



ESG REPORT 2022

MPC Energy Solutions N.V.



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Our solar plants and wind farms in Latin America and the Caribbean are creating jobs and supporting communities with local initiatives.

MESSAGE FROM OUR CEO

"We consider ESG principles as important factors guiding our investment and operating decisions."

**Dear fellow Shareholders,
Dear Readers,**

MPC Energy Solutions (MPC Energy Solutions N.V., MPCES or the Company) is honored to play a role in promoting the deployment of renewable energy assets as the transformation of the energy system plays an essential role in achieving global decarbonisation and net-zero emission goals. These efforts contribute to societal well-being.

The current world scenario is demanding more assertiveness and responsibility in our actions. The climate crisis gives no respite; today no country is immune from the impacts of climate change.

In 2022, the continued Covid 19 pandemic and the current war in Ukraine have exposed the weaknesses and vulnerabilities of the global energy market and systems that rely heavily on 20th century fossil fuels. The crisis caused major disruptions including natural gas and coal price shocks and supply uncertainties, stoked inflationary pressures and created a looming risk of a world economic recession. But the unprecedented emergencies caused by this crisis shifted energy policies towards renewable energy and its deployment as most economic source of power generation and path for true energy independence.

It is clear that a net-zero emissions future is not possible without accelerating investment in the energy transition of developing countries. We focus our investment activities and deployment of renewable energy assets in the Latin America and Caribbean region (LAC). Thirteen nations in the LAC region are among those most affected by climate change globally. This means that these countries must continue their commitments to climate change response by investing in mitigation and adaptation, as well as accelerating these efforts. The region offers exceptional opportunities in the energy transition, but also many socio-economic challenges. LAC region is one where poverty, unemployment and inequality confront the people and therefore we make our commitment knowing that these impacts matter. In this context, it is urgent to advance a sustainable and green agenda that results in improved welfare. Facing these challenges is possible, we seek with our actions and projects to be part of that solution.

MPC Energy Solutions is engaged in the full project lifecycle of sustainable energy solutions, we have a significant economic, environmental, and social impact on our surroundings and take this responsibility seriously. An important ethos of our Company is to produce positive impacts and minimize any negative and harmful effects. During 2022 we have continued with our commitments and increased our efforts in sustainable value creation and maintain an equal focus on environmental, social and governance (ESG) risk management and integration of these issues in our corporate strategy. In preparing this second ESG report for our Company, we present data on prioritized material ESG key performance indicators, including: the environment and climate; the work environment of our employees, and our impact on local communities and corporate governance.

In terms of environment and climate and as mentioned in my last year's message, we further improved our climate accounting and will continue this path in 2023. We have expanded our scope in the emissions report, going from Scope 1 and 2 in 2021, to also include new categories from the Scope 3 in this latest report.



We consider ESG principles as important factors guiding our investment and operating decisions.

MPC Energy Solutions positively impacts local communities through the high local content of our economic activities and investments, supporting community projects and initiatives, as well as job creation. Being aware of potential negative impacts of our activities, we have continued with our active community engagement approach, which focuses on frequent dialogue and consultation with local communities, government authorities, and local stakeholders. This dialogue and engagement provide an opportunity for mutual respect and the securing and safeguarding of local interests. Equally, it is part of our risk management. In the reporting period, including projects under construction and those in operation, MPCES contributed positively by generating 687 new jobs.

In terms of corporate governance, we operate according to best international practices, including the Human Rights Act, the Equator Principles and the IFC Environmental and Social Performance Standards. In addition, we have begun to look beyond our own corporate governance and beyond the sole compliance concerns of our business partners. As a company, we also recognise our responsibility to our entire value and supply chain and aim to formalise our policies and processes in 2023.

Our employees and management have jointly developed MPC Energy Solutions Vision, Mission and Sustainable Value Strategy, which demonstrate our commitment to the environment and society. To continue our ambitious ESG course and execute our business strategy, we have significantly increased the financial budget for ESG, recruited a dedicated professional team and invested in technical training by world-class experts.

As CEO of MPC Energy Solutions, I am proud to present our Company's second ESG sustainability report.

Martin Vogt
CEO, MPC Energy Solutions

EXECUTIVE SUMMARY

This reporting year 2022 represented a deepening commitment for MPC Energy Solutions with respect to ESG integration with all aspects of corporate strategy and project level operations.

During the year the Company finalized and released its Sustainable Value Strategy (SVS) and Environmental and Social Management System (ESMS). The SVS and ESMS contain information about the working environment and workers' rights, including information about health and safety policies, gender, and cultural heritage policies, and more. We conducted training sessions to share the SVS and ESMS with all employees, management and supervisory board.

Also, for the first time, we have managed to implement metrics in our Company to measure the different aspects of ESG using standard KPIs. This means that from this year onwards we will be able to measure and report on our ESG performance and compare ourselves with other companies in the sector.

This work is made possible by investing in a dedicated ESG team that is focused on these issues. This will allow us to ensure a responsible management of our business to continue generating value for all stakeholders.

Key ESG Highlights 2022

Finalization of SVS and new ESMS

Full time well resourced ESG team recruited

Working with external advisors and specialists on all aspects of ESG

Training and professional development for specialists and the team

Extension of Scope 3 measurement

Progress Report

For the reporting period CY 2022, in the areas of:



Environment and climate change

We are pleased to report that we achieved 9,206.38 tCO₂ avoided emissions through our operating projects; This number is expected to increase over time as new operations begin. Secondly, we extended the accounting of our carbon footprint, increasing in two new categories the accounting of Scope 3. Specifically, we added waste and upstream transportation and distribution.



Biodiversity

We conducted studies on possible impacts of our projects on biodiversity as part of the environmental and social impact assessment (ESIA). As an owner, developer, and operator of clean energy assets, we are committed and conscientious of environmental, social and governance principles in all phases of the investment process as well as the life cycle of each asset. E&S (environmental and social) due diligence and ESIA's are the tools we use to identify potential risks and impacts. Biodiversity is part of the E&S due diligence and ESIA's for each project.



