ALLOCATION & IMPACT REPORT

ENERGO-PRO GREEN FINANCE s.r.o.

September 2025

ENERGO-PRO

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Statement by the Green Finance Committee

The Green Finance Committee has considered and endorsed the Allocation and Impact Report ("the Report").

In their opinion, this Report represents a reasonable, fair, and balanced representation of the green bonds net proceeds allocations and is prepared in accordance with Green Financing Framework.

Company Profile

ENERGO-PRO Green Finance s.r.o. is a company committed to responsible and sustainable business practices. As part of the DKHI Group (or "the Group")[1], a sustainable and environmentally responsible organization, ENERGO-PRO Green Finance s.r.o. aligns with the Group's values and adheres to the Sustainability Framework, Policies, Strategies, Standards and Plans established by the Group. This ensures that our operations remain in compliance with the highest environmental, social, and governance ("ESG") standards.

The Group develops, owns, operates, and manages hydroelectric power plants ("HPPs") and infrastructure networks for the distribution and supply of electricity. Business is conducted in a responsible way in order to achieve a stable financial return balanced with long-term growth and the fulfilment of our commitments to the community and the environment. Our business model follows a strategy of international expansion by building up our asset base and developing it over the long-term.

Continuing this approach, the Group has grown its portfolio over the past 30 years through targeted acquisitions and greenfield developments. We have established a strong presence in Europe, the Black Sea region, the Caucasus and more recently in South America — namely in Czech Republic, Bulgaria, Georgia, Türkiye, Spain, Brazil and Colombia.

Our Focus on Sustainability

Sustainability is a core component of our business strategy. In 2021, we decided to officially begin our sustainability journey and committed to reporting annually on the Group's sustainability performance. This decision was supported by our investors and stakeholders. We understand that to have access to capital and maintain a transparent and honest relationship with our stakeholders, we must foster a continuous improvement approach towards sustainability throughout all our operations.

We prepared our first Sustainability Report in 2022 with reference to the Global Reporting Initiative ("GRI") and in 2023 our Sustainability Report was prepared using the Corporate Sustainability Reporting Directive and European Sustainability Reporting Standards framework in preparation for the mandatory EU sustainability reporting. We established an ESG Committee responsible for driving the ENERGO-PRO Group sustainability issues, composed of the CEO, CFO, Group General Counsel and the Environmental and Social ("ES") Group Head.

We adopted new policies including a Sustainability Policy and ESG Policy with clear objectives and commitments. These policies are updated on a regular basis to reflect the current ESG and Sustainability emerging issues and expectations from our stakeholders. In July 2021, we became participants of the United Nations Global Compact and we aligned our metrics with the UN's Sustainable Development Goals ("SDGs"). We also joined the International Hydropower Association and are important contributors. In 2024 we conducted an assessment of Chorreritas Project in Colombia against the Hydropower Sustainability Alliance ("HSA") Hydropower Sustainability Standard and received a Silver Certification. Chorreritas Project is engaged in the development and construction of the Group's inaugural project in the Colombian renewable energy

[1] The DKHI Group means the DK Holding Investments, s.r.o. and its subsidiaries, which include ENERGO-PRO a.s. and its subsidiaries ("ENERGO-PRO Group"). See Appendix A for more information.

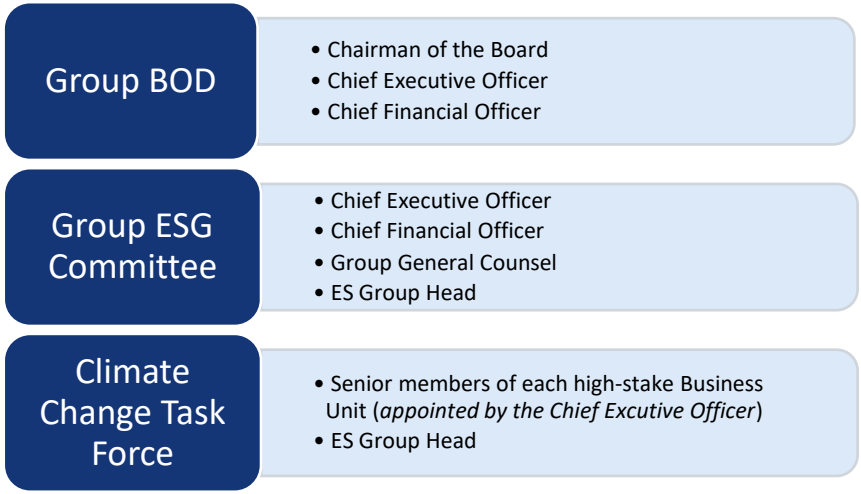
market and Latin America in general, a 20 MW run-of-the-river hydropower project on San Andrés River in the Antioquia region of Colombia. Our objective is to continue collaborating with the HSA in the near future and expand the certification to other assets. In 2025, we received an award in the Sustainable Project Category for our *Safe Sky for Birds* in Northeastern Bulgaria and we were also recognized as one of the "Greenest Companies in Bulgaria" in the b2b Media competition, highlighting our efforts in issuing green energy certificates to our clients. In 2024 we finalized a Group Environmental, Social Health, and Safety ("ESHS") Management System in alignment with the International Finance Corporation ("IFC") and verified by our partner, the US International Development Finance Corporation ("DFC").

