CCE

REALISING THE FUTURE

ESG & Sustainability Report 2025

Vienna, 01-07-2026

CONTENT

About this report

The CCE Holding GmbH ("CCE") Sustainability and ESG Report 2025 presents our Environmental, Social, and Governance (ESG) performance and management approach to material topics for the 2025 calendar year. It is CCE's fourth sustainability report, covering all critical events from the reporting period. Aligned with VSME and GRI Standards, it highlights our Net Zero by 2040 ambition, double materiality integration, and commitment to transparency.

1.1 2025 HIGHLIGHTS

January

- Doing good together: Support for the „Licht ins Dunkel“ Emergency Aid Fund.
- CCE and BKW sign 10-year PPA for solar power from Italy.
- CCE Austria: Energy transition farm – Lindorfer secured lighthouse funding.
- CCE Corporate Benefits: Introducing CCE Spread shop is now online.

February

- Completion of the Corporate Carbon Footprint Assessment 2024.
- Submission of the ESG Reporting to Omnes Capital & RGreen.
- Kick-start of the Female Empowerment Program.
- ESG Due diligence conducted on Rafelder project with 7Step solution.
- Launch of New CCE Website.

March

- CCE Italia presents its first oil production using olives from our PV field.
- CCE and INTILION start construction on their first BESS project.
- CCE Italia put into operation its first grid-parity solar park in 4.6 MWp Ardea.
- Carnival Costume competition.

1.1 2025 HIGHLIGHTS

April

- CCE The Netherlands successful closed 7 million project financing for the construction of 10 MWp solar park in Rafelder.
- CCE updated Whistle-blowing channel is live.
- CCE X Omnes Learning pathway published in Sustainability Unlocked.
- Digital transformation: CCE employee App.
- Girls' Day 2025.

May

- CCE The Netherlands successfully connects Marknesse 23.3 MWP PV plant to the grid.
- World Bee Day with CCE beekeeper: William Boogaard.
- CCE Austria: Bicycle Month for Zero Emissions'.
- CCE colleagues at the WINGS for Life World Run.
- CCE at Intersolar 2025: Re-energised!
- Establishing SheConnects network.

June

- Third publication of CCE ESG & Sustainability Report 2024.
- Launching of the Equal Chances Program.
- UN Global compact workshop: "Global Goals, Local Action".
- Introduction of ESG News Section in website.
- CCE-supported project days for Junior Maker Pioneers.

1.1 2025 HIGHLIGHTS

July

- CCE receives the equalitA quality seal.
- CCE Italia: Start of construction of new Agri- PV plant in Santa Lucia.
- New incident reporting via the CCE App.
- CCE-Germany summer-fest in München.
- CCE Compete at Steyr Beach Volleyball & Dragon Boat Event.
- CCE wins 1st place in the community football day in Garsten.

August

- Revamping of 990kWp plant IGEP Francavilla, Apulia.
- Agri-PV System in Dunkelstein: Project Financing over 3.6 Million Euros.
- Official launch of CCE AI platform: Greenius.
- CCE Romania: Excellent Response towards Fire emergency.
- Evacuation drill at Vienna office.

September

- PV Europe Magazine- Revamped & recycled! - lessons from an Italian PV plant.
- CCE Romania: PV-Park Horia 1 ready for full operations.
- CCE participation for PV Magazine Awards- category: Sustainability.
- CCE Italy: Sandro at Solarplaza Summit in Cologne.

1.1 2025 HIGHLIGHTS

October

- Kick-start of the CCE Mental Health Program - Open Up Program.
- Montalto achieved 5-star in GRESB ESG rating.
- Health & Safety training provided to Austria and Germany.
- Cederik Engel appointed as Managing Director of Germany & Netherlands.

November

- CCE Advent wreath-making event in Garsten.
- Annual Work-at-height Rooftop safety training.
- CCE Academy fourth round.
- Publication of Female Power Stories in CCE Website.

December

- CCE Italy: Successful grid connection of the 42 MW PV park in Montalto di Castro.
- Christmas Joy for children in Romania.
- AXA Climate risk assessment across CCE constructing and operating portfolio.
- CCE AUT: Donation campaign towards charity-organization “Leukämiehilfe Österreich”.

1.2 A MESSAGE FROM OUR MANAGING PARTNERS

As we reflect on 2025, the renewable energy sector continues to play a critical role in addressing climate change while strengthening energy security across Europe. At CCE, we remain committed to accelerating the energy transition by delivering reliable renewable energy solutions while continuously improving our environmental, social, and governance performance.

Today, 172 employees (FTE) from 25 nationalities work across nine locations. Women represent approximately 40% of our workforce, reflecting our commitment to building an inclusive and diverse workplace. Our teams focus on the development and operation of large-scale photovoltaic power plants and battery storage systems, contributing to the global energy transition while strengthening Europe's energy independence.

During the reporting period, CCE expanded and optimized its renewable energy portfolio while advancing our ESG strategy. Our PV assets generated 228.6 GWh of clean electricity, contributing to the avoidance of approximately 100,604 tCO_2e emissions. At the same time, we continued to strengthen our renewable energy portfolio, which comprised approximately 230 MWp of photovoltaic capacity in operation, 10 MW / 20 MWh of battery storage capacity in operation, a 5.1 GWp photovoltaic development pipeline, and a 2.7 GW battery storage pipeline at year-end 2025.

Alongside our growth, we continued to monitor and improve the transparency of our environmental performance. Our total carbon footprint decreased from 99,523 tCO_2e to 24,777 tCO_2e, driven primarily by lower construction-related Scope 3 emissions associated with a reduced volume of assets under construction during the reporting period. Operational emissions also declined, with Scope 1 emissions reduced by 5.3% and Scope 2 emissions reduced by 34.7%. In addition, the carbon intensity of assets under construction improved, with Scope 3 emissions per MWp decreasing from 861 tCO_2e/MWp in 2024 to 608 tCO_2e/MWp in 2025.

We continue to enhance transparency and data quality in our ESG management. In 2025, we met all contractual investor reporting requirements in investor ESG reporting, strengthening transparency and supporting informed decision-making for our stakeholders. At the same time, we improved our monitoring of environmental indicators across our portfolio, including energy consumption, water usage, waste generation, and land use.

Safety remains our highest operational priority. In 2025, we maintained zero fatalities, zero lost time injuries, and zero total recordable incidents across our operations, reflecting the strong safety culture embedded throughout CCE and our partners. Our teams also continued implementing enhanced safety procedures and training programs across multiple countries to ensure the highest standards on construction sites and operational assets.

Beyond environmental performance, we are committed to delivering long-term value to society. Our renewable energy projects contribute to local economic development, support energy independence, and provide clean and affordable power to communities and industrial partners. At the same time, we continue to integrate biodiversity considerations, responsible supply chain practices, and stakeholder engagement into our project development approach.

Looking ahead, we remain focused on scaling renewable energy deployment while strengthening ESG integration across our business. By combining innovation, transparency, and responsible growth, we aim to deliver measurable impact for our investors, partners, communities, and the climate.

Together, we are realizing the future of clean energy.

Martin Dürnberger & Jörg Menyesch,

Managing Partners and Co-CEO's of CCE Holding GmbH

1.3 ABOUT CCE

CCE is the solution partner for the future of energy. We are an integrated player, with a strong track-record and extensive experience in solar energy

Company Profile

- CCE is active in the fields of project development, construction, financing and management of renewable energy projects with a focus on solar photovoltaic (PV) and energy storage (BESS).
- Founded as a joint venture between Clean Capital Energy and Enernovum, with the German pension fund Ärzteversorgung Thüringen.
- In 2023, Omnes Capital was incorporated as new shareholder with an equity investment commitment of a three-digit million amount.
- CCE's strategy is built on sustainable growth, operational excellence, and responsible investment.

Attractive Portfolio

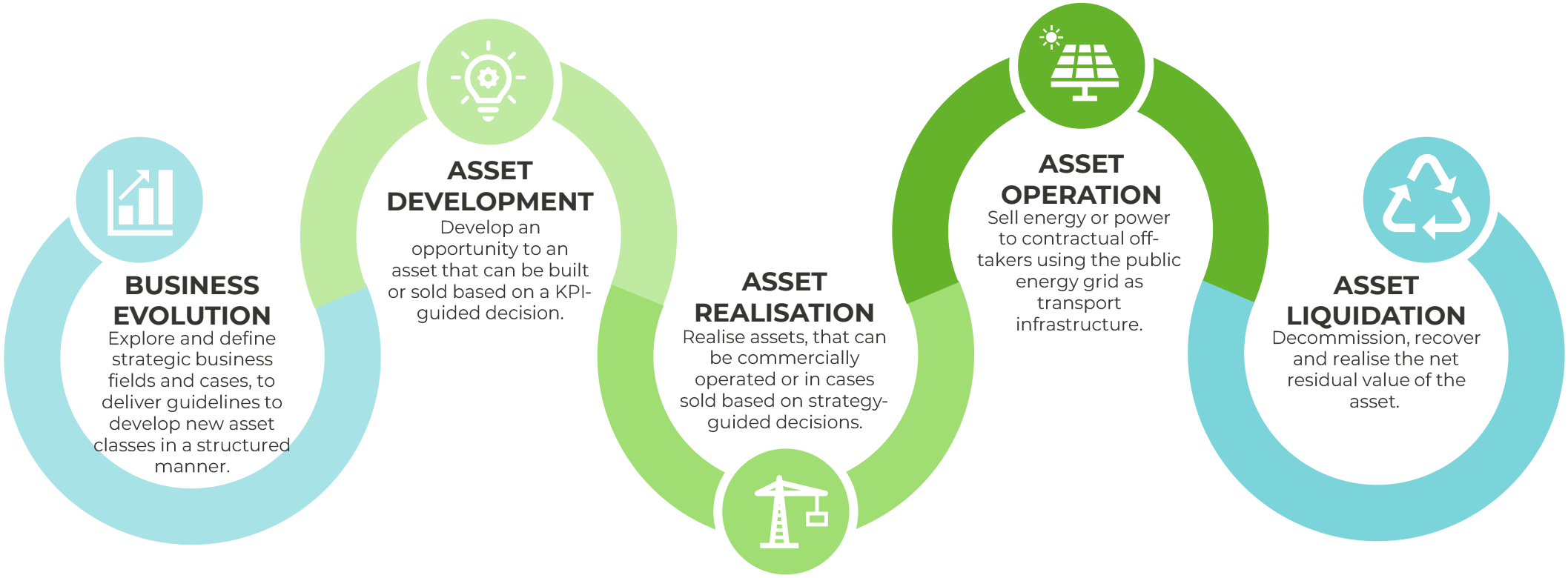
- Rapid portfolio expansion diversified across 7 different geographies and accelerated value creation.
- Risk mitigation through ESG implementation, stakeholder management, fixed revenue contracting, asset flexibilization and geographical diversification.
- Attractive absolute and risk adjusted returns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

Business Model

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

1.4 **WHAT** WE DO

We deliver clean energy solutions along the entire value chain



1.5 OUR PRINCIPLES

RESILIENCE AND INDEPENDENCE

The ability to generate electricity locally and regionally is a strategic advantage. It reduces international dependencies, mitigates geopolitical risks, and strengthens national resilience. Operating PV and storage systems means investing in energy security – a priority that resonates across political and societal boundaries.

ECONOMIC VIABILITY

PV is among the most cost-effective forms of power generation today. Investments are long-term and predictable, operating costs remain low, and tariffs are stable. Compared to volatile international energy markets and uncertain gas imports, decentralized systems provide price stability – for businesses and households alike.

FUTURE READINESS

The first half of 2025 brought record sunshine hours to Western Europe, boosting PV efficiency. Agri-PV builds on this trend by combining two vital needs: food security and energy production. Protecting crops, fruits, and livestock from overheating while simultaneously producing clean power makes farmland doubly valuable.

1.6 MISSION, VISION AND CORPORATE VALUES

These elements are the foundation of CCE's identity and strategic framework. They guide our decisions, drive our actions and set us apart in the marketplace. Adhering to these principles ensures that we remain focused on sustainable growth, innovation and excellence in all our endeavors.

OUR VISION:

A future with 100% renewable energy for a livable planet

OUR MISSION:

Realising the future

1.7 CCE CORPORATE VALUE CHARTA

TOGETHER WE **CARE**

SUSTAINABILITY
For us, sustainability is more than a sticker. By acting responsibly, we help protect the environment and create a positive social impact.

TRUST
Trust is the basis of all collaborations. We trust each other and create an environment that encourages open communication, individual development and mutual growth.

RESPONSIBILITY
We assume responsibility for our actions, colleagues, the environment and society. Ethical action is, of course, our business.

TOGETHER WE **GROW**

FAMILIAL WORKING ENVIRONMENT
At CCE, the focus is on people. We create a supportive and trusting work environment where everyone feels valued and respected.

TEAM SPIRIT
We are realising the future! Together we work towards our vision of a livable planet powered by 100% renewable energy. We support and motivate each other to learn, perform and succeed. Each individual contributes to the success of the team.

ENTHUSIASM
We are passionate about our work. Our enthusiasm for what we do drives us to always do our best. This is how we achieve outstanding results and create an inspiring work environment.

TOGETHER WE **REALISE**

COURAGE
We encourage our employees to be courageous and to contribute new ideas. For us, courage means taking risks as a company in order to drive innovation, develop groundbreaking solutions but also learn individually.

PROFESSIONALISM
We value professionalism in all our actions. Through professional behaviour and thus competent appearance, we create trust with our customers and partners.

INNOVATION
We are pioneers in our industry. With creative ideas and the willingness to break new ground, we drive innovations and actively shape the future.

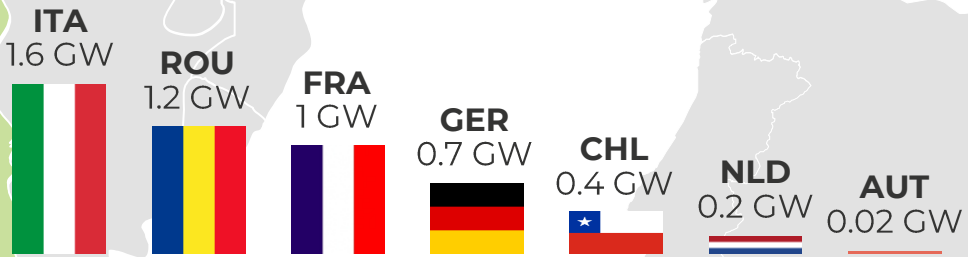
1.8 CCE PORTFOLIO – STATUS QUO

As at the end of 2025, CCE had a total photovoltaic portfolio of approximately 5.1 GWp, including 230 MWp in operation.

PHOTOVOLTAICS

With a powerful project portfolio of approximately 5.1 GWp and over 20 years of experience, photovoltaics is CCE's **core business**. We implement sustainable, **large-scale solar projects** that produce renewable energy on open spaces, farmland, and industrial rooftops.

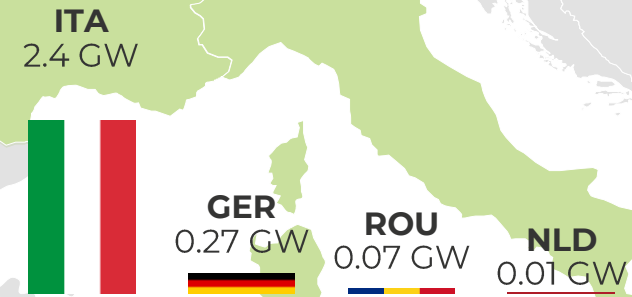
- **5.1 GW project pipeline**
- 230 MW in operation
- Utility-scale, agri-PV, industrial roofs & carports



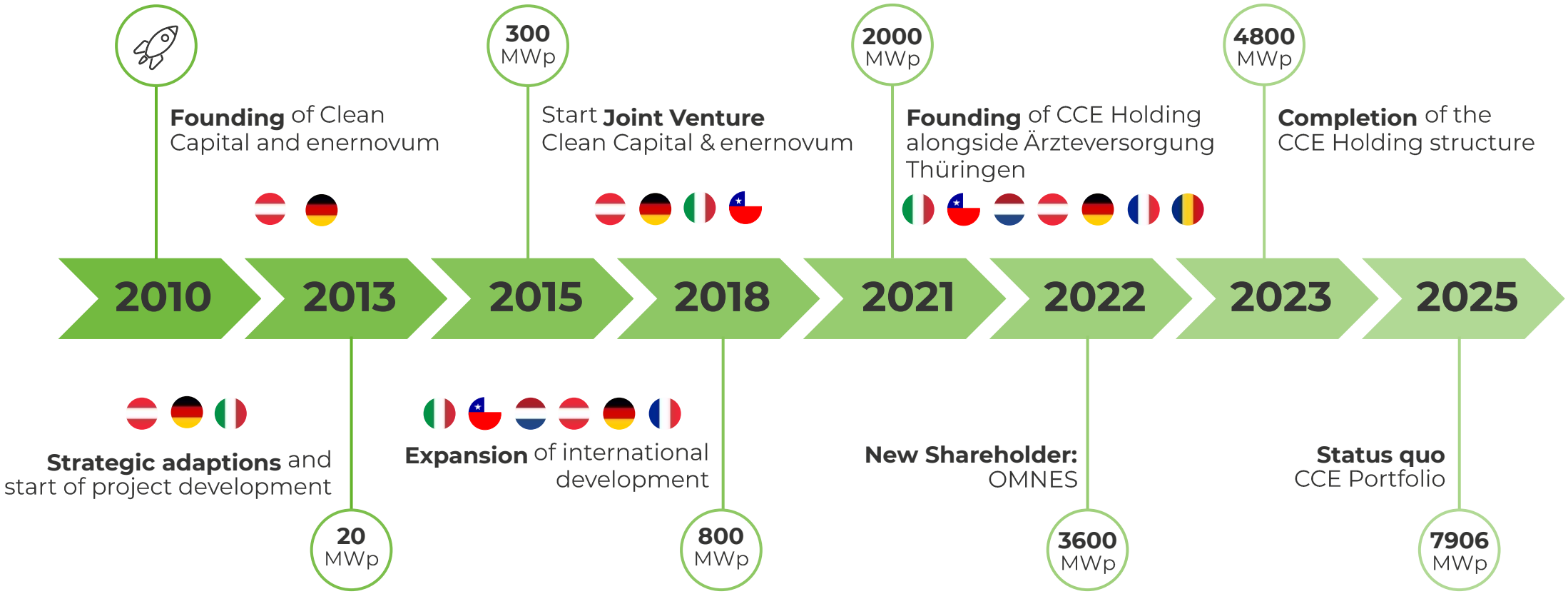
BATTERY STORAGE

CCE focuses on the advanced development of battery storage projects. With our **in-house expertise**, we aim to create storage solutions that are not only technologically leading but also generate **attractive returns for our stakeholders.**

- **2.7 GW project pipeline**
- 10 MW / 20 MWh in operation
- Standalone & co-location projects in ITA/GER/ROU/NLD



1.9 TRACK RECORD



1.10 CCE SUSTAINABILITY STRATEGY

ENVIRONMENT

We minimize our footprint through sustainable design, circularity, biodiversity protection, and resource efficiency. By reducing emissions and generating more clean energy than we consume, we support ecosystems and advance the global Net Zero transition.