Risk identification and management

This was achieved through the implementation of the ESMS in our projects and the training of our team in this tool so that all our projects comply with all environmental requirements. Considering the increase of our operations and the increase of our team it is important that we continue to reinforce our work in conducting training in our tools within our Company.



Working Environment

Have made continuous and steady improvements in managing health and safety in the work environment by providing training and actively communicating to employees and workers about the main risks. We also continue to reinforce our efforts to operate our business with all applicable safety and regulatory requirements and to be in compliance with the international frameworks to which we have adhered, including IFC Performance Standards on Environmental and Social Sustainability, the Guidelines on Environment, Health and Safety (EHS) of the IFC/World Bank Group, and other guidelines, such as certification systems or internationally recognized practices and standards. To this end, we have included a Worker Health and Safety Framework in our ESMS.

Diversity and equal employment opportunities are issues on which there are increasing expectations for transparent corporate action. We started last year to develop a Gender Action Plan, which is targeted to involve women in all activities in our Company's projects. The first steps of the plan are part of our ESMS released in 2022. The results of these early steps show that we need to increase our efforts to contribute to SDG, 5, Gender Equality. We will increase efforts to have a higher share of female workers at a project, but also corporate and leadership level.



Community Impact

MPCES takes action to maintain an active dialogue with our Company's stakeholders and seeks to establish long-term working relationships and a positive link with the communities and places where the projects are located. To make this operational, each project within the Company prepares a stakeholder engagement plan to ensure efficient engagement with communities and individuals. The results for the period under review were positive - there is active and solid stakeholder engagement for all projects in development and construction phase. We also identified some improvement opportunities to strengthen the engagement with the local communities of Chihuahua. In 2023, we will review the status of the local community engagement and create an action plan to align the project with our Sustainable Value Strategy and ESMS.

Our projects produce indirect impacts which benefit our stakeholders, outside of those we also undertake spending or social investment. In 2022, for communities adjacent to projects under construction in Colombia and El Salvador we undertook improvement of community and school infrastructure, support for community cultural activities, and reforestation activities.

As part of our SVS, we consider the development of the workforce to be important and place an emphasis on technical and vocational skills. There are of course direct job creation impacts at every stage of the project, which in turn facilitates wealth building for the communities under the influence areas of our project.

Corporate Governance



Our Company has established and implemented a Code of Conduct, and is also in the process of developing a separate Corporate Social Responsibility Statement. In 2022, signing the Code of Conduct was implemented as a requirement of employment and to reinforce this message, a companywide training was conducted, and all signatures collected. Also, as a stock listed company, we have developed an insider information policy which contains rules and procedures to identify confidential or inside information and to prevent unauthorized insider trading and abuse of confidential information. No incidents of corruption were reported during the reporting period.

Our Company place great emphasis on cooperating with business partners that promote high standards of good business practice. A dedicated Business Partner Guideline has been established to ensure transparency and good corporate conduct. By embedding our Company's core values into this guideline, we aim to demonstrate the strong commitment to our business standards. The Business Partner Guideline is included in all contracts with business partners and is also publicly available on our website. In 2022 we implemented a 'read and confirmed' option for this guideline. During 2023 we will focus on the development of a Sustainable Supply Chain Action Plan.

ABOUT THIS REPORT

This ESG report covers the reporting period from January 1st to December 31st, 2022. The report is prepared in accordance with the Global Reporting Initiative (GRI), Standards 2021, and is inspired by the Euronext guidelines for sustainability reporting. For GRI content index, please see the end of this report or visit the GRI Database.

This report has been reviewed and approved by the Supervisory Board. The claims and data in this report have not been audited by a third party.

The annual sustainability reporting period aligns with our financial reporting schedule. Both reports cover the same reporting period.

For information about this report and its content, please contact MPC Energy Solutions and CEO Martin Vogt:



ir@mpc-energysolutions.com

RESTATEMENTS

In 2021, Las Margaritas in Colombia was a project under the development phase presented in the report. However, this project was on hold in 2022 and no development activities were executed. The reason is that the land leasing has not been finalized yet and the final location is being discussed with the governmental authorities.

ABOUT MPC ENERGY SOLUTIONS

OUR BUSINESS

MPC Energy Solutions N.V. (MPC Energy Solutions, MPCES or the Company) is a global provider of sustainable energy and was launched in 2021. MPC Energy Solutions N.V. is a public limited company organized under Dutch law with a governance structure based on Dutch corporate law.

Our Company focuses on clean and renewable energy generation, including utility-scale solar PV and wind farms, energy storage, co-generation as well as delivering infrastructure that helps reduce energy consumption and carbon emissions. We undertake investments in the full project lifecycle from early-stage development through construction and operation.

The geographic focus of our operations is in developing countries. MPC Energy Solutions was established by MPC Capital AG as a response to the growing demand for sustainable and cost-competitive low-carbon energy infrastructure. Our Company's main business activity is to:

- + Develop, construct, own and manage renewable energy assets globally, including hybrid solutions coupled with batteries and/or generators
- + Technically and commercially operate the renewable energy assets
- + Generate and sell energy
- + Increase Energy efficiency, in infrastructure that reduces energy consumption and carbon emissions.



Solar PV

Typically larger PV plants (>20MW) connected to the (national) grids.



Wind power

Onshore wind farms with 20-100MW of capacity.



Hybrid

Typically smaller PV plants or wind farms (<25MW) coupled with batteries and/or generators.



Energy Efficiency

Other infrastructure that reduces energy consumption and carbon emissions.

About MPC Energy Solutions

In addition to creating value for our shareholders, our goal is to have a positive direct and indirect impact on the local areas where we operate. We strive to employ local labor and contribute to local value creation by purchasing local goods and services and by paying taxes.