Also in 2024, South Pole, our climate consultant, conducted an assessment of all hydropower assets we owned and operated in 2023 (Czechia[2], Spain, Türkiye, Georgia and Bulgaria) against the EU Taxonomy Climate Change Mitigation objective and the Substantial Contribution Criteria. The conclusion of the assessment showed that *"all of our hydropower assets meet the EU climate target and have a lifetime emissions intensity of below 100 gCO2e/kWh".*

Our Climate Transition

We recognize the risks related to climate change, not just for us as a business, but also for the global economy, people, the environment and biodiversity. In 2022 we decided to step up and contribute to a low carbon economy. Our first step was to understand our greenhouse gas ("GHG") emissions footprint and build accountability and ownership of our transition plans at the ENERGO-PRO Group Board of Directors and ESG Committee levels. We built and continue to integrate this commitment into our company culture. We prepared an initial Group Climate Change Strategy, a Group Climate Change Plan and set up a Climate Change Task Force to drive our climate change efforts. Our Climate Governance Structure is shown here:

As part of our continuous performance improvement, we are in the process of updating our Climate Transition Strategy which will provide new commitments, principles and high-level risks and opportunities, in addition to high-level strategies.



[2] The Czech HPP assets were not included in the external consultant's assessment, as their run-of-river design meets the EU Taxonomy criteria by default.

Key Performance Indicators

We started our GHG emissions accounting in 2022, setting our baseline year to 2019, because it was pre-COVID and considered to be the most appropriate reference point. Since our first GHG emissions inventory, we have restated our 2019 base year two times, to accommodate the new acquisitions of companies in Spain (in October 2023) and in Brazil (in November 2024).

Table 1: Our main KPIs

Key Performance Indicator		Base Year (2019)	2024 GHG Inventory	% Change since 2023	% Change since 2019
	Operational Emissions: Emissions per unit of revenue (tCO_2e / EUR)	0.0069	0.0033	+3.81%	(51.65%)
	Total Emissions Generated: Emissions per MWh generated (tCO_2e / MWh generated)	0.0437	0.0373	(19.83%)	(14.52%)
	Emissions per MWh distributed (tCO_2e / MWh distributed)	0.034	0.026	+14.94%	(22.24%)
	Supplied Electricity to end users: Emissions per MWh sold to end users (tCO_2e / MWh traded)	0.48	0.44	+11.44%	(9.57%)
	Gas Turbine Power Plant: Emissions per MWh generated (tCO_2e / MWh generated)	0.561	0.554	(4.26%)	(1.36%)
	Emissions per ton of ferroalloys produced (tCO_2e / t produced)	5.1	5.8	+3.85%	+13.30%

Since 2019, our GHG emission intensity metrics have been declining except for our Ferroalloy business in Spain. We intend to build and operate a plant for the production of charcoal in Dumbría region, Spain. The facility will produce charcoal to partially replace the fossil coal currently used as reducing agent in our plants as part of the ferroalloy production process. This plant will significantly reduce our Scope 1 GHG emissions. We are also exploring options to reduce Scope 3 emissions of the planned charcoal plant, including purchasing timber from sustainable sources and establishing our own plantations to source the timber necessary for the charcoal plant.

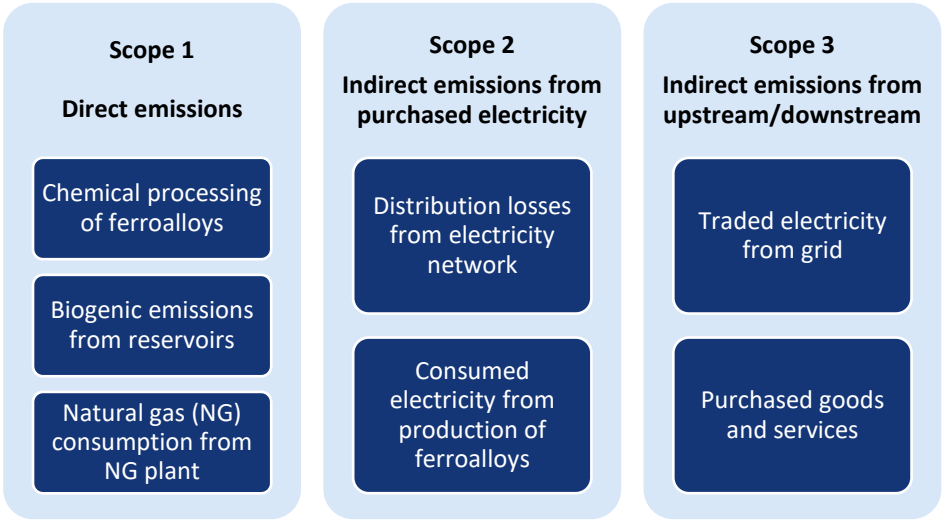
Comparing 2023 and 2024, the emission intensity of traded and distributed electricity increased, as well as the operational emissions intensity, primarily due to a rise in the emission intensity of the Bulgarian grid. However, the emissions intensity of electricity generation decreased by more than 19% between 2023 and 2024.