SOCIAL

Our projects create lasting benefits for people and communities through engagement, job creation, skills development, and access-to-energy initiatives. With programs like the CCE Academy and CCE Care, we strengthen safety, education, and community resilience.

GOVERNANCE

We ensure ethical practices, transparency, and compliance through strong risk management, stakeholder engagement, and anti-corruption measures, aligning with EU regulations, VSME, and GRESB to guarantee accountability and sustainable growth.

GRESB Infrastructure Fund Assessment

GRESB SCORE **2022**

56 / 100

GRESB Avg. **82** Peer Avg. **78**

GRESB SCORE **2023**

80 / 100

GRESB Avg. **83** Peer Avg. **79**

GRESB SCORE **2024**

75 / 100

GRESB Avg. **73** Peer Avg. **73**

GRESB SCORE **2025**

92 / 100

GRESB Avg. **86** Peer Avg. **87**

1.10 CCE SUSTAINABILITY STRATEGY

At CCE, sustainability is embedded in the way we develop, build, and operate renewable energy infrastructure. Our sustainability strategy ensures that environmental, social, and governance considerations are systematically integrated into our investment decisions, operational processes, and long-term business planning.

To achieve this, CCE applies a structured ESG management framework that combines policies, procedures, reporting, and targeted programmes across the organization. This framework enables us to identify risks, improve asset performance, and create long-term value for investors, employees, and communities.

A key element of our strategy is the integration of ESG criteria into the project lifecycle. ESG due diligence, climate risk assessments, and environmental impact considerations are incorporated into project development and investment decisions to ensure responsible project execution and long-term resilience.

At the operational level, CCE continuously improves its sustainability performance through structured monitoring of environmental and social indicators, including greenhouse gas emissions, health and safety performance, supply chain practices, and stakeholder engagement. Digital tools and internal data systems support consistent data collection and transparent ESG reporting across the organization.

Our sustainability strategy is also closely aligned with evolving European regulatory frameworks, including EU Taxonomy, SFDR, and upcoming sustainability reporting standards. By strengthening our reporting and data management processes, we aim to enhance transparency, support investor decision-making, and ensure compliance with emerging regulatory requirements.

Looking ahead, CCE will continue to strengthen its ESG management framework through initiatives such as biodiversity protection programmes, supply chain assessments, climate risk analysis, and the development of a long-term carbon reduction roadmap. These initiatives will support our ambition to further embed sustainability into our business model and contribute to a resilient, low-carbon energy system.

1.10 CCE SUSTAINABILITY STRATEGY

	2024	2025	2026	2027
Workstream A - Policies				
ESG Policies	✓	✓	⟳	
Leadership Commitments	✓	✓	⟳	
International Standards			⟳	
Workstream B - Stakeholder Engagement				
Employee Engagement Programme		✓	⟳	
Investor Engagement Programme	✓	✓	⟳	
Supply Chain Engagement Programme		✓	⟳	
Responsible Purchasing Programme			⟳	
ESG Employee Training	✓	✓	⟳	
ESG Personnel Performance Targets			⟳	
Workstream C - Management Procedures				
Greenhouse Gas Monitoring	✓	✓	⟳	
ESG Incident Monitoring	✓	✓	⟳	
Investment Process	✓	✓	⟳	
QHSE Management System and ISO Certification			⟳	
Risk Management			⟳	

	2024	2025	2026	2027
Workstream D - Reporting				
ESG Data Gathering & Data Structure	✓	✓	⟳	
ESG & Sustainability Reporting	✓	✓	⟳	
GRESB Reporting	✓	✓	⟳	
OMNES/SFDR/PAI/EU Taxonomy Reporting	✓	✓	⟳	
VSME Reporting			⟳	
Workstream E - Assesments				
ESG Due Diligence	✓	✓	⟳	
Carbon Footprint Analysis	✓	✓	⟳	
Double Material Assessment		✓		🗓
Anti-Corruption Risk Assessment				🗓
Transitional & Physical Climate Risk Impact		✓	⟳	
Supply Chain Assessment			⟳	🗓
Workstream F - Programmes				
Biodiversity Programme		✓	⟳	
End-of-Life Management Programme		⟳	⟳	
Carbon Footprint Net-Zero Reduction Programme			⟳	
Equity Story				🗓

✓ **Completed projects**

⟳ **In progress**

🗓 **Planned projects**

1.11 CCE'S RESPONSIBLE INVESTMENT PROCESS

CCE integrates ESG considerations into its investment activities to ensure that renewable energy projects generate long-term value while contributing to the global energy transition. By embedding sustainability principles into its investment approach, CCE aims to develop and operate renewable energy infrastructure that supports climate objectives, strengthens energy security, and delivers responsible outcomes for stakeholders.

Our responsible investment strategy aligns with internationally recognised sustainability frameworks, including the UN Sustainable Development Goals (SDGs), the Sustainable Finance Disclosure Regulation (SFDR), and the EU Taxonomy. These frameworks support transparency and ensure that ESG considerations are systematically integrated into investment decisions, risk management processes, and long-term asset management.

CCE applies structured ESG screening and due diligence to evaluate environmental, social, and governance factors across its portfolio. This includes assessing environmental impacts, biodiversity considerations, social standards, and governance practices, while ensuring compliance with internationally recognised norms such as the UN Global Compact and the OECD Guidelines for Multinational Enterprises. These safeguards help ensure that projects are developed responsibly and contribute positively to sustainable development.

Beyond project development, CCE works closely with its partners, contractors, and stakeholders to promote responsible practices across the value chain. Continuous monitoring of ESG performance, transparent reporting, and stakeholder engagement support ongoing improvements in sustainability performance while strengthening the resilience and long-term value of CCE's renewable energy investments.

CCE HOLDING GMBH
RESPONSIBLE INVESTMENT STRATEGY

OUR RESPONSIBLE INVESTMENT PRINCIPLES

1. Corporate engagement and shareholder action

2. Positive/ best-in-class screening

3. Norms-based screening

4. Integration of ESG factors

5. Impact/ Community investing

6. Negative/ Exclusionary screening

7. Sustainability themed investing

1.11 CCE'S RESPONSIBLE INVESTMENT PROCESS

We integrate ESG considerations throughout the entire investment lifecycle.

1.12 SUSTAINABLE DEVELOPMENT GOALS (UN SDGs)

3 GOOD HEALTH AND WELL-BEING

- Promote employee health and safety through robust HSE policies, training programmes, and continuous risk monitoring across all operations.
- Implement workplace safety standards aligned with international best practices and regulatory requirements.
- Foster employee well-being through health initiatives, safe working environments, and proactive incident management

4 QUALITY EDUCATION

- Deliver professional development and technical training through the CCE Academy and internal learning platforms.
- Provide employees with opportunities to build expertise in renewable energy technologies and ESG management.
- Support education and awareness initiatives related to sustainability and the energy transition.

7 AFFORDABLE AND CLEAN ENERGY

- Promote diversity and inclusion through equal opportunity policies and leadership development initiatives.
- Support female leadership and representation across management levels and technical roles.
- Encourage inclusive workplace culture through diversity programmes and employee engagement initiatives.

8 DECENT WORK AND ECONOMIC GROWTH

- Create skilled employment opportunities across the renewable energy value chain.
- Ensure fair labour practices and supply chain standards through the CCE Supplier Code of Conduct.
- Promote economic growth in local communities through renewable energy investments.

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

- Develop resilient renewable energy infrastructure that supports the energy transition.
- Promote technological innovation in solar energy and battery storage systems.
- Strengthen energy system reliability through sustainable infrastructure investments.

11 SUSTAINABLE CITIES AND COMMUNITIES

- Support local communities through responsible project development and stakeholder engagement.
- Promote regional economic development and local employment opportunities.
- Contribute to sustainable urban and regional energy systems through renewable energy projects.

1.12 SUSTAINABLE DEVELOPMENT GOALS (UN SDGs)

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

- Promote responsible supply chain practices through environmental and social supplier standards.
- Improve resource efficiency and lifecycle management in renewable energy project development.
- Encourage sustainable procurement and responsible material sourcing.

15 LIFE ON LAND

- Integrate biodiversity protection measures into renewable energy project planning and design.
- Implement environmental mitigation strategies to minimise impacts on ecosystems.
- Support habitat protection and land stewardship around renewable energy assets.

13 CLIMATE ACTION

- Contribute to global climate goals by generating renewable electricity and reducing greenhouse gas emissions.
- Support the Net Zero ambition through renewable energy development and operational improvements.
- Monitor and manage climate-related risks and opportunities in line with international frameworks.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

- Promote ethical business conduct through anti-corruption policies and compliance frameworks.
- Strengthen corporate governance through transparent decision-making and risk management.
- Ensure accountability through ESG investor reporting and regulatory compliance.

17 PARTNERSHIPS FOR THE GOALS

- Collaborate with investors, partners, and stakeholders to accelerate the renewable energy transition.
- Build strategic partnerships across the energy value chain-BVES, CTC, PV Austria, Solar Power Europe and AIAS to support sustainable growth and development.
- Engage with local communities, regulators, and industry organisations to advance climate and sustainability goals.

1.13 ESG INITIATIVES

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

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

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

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

The Climate Pledge is a commitment to reach net-zero carbon emissions by 2040. It brings the world's top companies together to accelerate joint action, cross-sector collaboration, and responsible change.

SolarPower Europe promotes responsible and transparent solar supply chains by advancing sustainability standards, supporting due diligence, and collaborating with industry stakeholders to strengthen environmental, social, and governance practices across the solar value chain.

2.1 OUR PLANET, OUR RESPONSIBILITY

Our environmental ambition is guided by the principle “Our Planet, Our Responsibility.” As a renewable energy company, CCE recognises the urgency of addressing climate change and environmental degradation through responsible, forward-looking action. By integrating environmental considerations into our strategy, investments, and operations, we support the transition to a resilient, low-carbon energy system.

Our climate strategy addresses both physical and transition risks in line with TCFD recommendations, including extreme weather, water stress, supply chain disruptions, and evolving regulations. To strengthen resilience, we focus on robust infrastructure, resource-efficient operations, and lower-carbon materials, while expanding climate-positive opportunities through renewable energy deployment and innovative solutions such as Power Purchase Agreements (PPAs).

Beyond emissions reduction, CCE promotes responsible environmental management across the project lifecycle, including biodiversity protection, water efficiency, waste management, and circular economy principles. We embed environmental safeguards through biodiversity assessments, recycling practices, and collaboration with certified partners to ensure compliance with regulations such as WEEE and the Battery Directive. By aligning business performance with environmental stewardship, we aim to minimise our footprint while contributing to climate mitigation and ecosystem protection.

2.2 RISK MANAGEMENT

2.2.1 CCE Risk Management Framework

Effective risk management is essential to ensuring the long-term resilience and sustainability of CCE's operations. Our risk management framework integrates environmental, social, governance, financial, and operational considerations into decision-making processes across the organization.

The framework enables us to identify, assess, and mitigate risks related to regulatory developments, market dynamics, financial stability, operational performance, and climate change. By embedding ESG considerations into risk management processes, we strengthen our ability to anticipate emerging challenges and ensure responsible business practices across our activities.

In particular, climate-related risks such as extreme weather events, infrastructure resilience, and regulatory developments are continuously assessed as part of our broader enterprise risk management approach. This integrated framework ensures that sustainability considerations are incorporated into investment decisions, operational planning, and long-term asset management.

2.2.2 Supply Chain Risk Mitigation and Strategic Resilience

Managing supply chain risks is a critical component of CCE's sustainability and operational strategy. As a renewable energy developer, we rely on a complex global supply chain for key components such as photovoltaic modules, inverters, and battery storage systems. To ensure responsible sourcing and operational resilience, CCE integrates sustainability considerations into its procurement processes.

Our purchasing team conducts ESG supplier assessments as part of the supplier selection and onboarding process. These evaluations review supplier policies, ESG ratings, sustainability reports, supply chain transparency, traceability mechanisms, and potential involvement in controversial incidents. This approach enables us to identify responsible partners and mitigate potential environmental, social, and governance risks within our supply chain.

To further strengthen transparency and collaboration, CCE has implemented a stakeholder engagement programme with key suppliers. Through this programme, we conduct joint ESG due diligence processes and establish structured data rooms to collect evidence of best practices. This includes documentation such as supply chain audits, ISO certifications, human rights policies, and supplier action plans addressing labour standards and responsible sourcing.

A central pillar of our responsible procurement framework is the CCE Supplier Code of Conduct, which sets clear expectations for ethical business practices, environmental protection, and respect for human rights. Suppliers are required to comply with these standards, including the prohibition of forced labour and other human rights violations. Regular engagement and supplier monitoring help ensure alignment with international standards and drive continuous improvement across the value chain.

By embedding ESG criteria into procurement decisions and strengthening transparency across our supplier network, CCE aims to build a resilient, responsible, and sustainable supply chain. This approach supports risk mitigation, enhances operational reliability, and reinforces our commitment to responsible renewable energy development.

2.3 CLIMATE RISK MANAGEMENT AND ALIGNMENT WITH THE TCFD

SDG 13: CLIMATE ACTION

2.3.1 Climate Risk Management and Strategy

CCE integrates climate-related risks and opportunities into its enterprise risk management and investment decision-making processes. In line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the company evaluates both physical and transition risks associated with climate change across its renewable energy portfolio.

Climate risks are assessed using sector-specific climate analytics and scenario modelling aligned with IPCC climate scenarios. The assessment supports the identification of asset-level vulnerabilities and informs strategic planning, infrastructure resilience measures, and long-term investment decisions.

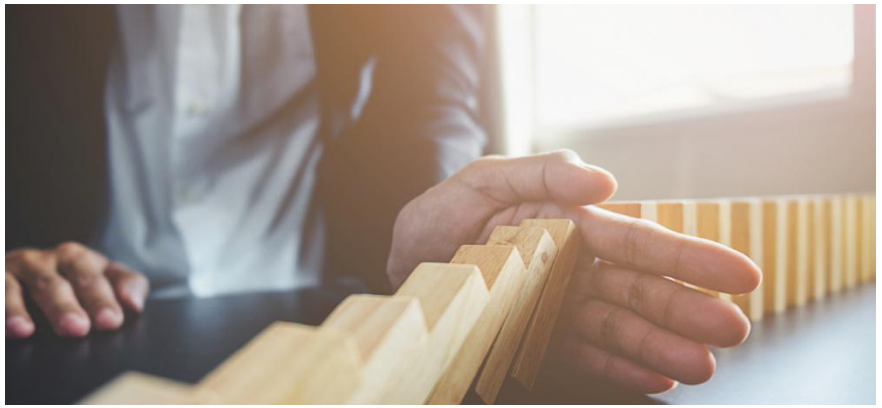
To support the transition to a low-carbon economy, CCE has established a corporate carbon footprint baseline year of 2024. The company has set an operational target to reduce Scope 1 and Scope 2 emissions by 50% by 2030, with the long-term ambition of achieving Net Zero emissions across its operations by 2040.

2.3.2 Physical Climate Risks

Climate-related physical risks are assessed across CCE's solar PV portfolio using geospatial climate risk modelling. The analysis identifies exposure to temperature-related, wind-related, water-related, and geophysical hazards under different climate scenarios and time horizons.

The assessment identified three high physical risks including extreme heat, water stress, and landslides, which could impact asset performance, operational reliability, and infrastructure stability. Elevated temperatures may accelerate panel degradation and increase cooling requirements, while water stress may affect maintenance processes such as panel cleaning.

To strengthen climate resilience, CCE is evaluating adaptation measures including infrastructure reinforcement, alternative panel cleaning technologies, and site-specific risk mitigation strategies across its portfolio.