Our Company has been listed on the Oslo Stock Exchange (Euro-next Growth) since January 22nd, 2021, under the ticker: MPCES. Our shareholder register can be found on our website. As of December 31, 2022 we had 1,052 shareholders, the largest of which were:

Financial Highlights

During the reporting period, the Company achieved the performance indicated below by summary highlights. Further details are available in our Annual Report 2022.



Annual Report 2022

www.mpc-energysolutions.com/investors/reports-presentations

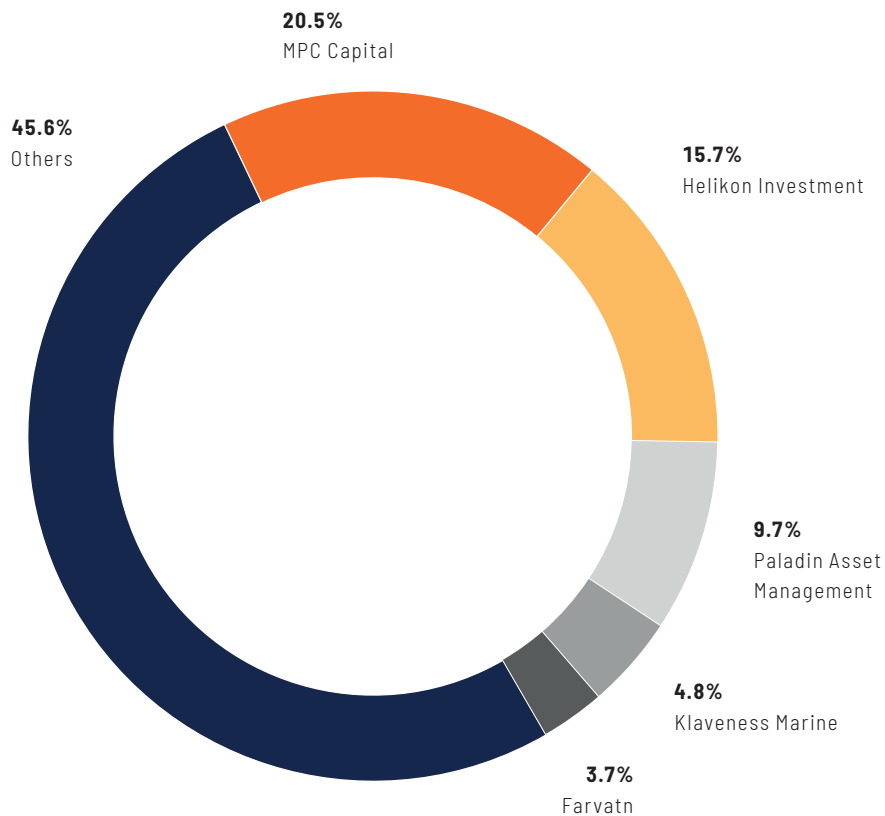
+ Revenue 2022: USD 3.6 million

+ Profit (EBITDA) 2022:
USD -2.2 million

+ Equity ratio 2022 (group level): 58%

In 2022, we acquired an operational project in Mexico and added this to our portfolio of revenue generating projects. In addition, we continued construction on several assets and progressed our development backlog, with four more projects planned to commence operations in 2023.