Main Emission Drivers

Our main GHG emissions footprint is from electricity sold to end users, which accounts for more than 85% of total GHG emissions. Other drivers include distribution losses (more than 5%), the Gardabani Power Plant in Georgia[3] (about 1.2%), process emissions from our ferroalloy plants in Cee and Dumbría in Spain (about 1.6% of total emissions) and biogenic emissions from our larger reservoirs in Türkiye and Spain (about 1.6%). Energo-Pro Varna EAD Group in Bulgaria is the leading source of emissions due to the electricity mix in Bulgaria which is highly dependent on coal and nuclear energy. Bulgaria is undergoing changes to shift to renewable energy and balance its traditional reliance on coal; we are closely monitoring Bulgaria's transitional plans. Our second largest source of emissions is the electricity sold to end users in Georgia.

Further details on Green Financing Assets and GHG Results are provided in Appendix B.

The main drivers by scope are:



[3] Within our total portfolio we also operate a gas turbine power plant with an installed capacity of 110 MW in Georgia. This plant provides guaranteed reserve capacity to ensure stability, security and reliability of Georgia's unified electricity system.

Green Financing Framework

We are committed to enhancing sustainability in our entire operations and value chain. The Green Financing Framework (the "Framework"), which was established in August 2024, was an important step in aligning our financing strategy with our sustainability commitments, as outlined in our Sustainability Reports.

The Framework is aligned with the Green Bond Principles ("GBP") published in June 2021 (with June 2022 Appendix 1), administered by the International Capital Market Association ("ICMA") as well as the Green Loan Principles ("GLP" and together with the GBP, the "Principles") published in February 2023, administered by the Loan Market Association ("LMA"), the Asia Pacific LMA ("APLMA") and the Loan Syndications and Trading Association ("LSTA").

The Framework therefore adopts the four core components of the GBP and GLP, which include:
1. Use of Proceeds
2. Process for Project Evaluation and Selection
3. Management of Proceeds
4. Reporting

The Framework follows the key recommendations of the ICMA and LMA/APLMA/LSTA principles regarding External Reviews. In line with these, we established an internal Green Finance Committee (the "Committee") responsible for reviewing our list of Eligible Green Projects. As a result of this alignment, **the Framework received a Dark Green shading from S&P Global Ratings in its Second Party Opinion.**

Green Finance Committee

The Committee, established alongside the creation of the Green Financing Framework**,** plays a central role in governing the selection process and overseeing the ongoing monitoring of Eligible Green Projects. In alignment with the established Corporate Governance Structure, this Committee is chaired by the Financial Controller and includes the Chief Executive Officer, Chief Financial Officer, Group General Counsel, and the Group ES Head as its members. The Committee is additionally supported by members of sustainability teams, finance teams and any other teams from across its Group divisions and its operating businesses, as appropriate. The Committee meets annually and as required for specific issuances. While its first annual meeting was on 21 January 2025, members had been in regular contact since establishment to discuss Framework-related matters, with the project selection process already initiated at the time of the bond issuance.

To align the Framework with best market practices, the Committee ensures that Eligible Green Projects are assessed against defined criteria and sustainability policies. Quarterly, project teams recommend projects, which the Committee screens and assesses. Additionally, the Committee oversees the approval and publication of Allocation and Impact Reporting, including external assurance, and monitors market practices related to disclosure and reporting.

Our Green Bond

In October 2024, ENERGO-PRO Green Finance s.r.o., successfully issued green bonds to support the Group's long-term renewable energy strategy. This issuance represents one of the first significant corporate green bonds issued by the Group, marking a notable step in the development of sustainable strategy. The bonds are listed on the Prague Stock Exchange. For more information, please see the Table 2 below.

This issuance demonstrates Group's commitment to sustainable finance and reinforces its alignment with global best practices in green bond markets, while committing to transparent reporting and measurable impact.