High Risks	Medium Risks	Low Risks
2	6	9

	Temperature related	Wind related	Water related	Solid mass related
Chronic	Changing air temperature	Changing wind patterns	Changing percipitation patterns	Soil Erosion
			Water stress	
			Sea level rise	
Acute	Extreme heat	Tropical cyclone	Drought	Landslide
	Extreme cold	Storm	Extreme precipitation	Earthquake
	Wildfire		Flood	Subsidence

2.3.3 Transition Risks and Opportunities

CCE's transition risk assessment considers regulatory, market, technological, and reputational factors associated with the global energy transition. The analysis identified increased raw material costs for renewable technologies as the most significant transition risk, driven by rising demand for critical minerals such as lithium, copper, and nickel.

At the same time, the transition to a low-carbon economy presents significant growth opportunities for CCE. Increasing demand for renewable electricity, expansion of power purchase agreements (PPAs), and the integration of battery energy storage systems (BESS) provide opportunities to expand market share and support grid flexibility.

These insights inform CCE's long-term strategy to strengthen supply chain resilience, invest in emerging technologies, and scale renewable energy deployment across its core markets.

Timeframe: **2030** Scenario: **Net Zero 2050**

Altitude analyzed the following transition risks, for the following sectors to which the company belongs: **Production of electricity by solar photovoltaic**

High Risks	Medium Risks	Low Risks
0	0	1

Transition Risks

Policy & Legal	Technology	Market	Reputation
Increased pricing of GHG emissions	Cost to transition to lower-emission alternatives	Shift in customer preferences	Increased stakeholder concerns
Regulation on energy efficiency & certification	Increased cost of raw materials		
Exposure to litigation	Increased energy / electricity prices		
Emerging regulation on reporting requirements			
Mandates on and regulation of existing products and services			

Timeframe: **2030** Scenario: **Net Zero 2050**

Altitude analyzed the following transition opportunities, that can be the most material at the horizon 2030 and under Net Zero 2050 scenario, for the following sectors to which the company belongs: **Production of electricity by solar photovoltaic**

High opportunities	Medium opportunities	Low opportunities
3	0	1

Transition Opportunities

Policy & Legal	Technology	Market	Reputation
Favorable regulatory frameworks and public incentives	Promote more efficient buildings and operations	Access to new markets	Increased stakeholder concerns
	Use of more efficient modes of transport	Increased reliability of supply chain	
	Use of lower emission sources of energy	Expansion of low emission goods and services	
	Use of recycling	Shift in customer preference	
	Resource substitution or diversification		
	Use of more efficient production and distribution process		

2.4 TCFD CLIMATE AND NATURE RELATED DISCLOSURES

GOVERNANCE

DISCLOSE THE ORGANISATION'S GOVERNANCE AROUND CLIMATE- AND NATURE-RELATED RISKS AND OPPORTUNITIES	SECTION
a. Describe the board's oversight of climate- and or nature-related risks and opportunities.	**1.2** **4.2** **4.3** **4.7**
b. Describe the management's role in assessing and managing climate- and/or nature related risks and opportunities.	

STRATEGY

DISCLOSE THE IMPACTS OF CLIMATE- AND NATURE-RELATED RISKS AND OPPORTUNITIES ON THE ORGANIZATION'S BUSINESSES, STRATEGY AND FINANCIAL PLANNING WHERE SUCH INFORMATION IS MATERIAL.	SECTION
a. Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	**1.8** **1.10** **2.3** **2.4**
b. Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning	
c. Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	

CLIMATE AND NATURE RELATED DISCLOSURES (TCFD)

RISK MANAGEMENT

DESCRIBE THE PROCESSES USED BY THE ORGANIZATION TO IDENTIFY, ASSESS, PRIORITIZE AND MONITOR CLIMATE-, AND NATURE-RELATED DEPENDENCIES, IMPACTS, RISKS AND OPPORTUNITIES.	SECTION
a. Describe the organisation's processes for identifying and assessing climate-related risks.	**1.9** **2.2** **2.3** **2.4** **4.5** **4.6**
b. Describe the organisation's processes for managing climate-related risks.	
c. Describe how processes for identifying, assessing and managing climate-related risks and opportunities are integrated into the organisation's overall risk management.	

METRICS & TARGETS

DISCLOSE THE METRICS AND TARGETS USED TO ASSESS AND MANAGE MATERIAL NATURE-RELATED DEPENDENCIES, IMPACTS, RISKS AND OPPORTUNITIES.	SECTION
a. Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	**2.3** **2.4** **2.6** **3.4** **4.8**
b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	
c. Describe the targets used to manage climate-related risks and opportunities and its performance against targets.	

2.5 CLIMATE STRATEGY AND CORPORATE CARBON FOOTPRINT

2.5.1 Overview and Strategic Context

CCE recognizes climate change as both a global challenge and a core driver of its business strategy. As a renewable energy developer and operator, the company actively contributes to the decarbonization of the energy sector while managing the environmental impacts of its own operations.
CCE has committed to a Net Zero emissions target by 2040, with an interim target to reduce project-specific greenhouse gas (GHG) emissions by 50% by 2030 compared to the 2024 baseline year. These targets are embedded within the company's sustainability strategy and are aligned with international climate frameworks such as the Task Force on Climate-related Financial Disclosures (TCFD) and the Global Reporting Initiative (GRI).
The company's strategy focuses on reducing emissions across its value chain while expanding renewable energy capacity to support the global energy transition. As outlined in CCE's environmental commitments, the organization prioritizes energy efficiency, responsible resource management, and circular economy principles in project development and operation.

2.5.2 System Boundaries and Methodology

Operational Assets

- PV assets under construction
- PV assets in operation

Corporate Offices and Entities

- CCE Austria (Garsten)
- CCE Solutions Österreich (Vienna & Garsten Headquarters)
- CCE Italy (Jesi)
- CCE Germany (Munich)
- CCE Solutions Germany (Cologne)
- CCE Netherlands (Amsterdam)

The Corporate Carbon Footprint was calculated in accordance with the Greenhouse Gas Protocol using activity-based data where available and spend-based estimation methods for selected Scope 3 categories.

- Scope 1: Direct emissions from company-owned or controlled sources.
- Scope 2: Indirect emissions from purchased electricity used in operations.
- Scope 3: Other indirect emissions across the value chain, including business travel, employee commuting, procurement, and project development activities.

Operational boundaries include corporate offices, project development activities, and operational assets under CCE's management, while value-chain emissions are assessed where data availability allows. Given the nature of the renewable energy sector, a significant share of emissions arises from upstream supply chain activities, including equipment manufacturing and construction processes.

2.5.3 Data Integrity

Primary data was prioritized where possible, supported by recognized databases (e.g.,ecoinvent, DEFRA). Emission factors were obtained from scientifically recognised databases and sources2, including CP calculation, DEFRA, EPD, Ecoinvent 3.11, FCID, Research Paper, Smart freight center, Ökobaudat. Data validation was conducted systematically to ensure a high level of accuracy and completeness.

Emissions Overview

Emissions [t CO_2eq]*	2024	2025	Reduction (t)	Reduction (%)
Scope 1	70.43	66.71	3.72	5.3%
Scope 2	98.95	64.60	34.35	34.7%
Scope 3	99,353.7	24,646.22	74,707.48	75.2%
TOTAL	**99,523.08**	**24,777.53**	**74,745.55**	**≈ 75.1%**

The Group's carbon footprint decreased from 99,523.08 tCO_2e in 2024 to 24,778.55 tCO_2e in 2025, representing a reduction of approximately 75%. This decrease was primarily driven by lower Scope 3 emissions associated with construction activities and capital goods, reflecting a lower volume of assets under construction during the reporting period.

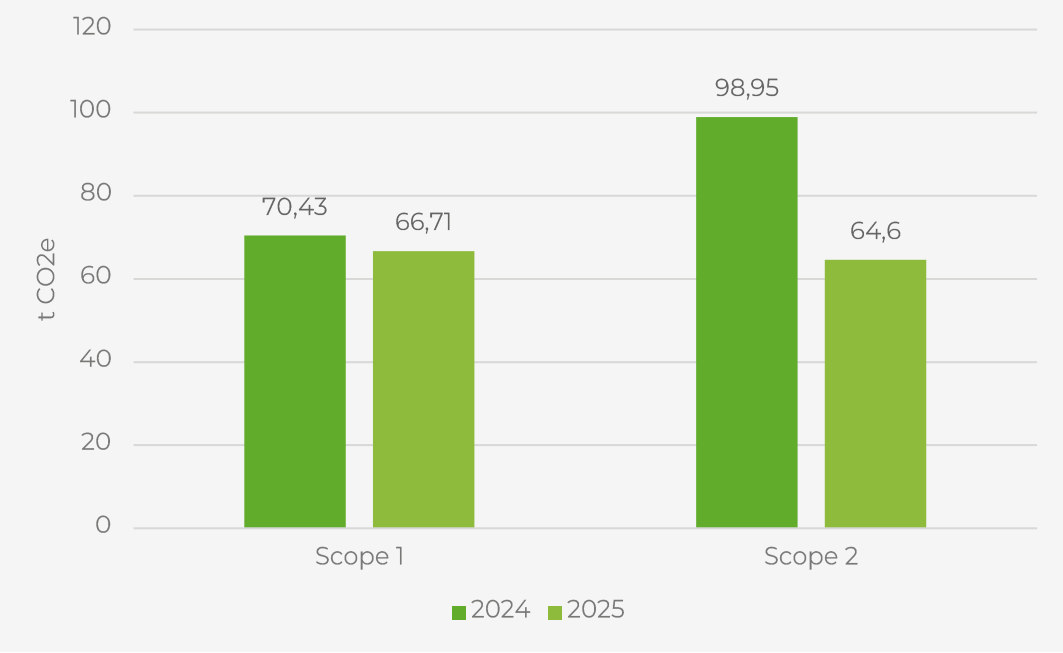
In addition to the reduction in construction activity, carbon intensity also improved. Scope 3 emissions per MWp of assets under construction decreased from approximately 861 tCO_2e/MWp in 2024 to 608 tCO_2e/MWp in 2025, indicating lower embodied emissions per unit of installed capacity.

"Operational emissions (Scope 1 and Scope 2) also decreased from 169 tCO_2e in 2024 to 131 tCO_2e in 2025, reflecting changes in operational activity during the reporting period."

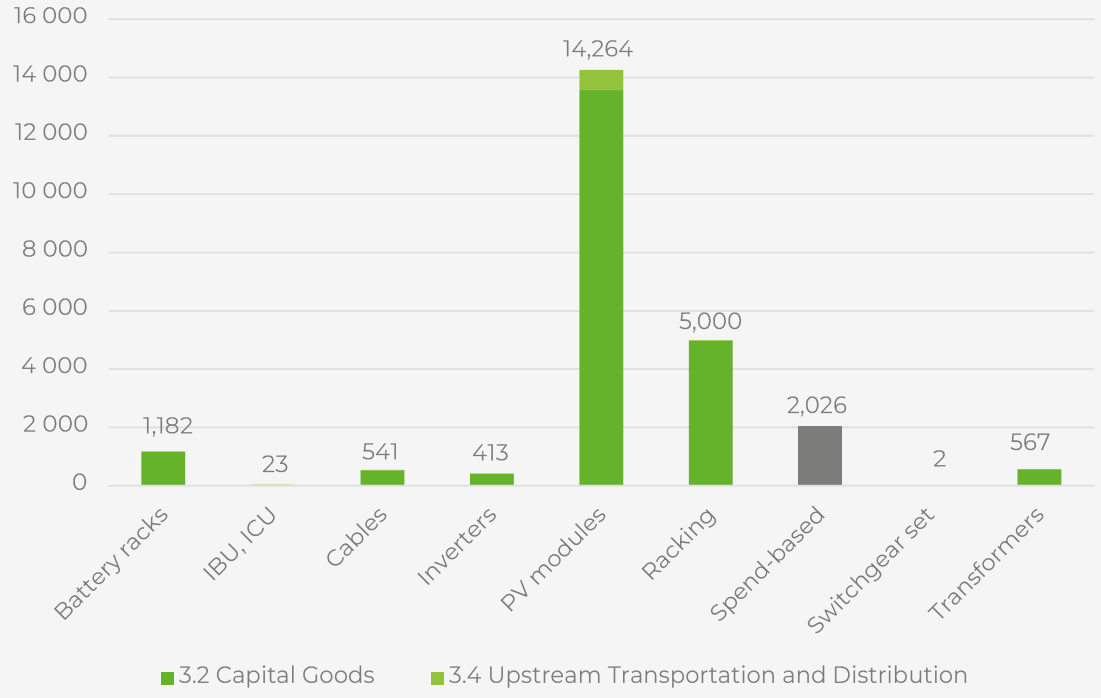
2.5.4 CCE Operational Emissions Reduction Scope 1 and Scope 2 (2024 vs 2025)

During 2025, CCE continued to optimize its operational footprint across its offices and corporate activities. Scope 1 emissions decreased primarily due to lower fuel consumption from company vehicles, reflecting increased use of virtual meetings, more efficient travel planning, and a continued focus on reducing non-essential business travel. These measures were implemented as part of broader operational efficiency and cost-management initiatives.

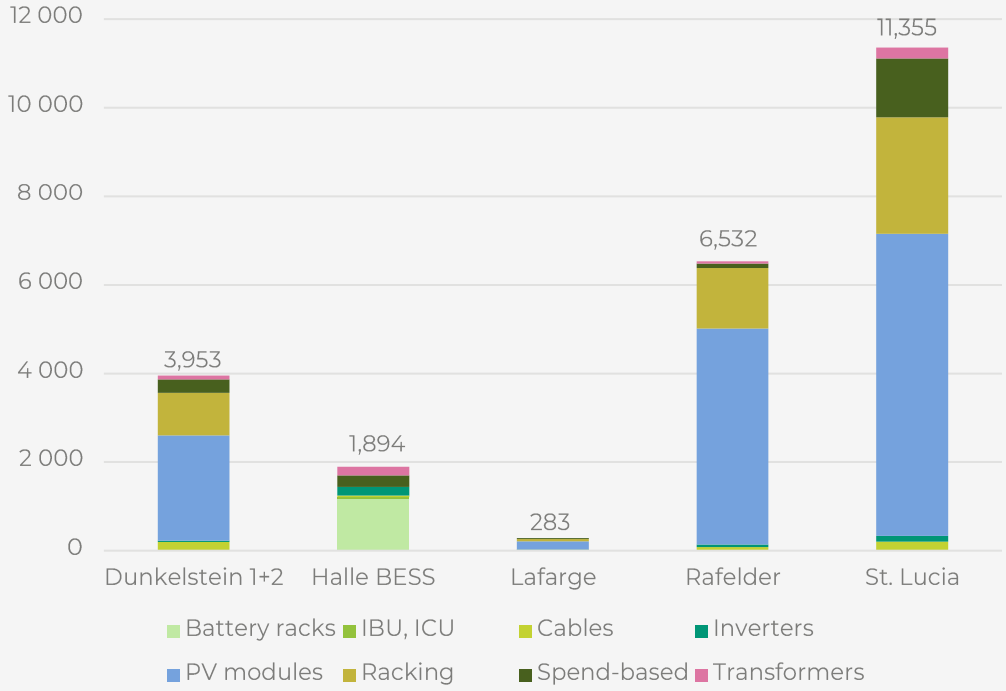
Scope 2 emissions decreased as a result of lower energy consumption across office locations, including reduced electricity and heating demand. Contributing factors included increased awareness of energy efficiency, optimization of office utilization, and the continued adoption of flexible working arrangements where appropriate.



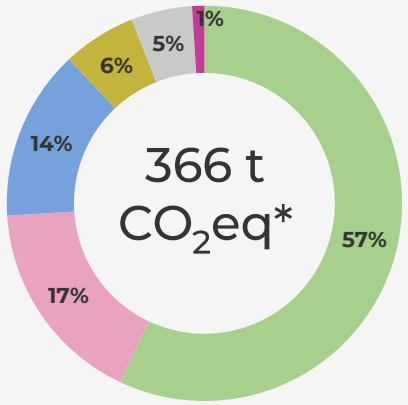
Carbon Footprint 2025 - Analytics



Emissions per PV asset and component



Emission sources	t CO_2	%
PV assets in construction	24,017.72	96.93
PV assets in operation	365.96	1.48
All company offices	393.85	1.59
Overall results	**24,777.53**	**100.00**

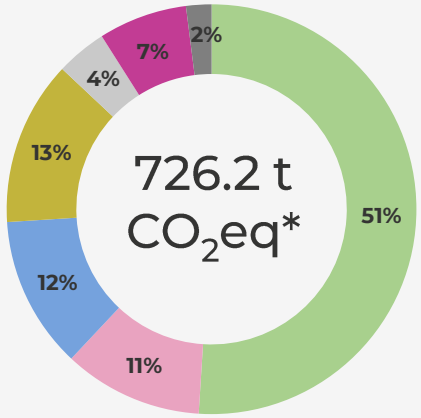


Service	Sum of t CO_2eq*
Construction work	209.35
Inert/metal/hazardous waste for treatment: landfill	63.32
Machinery and equipment n.e.c.	50.14
Other business services	20.50
Public administration and defence services; compulsory social security services	20.13
Supporting and auxiliary transport services; travel agency services	2.20
Grand Total	**366**

- Construction work
- Inert/metal/hazardous waste for treatment: landfill
- Machinery and equipment n.e.c.
- Other business services
- Public administration and defence services; compulsory social security services
- Supporting and auxiliary transport services; travel agency services

- PV assets in operation
- CCE Sol. Österreich (Vienna HQ & Garsten) #Em.: 86
- CCE Sol. Deutschland (Cologne) #Em.: 30
- CCE Italia (Jesi) #Em.: 16
- CCE Germany (Munich) #Em.: 15
- CCE Austria (Garsten) #Em.: 27
- CCE The Netherlands (Amsterdam) #Em.: 4

Asset	Sum of t CO_2eq*
PV assets in operation	366.36
CCE SOL AUT	79.64
CCE SOL DEU	91.06
CCE ITA	97.09
CCE DEU	29.14
CCE AUT	49.20
CCE NLD	13.68
Grand Total	**726.17**



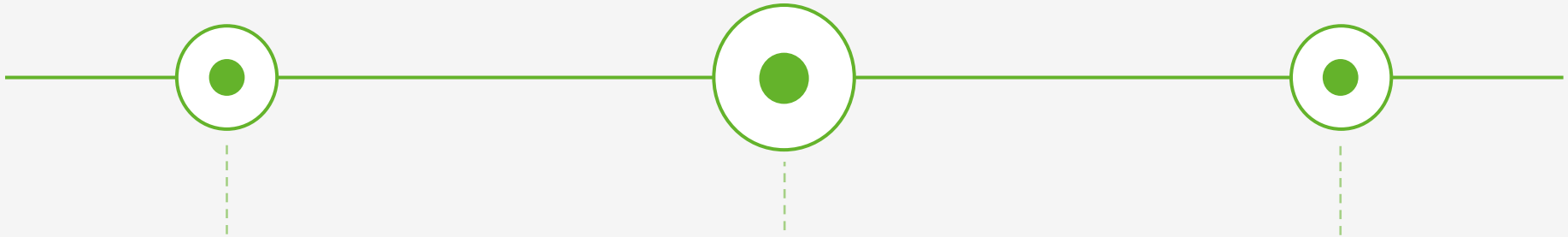
*CO_2eq :Carbon dioxide equivalent

2.5.6 Net Zero Journey

CCE's climate strategy is centered around a phased approach to decarbonization that combines operational improvements, supply chain engagement, and climate mitigation initiatives. Our Net Zero 2040 commitment is aligned with The Climate Pledge and will be pursued through a combination of emissions reductions and the management of residual emissions.