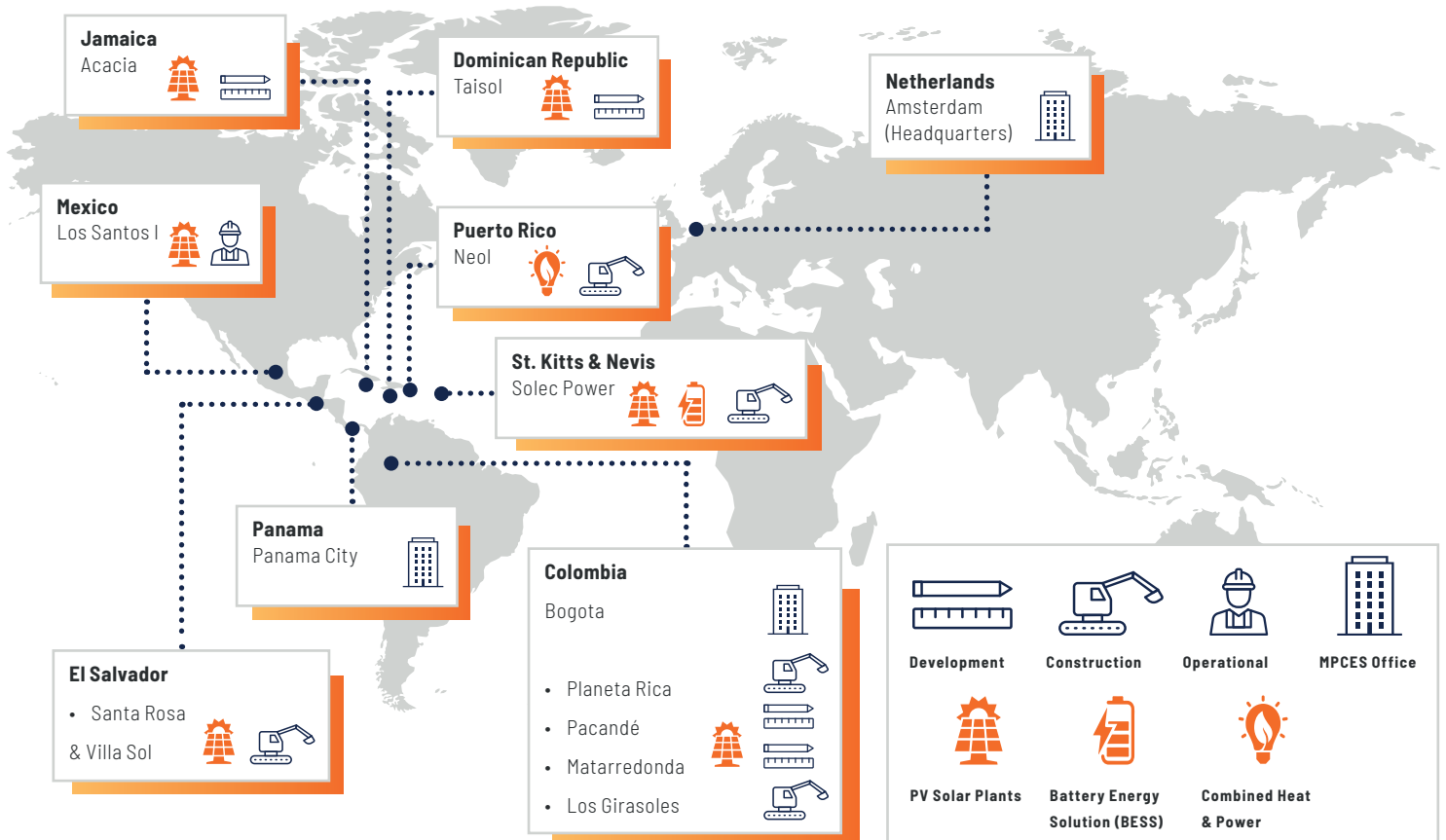
MAIN SHAREHOLDERS



Operational Highlights

MPC Energy Solutions headquarters are located in Amsterdam, the Netherlands, with offices in Panama City, Panama, and Bogota, Colombia.

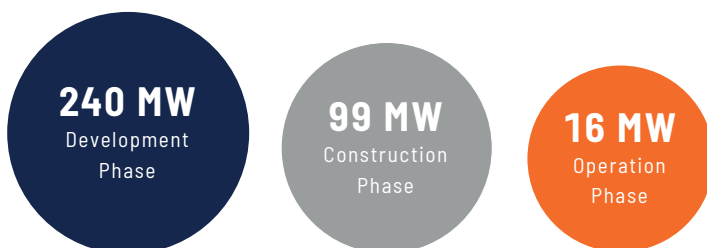
The team of nine operates from our offices in Colombia and Panama, covering projects in Colombia, Dominican Republic, El Salvador, Jamaica, Mexico, Puerto Rico, and St. Kitts and Nevis. Our headquarters team consists of the remaining six employees.



INSTALLED CAPACITY

Total capacity of our portfolio is 355 MW, under management and ownership is 229 MW of which 16 MW is operational, 240 MW is in development and 99 MW is under construction.²

We have used our presence and strong experience within the Latin American and Caribbean region, to build the first series of projects before expanding into other parts of the world.



GEOGRAPHICAL DISTRIBUTION, EMPLOYEES



15 Company Total

²Operational 15.8 MW, construction 49.9 MW, and development: 229.7 MW, reflect the MPC Energy Solutions stake in each project.

Value and supply chain

MPCES aims to implement low carbon and renewable energy infrastructure projects with a general focus on medium-sized projects with a capacity of less than 75 MW while emphasizing projects with limited adverse impact on their environment, greater resilience, and faster implementation.

MPC Energy Solutions covers the full life cycle of a project by implementing an integrated business model. The Company serves as the owner, developer, and operator of projects, helping to ensure these meet the highest possible standards.

VALUE AND SUPPLY CHAIN DESCRIPTION

Before acquiring projects, there is an initial **origination phase** to evaluate the acquisition and further development of the contemplated projects. The origination consists of a review of the project to verify whether it complies with the requirements to be part of MPCES. Before acquiring any project, a complete and comprehensive evaluation is performed to verify that it complies with all legal, technical, financial, and environmental and social (E&S) requirements, among others, established by MPCES.

The **development phase** includes several steps such as land selection, finance aspects, design, permits, review, and selection of contractors. Some of the key environmental and social activities that occur during this stage are: the ESIA where risks and impacts are identified; the development of environmental and social management plans; and production of occupational health and safety plans, all of which serve to identify and promote positive impact while concurrently avoiding, reducing and mitigating negative impacts.

MPCES supervises **construction** activities that are performed by an Engineering, Procurement, and Construction (EPC) companies. EPCs are responsible for the final design, procurement, construction, commissioning, and handover of MPCES projects in a state where they are ready to operate. In its role of project developer, monitors and supervises project construction activities with internal or external staff depending on the size and complexity of the project and its location.

During the construction phase, environmental and social management plans and occupational health and safety plans are implemented by the EPC and supervised by MPCES.

MPCES **operates** alone or together with partners and contractors its projects. MPCES supervises the operation and maintenance activities that are performed by an operations & maintenance company (O&MC). The O&MC executes the activities that are related to operations and maintenance of the project, which typically includes the day-to-day activities necessary for the systems and equipment to perform their normal activities related to power generation. During the operational phase the needed environmental and social management plans and the occupational health and safety plans are implemented by the O&MC and supervised by MPCES.



Origination

- + Evaluation of project acquisition
- + Technical, financial, legal, environmental and social Due Diligence
- + PPA negotiation



Construction

- + Final design
- + Procurement
- + Construction activities
- + Implementation of E&S and HES plans



Development

- + Land selection and permits
- + Financing
- + Environmental and Social Impact assessment (ESIA)
- + Risk Assessment
- + Project Design



Operation

- + Project Operation
- + Maintenance of project
- + Implementation E&S and HSE plans
- + Asset Performance

How we approach Corporate Governance

Our Company is managed through our executive bodies, the General Meeting, the Supervisory Board, and the Management Board. MPC Energy Solutions is subject to the corporate governance and corporate social responsibility requirements as set out in our policies. Good corporate governance is a key factor in underpinning the integrity and effectiveness of MPC Energy Solutions.

We use governance systems to create and maintain trust, generate sustainable value, minimize business risk, and provide transparency to our shareholders, employees, and other stakeholders.

The corporate governance principles of the Company are adopted by the Supervisory Board. MPC Energy Solutions' articles of association as well as other policies and frameworks can be found on our website.

