in convincing sceptical observers that the company's actions are sincere.
- Based on the EU CSRD/ESRS Standards. Required in 2025 over year 2024.
- Published on the CCE website.
- Next reporting in June 2024

3. TCFD. Task Force on Climate-related Financial Disclosures

- The Financial Stability Board created the Task Force on Climate-related Financial Disclosures (TCFD) to improve and increase reporting of climate-related financial information.
- Annually publish information on TCFD recommended disclosures within Governance, Strategy, Risk Management, and Metrics and Targets.

4. UN Global Compact

- Business members of the UN Global Compact are expected to submit an annual Communication on Progress (CoP) questionnaire.

CCE must comply with the following European legislation:

- CSRD/ ESRS – Corporate Sustainability Reporting Directive / European Sustainability Reporting Standards
 - CSRD requires companies to report on the impact of corporate activities on the environment and society and requires the audit (assurance) of reported information.
 - ESRS is a set of standards (analogous to IFRS) companies must comply with when reporting sustainability information. The ESRS are based on the concept of double materiality: Impact Materiality and Financial Materiality.
- SFDR – Sustainable Financial Disclosure Regulation (EU) 2019/2088
 - The SFDR requires Omnes Capenergie 5 to report on 16 Principal Adverse Impact indicators at Fund-level, on an annual basis. Principal Adverse Impacts (PAI) are defined as “negative, material or likely to be material effects on sustainability factors that are caused, compounded by or directly linked to investment decisions and advice performed by the legal entity”.
 - [Disclosure Regulation](#)
- EU Energy-Climate Law. Article 29 of Law No. 2019-1147
 - The Energy-Climate Law requires all funds managing >500M€ AuM to report on indicators related to the climate and biodiversity-related impacts of their investments (PAI).
 - The PAI indicators for Climate and Biodiversity will be used by Omnes to fulfil its Energy-Climate Law obligations for the Capenergie 5 fund.
 - [Disclosure Regulation](#)
- EU Taxonomy – European Union Taxonomy for sustainable activities
 - The EU taxonomy for sustainable activities is a classification system established to clarify which investments are environmentally sustainable, in the context of the European Green Deal. The aim of the taxonomy is to prevent greenwashing and to help investors make greener choices.
 - Including UN Guiding Principles on Business and Human Rights and including OECD Guidelines for Multinational enterprises.
 - [Disclosure Regulation](#)
- CSDDD – Directive on Corporate Sustainability Due Diligence
 - Companies will have to conduct due diligence throughout their entire value chain (i.e. business partners on the input as well as output side).
 - Businesses will have to analyse their value chains and identify potential risks and impacts, such as human rights violations, environmental pollution, and corruption. This process will require businesses to collect and analyse data from a range of sources, including suppliers and other business partners.

XIV. ISO Management Systems

■ Why ISO Certification?

1. **Business-to-Business.** Corporates increasingly require their business partners to be ISO certified. Examples are Carrefour (FR), MAN Group (GE) and Tata Steel (NL).
2. **Improve quality, health and safety and environment:** Higher level of quality for the whole organization, and for every process.
3. **Enhanced efficiency and better decision-making:** Promote collaboration and compatibility between the Country Units.
4. **Describe, understand and communicate CCEs processes:** Understand and communicate our system's performance against our goals.
5. **Gain international recognition:** CCEs credibility = organization's image is a very important factor in business. ISO establishes credibility and trust from stakeholders and other business partners. It guarantees that an entity meets the global standards.
6. **Access to capital at better conditions:** The above points are much valued by financial partners, and it will improve the access to sustainability linked financing such as green bonds..
7. **A culture of continuous improvement**
8. **Information Security Management System is mandatory** for firms that are classified as critical infrastructure and exceed certain thresholds, such as CCE.

Conclusion: ISO Certification will increase our Enterprise Value as well as our GRESB score.