ONGOING ACTIONS

- Support public transport use
- Include sustainability training in employee learning and development
- Ensure PV Panels are recycled at end of life
- Perform a physical climate risk analysis across our portfolio
- Run a supplier assessment and engagement programme



2.5.7 Future Plans and Decarbonization Measures

CCE is committed to continuously strengthening its climate strategy by reducing operational emissions, improving supply chain engagement, and enhancing circular economy practices. These future measures aim to support the company's long-term Net Zero ambition while improving climate transparency and data quality across the value chain.

To achieve its climate targets, CCE has identified several key actions and initiatives:

- **Operational Decarbonization**
  - Transition to 100% renewable electricity consumption in corporate operations.
  - Improve energy efficiency across office facilities and project infrastructure.
- **Supply Chain Engagement**
  - Strengthen collaboration with suppliers and EPC contractors to reduce embodied emissions in project components.
  - Integrate climate considerations into procurement and supplier engagement processes.
- **Innovation and Circular Economy**
  - Promote recycling and responsible disposal of solar panels and project materials at end-of-life.
  - Advance circular economy practices within renewable energy projects.
- **Data and Reporting Improvements**
  - Expand carbon data collection across the value chain.
  - Improve climate-related disclosures in line with TCFD recommendations and GRI standards.

Looking ahead to 2026, CCE continues to build on the foundations established through its Corporate Carbon Footprint assessment, further integrating climate considerations into its strategy and operations. By strengthening emission monitoring, refining reduction pathways, and aligning its sustainability reporting with the emerging VSME guidelines, CCE reinforces its commitment to transparency, accountability, and long-term climate resilience.

While the path toward achieving our ambitious climate objectives will require sustained effort and continuous improvement, CCE remains fully committed to delivering measurable progress. Sustainability is not viewed as a short-term initiative but as a permanent cornerstone of our corporate strategy, guiding our actions and shaping the long-term identity and future development of the company.

2.6 CCE RESOURCE STEWARDSHIP: EFFICIENCY AND RESPONSIBILITY

2.6.1 Energy

CCE's energy management approach is closely aligned with its broader sustainability and climate objectives. As a renewable energy developer and operator, the company actively contributes to the global energy transition while striving to ensure that its own operations remain energy-efficient and responsible. A significant portion of CCE's operational energy consumption is powered by renewable sources, reflecting the company's commitment to reducing its environmental footprint and supporting the decarbonization of the energy sector.

Beyond energy sourcing, CCE continuously works to optimize energy efficiency across its offices, operational facilities, and project infrastructure. Monitoring and evaluating energy consumption is an essential component of the company's environmental management practices, enabling the identification of improvement opportunities and supporting informed decision-making.

Through its renewable energy portfolio, CCE generates substantially more clean electricity than it consumes in its own operations. This reinforces the company's role as a net contributor to the energy transition and enables the avoidance of significant greenhouse gas emissions. Looking ahead, CCE will continue to explore opportunities to further increase renewable energy use in its operations while improving energy efficiency and supporting the decoupling of business growth from environmental impact.

Indicator	Renewable (MWh)	Non-renewable (MWh)	Total (MWh)
Electricity (utility billing)	48.12	98.51	146.63
Self-generated electricity	599.73	293.66	893.39
Fuels	0.00	1,494.08	1,494.08
Total Energy Consumption	**647.85**	**1,886.25**	**2,534.10**

KPI	Value
Energy Production	228.6 GWh
Renewable Share of Energy Consumption	25.6%
Avoided Emissions	100,604.75 tCO_2eq

*CO_2eq :Carbon dioxide equivalent

2.6.2 Water Efficiency and Management

Although renewable energy technologies such as solar photovoltaics have relatively low water requirements during operation, CCE recognizes that water resources must still be managed responsibly throughout the project lifecycle. Water use primarily occurs during construction activities, site preparation, and the cleaning and maintenance of solar panels.

To better understand and manage its water footprint, CCE began tracking water consumption across offices, construction sites, and operational facilities in 2024. Establishing this baseline allows the company to identify areas for improvement and implement targeted measures to enhance water efficiency.
Practical initiatives include optimizing solar panel cleaning schedules to minimize unnecessary water use, encouraging responsible water sourcing at construction sites, and implementing water-saving practices within office operations. These measures are complemented by employee awareness initiatives and the installation of efficient fixtures to reduce water consumption.

While the overall water footprint of CCE's activities remains relatively limited compared to other energy generation technologies, the company remains committed to continuous improvement in water stewardship. As operations expand, CCE will continue to integrate water-conscious practices into project development and operational management, ensuring that responsible resource use remains a core component of its sustainability strategy.

The majority of water consumption in water-stressed areas was associated with construction activities at a large-scale project. Water use primarily related to potable water supplied for workforce welfare and sanitary needs during the construction phase, while water used for panel cleaning represented a minor proportion of total consumption. As the reported consumption is largely attributable to temporary construction activities rather than ongoing operations, it is not considered representative of long-term operational water demand.

Water Withdrawal 2025	Volume
Total water withdrawal	30,398.00 m^3
Water withdrawal in high water-stress areas	24,675.05 m^3

2.6.3 End of Life Programme

CCE recognizes that responsible asset management extends beyond project development and operation to include the safe decommissioning and recycling of equipment at the end of its lifecycle. As part of its circular economy approach, CCE has implemented procedures to ensure that photovoltaic (PV) panels and battery energy storage systems (BESS) are handled responsibly, in compliance with European regulations and industry standards.

Waste numbers 2025

Total waste generated	**523 Tons**
Non-recycled waste	107 Tons
Hazardous waste	15 Tons
Expected Recycling Rate (Decommissioning)	93%

- **Responsible Decommissioning and Recycling**

At the end of their operational lifetime, solar panels and related components are transported to specialized recycling facilities where valuable materials such as silicon, glass, and metals are recovered and repurposed. This process supports circular resource use and minimizes environmental impacts associated with equipment disposal.

CCE collaborates with certified recycling partners and authorized collection systems to ensure that decommissioned equipment is properly processed and recycled in accordance with regulatory requirements.

- **Compliance with European Regulations**

The end-of-life treatment of photovoltaic modules is governed by the Waste Electrical and Electronic Equipment (WEEE) Directive, which sets strict requirements for collection, transportation, and treatment of electronic waste. Industry standards such as CENELEC EN 50625-2-4 define the technical procedures for handling PV panels at the end of their lifecycle.

CCE ensures that all suppliers and equipment manufacturers comply with these regulatory frameworks. Where equipment is purchased through wholesalers, CCE requests and verifies documentation such as:

- WEEE registration numbers
- Certificates of compliance
- Take-back concepts and recycling procedures
- EU Declarations of Conformity (CE)

This verification process ensures that end-of-life responsibilities are clearly defined and properly documented across the supply chain.

- **Decommissioning Processes for Solar PV Systems**

In markets such as the Netherlands, the decommissioning process is conducted in coordination with Stichting OPEN, a government-regulated organization responsible for collecting and recycling photovoltaic panels. Registered panels can be collected free of charge through authorized transport partners and processed by certified recycling facilities.

This system ensures that materials from solar panels are recovered efficiently and reintegrated into the production cycle wherever possible.

- **End-of-Life Management for Battery Storage Systems**

For battery energy storage systems, end-of-life management follows EU battery regulations and national legislation. Producers or importers must register with the relevant authorities and participate in certified collection and recycling schemes. These systems ensure that industrial batteries are safely collected, transported, and processed by specialized facilities to recover valuable materials and prevent environmental harm.

CCE requires suppliers to provide documentation outlining recycling procedures, take-back programs, and safe handling instructions for battery systems.

- **Supporting Circular Economy and Responsible Resource Use**

By integrating end-of-life considerations into project planning and procurement processes, CCE aims to extend equipment lifecycles, promote recycling, and reduce waste across its renewable energy portfolio. Investments in recycling technologies and responsible asset management not only support environmental protection but also contribute to operational efficiency and long-term sustainability.

2.7 BIODIVERSITY: ECOSYSTEM MANAGEMENT

2.7.1 Strategic Approach and Framework

At CCE, biodiversity is a core pillar of our sustainability strategy and a critical component of long-term value creation. We recognize that renewable energy infrastructure must coexist with and actively support local ecosystems. Through our Biodiversity Strategy, we integrate ecological considerations across the full lifecycle of our projects, from early-stage design and construction to operation and decommissioning. Our approach is aligned with UN Sustainable Development Goal 15 (Life on Land) and guided by international frameworks such as the IFC Performance Standards and the mitigation hierarchy (avoid, minimize, restore, offset).

2.7.2 Integrated Biodiversity Management

CCE applies a structured, lifecycle-based biodiversity management approach. This begins with early-stage biodiversity and landscaping planning, supported by specialized ecological advisors and experienced landscaping partners. These partners develop site-specific concepts that enhance biodiversity while ensuring projects are well integrated into the surrounding landscape. Biodiversity measures are implemented during construction and supported through long-term maintenance strategies designed to establish self-sustaining ecosystems. Continuous monitoring, supported by defined KPIs, enables us to track performance and continuously improve our approach.

BIODIVERSITY AT CCE

Biodiversity is a foundation stone of our sustainbility strategy and key element of long-term, responsible growth.

Biodiversity Policy

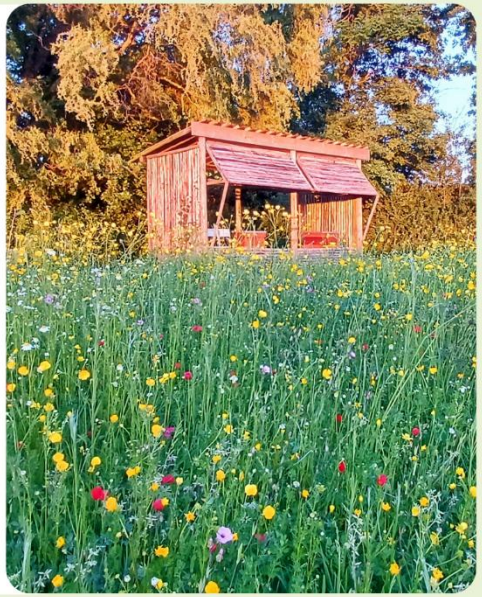
- Guided by the UN Sustainable Development Goal 15 and international standards
- Early assessments and mitigation hierarchy (avoid, minimize, restore, offset)
- Focus on ecological connectivity and sustainable land use

Collaboration and Engagement

- Expert collaboration, local community engagement, partnerships with environmental organizations

Tracking and Initiatives

- Carbon sequestration, wildlife return, native flora restoration
- Carbon offset initiatives for commuting and travel



2.7 BIODIVERSITY: ECOSYSTEM MANAGEMENT

2.7.3 Operational Biodiversity Measures

Across our solar projects, CCE implements practical, site-level measures to protect and enhance ecosystems. These include the reintroduction of native plant species and shrubs, the use of pollinator-friendly flower mixtures, and the development of ecological buffer zones and nature-friendly banks. Sustainable land management practices are applied, including low-impact maintenance approaches such as sheep grazing, which reduce the need for mechanical mowing. Maintenance is carried out in phases, with intensive support in the first years followed by a transition toward self-sustaining ecosystems over time.

2.7.4 Project Implementation

These measures are actively implemented across our portfolio. At the Vlaamseweg solar project, approximately 3,850 native plants and shrubs have been introduced, alongside the reuse of vegetation and soil to enhance ecosystem quality. The project includes sheep grazing and a community-led bee initiative to support pollinators. At the Marknesse project, more than 4,500 native plants, trees, and scrub vegetation are being integrated into the site design, alongside flower strips and ecological corridors that support wildlife habitats and reduce visual impact.

2.7.5 Monitoring and KPIs

CCE monitors biodiversity performance through a set of qualitative and quantitative indicators. These include the return of local wildlife, native vegetation coverage, and carbon sequestration from vegetation, estimated at approximately 0.3 kg CO_2 per plant per year. Additional indicators include landscape integration and local stakeholder participation. These metrics provide a structured basis for evaluating effectiveness and supporting continuous improvement.

2.7.6 Stakeholder Engagement and Partnerships

Engagement with local communities and expert partners is a key component of our biodiversity strategy. By involving local stakeholders, including landowners and community members, we ensure that biodiversity initiatives are locally relevant and widely supported. Programs such as local bee initiatives demonstrate how community engagement can enhance ecological outcomes while strengthening project acceptance. Partnerships with biodiversity experts ensure that our measures are science-based and consistently applied across projects.

2.7.7 Outlook

Through this integrated approach, CCE aims not only to minimize environmental impact but to actively enhance biodiversity across its portfolio. By combining renewable energy development with nature-based solutions, we contribute to ecosystem restoration, climate resilience, and long-term environmental value creation.

Metric	2025
Presence in Biodiversity-Sensitive Areas	**No**
Total Land Footprint	291 ha

2.8 CASE STUDY

FROM REPOWERING TO RECYCLING: A CIRCULAR APPROACH AT IGEP

CCE recently completed the revamping of its 990 kWp IGEP photovoltaic plant in Francavilla, Italy, replacing 2,414 modules and increasing expected annual energy production by 32%. The upgrade was driven by technical degradation, including delamination and failure of approximately 10% of the panels. While enhancing performance, the project also addressed the full lifecycle responsibility of solar assets through a structured end-of-life (EoL) management approach. This process ensures compliance with Italian regulations, including the *Trattenuta RAEE* environmental deposit system, which incentivizes proper recycling and enables financial recovery upon certified disposal.

All decommissioned modules were processed by a certified recycling partner, achieving a material recovery rate of approximately 93%, including glass, aluminum, and silicon. The project involved coordinated efforts between CCE and its O&M partner, ensuring proper dismantling, transport, and documentation. Regulatory reporting to the Italian energy authority (GSE) was completed to secure compliance and reimbursement. Overall, the IGEP revamp demonstrates CCE's commitment to circular economy principles, responsible asset management, and transparency across the entire lifecycle of renewable energy projects.

2.9 CASE STUDY

GREEN FINANCING IN ACTION: THE RAFELDER PV PROJECT AND RABOBANK GREEN DISCOUNT

The Rafelder PV project demonstrates how targeted green financing mechanisms can directly support the development of sustainable energy infrastructure. Through Rabobank's green lending programs, the project benefits from a "green discount" on senior debt, enabled by funds collected from individuals receiving tax advantages and reinvested into certified green projects. By obtaining a groenverklaring (green certificate) under the Dutch Regeling Groenprojecten 2022, Rafelder qualifies for this preferential financing, reducing capital costs while ensuring alignment with strict environmental criteria. This certification confirms that the project meets national sustainability standards and enables access to lower-interest financing, strengthening both project viability and investor attractiveness.

To secure this financing, the Rafelder project complies with a comprehensive set of environmental and technical requirements that go beyond standard PV development practices. These include verified waste management contributions, the absence of harmful substances such as PFAS, and the implementation of biodiversity enhancement measures at the site. In addition, the project integrates circular economy principles through design-for-disassembly and recycling and meets long-term durability standards with 25-year product warranties and performance guarantees of at least 87% output after 25 years. Together, these criteria ensure that green financing is not only a financial instrument but also a driver of higher environmental performance, lifecycle responsibility, and long-term asset quality.

3.1 OUR PEOPLE, OUR FUTURE: INVESTING WITH PURPOSE

3.1 Introduction

At CCE, we believe that the success of the energy transition is intrinsically linked to the wellbeing, engagement, and development of our people. We are committed to fostering a safe, inclusive, and high-performing work environment that empowers employees while creating positive social impact across the communities in which we operate. As part of our ESG strategy, we place strong emphasis on health and safety, diversity and inclusion, employee development, and community engagement—ensuring that social responsibility is embedded into our day-to-day activities and long-term decision-making.