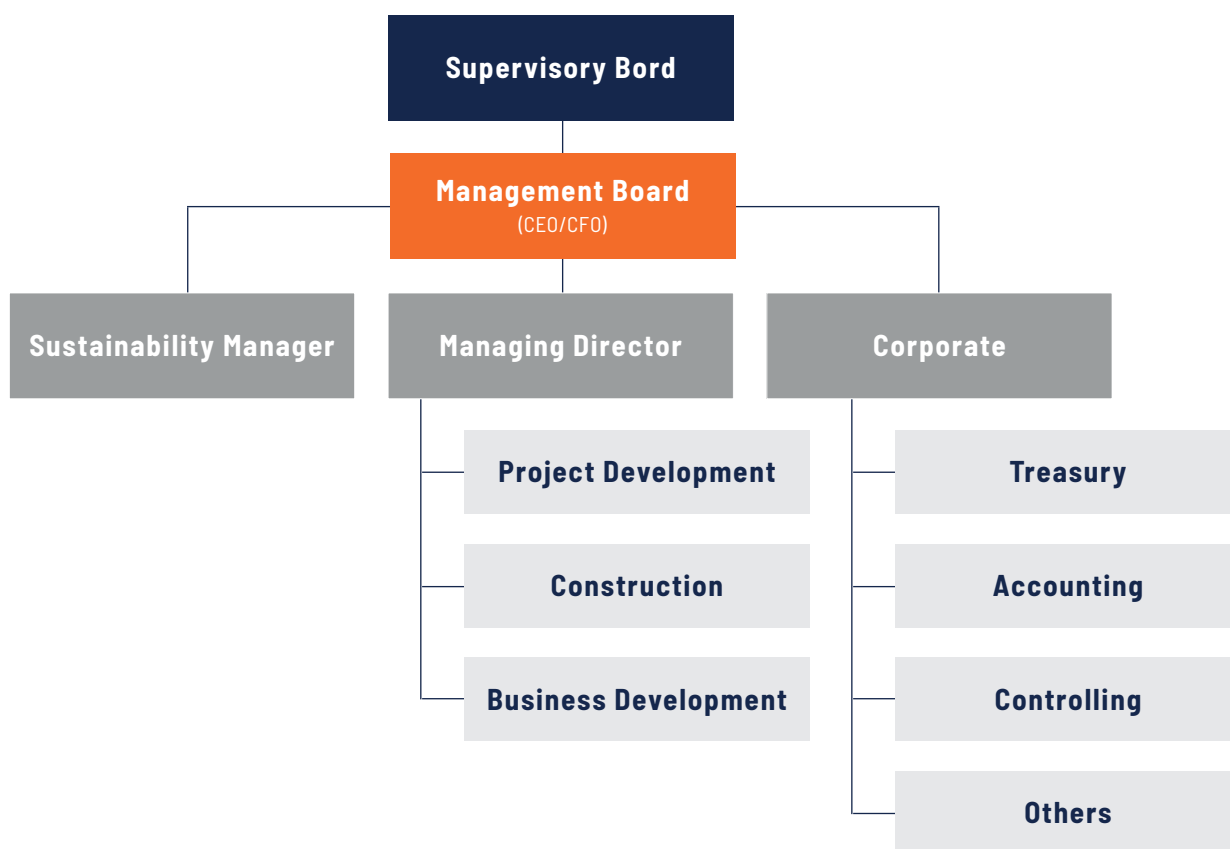
A Nomination and Compensation Committee was created since the beginning of the business operation in 2021. The Nomination and Compensation Committee nominates the Managing Directors and determines the remuneration in accordance with the remuneration policy adopted in 2021. Ms. Kathryn Baker, Ms. Ellen Hanetho and Mr. Ulf Holländer (Chairman) form this Committee.

Our CEO oversees the overall business operations and reports to the Supervisory Board, this includes the responsibility of managing the impacts that MPCES has on the economy, environment, and people. The Supervisory Board meets every quarter and on an ad-hoc basis. In 2022, the Supervisory Board met five times with the Management Board. These meetings include topics related to sustainable value creation, business progress environmental impacts and economic development impacts. There is also close attention paid to compliance, due diligence, and risk management.



MPC Energy Solutions

www.mpc-energysolutions.com



“By integrating ESG issues into our investment process we assume responsibility for the societal and environmental challenges of the century and at the same time create long-term value for owners and other stakeholders.”

Stefan H.A. Meichsner, CFO

ESG TEAM

At MPC Energy Solutions, creating value for our investors and all stakeholders, through the responsible management of the business is a priority for us. Following our commitments, we hired two new dedicated resources for sustainability topics and two resources from our major sponsor, MPC Capital, who work together and are part of the ESG team. The sustainability team is leading the implementation of our Sustainable Value Strategy and Environmental and Social Management System at corporate and project levels.

Our Sustainability Manager is responsible for developing and implementing the Sustainable Value Strategy, as well as related environmental and social development policies, activities, and processes with a core focus on the corporate and extended value chain.

Our Community Engagement Manager is responsible for managing social engagement aspects of all projects in Latin America and the Caribbean.

The two ESG Managers monitor and supervise the ESG performance of the assets/projects, as part of the asset management services provided by MPC Capital.

In our Annual Report, and our corporate website, we share further information on our corporate governance, compliance, and risk management.



Sustainability Manager

Maite Pizarro | Hamburg office



Community Engagement Manager

Juan Carlos Valencia | Bogota office



ESG Manager

Mary Obando | Hamburg office



ESG Manager

Diana Arteta | Hamburg office



We believe that keeping an active dialogue with stakeholders strengthens our relationship with the society we operate within.



OUR APPROACH TO SUSTAINABLE VALUE CREATION

INVESTED IN THE FUTURE

As an owner, developer, operator of clean energy assets, MPC Energy Solutions is a committed and conscientious adopter of environmental, social and governance principles in all phases of the investment process, as well as the life cycle of each asset.