Table 2: Green Bond Specifics

ISIN	CZ0003565723
Issuer	ENERGO-PRO Green Finance s.r.o.
Currency	CZK
Issued Volume	3,500,000,000 CZK *(138,971,610.1 EUR)*[4]
Net Proceeds Volume	3,405,000,000 CZK *(135,199,523.5 EUR)*[4]
Issue date	25 October 2024
Maturity date	25 October 2029
Issue Price	100% of the Aggregate Nominal Volume
Interest Rate	7.50% p.a.
Eligible projects	Renewable Energy – Hydropower Renewable energy – Solar Power Renewable energy – Wind Power Renewable Energy – Associated Grid Infrastructure Renewable Energy – Energy Storage Clean Transportation.
Green Bond Framework reference	Green Financing Framework
SPO reference	Green Second Party Opinion

[4] Total value in EUR was calculated using the exchange rate as of 31 12. 2024, 1 EUR = 25.185 CZK.

GREEN BOND ALLOCATION REPORT

Green Bond Allocation Report

This section outlines the allocation of proceeds from the ENERGO-PRO Green Finance s.r.o. green bonds issuance, detailing how the funds have been deployed across Eligible Green Projects in accordance with the Framework. The Report covers the full allocation of net proceeds, including a breakdown by geography and investment type. The allocation is based on data as of 31 December 2024 ("reporting date") and is intended to provide a transparent overview of how green bonds financing has been directed toward eligible activities across the portfolio.

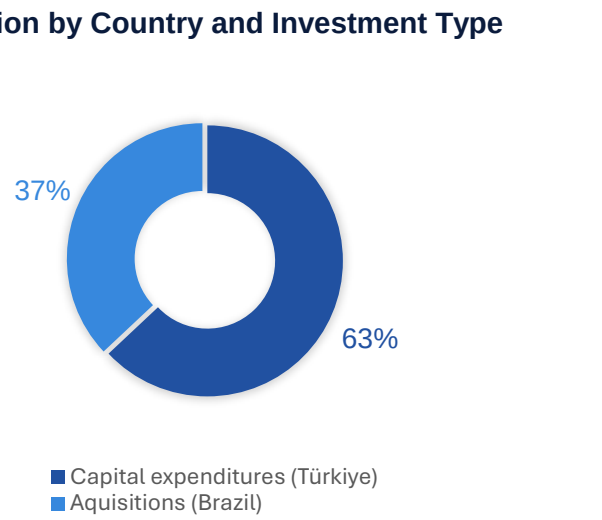
The net proceeds from bond (ISIN: CZ0003565723) have been fully allocated across two countries — Türkiye and Brazil — supporting a total of seven hydropower projects. Of these, 63% have been allocated to refinancing, while the remaining 37% have been used to finance new projects — acquisition of new hydropower assets. These projects support the environmental objectives embedded in the Group's strategy.

While the Brazilian hydropower assets were acquired during 2024 through a portfolio acquisition, the allocation of proceeds to the Turkish assets was made to finance capital expenditures for hydropower projects that were already being developed and constructed by the Group. All allocations were conducted in accordance with the eligibility criteria defined in the Framework and are fully aligned with its stated objectives.

The net proceeds were fully allocated to HPPs that meet recognized sustainability thresholds — namely, facilities with either a power density above 5 W/m² or lifecycle GHG emissions below 100 gCO_2e/kWh[5]. These criteria align with established environmental performance benchmarks, such as those referenced in the EU Taxonomy. No proceeds were used to finance activities with known negative environmental or social impacts, including those related to coal, oil, tobacco, or controversial weapons. All funds were directed exclusively toward projects expected to deliver positive environmental benefits.

As of the reporting date, all net proceeds from the green bonds issuance have been fully allocated to the designated portfolio of projects. No unallocated proceeds remain.

Figure 1: Proportional allocation of net proceeds between capital expenditures and acquisitions



[5] In the context of this allocation, these two criteria were identified as pivotal. The EU Taxonomy criterion pertaining to run-of-river hydropower was not applied, as none of the supported HPPs meet this specification. All projects included in the allocation feature reservoir-based designs, as evidenced in Table 4.

Table 3: List of projects to which the proceeds have been allocated

Allocation for Projects in the Eligible Green Category:	Renewable Energy – Hydropower
EU Taxonomy Activity	4.5 Production of electricity from hydropower
UN SDGs Mapping	

Project	Country	Total Installed Capacity (in MW)	Amount allocated in year (in EUR million)				Total amount allocated (in EUR million)	Total amount allocated of total bond value in %
			2018 - 2021	2022	2023	2024		
HPP Cristina	Brazil	3.8				3.5	3.5	2.59%
HPP Zé Tunin	Brazil	8.0				10.2	10.2	7.54%
HPP Santo Antônio	Brazil	8.0				9.2	9.2	6.80%
HPP Caju	Brazil	10.0				11.5	11.5	8.51%
HPP São Sebatião do Alto	Brazil	13.5				15.1	15.1	11.17%
Total net proceeds allocated to the acquisition							**49.5**	**36.61%**
HPP Alpaslan 2	Türkiye	280.0	30.2	8.7	4.8	1.6	45.3[6,7]	33.52%
HPP Karakurt	Türkiye	97.0	37.5	2.2	0.3	0.4	40.4[8]	29.87%
Total net proceeds allocated to capital expenditures							**85.7**	**63.38%**
Total net proceeds allocated							**135.2[9]**	**100.00%**
Not allocated as funding for eligible projects							**0.0**	**0.00%**

[6] The capital expenditures do not include the project term loan facility proceeds in the principal amount of EUR 175 million.