We maintain a strong focus on occupational health and safety, ensuring that all employees and contractors operate in a secure and supportive environment. At the same time, we actively promote a culture of inclusion and equal opportunity through our Diversity, Equity, and Inclusion (DEI) framework, which aims to eliminate discrimination, address unconscious bias, and foster a workplace where all individuals feel valued and respected. Our approach is supported by fair hiring practices, equal career development opportunities, and inclusive leadership principles, with progress monitored through workforce diversity, training participation, and employee engagement.

Beyond our internal workforce, we are committed to creating positive social value in the communities where we operate. Through stakeholder engagement, local partnerships, and community-focused initiatives, we aim to ensure that our projects contribute to regional development and align with local needs and expectations, reinforcing CCE's role as a responsible employer and long-term partner in the energy transition.

3.2 WORKING AT CCE

3.2.1 Compensation & Benefits

At CCE, we are committed to providing a supportive and rewarding work environment that enables our employees to perform at their best while maintaining a healthy work-life balance. Our approach to compensation and benefits goes beyond financial remuneration and focuses on professional development, flexibility, wellbeing, and employee engagement.

Learning and Development
Continuous learning is a key pillar of our employee value proposition. Through the CCE Academy, we provide structured internal training programs that support knowledge sharing across the organization. In addition, employees are offered individual development opportunities tailored to their roles and career ambitions, ensuring continuous professional growth.

Flexible Working Environment
We recognize that flexibility is essential to employee wellbeing and productivity. CCE offers various working time models and the possibility of remote work, allowing employees to balance professional and personal responsibilities effectively. Our office locations are well connected to public transportation, supporting climate-conscious commuting options.

Employee Incentives and Benefits
CCE offers a range of additional benefits designed to enhance employee satisfaction and engagement. These include a referral bonus program, where employees receive a financial reward for successful hires within their network. Through our corporate benefits platform, employees also gain access to discounts and offers from a wide range of providers.

Workplace Culture and Engagement
Fostering a strong and inclusive workplace culture is a priority at CCE. We regularly organize team events, sports activities, and company gatherings to strengthen collaboration and team spirit.
Employee feedback and engagement are supported through tools such as TeamEcho, which enables continuous feedback and helps management monitor employee satisfaction. In addition, formats such as EmpowerHour provide employees with direct access to senior management, encouraging open dialogue and transparency across all levels of the organization.

Diversity, Inclusion, and Wellbeing
CCE actively promotes diversity and inclusion within the workplace. Initiatives such as the Female Empowerment Program support gender equality and aim to strengthen the representation and development of women within the company. We are committed to creating an environment where all employees feel valued, supported, and empowered to succeed.

Additional Employee Benefits
Further benefits include access to the CCE Shop, where employees can purchase branded items with an annual reimbursement, as well as initiatives that support employee wellbeing and engagement in everyday work life.

Employees using company bike benefit (CCE mobility program)

3.2.2 Employee Satisfaction

At CCE, we place strong emphasis on open dialogue and active employee engagement as key drivers of a resilient and high-performing organization. To systematically capture employee feedback, we utilize TeamEcho, a real-time, anonymous survey platform that translates employee sentiment into actionable insights. This enables us to continuously monitor workplace dynamics and respond proactively to emerging needs.

With an employee satisfaction score of 80%, exceeding industry benchmarks, the results reflect a high level of trust, engagement, and alignment within the organization. These outcomes are further supported by independent benchmarking, ensuring data reliability and adherence to best practices.

TeamEcho empowers employees to share feedback, raise concerns, and contribute ideas, while management reviews results on a regular basis and implements targeted actions. Key insights are addressed through structured initiatives, including direct communication formats such as EmpowerHour sessions and leadership video updates, ensuring transparency and responsiveness across all levels.

Action Area	Management Action
Work Organization & Clarity	Improved transparency through updated org charts, standardized job descriptions, and enhanced company communication formats.
Leadership & Communication	Strengthened employee-management dialogue through regular EmpowerHours, video updates, and open communication.
Training & Development	Expanded CCE Academy training programs with targeted upskilling and continuous language and technical development.
Feedback Culture	Implemented structured feedback processes and regular TeamEcho reviews to drive continuous improvement.
Employee Engagement & Participation	Used anonymous TeamEcho feedback to support employee participation and guide management decisions.
Work Environment & Flexibility	Continued flexible working models, home office options, and modern workplace equipment.
Health & Wellbeing	Introduced health and wellbeing initiatives, including resilience training and mental health support options.
Collaboration & Team Spirit	Promoted cross-location collaboration through team events and improved communication practices.
Knowledge Sharing & Information Access	Improved knowledge sharing through enhanced internal communication tools and centralized information access.
Working Conditions & Infrastructure	Continued workplace and office improvements across locations to support employee satisfaction.
Employee Benefits & Incentives	Enhanced employee benefits and mobility initiatives based on employee feedback and local needs.
Sustainability & Purpose	Integrated sustainable work practices to support efficiency and contribution to the energy transition.
Community & Company Culture	Strengthened company culture through team events, sports activities, and company-wide initiatives.

3.2.3 Equal Chances Programme

CCE's Equal Chances Programme reflects a structured commitment to diversity, equity, and inclusion by addressing both systemic barriers and everyday workplace dynamics. It focuses particularly on improving gender balance and creating fair opportunities across all levels of the organization. This includes targeted initiatives such as the Female Leadership & Diversity Program, which aims to strengthen leadership capabilities, confidence, and career progression for women through skills development, networking, and personal growth pathways. The programme is grounded in the recognition that, despite women representing a significant share of the renewable energy workforce, they remain underrepresented in leadership roles—highlighting the need for proactive measures to close this gap.

Beyond leadership development, the programme also addresses structural inequalities such as mental load and invisible labor, which disproportionately affect women and can limit career advancement and well-being. By promoting awareness, encouraging fair distribution of responsibilities, and fostering supportive workplace practices, CCE aims to create an inclusive culture where all employees can contribute and thrive equally. These efforts are aligned with broader ESG and regulatory expectations, reinforcing transparency, resilience, and long-term organizational performance through a more diverse and equitable workforce.

3.2.4 OpenUp

CCE is strengthening its commitment to employee well-being through the introduction of OpenUp, a digital mental health platform designed to provide accessible, flexible, and confidential support. Recognizing that mental challenges such as stress, pressure, and personal burdens affect a significant proportion of individuals and often extend into the workplace, the initiative offers employees 24/7 access to professional resources. These include one-on-one consultations with psychologists, group sessions, and self-guided content focused on topics such as resilience, work-life balance, and overall well-being. By enabling early support and promoting healthy routines, OpenUp aims to empower employees to actively manage their mental health.

In addition, the platform extends beyond the workplace by allowing up to three family members to access the service, reinforcing CCE's holistic approach to well-being. The tool is provided free of charge, ensures full privacy, and operates as a secure space where no personal data or usage behavior is tracked. With its digital and user-friendly format, OpenUp represents a practical and inclusive step toward fostering a supportive work environment and strengthening long-term employee resilience.

3.3 DIVERSITY, SKILL DEVELOPMENT & TRAINING

3.3.1 Diversity, Equity and Inclusion Program

CCE continues to embed diversity, equity, and inclusion (DEI) as a core element of its organizational culture and long-term strategy. Today, 172 employees (FTE) from 25 nationalities work across nine locations, with women representing approximately 40% of the workforce reflecting a strong commitment to building an inclusive and diverse workplace. The company's teams focus on developing and operating large-scale photovoltaic power plants and battery storage systems, contributing to the global energy transition while strengthening Europe's energy independence. Women currently hold around 14% of management positions, highlighting an ongoing opportunity to improve gender balance at leadership level.

While female representation across the overall workforce remains strong, CCE recognises that women continue to be underrepresented in leadership positions. This reflects the historically male-dominated nature of the renewable energy sector and highlights an important opportunity to further improve gender balance at management level. Increasing female representation in leadership remains a long-term objective, supported through inclusive recruitment practices, equal access to career development opportunities, and a workplace culture free from discrimination or bias. We believe that diverse perspectives strengthen decision-making, foster innovation, and contribute to stronger overall business performance.

3.3.2 CCE Academy & Sustainability Unlocked

CCE places continuous learning and professional development at the core of its people strategy through initiatives such as the CCE Academy and Sustainability Unlocked platforms. These centralized learning hubs provide a wide range of cross-functional and sustainability-focused training, enabling employees to upskill, stay informed on industry developments, and actively contribute to the company's ESG objectives.

Learning and development are closely integrated into performance management processes, fostering a culture of accountability, reflection, and continuous improvement. Accessible both on-site and remotely, these platforms ensure equitable learning opportunities across all locations, supporting the development of a knowledgeable and future-ready workforce capable of driving sustainable impact across the organization.

Training & Development Metric (2025)	Value
Total theoretical annual hours worked	326,716 hours
Training budget (% of total)	3.84%
Employees (FTE) who underwent training	31
Average training hours per employee – Female	4.1 hours
Average training hours per employee – Male	4.25 hours

3.3.3 Talent Attraction and Retention

Attracting and retaining talent remains a key priority for CCE as we continue to scale our operations in a competitive renewable energy market. In 2025, CCE hired approximately 24.14 FTE employees, primarily through open-ended contracts, reflecting our commitment to long-term employment relationships and organizational stability. In parallel, our activities contributed to the creation of 14 additional jobs (FTE) across our value chain. During the reporting period, we focused on strengthening the fundamentals of an attractive workplace, including flexible working models, continuous learning opportunities through the CCE Academy, and a purpose-driven culture aligned with the energy transition.

While dedicated retention programs are still being further developed, these core elements support employee engagement and long-term commitment. Looking ahead, CCE aims to build on this foundation by introducing more structured talent retention initiatives, including targeted career development pathways, leadership programs, and enhanced employee feedback mechanisms, ensuring we remain an employer of choice in the renewable energy sector.

3.4 CASE STUDY

SUSTAINABILITY UNLOCKED PATHWAY “RESPONSIBLE INVESTMENT AND THE DEVELOPMENT OF RENEWABLE ENERGIES”

CCE continues to strengthen its commitment to sustainability through targeted learning and capability building. This spring, a new learning path— “Responsible Investment and the Development of Renewable Energies”—was launched on the Sustainability Unlocked platform in collaboration with ESG experts from Omnes Capital and CCE leadership. The course combines strategic insights with practical tools, enabling employees to understand and apply ESG principles across the full lifecycle of renewable energy projects. Since its launch, engagement has been strong, with 1,948 learning units and 532 modules completed, reflecting growing internal awareness and interest in responsible investment practices.

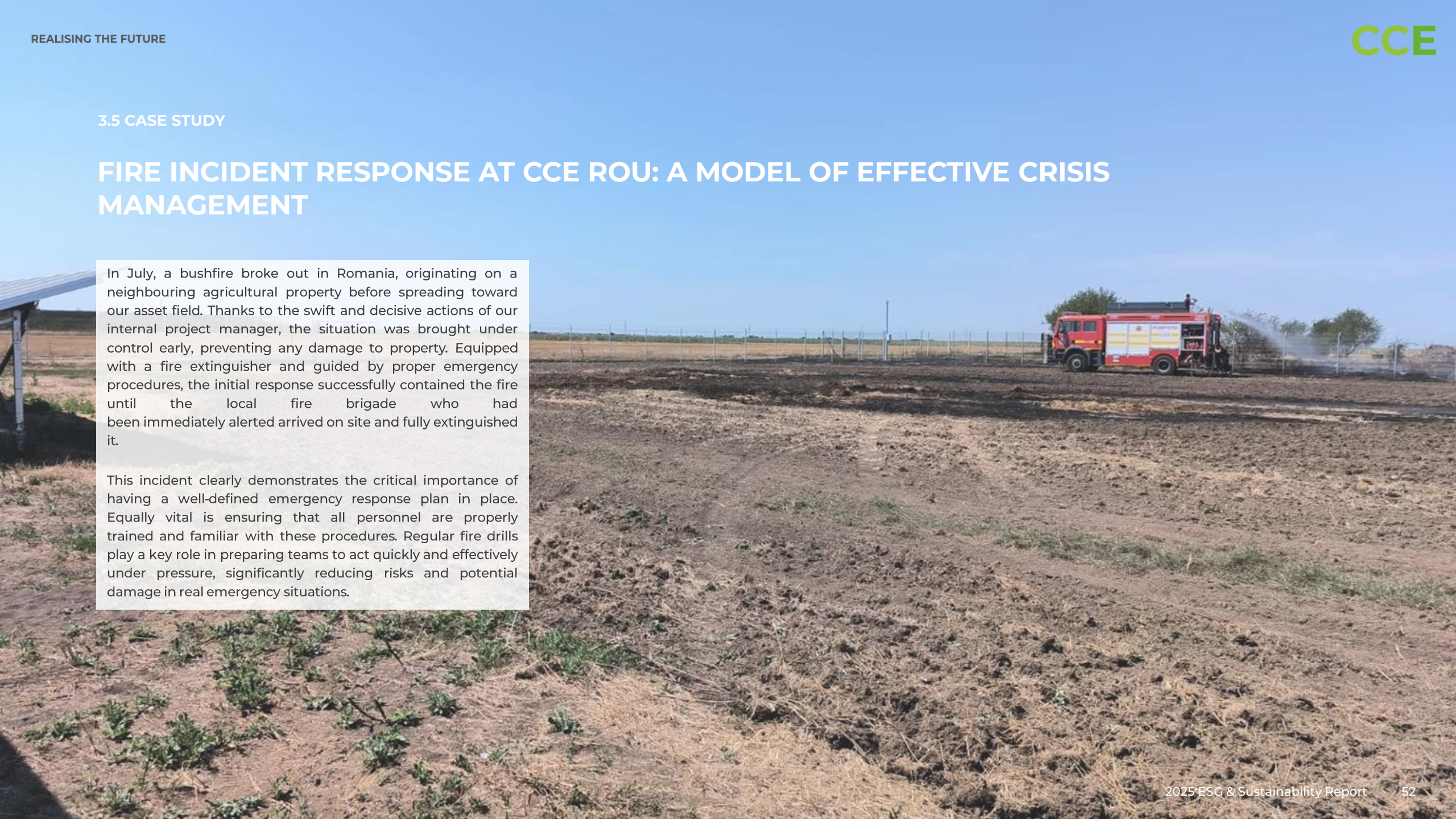
The program remains highly relevant as the green economy evolves, equipping employees with the knowledge to balance financial performance with positive environmental and social impact. Participants who complete the course can earn Continuing Professional Development (CPD) credits, further supporting professional growth. Available to all employees free of charge, the platform offers access to over 100 expert-led courses, reinforcing CCE’s belief that continuous learning is key to driving sustainable transformation. Through initiatives like this, CCE aims to embed ESG thinking into everyday decision-making and contribute meaningfully to the advancement of the renewable energy sector.

3.5 CASE STUDY

FIRE INCIDENT RESPONSE AT CCE ROU: A MODEL OF EFFECTIVE CRISIS MANAGEMENT

In July, a bushfire broke out in Romania, originating on a neighbouring agricultural property before spreading toward our asset field. Thanks to the swift and decisive actions of our internal project manager, the situation was brought under control early, preventing any damage to property. Equipped with a fire extinguisher and guided by proper emergency procedures, the initial response successfully contained the fire until the local fire brigade who had been immediately alerted arrived on site and fully extinguished it.

This incident clearly demonstrates the critical importance of having a well-defined emergency response plan in place. Equally vital is ensuring that all personnel are properly trained and familiar with these procedures. Regular fire drills play a key role in preparing teams to act quickly and effectively under pressure, significantly reducing risks and potential damage in real emergency situations.



3.6 HEALTH AND SAFETY

Health & Safety (H&S) is a fundamental priority for CCE and an integral part of the company's operational and corporate culture. As a renewable energy developer operating across multiple countries and project phases, CCE is committed to ensuring safe working conditions for its employees, contractors, and partners throughout the entire lifecycle of its projects.

In 2025, CCE continued to strengthen its proactive approach to occupational health and safety by focusing on prevention, risk awareness, and continuous improvement. This includes structured governance at corporate level, systematic hazard identification through regular site inspections, comprehensive training programs, and transparent incident reporting processes. CCE's safety management framework applies not only to its internal workforce but also to EPC contractors and operational partners working under CCE's operational control.

The company's H&S strategy is based on a zero-harm ambition and is supported by clear policies, defined responsibilities, and active engagement from management and employees. Through regular safety committee meetings, employee participation in risk assessments, and open feedback mechanisms, CCE promotes a strong safety culture across the organization.

By combining operational oversight, training initiatives, digital reporting tools, and continuous monitoring of safety performance, CCE aims to minimize risks, prevent incidents, and ensure a safe working environment across all project sites and corporate locations.

3.6.1 Corporate H&S Commitment and Governance

Health & Safety is embedded at corporate level through defined governance structures, executive oversight, and regular Safety Committee meetings.

The Safety Committee reviews safety KPIs, analyzes incident trends, and examines near misses to identify potential risks.

It also evaluates preventive and corrective measures to ensure their effectiveness and monitors the implementation of corporate safety initiatives. Through structured governance and management engagement, CCE reinforces accountability and continuous improvement.

3.6.2 Legal Compliance in Health & Safety

CCE ensures compliance with all applicable occupational health and safety laws and regulations in the countries of operation.