By integrating environmental, social and governance issues into our investment process we assume responsibility for the societal and environmental challenges of the century. At the same time, we ensure the future of our Company and create long-term value for owners and other stakeholders, making a valuable contribution towards the global aims of transition to a net zero-emission future.

Before starting a new project, we review and categorize alternatives based on the location, sensitivity, and scale and the nature and magnitude of the potential environmental and social impacts. The categories are based on the requirements of the International Finance Corporation (IFC). Our Company invests mainly in category B and C projects (see table below).

E

ENVIRONMENT RESPONSIBILITY FOR THE ENVIRONMENT

Reducing the environmental impact of investments we manage and of our own business processes

S

RESPONSIBILITY FOR SOCIETY

Positive contribution to communities and individual well-being

G

GOVERNANCE RESPONSIBILITY FOR THE COMPANY

Maintenance and development of first class governance, compliance and risk management standards

Aspect	Category A	Category B	Category C
Categorisation	Projects with potential significant adverse environmental or social risks and/or impacts that are diverse, irreversible, or unprecedented.	Projects with potential limited adverse environmental or social risks and/or impacts that are few in number, generally site-specific, largely reversible, and readily addressed through mitigation measures.	Projects with minimal or no adverse environmental or social risks and/or impacts.
Type of projects	<ul style="list-style-type: none"> + Most Wind projects + Large scale solar PV + Some Hybrid projects 	<ul style="list-style-type: none"> + Medium scale solar PV + Hybrid projects 	<ul style="list-style-type: none"> + Very small solar PV + Energy efficiency projects

Table 1: Categorization of projects

Sustainable Value Strategy (SVS)

Our SVS is designed as a strategic framework providing guidance for the short- and medium-term operational implementation. The implementation into our daily activities is reflected in our management system, policies and processes and by defining tangible, concrete aspirations for sustainable value programs and the measure of the results, with quantitative performance targets, which reflect the Company's competitive position, consumers' expectations, and shareholders' demands.

The SVS sets out our objectives and efforts to positively contribute to environmental, social and good governance societal well-being as a responsible business. The SVS strategy aims to generate and protect business benefits through effective handling of sustainability issues and follows an approach that is intended to yield business opportunities as well as respond to changing regulatory and stakeholder requirements. We at MPCES pay attention to environmental, social, and governance (ESG) issues to produce:

- + Reduction in greenhouse gas GHG emissions and other egregious climate effects

- + Positive contributions to the SDGs relating to affordable and clean energy, decent work and economic growth, industry innovation and infrastructure, gender equality, climate action, and sustainable cities and communities
- + Mutually beneficial relationships with stakeholders guided by ethical and sound practices.

The SVS is developed at corporate level and approved by our Management Board. The strategy applies to developers and managers at every level of the Company and across all phases of the value chain, serving as a policy for project implementation and day-to-day activities.

The SVS requires extensive collaboration and engagement with stakeholders. These vary from employees to community members in the locations where infrastructure investments are made. In some instances, we seek to influence the sustainable value enhancement by forming coalitions with industry peers and working together on setting new standards, promoting technological innovation, or advocating for policy shifts.

Our project approach to SVS implementation

We lead our management to prevent and anticipate possible impacts, such as atmospheric emissions, waste generation, biodiversity, and land acquisition. We also identify risks, impacts, and opportunities to develop and implement mitigation and socio-environmental management plans if needed. Such plans will contribute to highlighting benefits and opportunities, as well as mitigating negative impacts.

The impacts of our sustainable energy infrastructure projects are not expected to be highly severe or widespread but can have an important impact on the areas where they are located. Key risks identified for wind and solar projects includes soil and water pollution, air quality, noise and vibrations, resources and waste, landscape and visual, and biodiversity.

All projects acquired or developed by MPC Energy Solutions must comply with all host-country laws and regulations and internationally recognized standards on environment. Our Company’s approach to environment and climate is governed by our Sustainable Value Strategy and the ESMS plan, which have been prepared in accordance with IFC Performance Standards

on Environmental and Social Sustainability and the World Bank Group (WBG) Environmental, Health and Safety (EHS) General and Sectoral guidelines.

The ESMS serves as a tool to improve and manage the environmental performance of our operations and thereby improve performance over time by managing risks and securing positive impacts. The ESMS will be reviewed every three years to reflect the different stages of the projects and this way, we are promoting the continuous improvement of the environmental and social performance of our Company.

Based on the results of the environmental and social risk and impacts identification, a project specific Environmental and Social Management Plan (ESMP) shall be implemented. The ESMP should contain detailed descriptions of the risk minimization measures to be implemented during the construction and operations phases and implement specific environmental and social KPIs that allow monitoring and tracking of the project’s performance.

The ESMP reflects the mitigation hierarchy and, where it is technically and financially feasible, the avoidance and prevention of impacts over minimization, mitigation, or compensation. At the same time, it ensures that all relevant stages of the projects are structured to meet applicable laws, regulatory requirements, and IFC Performance Standards.

Project-specific ESMPs will be prepared for each project and will form part of the project.

Key Environmental Management Activities



How we work with stakeholder engagement

Stakeholders are groups or individuals affecting or affected by our Company's business activities.