[7] The figures represent the capital expenditures allocated for the purposes of net proceeds allocation and do not represent the total capital expenditures as reported in the audited financial statements.

[8] The capital expenditures do not include the project term loan facility proceeds in the principal amount of USD 141 million converted into EUR using the exchange rate 1.0 EUR = 1.0389 USD.

[9] Total value in EUR was calculated using the exchange rate as of 31. 12. 2024, 1 EUR = 25.185 CZK.

GREEN BOND IMPACT REPORT

Sustainability impact of our green proceeds

This section provides an overview of the environmental benefits associated with the projects financed through our green bonds net proceeds. It highlights the contribution of these investments to the Group's broader sustainability goals, with a particular focus on renewable energy generation. All financed projects fall under the Renewable Energy – Hydropower category, contributing to the transition towards sustainable energy sources. In line with the Framework, the impact of these projects has been assessed. Please see the tables below.

Table 4: Impact Report - List of Projects

Eligible Green Project category	Project	Country	Type of HPP generation facility	Installed Capacity (in MW)	Annual renewable energy generation for 2024 (in MWh)
Renewable Energy Hydropower	HPP Cristina	Brazil	Reservoir	3.8	8,112
Renewable Energy Hydropower	HPP Zé Tunin	Brazil	Reservoir	8.0	32,157
Renewable Energy Hydropower	HPP Santo Antônio	Brazil	Reservoir	8.0	33,416
Renewable Energy Hydropower	HPP Caju	Brazil	Reservoir	10.0	44,212
Renewable Energy Hydropower	HPP São Sebatião do Alto	Brazil	Reservoir	13.5	51,919
Renewable Energy Hydropower	HPP Alpaslan 2	Türkiye	Reservoir	280.0	707,225
Renewable Energy Hydropower	HPP Karakurt	Türkiye	Reservoir	97.0	285,403

Additional capacity of renewable energy plants constructed, acquired or rehabilitated in MW

The Table 5 below illustrates the **change in installed capacity within our portfolio**[10] under two scenarios: one including only projects not supported by green bonds allocation, and another encompassing all projects, including those financed through green bonds. The comparison highlights a clear increase in generation capacity (measured in MW) when green bonds-supported projects are included.

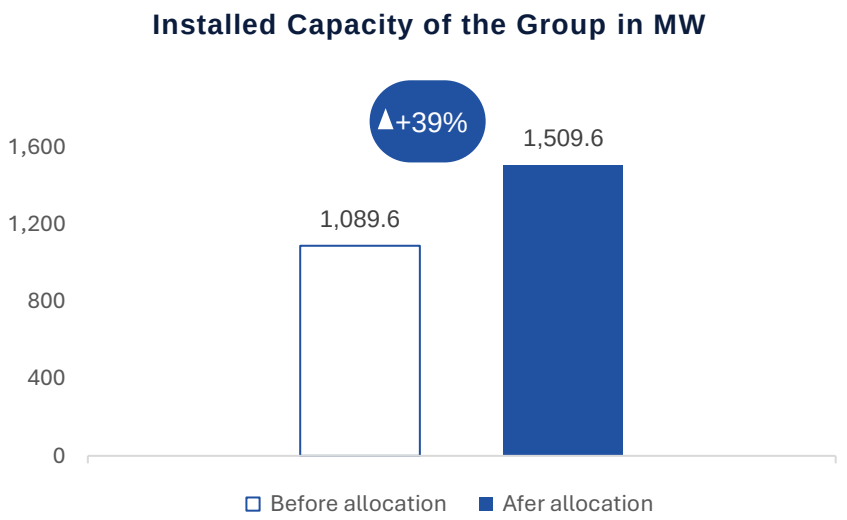
Table 5: Installed capacity of the Group as of 31 December 2024

Installed capacity before allocation (in MW)	Installed capacity after allocation (in MW)	Percentage change
1,089.6	1,509.6	+39%

For the purpose of this scenario analysis — comparing outcomes with green investments and without green investments — we have based our calculations on the Group's total installed capacity. The capacity linked to green finance includes assets acquired through transactions supported by green financing. This encompasses our acquisitions in Brazil, where we purchased a portfolio of HPPs. Certain assets within this portfolio do not individually meet eligibility criteria under the Framework, so these were excluded from the calculations. Furthermore, the installed capacity of the two supported Turkish HPPs has been included in full.