At project level, EPC contractors must implement site-specific HSE Plans in accordance with legal requirements. Compliance is verified through documented safety inductions, regular inspection walks, and the review of licenses and training records. It also includes monitoring emergency preparedness measures and maintaining proper documentation of waste management practices. Documentation supports transparency and readiness for regulatory inspections.

3.6.3 Worker Participation and Consultation

CCE promotes active worker participation in Health & Safety processes. Safety representatives are appointed at project level, and workers are actively involved in health and safety risk assessments.

Feedback mechanisms are available through internal communication channels, including the corporate employee feedback platform TeamEcho. This allows employees to provide structured feedback on safety topics, workplace conditions, and improvement suggestions.

In addition, regular Safety Committee meetings at corporate level ensure consultation between management, H&S representatives, and operational functions.

3.6.4 Site Oversight

In 2025, CCE further strengthened its commitment to Health & Safety (H&S) by conducting regular, documented construction site inspection walks together with the respective EPC contractors and project managers. These EHS Walks were performed across multiple project locations, ensuring alignment with local legal requirements, CCE H&S standards, and international best practices.

CCE's occupational health and safety management system applies to CCE employees as well as to contractors and subcontractors under CCE's operational control (GRI 403-1, 403-7).

The inspections included structured, checklist-based assessments covering general site safety and housekeeping, Personal Protective Equipment (PPE) compliance, emergency preparedness, chemical safety, waste management, electrical safety, as well as documentation and legal compliance.

Hazard identification, risk assessments and implementation of corrective actions are conducted systematically through these inspection walks and contractor HSE plan requirements (GRI 403-2). All inspection walks were documented, and findings were communicated directly to responsible contractors for implementation and tracking.

Across all sites, the following positive trends were observed:

- Strong PPE compliance
- Clear fencing and controlled site access
- Structured HSE Plans implemented by EPCs
- Regular toolbox talks and safety briefings
- Proper waste segregation and environmental protection measures
- Functional emergency preparedness (assembly points, fire extinguishers, first aid kits)
- Increasing documentation standards and tracking of corrective actions

Minor improvement actions were defined where necessary, with responsibilities assigned and follow-up planned. No major systemic safety deficiencies were identified during the documented walks.

3.6.5 Incident Reporting and Digital Standardization

In 2025, CCE implemented a corporate-wide electronic incident reporting system to standardize and harmonize reporting processes across all locations and business units.

The system enables structured documentation of incidents, near misses, unsafe conditions, and corrective actions. It improves transparency, supports root cause analysis, and enhances trend monitoring for preventive action.

3.7 Corporate-wide H&S Initiatives in 2025

3.7.1 Annual Work at Height / Rooftop Training

In 2025, CCE once again conducted its annual work-at-height and rooftop safety training. The training combined theoretical instruction with practical exercises. Participants were trained in the selection, use, and inspection of fall protection systems, as well as in conducting risk assessments prior to rooftop access. The training also covered rescue procedures and appropriate emergency response measures.

This supports the safe execution of rooftop PV installations and maintenance activities (GRI 403-5).

3.7.2 Mandatory Corporate-wide Safety Awareness Training

CCE rolled out a mandatory Safety Awareness Training for all employees (GRI 403-5). The training covered general occupational safety principles, emergency procedures, and incident reporting processes, along with risk awareness and hazard identification. It also addressed behavioral safety and personal responsibility, as well as ergonomic risks and preventive measures in office environments (GRI 403-3, 403-6). By including ergonomic workplace awareness, CCE also addresses occupational health risks beyond acute safety incidents.

3.8 Health & Safety KPIs

In 2025, CCE maintained strong Health & Safety performance across its global operations. The reported KPIs include CCE employees as well as EPC and O&M contractors working under CCE's operational control. All safety data is collected via the corporate electronic incident reporting system and consolidated annually by the H&S function. The standardized reporting framework ensures consistent data quality, transparency, and comparability across regions and projects.

No fatalities, lost-time injuries or total recordable incidents were reported during the period. Working-hours data for one contractor covering the final two months were not yet available at the reporting date. A bushfire reaching one of our sites was recorded as a fire incident, resulting in no injuries, recordable incidents or material property damage. Lessons learned were integrated into safety communication and training initiatives. Compared to the previous year, hours worked by EPC & O&M contractors decreased significantly due to a lower number of projects under construction during the reporting period.

These results underline CCE's zero-harm ambition and commitment to continuous safety improvement across all business areas.

Metrics/Year	2023	2024	2025
Fatalities	0	0	0
High-consequence injuries (excluding fatalities)	0	1	0
Lost Time Injury Frequency Rate (LTIFR) *Number of lost time injuries per million hours worked*	0	0.85[1]	0
Total Recordable Incident Rate (TRIR) *Number of recordable incidents—including medical treatment cases, restricted work, and lost time injuries—per 200,000 hours worked*	0	0.17	0
Accident Severity Rate *Total number of lost workdays due to injuries per 1,000 hours worked*	0	0.02	0
Fire Incident	Not analyzed	1	1
Hours worked (CCE internal)	Not analyzed	352.606	334.639
Hours worked (EPC&OM)	Not analyzed	2.002.377	111.990*
Hours worked (total)	Not analyzed	2.354.983	446.629*

[1] Prior-year data have been restated due to updated source data and may differ from values reported previously.

*Some data points were not yet fully available at the time of reporting and may be subject to minor updates.

3.9 CCE CARE

With CCE Care, we have established a dedicated initiative to actively strengthen and expand our social responsibility across all international locations. While our core mission remains advancing the energy transition, CCE Care reflects our broader commitment to creating meaningful and lasting value within the communities where we operate. By leveraging both our technical expertise and financial resources, we support and develop initiatives that enhance access to renewable energy, foster inclusive education, and empower underserved populations. Our activities range from environmental awareness and educational programs to inclusive sports initiatives and targeted humanitarian support. Across all efforts, we focus on delivering impact that is socially inclusive, environmentally responsible, and locally relevant. We believe that a truly sustainable future is not only driven by clean energy, but also built on care, equity, and shared progress.

For the third time, the non-profit organisation Weihnachtsglück organized a Christmas campaign, collecting parcels from communities in Germany and contributions from CCE colleagues for delivery to Miercurea Ciuc in Romania. Volunteers distributed the gifts to children in surrounding villages, creating moments of joy and highlighting the impact of collective effort.

More than 250 students in Steyr joined the Junior Maker Pioneers project days supported by CCE, building solar-powered creations. They explored renewable energy through hands-on activities and exhibitions while learning to use tools and machines. The mix of theory and practice made it a fun and inspiring experience.

CCE employees in Garsten organized a fun betting game on the papal election to raise money for charity. The initiative collected €360 for Österreichische Kinderkrebshilfe, showing strong team spirit and creativity. Although no one guessed the new Pope, the campaign made a meaningful impact.

CCE participated in the Wings for Life World Run, joining over 310,000 people worldwide. Two employees represented the company, running nearly 40 km. With 100% of entry fees donated, the event raised over €8.1 million.

CCE's webinar series on BESS and EIWG concluded, covering flexibility, PV, and battery storage. Recordings are available on request from the CCE Österreich team.

During the final stage of the 1st AQP Tour Baskin Puglia, LSB hosted a two-day festival in Lecce celebrating inclusive sports from wheelchair basketball to football for the visually impaired, bocce, and table tennis supported by CCE.

CCE Italia supported the 2nd Aqp Tour Baskin Puglia 2025, an inclusive sports initiative by La Scuola di Basket Lecce. The tour promoted inclusion and equal opportunities across the region, concluding in Lecce.

An exceptional closing evening of the Mondial des Énergies Vertes in Béziers! We are proud to be a sponsor of this event dedicated to a sustainable future. Thanks to Mayor Robert Ménard for his presence and support as we continue to drive the energy transition forward together.

What a great success in Béziers! Congratulations to the entire BMC-Béziers team for the flawless organization, and thanks to all volunteers, partners, and contributors who made it possible. We are proud to have been a partner of this event, celebrating sporting achievements and a shared commitment to renewable energy.

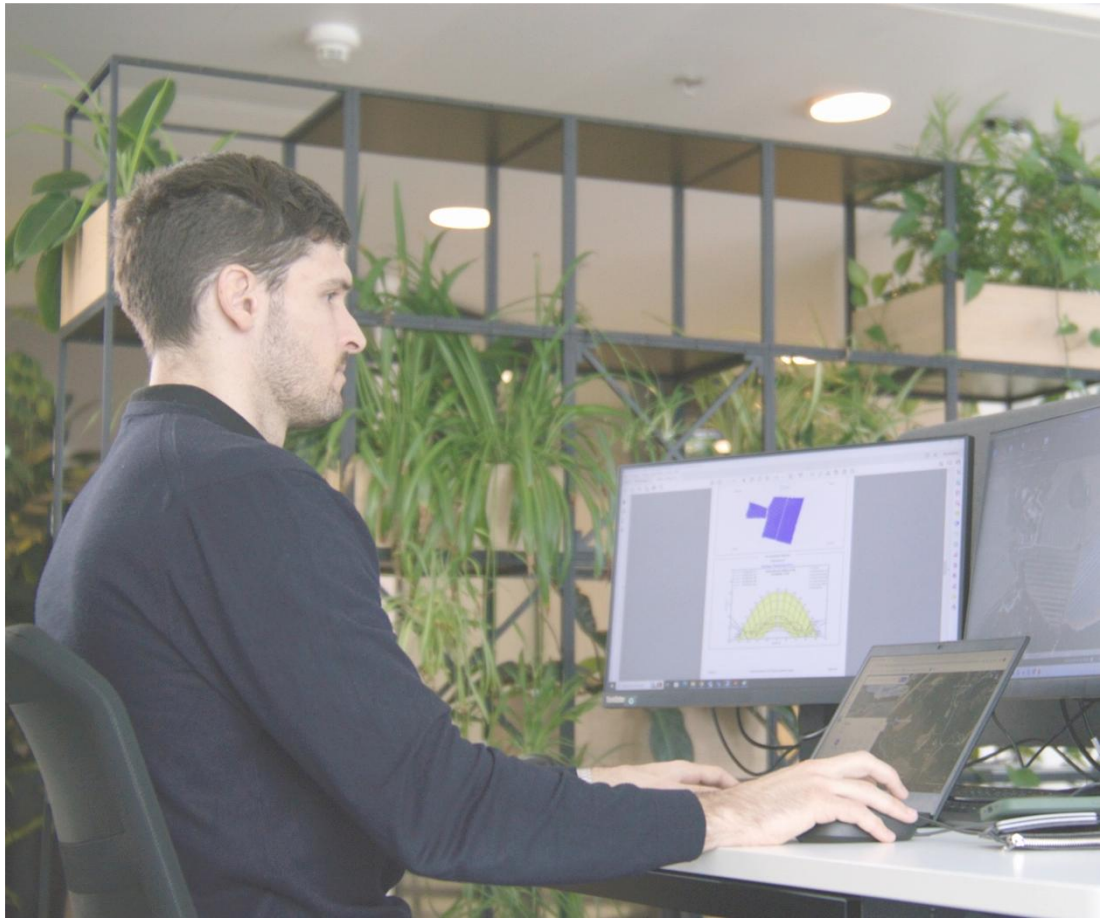
3.10 SUPPLY CHAIN MANAGEMENT

At CCE Holding GmbH, we systematically integrate ESG considerations into our procurement and supply chain management processes. We recognize that a significant share of environmental and social impacts estimated at up to 80% occurs along the value chain, from sourcing materials to project delivery. As regulatory expectations continue to evolve, including increasing requirements to demonstrate responsible supply chain practices, we are strengthening our approach to ensure transparency, accountability, and alignment with international ESG standards.

We require our suppliers to comply with clearly defined standards covering environmental protection, human rights, labour practices, and ethical business conduct. Our procurement processes embed ESG criteria into supplier selection and contracting, supported by binding contractual requirements aligned with internationally recognized frameworks. Supplier performance is continuously monitored through defined KPIs, and we apply a risk-based due diligence approach to identify and manage ESG risks, particularly in global sourcing where regulatory standards may vary. This ensures that procurement decisions go beyond cost considerations to include environmental and social performance.

Due diligence is therefore a central element of our quality and risk management framework. We have introduced enhanced evaluation methods that enable transparent and measurable supplier performance assessments, improving traceability and strengthening oversight across our supply chain. These measures support compliance with evolving regulatory requirements while reducing exposure to operational, reputational, and supply chain risks.

Beyond compliance, we view ESG integration in procurement as a strategic opportunity. By actively engaging with suppliers and promoting sustainable practices, we enhance project quality, strengthen resilience, and create long-term value. Our approach positions the supply chain not only as an operational function, but as a key driver of sustainability performance, contributing to improved environmental and social outcomes while supporting CCE's broader ESG ambitions.



4.1 ETHICS, TRANSPARENCY, AND SUSTAINABLE IMPACT

At CCE, strong governance forms the foundation of how we operate, grow, and create long-term value. We are committed to maintaining high standards of ethical business conduct, ensuring that transparency, accountability, and integrity are embedded across all levels of the organization. Through clearly defined policies, internal controls, and compliance processes, we promote responsible decision-making and effective risk management. These mechanisms also support open communication and strengthen trust with employees, investors, and other stakeholders.

We continuously strengthen our governance framework to align with evolving regulatory expectations and sustainability requirements. This includes oversight of key areas such as compliance, anti-corruption, cybersecurity, data protection, and ESG risk management. Sustainability considerations are increasingly integrated into strategic planning and operational decision-making processes across the organization. By linking governance with ESG performance, CCE enhances accountability and supports long-term business resilience.

Beyond compliance, CCE views strong governance as a key enabler of sustainable growth and operational integrity. Our governance approach supports proactive risk identification, transparent reporting, and responsible leadership across all business activities. We also continue to improve internal collaboration and oversight to ensure consistent implementation of governance standards throughout the organization. Through this integrated framework, CCE reinforces its position as a responsible and forward-looking participant in the energy transition.

4.2 SUSTAINABILITY GOVERNANCE

CCE's sustainability approach is underpinned by a robust governance framework that ensures accountability, transparency, and integration across all levels of the organization. This structure enables effective oversight, supports strategic alignment, and is essential for delivering long-term value and sustainable business performance.

At the Board level, sustainability responsibilities are clearly defined. The Board of Directors sets strategic priorities, approves key initiatives and performance indicators, and monitors progress on a regular basis. It also plays an active role in stakeholder engagement, ensuring that CCE's sustainability vision and performance are communicated transparently to investors and the broader community.

The Board is supported by a dedicated committee that provides oversight on sustainability-related policies, risks, and strategic integration. This committee reviews environmental, health and safety, and ESG performance metrics, as well as disclosure practices, to ensure alignment with international standards and regulatory expectations. Regular meetings enable timely responses to emerging risks and evolving sustainability requirements.

At the operational level, management is responsible for implementing sustainability initiatives across the organization. This includes developing internal policies, managing environmental and social programs, and ensuring adherence to ethical business practices. A dedicated team supports these efforts by collecting and analyzing ESG data, preparing performance reports, and maintaining ongoing dialogue with stakeholders, including investors and regulators.

Sustainability is further embedded across projects and business functions to ensure that risks and opportunities are managed throughout the investment lifecycle. This includes integrating ESG considerations into capital allocation decisions and aligning project development with CCE's sustainability objectives and broader energy transition goals.

Legal and compliance functions ensure that governance standards are upheld and that the organization remains aligned with evolving regulatory frameworks. In parallel, leadership actively participates in stakeholder engagement, including investor discussions and industry initiatives, reinforcing transparency and accountability.

Through this integrated governance structure, sustainability is embedded from strategic decision-making to operational execution, enabling CCE to manage risks effectively, drive continuous improvement, and contribute responsibly to the energy transition.

4.2.1 Sustainability Governance Structure

SHAREHOLDERS

- Set ESG expectations and accountability
- Assess ESG Performance
- Engage with stakeholders
- Responsible Investment & Capital Allocation

MANAGEMENT LEVEL-DIRECTORS OF UNDERLYING BUSINESS UNITS

- Coordinate ESG priorities across business units
- Manage ESG risks & opportunities for the projects
- Implement ESG initiatives
- Executes ESG practices in each business unit
- Collect ESG Data and prepares quantitative reports
- Address ESG related concerns from institutional investors, regulators, etc.

ESG COMMITTEE

- Advise, review, and guide ESG policies and risks
- Oversee ESG Strategy
- Review environmental performance metrics
- Support climate strategy development
- Workforce health and safety monitoring
- Review and approve ESG disclosure

BOARD OF DIRECTORS

- Oversee ESG strategy integration
- Approve ESG initiatives & KPI´s
- Engage with investors and stakeholders
- Communication of ESG strategy to investors and involved stakeholders
- Evaluates ESG Performance

SUPERVISORY BOARD

- Monitor governance and ESG compliance
- Ensure legal compliance
- Participate in shareholder meetings, investor discussion, and ESG-Related committees

ESG TEAM

- Execute ESG initiatives, reporting, and data collection
- Operational Implementation of ESG Strategy
- ESG Policy Development
- Environmental Management
- Social Responsibility and Community Engagement
- Governance Support

4.3 ESG COMPLIANCE

In 2025, CCE continued to strengthen the implementation of its ESG compliance framework, ensuring that environmental, social, and governance considerations are systematically integrated into all business activities. The company focused on consistent application of existing standards and procedures rather than introducing new policies. ESG compliance is embedded throughout the investment lifecycle, from project development and due diligence to operational management and supply chain oversight. This approach supports responsible business conduct while aligning with internationally recognized frameworks such as the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.