■ To be implemented ISO Management Systems

- **ISO 9001 „Quality Management System“** is a widely recognized international standard for quality management systems which can bring several benefits to an organization. Implementing a quality management system can improved quality, increased customer satisfaction, enhanced efficiency, better decision making, stronger supplier relationships, regulatory compliance, competitive advantage, and a culture of continuous improvement.
- **ISO 14001 „Environmental Management System“** provides companies with a framework for better management control, which can result in reducing their environmental impact. In addition to improvements in performance, organizations can reap a number of economic benefits, including higher conformance with legislative and regulatory requirements.
- **ISO 45001 „Occupational Health and Safety Management System“** is an international standard for occupational health and safety management systems which, can bring several benefits to an organization. Implementing ISO 45001 can result in enhanced workplace safety, regulatory compliance, reduced incidents and costs, improved employee satisfaction and productivity, effective risk

management, supplier and contractor management, enhanced reputation, a continuous improvement of the culture, and alignment with other management systems. It provides a systematic approach to occupational health and safety management, ensuring the well-being of employees and fostering a safe work environment.

- **ISO 27001 “Information Security Management System”** The ISO/IEC 27001 standard provides companies of any size and from all sectors of activity with guidance for establishing, implementing, maintaining and continually improving an information security management system. Conformity with ISO/IEC 27001 means that an organization or business has put in place a system to manage risks related to the security of data owned or handled by the company, and that this system respects all the best practices and principles enshrined in this International Standard. ISO 27001 is the only auditable international standard that defines the requirements of an ISMS (information security management system). An ISMS is a set of policies, procedures, processes and systems that manage information security risks, such as cyber attacks, hacks, data leaks or theft.

■ Operations

For rooftop PV systems CCE is the contractual EPC partner for the client. Our sub-contractors will not need to be ISO certified. Our policies and procedures already ensure that the correct requirements are imposed on our contractors. For example, we request them to work in compliance with our environmental and social policies as well as to comply with national and local environmental regulations.

In conclusion, there will be no restrictions on CCE due to our management systems other than requirements which we decide to enforce on our sub-contractors.

■ Planning

Phase 1 started in October 2023. The certifications are expected in Oct/Nov 2024.



G R E S B
INFRASTRUCTURE

RM1 (A)
CA1 (A)



Completed by Q4
2024



ISO 9001
ISO 14001
ISO 45001
ISO 27001

XV. Tasks ESG Department

Environmental, Social, and Governance (ESG) factors have become crucial for businesses in today's world, driving sustainability, social responsibility, and long-term value creation. By integrating ESG considerations into our operations, CCE aims to enhance the performance of our assets, mitigate risks, attract investments, and foster sustainable growth.

The ESG department plays a crucial role in driving sustainability, responsible business practices, and stakeholder engagement. By focusing on ESG factors, the department contributes to an increase of the enterprise value. The key activities and responsibilities of the ESG department are:

Environmental Management: The ESG department develops and implements initiatives to minimize the environmental impact of the company's activities. This involves reducing carbon emissions, managing waste and water resources, and implementing sustainable practices throughout the organization.

Social Responsibility: The ESG department ensures that CCE Holding engages in socially responsible practices. This includes considering the well-being of local communities, promoting diversity and inclusion, supporting employee welfare, and fostering positive relationships with stakeholders such as customers, suppliers, and investors.

Governance and Ethics: The ESG department establishes and upholds strong corporate governance practices within CCE Holding. This includes adhering to ethical standards, promoting transparency and accountability, and ensuring compliance with applicable laws and regulations. It will assess the company's performance against sustainability goals and targets.

Reporting and Communication: The ESG department is responsible for collecting, analyzing, and reporting data on the company's ESG performance. This includes preparing sustainability reports, responding to ESG-related inquiries from stakeholders, and communicating CCE Holdings progress in meeting its sustainability objectives.

Stakeholder Engagement: The ESG department actively engages with various stakeholders, such as investors, regulators, local communities, and NGOs.

ESG Integration in Decision-making: The ESG department works closely with other departments within CCE Holding to integrate ESG considerations into business decisions. They provide guidance on sustainable practices, evaluate the environmental and social impacts of projects, and identify opportunities to enhance the company's ESG performance.

XVI. Team

Core Team

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|----------------------|---------------------------------|
| › Cederik Engel | Head of ESG & Compliance |
| › Karen Vargas | ESG Manager |
| › Joshua Kannampuzha | Corporate Finance & ESG Analyst |

Directly involved Team Members

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|-----------------------|---------------------------------|
| › Christoph Janisch | Procurement & Supply Management |
| › Christian Weinzierl | Energy Markets |
| › Joshua Kannampuzha | Corporate Finance |
| › Robert Holztrattner | Biodiversity |
| › Sebastian Wimmer | Data Gathering & Structuring |



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