The graph (Figure 2) visually reinforces the **increase of installed capacity when green bonds-supported projects are included in our portfolio**. The comparison between the two scenarios, without and with green bonds allocation, demonstrates a notable uplift in total installed renewable capacity, reflecting the added value of green financing.

Figure 2: The graph illustrates the inclusion of allocated hydropower assets as if they had been part of the Group as of 31 December 2024



[10] While our portfolio is primarily composed of hydropower assets, it also includes a gas turbine power plant in Georgia with an installed capacity of 110 MW.

Additionally, Table 6 shows **the share of renewable energy as a percentage of our total installed capacity**[11] under two scenarios: before and after the inclusion of green bonds-supported projects. The comparison highlights an increase in the proportion of hydropower in our portfolio following the green bonds allocation. This shift illustrates the role of green financing in enhancing the share of renewable energy within our overall capacity mix. The same assumptions apply here as well — the figures exclude certain assets acquired in Brazil that were not individually eligible under the green finance criteria and include the full capacity of our two Turkish HPPs.

Table 6: Share of renewable energy as a percentage of our total installed capacity as of 31 December 2024

Share of renewable installed capacity before allocation	Share of renewable installed capacity after allocation	Percentage change
89.9%	92.7%	+2.8%

Annual renewable energy generation in GWh

The below table illustrates the increase in renewable electricity generation in 2024, comparing a scenario without green supported projects to scenario where net green proceeds are invested into eligible projects. For generation figures, the same assumptions apply, including certain Brazilian hydropower assets[12] acquired at the end of 2024, which were operational within our portfolio for approximately one month during the year — therefore, their inclusion in the calculations is presented on a pro forma basis for full year 2024. Additionally, the generation data from the two supported Turkish HPPs is included.

Table 7: Annual renewable energy generation 2024

2024 Generation before allocation (in GWh)	2024 Generation after allocation (in GWh)	Percentage change
3,085	4,247	+38.0%

[11] While our portfolio is primarily composed of hydropower assets, it also includes a gas turbine power plant in Georgia with an installed capacity of 110 MW.
[12] Ineligible HPPs from Brazilian portfolio were excluded from this calculation.

The Figure 3 illustrates the projected renewable energy generation for 2024 under the same two scenarios: one without the allocation of net green proceeds to eligible projects, and one with such investments. In the hypothetical scenario, renewable generation remains significantly lower. In contrast, the scenario incorporating supported projects shows a marked increase in renewable output, highlighting the positive impact of green investments on our energy generation.

The Table 8 presents **the percentage of annual energy generation classified as Green Utility**[13] prior to and following the allocation of green bonds proceeds. The post-allocation scenario includes additional hydropower projects supported by green financing, resulting in a higher proportion of renewable energy generation. This reflects a direct increase in renewable output, specifically from hydropower sources, attributable to the inclusion of green bonds-supported assets in the generation portfolio.

Figure 3: Annual renewable energy generation

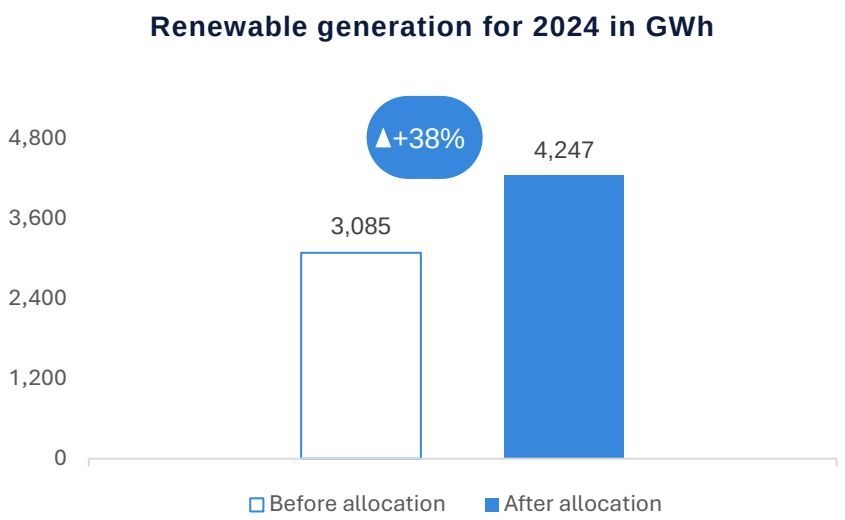


Table 8: Percentage of green utility in our power generation before and after allocation

Green utility before allocation	Green utility after allocation	Percentage change
97.4%	98.2%	+0.7%

[13] Annual renewable energy generation refers to the total electricity generated from renewable sources over the year. The green utility percentage represents the share of total electricity generation that comes from renewable sources.

Our Impact

ENERGO-PRO is actively engaged in comprehensive environmental and social programs in Türkiye. Biodiversity conservation is a main strategic priority for the Group, and its largest executed project to date, the Alpaslan 2, has a robust program. In collaboration with international and national specialists, the Turkish government, and local communities, the Group has implemented several initiatives to protect and enhance local ecosystems.