A key component of ESG compliance is the integration of ESG risk and opportunity assessments into investment and asset management processes. ESG due diligence is conducted prior to investments to identify material environmental, social, and governance risks and to define mitigation measures where necessary. Ongoing monitoring covers areas such as greenhouse gas emissions, biodiversity impacts, resource use, labour rights, community relations, health and safety, and governance integrity. Through its exclusive focus on renewable energy, CCE contributes to reducing greenhouse gas emissions while actively managing the environmental and social impacts associated with its activities.

CCE also extends ESG compliance requirements across its supply chain through the Supplier Code of Conduct. Suppliers are expected to comply with applicable laws and CCE standards related to human rights, labour conditions, environmental responsibility, anti-corruption, and ethical business conduct. The company supports suppliers in addressing identified ESG risks and may implement corrective actions or terminate business relationships in cases of serious non-compliance. Through these measures, CCE reinforces accountability, transparency, and sustainable business practices across its entire value chain.

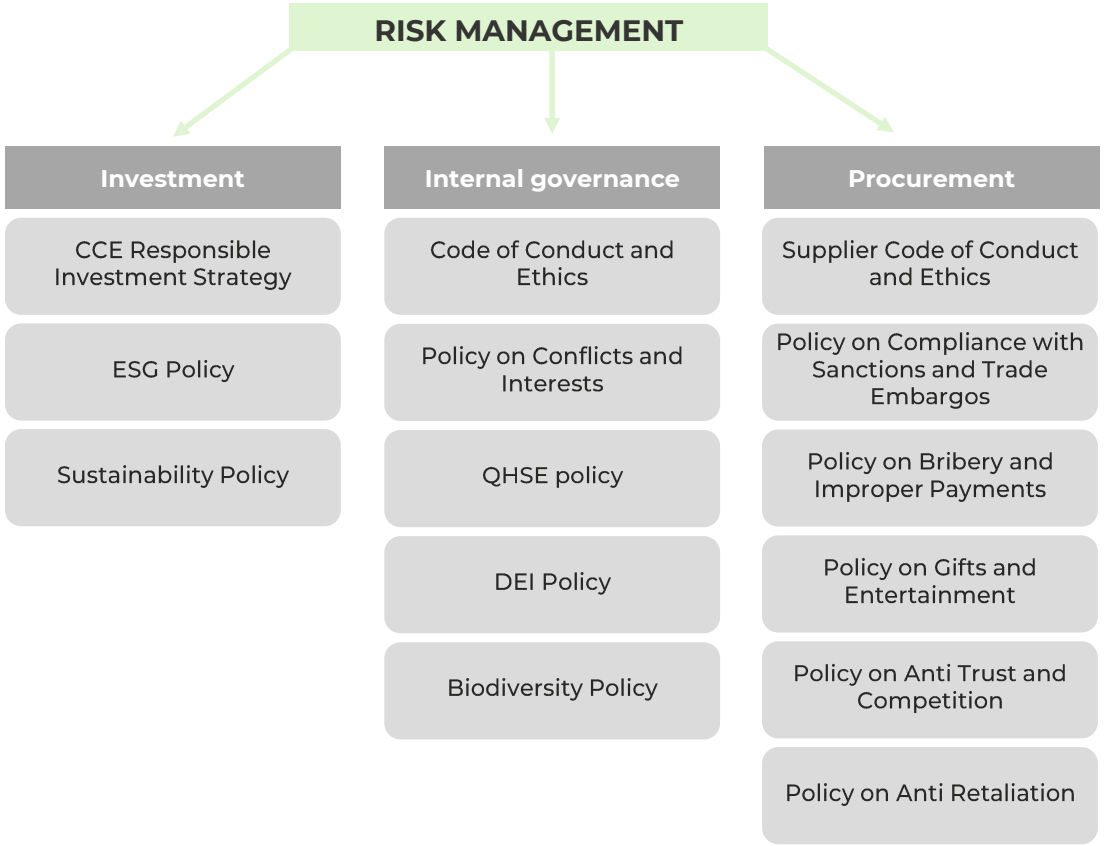
4.4 POLICY FRAMEWORK

CCE's policy framework provides the foundation for responsible governance and ethical business conduct across the organization. At its core is the Sustainability Policy, which defines the company's commitments to environmental stewardship, responsible resource use, pollution prevention, biodiversity protection, and respect for internationally recognized human rights. The policy also promotes safe working conditions, diversity and inclusion, and fair treatment of employees and stakeholders across all regions and operations.

The Code of Conduct and Ethics further supports the framework by establishing clear behavioural expectations for employees, management, and business partners. It addresses key topics such as anti-corruption, fair competition, data protection, labour rights, and responsible stakeholder engagement. The Code is reinforced by a structured grievance mechanism and a strict anti-retaliation policy, ensuring that employees and stakeholders can report concerns in good faith without fear of negative consequences. This strengthens a culture of integrity, transparency, and accountability throughout the organization.

CCE's governance structure is further supported by several thematic compliance policies designed to address specific risk areas. These include policies on anti-bribery and improper payments, antitrust and competition, conflicts of interest, gifts and entertainment, and compliance with sanctions and trade embargoes. Together, these policies establish clear rules for ethical conduct, responsible interactions with third parties and public officials, and the prevention of improper or anti-competitive practices. They also support effective monitoring, reporting, and risk management processes across the business.

Risk & Compliance Policy Framework



4.4.1 Anti-bribery and -corruption

CCE maintains a strict zero-tolerance approach to bribery and corruption, embedded in its Policy on Bribery and Improper Payments, Code of Conduct and Ethics, and supporting policies on gifts and entertainment, conflicts of interest, and anti-trust and competition. These policies apply to all employees, management, contractors, and third parties acting on behalf of CCE, ensuring consistent ethical standards across all jurisdictions in which we operate. The framework prohibits any form of improper advantage, including facilitation payments, and requires transparent and accountable business conduct. To support effective implementation, CCE conducts regular training, applies risk-based due diligence for business partners, and maintains internal control mechanisms to identify and mitigate potential risks. This comprehensive approach reinforces a strong culture of integrity and ensures that all business relationships are conducted in a lawful, ethical, and responsible manner.

4.4.2 Whistleblowing channels

CCE is committed to fostering a speak-up culture that encourages transparency, accountability, and ethical behavior at all levels of the organization. In line with its Code of Conduct and Ethics and internal whistleblowing procedures, CCE provides secure and accessible reporting channels for employees, contractors, and external stakeholders to raise concerns related to misconduct, unethical behavior, or potential compliance violations. Reports can be submitted confidentially or anonymously, ensuring that individuals feel safe to voice concerns without fear of retaliation. All submissions are treated with the highest level of sensitivity and are handled in accordance with established internal protocols and applicable regulatory requirements. Dedicated processes are in place to ensure fair, timely, and impartial investigations, as well as appropriate follow-up actions. Through these mechanisms, CCE strengthens trust within the organization and reinforces its commitment to ethical business practices and responsible corporate governance.

4.4.3 Monitoring & Reporting

CCE's approach to monitoring and reporting is anchored in its ESG Policy, Sustainability Policy, and broader governance framework, ensuring a structured and consistent approach to tracking ESG performance across all business units and project lifecycle stages. Data collection processes integrate both internal operational data and external inputs, enabling comprehensive analysis of environmental, social, and governance indicators. Regular reviews and evaluations support the identification of risks, opportunities, and areas for improvement, allowing CCE to continuously refine its sustainability strategy. ESG performance is reported transparently to stakeholders through annual disclosures aligned with recognized international standards and best practices. In addition, engagement with investors, lenders, and external benchmarks supports accountability and comparability. This systematic monitoring and reporting framework ensures that CCE remains responsive to evolving regulatory expectations while driving continuous improvement and long-term sustainable value creation.

Performance in 2025
One cybersecurity breach
No litigation concerning environment
No litigation concerning social matters
No litigation concerning governance
No convictions related to anti-corruption and bribery
No fines related to anti-corruption and bribery
No confirmed incidents or legal actions on ESG
No ESG concerns raised through reporting channels
No cases related to anti-bribery and corruption

4.5 RESPONSIBLE AI

CCE is committed to the responsible, secure, and transparent use of artificial intelligence across its operations.

Our approach to AI is guided by the principles of the EU AI Act, the GDPR, and CCE's internal AI policy. All AI systems must pass a formal approval process overseen by a dedicated AI Officer before deployment and are documented in a central AI register. We explicitly prohibit fully autonomous decision-making all decisions with legal, economic, or personnel relevance remain the responsibility of humans, with AI serving exclusively in a supportive capacity. Sensitive areas such as personnel assessments, contract decisions, and partner selection are reserved for human judgment.

Dedicated governance structures including the appointed AI Officer, a monthly AI Jour Fixe, and mandatory employee training ensure that risks are continuously assessed, documented, and managed. Personal data may only be processed by AI systems where a valid legal basis exists and, where required, a Data Protection Impact Assessment has been completed. Employees are encouraged to report concerns through an open error culture, with no disadvantage for doing so.

By embedding these safeguards, CCE aims to harness the benefits of AI such as increased operational efficiency and improved decision-making while minimizing ethical, operational, and regulatory risks.

4.6 DATA PROTECTION & CYBERSECURITY

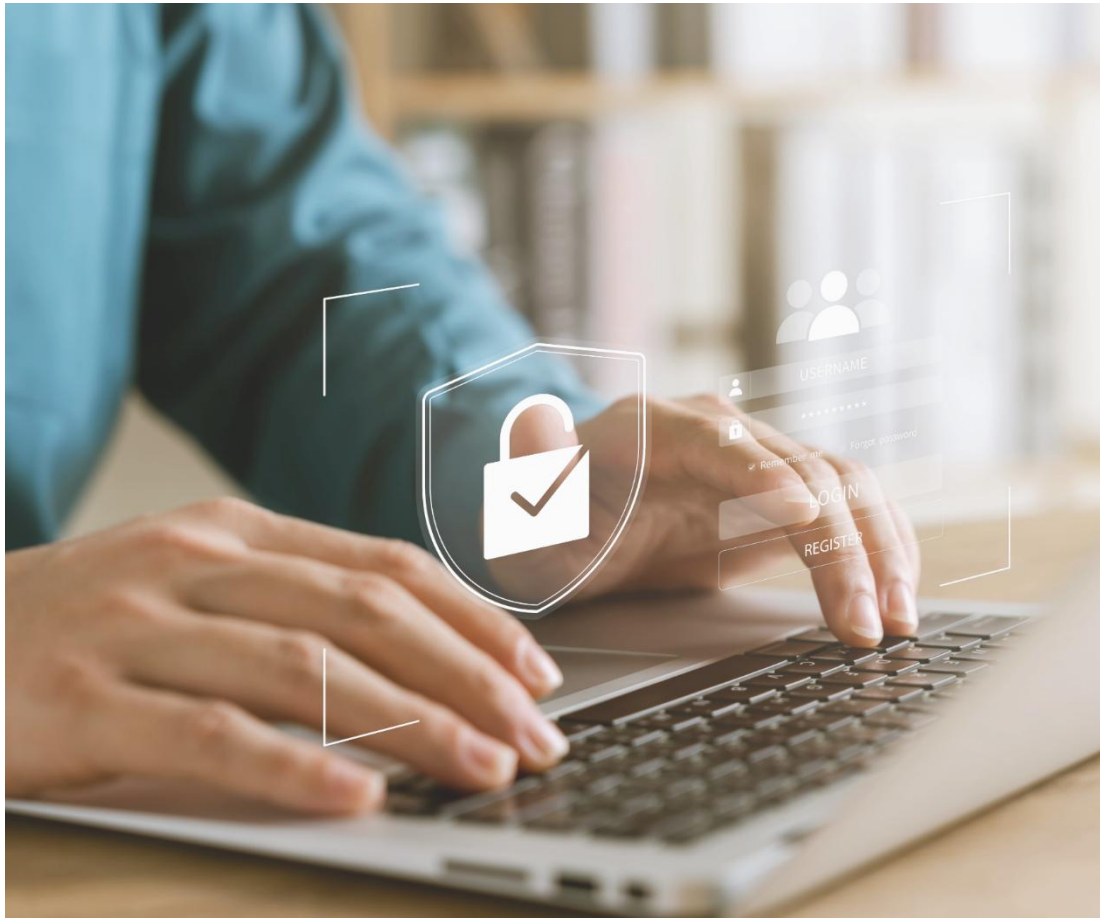
Data protection and cybersecurity are fundamental pillars of CCE's governance framework. We adhere to the General Data Protection Regulation (GDPR), ensuring that personal data is processed lawfully, transparently, and only for defined purposes. In the event of a data protection incident, CCE has contracted external legal counsel who assumes formal responsibility for all legally required response steps, including GDPR notification obligations.

Our cybersecurity infrastructure is fully operational, with technical controls and processes in place that reflect the current state of the art for organisations of our size and sector. Access to systems and data is managed based on the need-to-know principle, supported by technical safeguards such as encryption and access controls. Employees are expected to report suspected incidents promptly, and security awareness is embedded in our onboarding and operational culture.

In May 2025, CCE experienced a phishing-related cybersecurity incident involving a single user email account. Following detection, immediate containment and forensic investigations were conducted with the support of external IT and legal experts. The incident resulted in the potential exposure of business contact information relating to approximately 900 external contacts; however, no special categories of personal data were affected. CCE fulfilled all applicable GDPR notification requirements and subsequently strengthened its cybersecurity measures, including enhanced multi-factor authentication and ongoing employee security awareness training.

Like all organisations, CCE recognises that data protection and cybersecurity are not a fixed destination but a continuous process. We are actively expanding our internal governance capabilities — including formalised data governance processes and clearer internal accountability structures — to keep pace with evolving regulatory expectations and an increasingly complex threat landscape.

CCE is committed to maintaining and continuously improving its data protection and cybersecurity posture, building the internal structures and processes that underpin long-term resilience and trust across all operations.



4.7 DIGITAL TRANSFORMATION

SharePoint as single source of truth: Migrated company data away from fragmented local drives and inboxes into a centralised SharePoint environment, one place for documents, one version of the truth. Reduced duplication and made information accessible across all four countries (AT, DE, IT, NL).

Structured data rooms (ongoing): Built out dedicated SharePoint data rooms for individual assets (PV plants, SPVs) and legal entities, as well as decision-focused collaboration spaces. Teams can now find what they need without chasing colleagues. E.g. asset documentation, contracts, and key decisions are organised and consistently structured.

ETL pipeline & Power BI reporting: Improved ETL pipeline to consolidate data from multiple source systems into a unified reporting layer. Delivered fully integrated Power BI dashboards covering operational and financial KPIs, moving CCE from manual Excel-based reporting to automated insights that management can actually rely on.

Microsoft Sentinel & infrastructure hardening: Deployed Microsoft Sentinel as our SIEM solution, giving us centralised security monitoring and alerting across the IT landscape. Combined with broader infrastructure hardening measures. E.g. access controls, endpoint management,... this significantly raised our security baseline.

Application portal for process automation: Initiated the build-out of an internal application portal to house process automation tools and lightweight apps to reduce reliance on email and manual handoffs for recurring operational processes.

4.8 CASE STUDY

LEADING ESG EXCELLENCE: MONTALTO DI CASTRO ACHIEVES 5-STAR GRESB RATING

The results of the GRESB Infrastructure Development Asset Benchmark 2025 highlight the strong ESG performance of CCE Italia's Montalto di Castro project, positioning it among the top-rated development assets in the European energy sector. With a score of 92/100 and a 5-star rating, the project significantly outperforms both the industry and overall GRESB averages. This achievement reflects CCE's ability to combine environmental responsibility with economic efficiency, demonstrating that sustainable project development can deliver both strong financial and ESG outcomes.

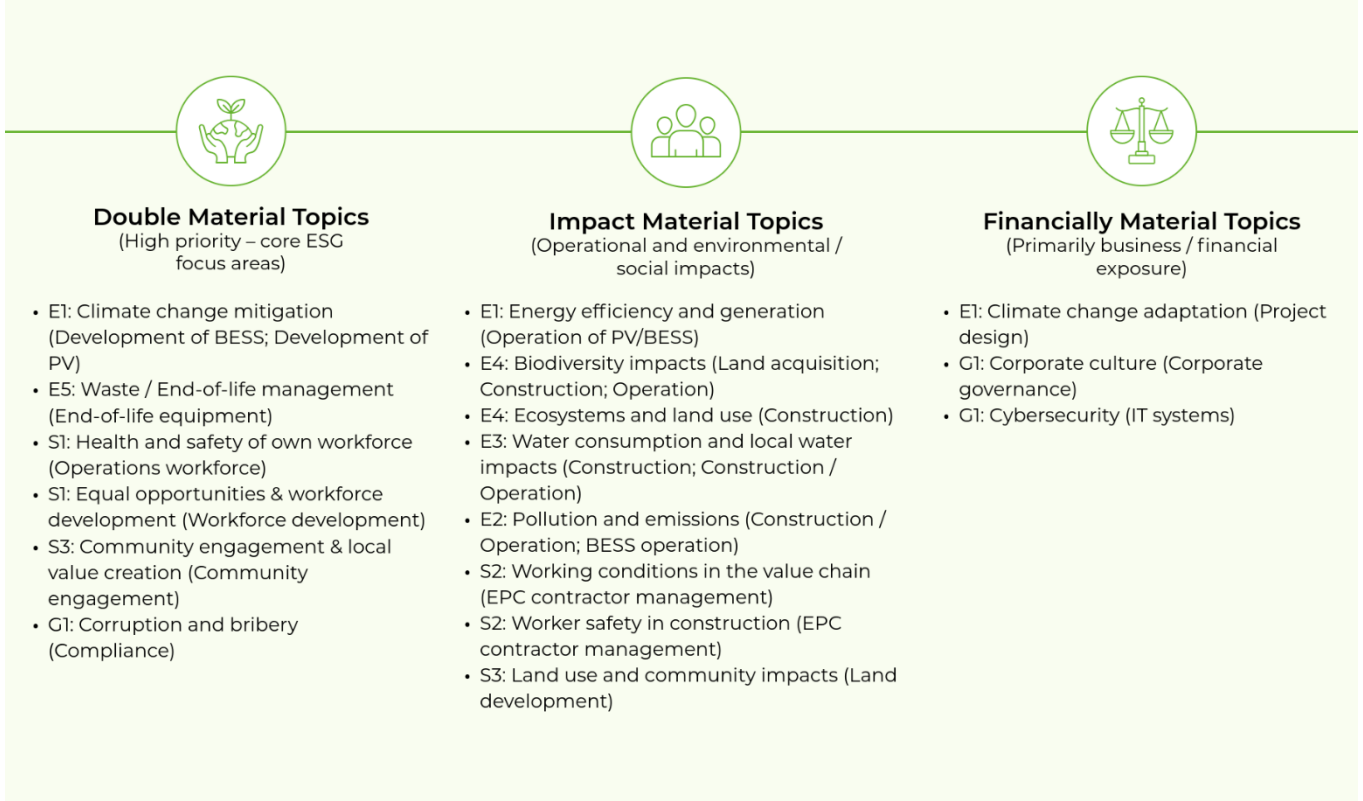
GRESB Rating: 5/5

GRESB Infrastructure Development Asset Assessment

16/16	Environmental	GRESB Average 12	Peer Group Average 13	38/38	Social	GRESB Average 33	Peer Group Average 34	38/46	Governance	GRESB Average 31	Peer Group Average 36

The project stands out for its robust risk management, clear decarbonization strategy, and active stakeholder engagement. From the outset, biodiversity protection, sustainable land use, and transparent collaboration with local communities have been integral to project planning. Strong governance structures, combined with regular reporting and external validation, further reinforce credibility and accountability. Montalto di Castro exemplifies CCE's holistic approach to sustainable energy development and underscores its commitment to setting new standards for responsible, resilient infrastructure across Europe.

4.9 DOUBLE MATERIALITY ASSESSMENT



In 2025, CCE conducted a simplified Double Materiality Assessment (DMA) aligned with the principles of the European Sustainability Reporting Standards (ESRS) to identify the environmental, social, and governance (ESG) topics most relevant to its business activities and long-term strategy. The assessment covered CCE's core operations related to the development, construction, and operation of photovoltaic (PV) parks and battery energy storage systems (BESS) across its key European markets.

The DMA also considered relevant parts of CCE's value chain, including suppliers, EPC contractors, O&M providers, and electricity off-takers, recognizing that sustainability-related impacts, risks, and opportunities may arise throughout these business relationships. A broad range of ESG topics based on the ESRS framework was screened to determine their relevance to CCE's activities and stakeholders.

The assessment process involved internal experts from several functions, including project development, construction, operations, procurement, ESG, finance, human resources, and senior management. Through cross-functional workshops and internal reviews, potential impacts, risks, and opportunities (IROs) linked to CCE's projects, operations, and supply chain were identified and evaluated.

The identified IROs were assessed using a qualitative scoring methodology that considered both impact materiality and financial materiality. Impact materiality evaluated the severity and likelihood of effects on the environment and society, while financial materiality assessed the potential financial implications of sustainability-related risks and opportunities for CCE. Based on this evaluation, the most significant ESG topics were determined and prioritized.

Overall, the DMA identified 26 material sustainability matters, including climate change mitigation, biodiversity, water use, waste and resource management, supply chain working conditions, cybersecurity, and anti-corruption. The results were reviewed and validated by senior management and now serve as a foundation for CCE's sustainability strategy, ESG reporting, and risk management processes. The DMA will be reviewed periodically to reflect regulatory developments, evolving stakeholder expectations, and changes in business activities.

4.10 ESG DUE DILIGENCE

CCE has established a robust and structured ESG due diligence (DD) framework to ensure that all project developments meet high environmental, social, and governance standards. Building on the methodology aligned with Article 9 requirements and leading frameworks such as GRESB, the process assesses key risk areas including climate impacts, biodiversity, supply chain ethics, and human rights. The framework is designed not only as a screening tool but also as an active risk management mechanism, enabling CCE to identify, assess, and mitigate ESG risks at the asset level while strengthening overall project quality and resilience.

Since 2024, CCE has successfully completed ESG due diligence assessments for a growing portfolio of assets across Europe. These include Halle (Battery Storage, Germany), Ardea (PV, Italy), Montalto di Castro (PV, Italy), Marknesse (PV, Netherlands), and St. Lucia (PV, Italy). Each assessment was conducted in close collaboration with internal teams and external experts, ensuring alignment with investor expectations and international sustainability standards. The findings informed tailored action plans for each project, addressing areas such as supply chain transparency, human rights due diligence, and environmental risk management.

In 2025, CCE further expanded this approach by conducting an additional ESG due diligence assessment for the Rafelder photovoltaic project in the Netherlands, bringing the total number of assessed assets to six. The Rafelder assessment followed the same structured methodology, evaluating ESG risks and identifying improvement opportunities, particularly in areas such as supply chain traceability, governance practices, and environmental monitoring. This continuous application of ESG due diligence reinforces CCE's commitment to responsible project development and ensures that sustainability considerations are systematically integrated across its growing portfolio.

CCE ESG DUE DILIGENCE

In 2025, CCE operationalised a robust and structured ESG Due Diligence program to ensure all project developments meet the highest environmental and social standards.

ESG DD Framework
- 27 specific indicators across ESG dimensions
- Assessments of climaterisk, biodiversity, recyclability, supply chain ethics human rights diligence
- Screening tool and management mechanism for asset-level sustainability risks

Priority Projects
- Forced labour risks in module supply chain

Key Findings & Actions
- Forced labour risks in module supply chains
- Gaps in human rights due diligence
- Tailored action plans and sustainability frameworks

4.11 CCE MANAGEMENT SYSTEM

As part of our ongoing commitment to ESG principles, CCE is continuously developing its management system in alignment with internationally recognized standards. This evolving framework is intended to serve as the operational foundation of our ESG strategy and to progressively ensure that sustainability, stakeholder wellbeing, and responsible governance are embedded across all levels of the organization.

CCE is currently working to integrate key international management standards into a unified approach, including Quality Management (ISO 9001), Occupational Health and Safety (ISO 45001), Environmental Management (ISO 14001), and Information Security Management (ISO 27001). By aligning internal processes with the principles of these standards, we aim to strengthen operational efficiency while supporting our ESG objectives.

The principles of ISO 9001 guide our focus on quality management and continuous improvement, supporting our ambition to consistently deliver services that meet or exceed stakeholder expectations. ISO 45001 informs our efforts to protect the health and safety of employees, partners, and contractors, while ISO 14001 provides a framework for reducing environmental impacts through responsible resource management, pollution prevention, and sustainability-oriented decision-making. In addition, ISO 27001 supports the development of robust information security practices to safeguard the confidentiality, integrity, and availability of data, addressing the increasing importance of cybersecurity and data protection in responsible business operations.

By progressively integrating these standards, CCE aims to develop a comprehensive management approach that strengthens internal processes, improves coordination across departments, and fosters a culture of shared responsibility throughout the organization. This ongoing development supports regulatory alignment, operational excellence, and the continuous improvement of our ESG performance while strengthening stakeholder trust through high standards in quality, safety, environmental stewardship, and data governance.

CCE will continue to enhance and formalize its management structures in line with international best practices. Through this continuous improvement process, the company is working toward a robust and integrated management framework that reflects the principles of the ISO standards and prepares the organization for potential future certification.

4.12 ESG GOVERNANCE FORWARD PLAN

REFLECTING ON OUR ESG JOURNEY

Reflecting on our ESG journey, we recognize the progress made, the lessons learned, and the responsibility we carry moving forward.

Our ambition to decarbonize, uphold human rights, and drive inclusive growth has never been stronger. Throughout 2025, we have taken meaningful steps to build transparency, strengthen governance, and ensure that ESG considerations are not just reported but lived within our company culture.

As we continue to evolve in a fast-changing world, our focus remains on adaptability, innovation, and shared value creation. The road ahead will require resilience and collaboration - but with clear values and committed people, we are confident in our ability to navigate complexity and deliver positive impact.

Looking ahead, CCE will further embed ESG into its core governance and decision-making processes, transitioning from a compliance-driven approach to a fully integrated value-creation model. In 2025 and beyond, we will strengthen the alignment between ESG performance and business strategy by incorporating sustainability criteria more systematically into investment decisions, project development, and asset management. This includes enhancing internal governance structures, clarifying accountability across functions, and ensuring that ESG responsibilities are consistently reflected at management and operational levels.

A key priority will be the continued development of our ESG risk management framework, with a stronger focus on forward-looking risk identification and scenario-based analysis. Building on TCFD-aligned practices, we aim to deepen our understanding of climate-related risks and opportunities across our portfolio and integrate these insights into financial planning and project evaluation. In parallel, we will enhance our data governance by improving ESG data quality, digital tracking systems, and internal controls, enabling more robust, decision-useful reporting and preparing for evolving regulatory requirements, including VSME.

We will also invest in building internal capabilities to support this transformation. This includes expanding ESG training across all levels of the organization, strengthening cross-functional collaboration, and fostering a culture of accountability and transparency. In addition, we aim to deepen engagement with key stakeholders—including investors, partners, and suppliers to drive alignment on ESG expectations and promote best practices across the value chain. Through these actions, CCE seeks to position ESG governance as a strategic enabler of long-term resilience, innovation, and sustainable growth.

Appendix A – GRI INDEX

GRI Standard	Disclosure Title	Report Subsection	Notes
GRI 2-1	Organizational details	1.3 About CCE	Company profile, ownership structure, countries of operation and business activities are described.
GRI 2-2	Entities included in sustainability reporting	About this report	Reporting boundary and included entities are described.
GRI 2-3	Reporting period, frequency and contact point	About this report	The report covers the 2025 calendar year and is published annually.
GRI 2-5	External assurance	About this report / Appendix	The 2025 ESG Report has not been externally assured. CCE currently reports voluntarily with reference to VSME and selected GRI disclosures.
GRI 2-6	Activities, value chain and other business relationships	1.4 What We Do / 1.11 Responsible Investment Process	CCE's business activities, value chain and project lifecycle are described.
GRI 2-7	Employees	3.2 Working at CCE	Employee numbers, workforce profile and diversity information are disclosed.
GRI 2-8	Workers who are not employees	3.6 Health & Safety / 3.10 Supply Chain Management	Contractors and suppliers are addressed through QHSE, health and safety, and supplier requirements.
GRI 2-9	Governance structure and composition	4.2 Sustainability Governance	ESG governance structure and responsibilities are described.
GRI 2-12	Role of highest governance body in overseeing impacts	4.2 Sustainability Governance	Oversight of ESG-related impacts, risks and opportunities is described.
GRI 2-13	Delegation of responsibility for managing impacts	4.2 Sustainability Governance	ESG roles and departmental responsibilities are disclosed.
GRI 2-14	Role of highest governance body in sustainability reporting	4.2 Sustainability Governance / About this report	Management oversight of sustainability reporting is described.
GRI 2-15	Conflicts of interest	4.3 ESG Compliance / 4.4 Policy Framework	CCE's conflict of interest policy is disclosed.
GRI 2-16	Communication of critical concerns	4.3 ESG Compliance / 4.4 Policy Framework	Grievance and whistleblowing channels are disclosed.
GRI 2-19	Remuneration policies	4.12 ESG Governance Forward Plan	ESG-related performance targets are referenced.
GRI 2-22	Statement on sustainable development strategy	1.2 Message from Managing Partners	Management statement and sustainability direction are outlined.
GRI 2-23	Policy commitments	4.3 ESG Compliance / 4.4 Policy Framework	ESG, sustainability, supplier, QHSE, DEI and compliance policies are disclosed.
GRI 2-24	Embedding policy commitments	1.11 Responsible Investment Process / 4.11 CCE Management System	ESG commitments are embedded in investment, procurement and management processes.
GRI 2-25	Processes to remediate negative impacts	4.3 ESG Compliance / 4.4 Policy Framework	Grievance, incident and corrective action mechanisms are described.
GRI 2-26	Mechanisms for advice and raising concerns	4.3 ESG Compliance / 4.4 Policy Framework	Whistleblowing and grievance mechanisms are disclosed.
GRI 2-27	Compliance with laws and regulations	4.3 ESG Compliance / 4.4 Policy Framework	Compliance framework, policies and reporting channels are described.
GRI 2-28	Membership associations	1.13 ESG Initiatives	Relevant memberships and ESG initiatives are disclosed.
GRI 2-29	Approach to stakeholder engagement	1.13 ESG Initiatives / 3.9 CCE Care / 2.7 Biodiversity	Engagement with employees, investors, communities and partners is described.
GRI 3-1	Process to determine material topics	4.9 Double Materiality Assessment	The double materiality assessment methodology and process are described.
GRI 3-2	List of material topics	4.9 Double Materiality Assessment	Material ESG topics and related impacts, risks and opportunities are disclosed.
GRI 3-3	Management of material topics	Environment / Social / Governance sections	Management approaches are described throughout the thematic sections.

Appendix B – VSME INDEX

VSME Standard	Disclosure Title	Report Subsection	Notes
Basic Module	Business activities and organizational structure	1.3 About CCE	Overview of operations, markets and portfolio
Basic Module	Sustainability strategy	1.10 CCE Sustainability Strategy	Sustainability vision and strategic priorities
Basic Module	ESG governance structure	4.2 Sustainability Governance	ESG oversight and management responsibilities
Basic Module	Code of conduct and ethical business practices	4.3 ESG Compliance / 4.4 Policy Framework	Ethics, anti-bribery and compliance framework
Basic Module	Double Materiality Assessment	4.9 Double Materiality Assessment	Material sustainability impacts, risks and opportunities
Basic Module	Climate change mitigation	2.5 Climate Strategy and Corporate Carbon Footprint	Decarbonization strategy and emissions management
Basic Module	Climate-related risks and opportunities	2.3 Climate Risk Management and TCFD Alignment	Climate risk identification and resilience assessment
Basic Module	Greenhouse gas emissions	2.5 Climate Strategy and Corporate Carbon Footprint	Scope 1, 2 and 3 emissions disclosures
Basic Module	Energy generation and renewable energy contribution	2.5 Climate Strategy and Corporate Carbon Footprint / 2.6 CCE Resource Stewardship	Renewable energy portfolio and generation overview
Basic Module	Pollution prevention and resource management	2.6 CCE Resource Stewardship: Efficiency and Responsibility	Waste reduction, recycling and responsible resource use
Basic Module	Circular economy and end-of-life management	2.6 CCE Resource Stewardship / End-of-Life Programme	Recycling and circularity initiatives
Basic Module	Biodiversity and ecosystem management	2.7 Biodiversity: Ecosystem Management	Biodiversity enhancement and habitat protection
Basic Module	Land use and environmental impacts	2.7 Biodiversity: Ecosystem Management	Land stewardship and environmental mitigation measures
Basic Module	Workforce composition and employee engagement	3.2 Working at CCE	Employee overview and engagement initiatives
Basic Module	Diversity, equity and inclusion	3.2 Working at CCE / 3.3 Diversity, Skill Development & Training	Diversity and inclusion commitments
Basic Module	Learning and development	3.3 Diversity, Skill Development & Training / CCE Academy	Training and employee development programmes
Basic Module	Occupational health and safety	3.6 Health and Safety	QHSE framework and safety management
Basic Module	Community engagement and social initiatives	3.9 CCE Care / 1.13 ESG Initiatives	Community support and stakeholder engagement
Basic Module	Human rights and labour standards	4.3 ESG Compliance / 4.4 Policy Framework / Supplier Code of Conduct	Human rights commitments and labour protections
Basic Module	Supply chain sustainability	3.10 Supply Chain Management / 4.10 ESG Due Diligence / Supplier Code of Conduct	ESG integration into procurement and supplier management
Comprehensive Module	ESG integration into investment decisions	1.11 CCE's Responsible Investment Process	ESG due diligence and investment governance
Comprehensive Module	ESG risk management framework	2.2 Risk Management	Enterprise and ESG risk management processes
Comprehensive Module	Climate scenario analysis and resilience	2.3 Climate Risk Management and TCFD Alignment	Physical and transition climate risk assessment
Comprehensive Module	Net Zero ambition and transition planning	2.5 Climate Strategy and Corporate Carbon Footprint	Long-term decarbonization pathway
Comprehensive Module	ESG targets and KPI monitoring	4.12 ESG Governance Forward Plan	ESG objectives and performance monitoring
Comprehensive Module	ESG-linked performance objectives	4.12 ESG Governance Forward Plan / ESG Personnel Performance Targets	ESG integration into employee target setting
Comprehensive Module	Stakeholder engagement processes	1.13 ESG Initiatives / 4.9 Double Materiality Assessment	Stakeholder participation and consultation processes
Comprehensive Module	ESG data management and reporting controls	4.11 CCE Management System	ESG monitoring and internal reporting processes
Comprehensive Module	Reporting methodology and disclosure framework alignment	About this Report	Alignment with VSME, GRI, IFRS S2 and ESRS references
Comprehensive Module	Multi-year ESG performance tracking	1.1 2025 Highlights / 2.5 Climate Strategy and Corporate Carbon Footprint	Historical ESG performance and progress indicators

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