Alpaslan 2 HPP and Dam: Biodiversity Conservation and Community Engagement

The Alpaslan 2 project includes a comprehensive biodiversity program based on a baseline and critical habitat assessment. Key initiatives include:

- **Afforestation:** A reforestation program, carried out in collaboration with the Mus Forestry Directorate, aims to create a 48-hectare Quercus Forest and establish new habitats for endemic species that have declined due to the project. The program's goal is to restore these populations to pre-construction levels and also aims to increase these populations twofold compared to pre-construction levels. An agreement with the local Forestry Administration has been in place since 2021 to jointly plan and implement the program. The program's coverage success rate is between 50% and 55%, and the Group aims to increase it by 5% to 10% annually. Planting efforts covered various species — including oak, wild pear, maple, rowan, elm, hawthorn, rosehip, and mahaleb — in 2023 and 2024, with further activities planned for 2025. Awareness-raising activities about endemic species have also been conducted in local schools. Conservation measures include enclosing habitats with wire fencing and a program for creating new habitats by collecting seeds.

- **Wildlife Protection:** A proactive approach is used to minimize negative impacts on wildlife. a biodiversity monitoring program is in place, and the management plan is updated annually or as needed. In 2022, nesting platforms were installed to support water bird breeding. In 2024, bird flight diverters were added to transmission lines to reduce collision risks. Since 2023, 11 new habitats have been created for amphibians and reptiles of conservation importance. These species include *Mauremys caspica*, *Testudo graeca*, and *Neurergus strauchii*, which are listed in Annexes II and IV of the Habitats Directive and classified as 'Vulnerable' on the IUCN Red List. Additionally, approximately 50 birdhouses have been installed in suitable areas. The project also includes 4 floating platforms, with two more platforms planned for construction by 2026. Winter feeding activities are also carried out annually to support wildlife.

- **Hunting Ban:** Discussions are underway with local authorities about implementing hunting bans to support biodiversity studies. Information campaigns are conducted in all villages within the project's area of influence.
- **Fish Release:** One million juvenile fish are released into the lake area every year in collaboration with the Muş Provincial Directorate of Agriculture.
- **Fish Breeding Area:** A new breeding area was created at the dam's spillway outlet for fish affected by cold water discharge. This area has warmer water and an open connection to the river via a fish passage, making it a preferred spawning site.
- **Community Investment:** A "Community Investment Program" for the Alpaslan 2 project targets 23 settlements in the affected area. The projects are selected and managed by a village committee with at least 50% women to ensure a diverse and inclusive approach. One project, which aligns with SDG 6 (Clean Water and Sanitation), aims to increase a village's water resources and install water filtration devices to provide clean drinking water.

Karakurt HPP and Dam: Biodiversity Conservation

In a separate initiative, aligned with SDG 14 (*Life Below Water*), a program to conserve biodiversity has been implemented at the Karakurt Dam and HPP. The program is a collaboration between the Turkish Ministry of Agriculture and Forestry's Elazığ Aquaculture Research Institute, national and international experts, and the Turkish government.

- **Fish Release:** As part of this program, 100,000 *Capoeta trutta* fish were released into the reservoir to support the local ecosystem. This effort is expected to help balance the aquatic ecosystem, improve conditions for other aquatic species, and contribute to the preservation of aquatic life and local fishing. Monitoring studies are being conducted to track the increase in the fish population.
- **Community Awareness:** The project includes a component to educate local communities and authorities about biodiversity and fish conservation through training sessions and informational materials. This aims to support sustainable conservation efforts and revitalize local fishing activities.

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Appendix A

Throughout this Report, subsidiaries are referred to by country (e.g., EP Brazil). For clarity, full description of the Group can be accessed in the prospectus (ISIN CZ0003565723), section INFORMATION ABOUT THE GUARANTOR AND DKHI GROUP, page 108. Prospectus can be found on our webpages, DK Holding Investments | Energo pro, or directly using this link Listing Particulars ISIN CZ0003565723.

Appendix B

Green Financing Assets and GHG Results

As indicated above, between 2023 and 2024, the emission intensity of electricity generation decreased by more than 24%. The results of the 2024 GHG inventory for Türkiye and Brazil are shown below. This information is not disaggregated at the asset level but includes all the assets subject to this Allocation Report.[14]

Table 9: Green Financing Assets and GHG Results by Group materiality

Country	Business unit	SUM of CO2e (t)	Materiality (%) of group emissions
Brazil	Energo-Pro Brazil	49,467.65	1.03%
Türkiye	Energo-Pro Turkey	37,701.29	0.79%
Grand Total		**87,168.95**	

Table 10: Green Financing Assets and GHG Results by year

SUM of CO2e (t)		*Year*					
Country	*Business unit*	2019	2020	2021	2022	2023	2024
Brazil	Energo-Pro Brazil	50,877.58	49,466.46	50,877.58	50,877.58	50,877.58	49,467.65
Türkiye	Energo-Pro Turkey	181,155.87	180,052.47	74,754.43	76,497.52	39,165.18	37,701.29
Grand Total		**5,698,685.16**	**4,701,381.71**	**4,799,175.99**	**4,164,285.56**	**4,084,914.63**	**4,795,773.16**

[14] These figures also include additional hydropower plants beyond those allocated in this Report. In Türkiye, these are Resadiye I (15.7 MW, run-of-the-river), Resadiye II (26.1 MW, run-of-the-river), Resadiye III (22.5 MW, run-of-the-river), Hamzalı (16.7 MW, run-of-the-river), Aralık (12.4 MW, run-of-the-river). In Brazil, this covers Verde 4 (19.0 MW, with reservoir) and Verde 4A (28.0 MW, with reservoir).

Table 11: Green Financing Assets and GHG Results by scope

SUM of CO2e (t)			*Year*					
Business unit	*Scope*	*GHG Protocol Category*	2019	2020	2021	2022	2023	2024
Energo-Pro Total			**5,698,685.16**	**4,701,381.71**	**4,799,175.99**	**4,164,285.56**	**4,084,914.63**	**4,795,773.16**
Energo-Pro Brazil	Scope 1	Fugitive emissions	49,124.84	49,124.84	49,124.84	49,124.84	49,124.84	49,124.84
		Mobile combustion	115.49	115.49	115.49	115.49	115.49	115.49
		Stationary combustion	107.51	107.51	107.51	107.51	107.51	107.51
	Scope 1 Total		49,347.84	49,347.84	49,347.84	49,347.84	49,347.84	49,347.84
	Scope 2	Purchased electricity	2.91	2.91	2.91	2.91	2.91	2.91
	Scope 2 Total		2.91	2.91	2.91	2.91	2.91	2.91
	Scope 3	Cat 01 - Purchased goods and services	1,379.00	0.00	1,379.00	1,379.00	1,379.00	
		Cat 02 - Capital goods	32.12	0.00	32.12	32.12	32.12	
		Cat 03 - Fuel- & energy-related activities	58.19	58.19	58.19	58.19	58.19	58.19
		Cat 05 - Waste generated in operations	2.60	2.60	2.60	2.60	2.60	3.79
		Cat 06 - Business travel	49.44	49.44	49.44	49.44	49.44	49.44
		Cat 07 - Employee commuting	5.48	5.48	5.48	5.48	5.48	5.48
	Scope 3 Total		1,526.83	115.71	1,526.83	1,526.83	1,526.83	116.90
Energo-Pro Brazil Total			**50,877.58**	**49,466.46**	**50,877.58**	**50,877.58**	**50,877.58**	**49,467.65**

SUM of CO2e (t)			*Year*					
Business unit	*Scope*	*GHG Protocol Category*	2019	2020	2021	2022	2023	2024
Energo-Pro Total			**5,698,685.16**	**4,701,381.71**	**4,799,175.99**	**4,164,285.56**	**4,084,914.63**	**4,795,773.16**
Energo-Pro Turkey	Scope 1	Fugitive emissions	465.56	34,810.82	34,810.82	34,810.82	34,499.82	34,499.82
		Mobile combustion	272.45	121.71	116.72	119.41	121.33	130.34
		Stationary combustion	313.47	77.55	71.04	8.85	7.21	6.90
	Scope 1 Total		1,051.48	35,010.08	34,998.58	34,939.08	34,628.36	34,637.06
	Scope 2	Purchased electricity	214.21	621.12	1,800.23	1,743.64	129.55	130.68
		Purchased heat	965.92	819.68				
	Scope 2 Total		1,180.13	1,440.80	1,800.23	1,743.64	129.55	130.68
	Scope 3	Cat 01 - Purchased goods and services	170,553.61	142,073.72	37,061.78	38,907.33	2,168.16	2,493.98
		Cat 02 - Capital goods	1,462.72	10.31	19.09	45.25	70.09	226.46
		Cat 03 - Fuel- & energy-related activities	339.98	360.94	636.79	642.82	51.07	70.22
		Cat 04 - Upstream transportation & distribution	6,284.88	732.98	31.57	37.84	40.84	16.93
		Cat 05 - Waste generated in operations	52.38	31.37	31.98	31.98	0.37	0.07
		Cat 06 - Business travel	196.66	276.17	59.47	35.85	1,995.29	58.42
		Cat 07 - Employee commuting	34.03	116.10	114.94	113.73	81.45	67.47
	Scope 3 Total		178,924.26	143,601.59	37,955.62	39,814.80	4,407.27	2,933.56
Energo-Pro Turkey Total			**181,155.87**	**180,052.47**	**74,754.43**	**76,497.52**	**39,165.18**	**37,701.29**

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