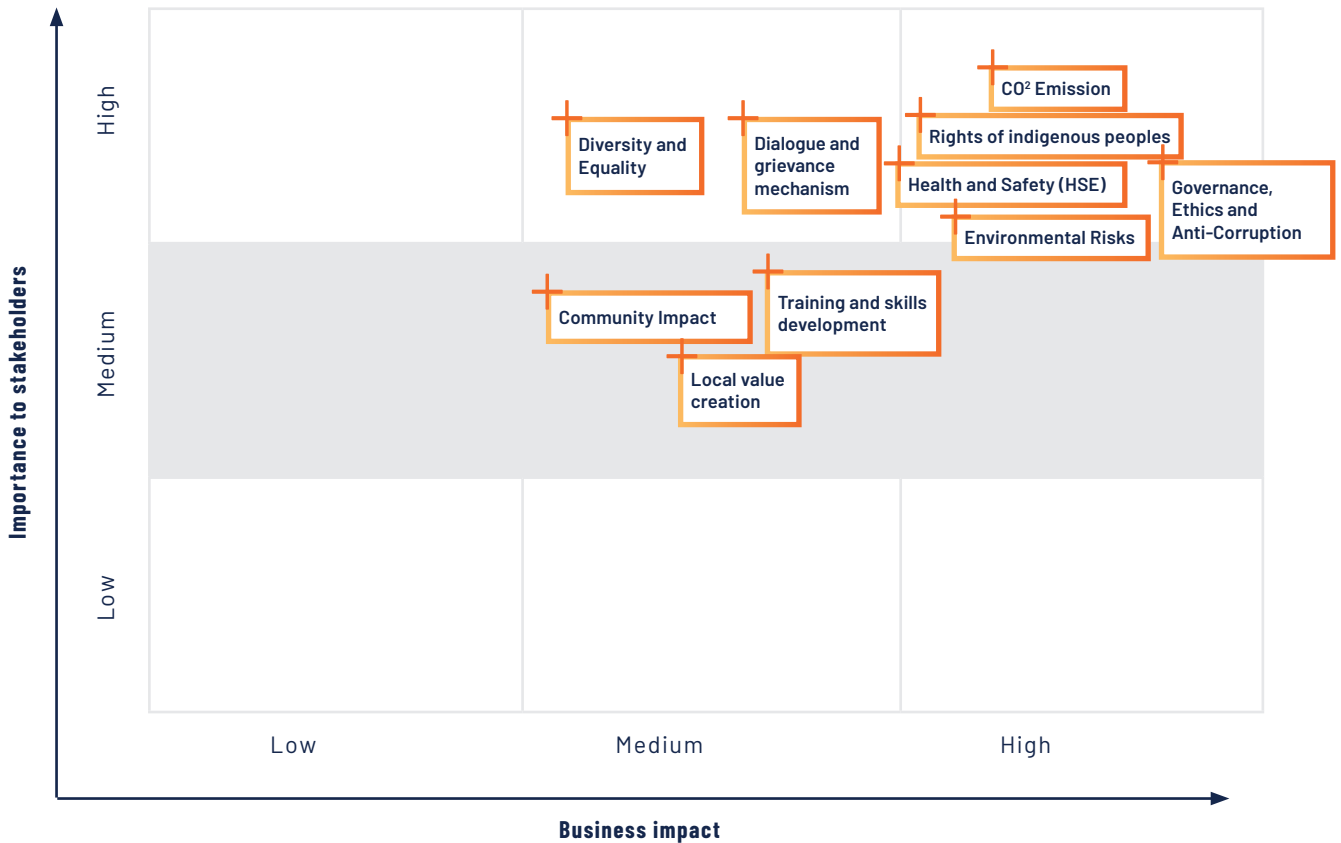
We believe that keeping an active dialogue with stakeholders strengthens our relationship with the society we operate within. It also benefits our Company by allowing us to detect, investigate and manage potential risks arising in our surroundings. The stakeholder dialogue is both a means and an end in itself, as ongoing systematic stakeholder dialogue is a key objective in both the Euronext ESG guidelines and the GRI Standards.

MPCES Stakeholder Groups identified



Materiality assessment

The materiality assessment conducted in 2021 established the key reporting topics for MPC Energy Solutions, reflecting the risks and opportunities associated with our Company’s business activities. The materiality matrix displayed below presents the relevant topics with those considered material displayed in the upper right section:



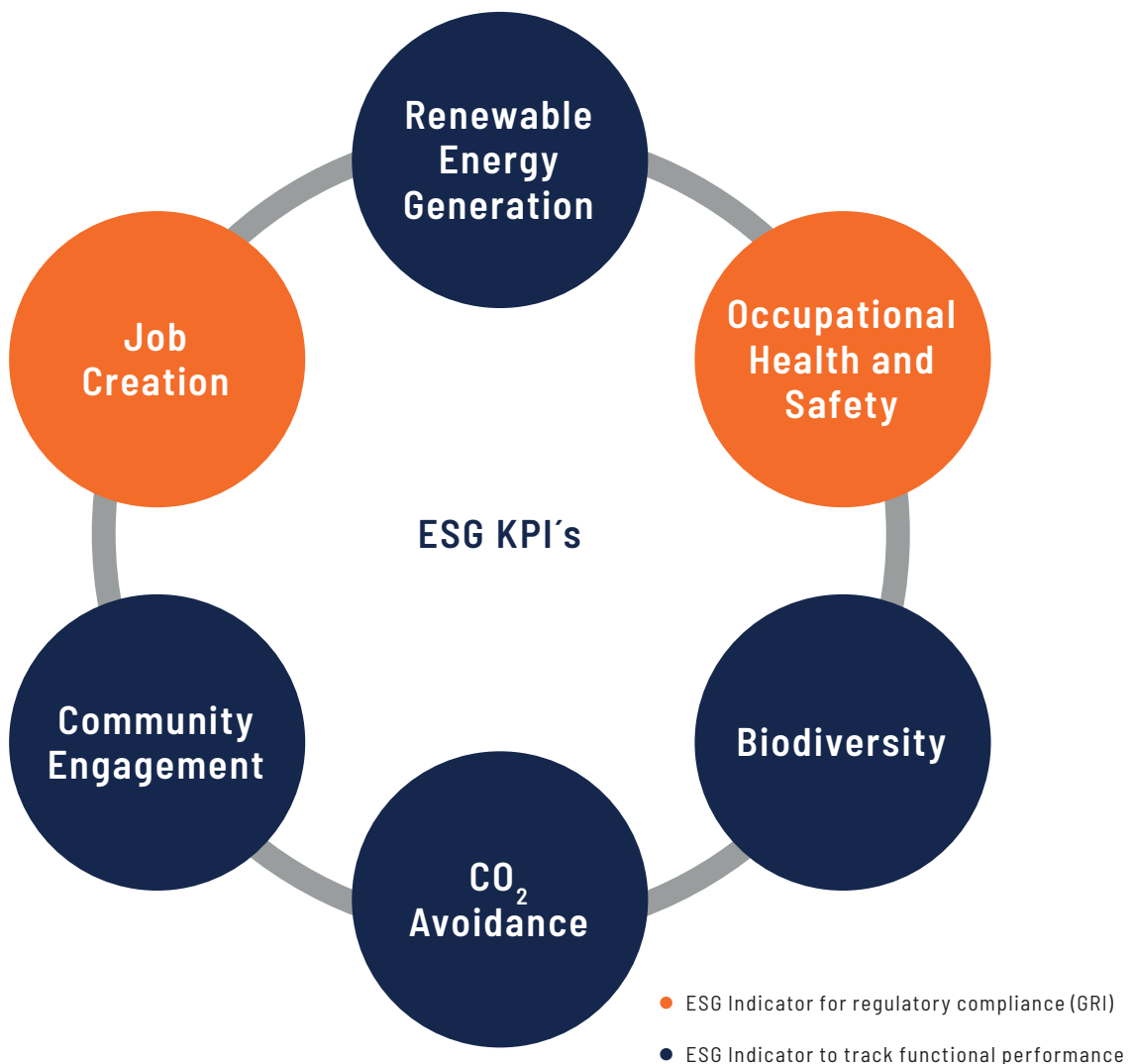
THESE TOPICS ARE SUMMARIZED INTO THE FOLLOWING OVERARCHING MATERIAL THEMES:

- + Corporate governance
- + Working environment
- + Environment and climate
- + Community impact

ESG Key Performance Indicators

In 2022, we developed and measured for the first time our ESG KPIs. These environmental and social indicators allowed tracking the success or improvement areas towards sustainable value creation in MPCES. Two types of indicators are defined for MPC Energy Solutions:

- + Functional performance indicators: which measure the functional performance of assets/projects for asset management purposes. In this category, IFC performance standards were used as guidance.
- + Regulatory compliance indicators: which monitor the regulatory compliance of projects/assets against international standards such as GRI standards.



“Responsible investment is at the core of our company and our investments. We are committed to investing with consideration of our ESG principles, thus delivering a lasting positive impact on the environment and the communities in which we invest. Our ESG principles serve as a guideline to investing sustainably, reflecting our commitment to socially and environmentally responsible actions.”

Ulf Holländer, Chairman of the Supervisory Board

UN Sustainable Development Goals

MPC Energy Solutions recognizes the importance of the Sustainable Development Goals (SDGs) of the United Nations, and its target to end poverty, protect the planet, and ensure prosperity by 2030. Our Company generally supports all SDGs and constantly review how they can be embraced through our corporate activities.

Our Company invests in solar PV and wind projects, with a secondary focus on energy efficiency projects. Thus, we make an active contribution to effective climate change mitigations by investing in renewable energy, and we also support positive social and environmental links with the communities and land where our projects take place.

We prioritize the following SDGs

- + Goal Number 5: Gender Equality
- + Goal number 7: Affordable and clean energy
- + Goal number 8: Decent work and economic growth
- + Goal 9: Industry, innovation, and infrastructure
- + Goal number 11: Sustainable cities and communities
- + Goal number 13: Climate Action



MPCES ESG REPORTING 2022

MAKING CLEAN ENERGY HAPPEN!

Later in the report, we present the key result of our ESG reporting for 2022. This includes an explanation of why the topic is considered material, direct and indirect impact, as well as the significance of our business impact on the Company and on the assessment and decisions of stakeholders. The following table summarizes the overarching material topics and applicable disclosures chosen to report on 2022.



ENVIRONMENTAL

- + Biodiversity: GRI 304-1, GRI 304-2, GRI 304-4
- + Emissions: GRI 305-1, GRI 305-2, GRI 305-3



SOCIAL

- + Diversity: GRI 405-1
- + Occupational health and safety: GRI 403-2, GRI 403-3, GRI 403-4, GRI 403-5, GRI 403-7, GRI 403-8, GRI 403-9
- + Local Communities: GRI 413-1, GRI 413-2



GOVERNANCE

- + Anti-corruption: GRI 205-1, GRI 205-2, GRI 205-3

Environment & Climate

As a global provider of renewable energy, our Company offers low-carbon energy infrastructure, including solar and wind assets, and other hybrid and energy efficiency solutions. Sustainable energy infrastructure projects may include renewable energy generation (solar PV and wind), small-scale co-generation, battery energy storage systems and other storage technologies, hybrid projects comprised of generation and storage facilities as well as other energy efficiency initiatives.

Our Company is following a proactive approach to environmental matters and supports initiatives to promote greater environmental responsibility such as IIGC. Screening procedures and environmental and social standards are outlined and included in the decision-making processes before developing, constructing, or acquiring a project.

We strive to build relationships with our business partners that are characterized by implementing the best possible environmental practices, and we have made several environmental commitments including:

- + Promoting sustainable practices and continuously reporting on those practices
- + Reducing the negative impact on the environment from operations
- + Promoting sustainable development and protection of biodiversity through training and awareness
- + Engaging in dialogue with stakeholders, such as NGOs, authorities, and local communities by identifying risks and opportunities to improve and contribute to their development

Main goals achieved in 2022

Environment

- + Provide training in the SVS, ESMS, and policies for all levels of the company/projects
- + Prepare project-specific environmental risk assessments for each project currently under commissioning
- + Expand climate accounting on Scope 1, 2 and 3
- + Map key risks and prepare reporting "scorecard" for each project based on its KPIs
- + Publish our environmental and social policies on our external website

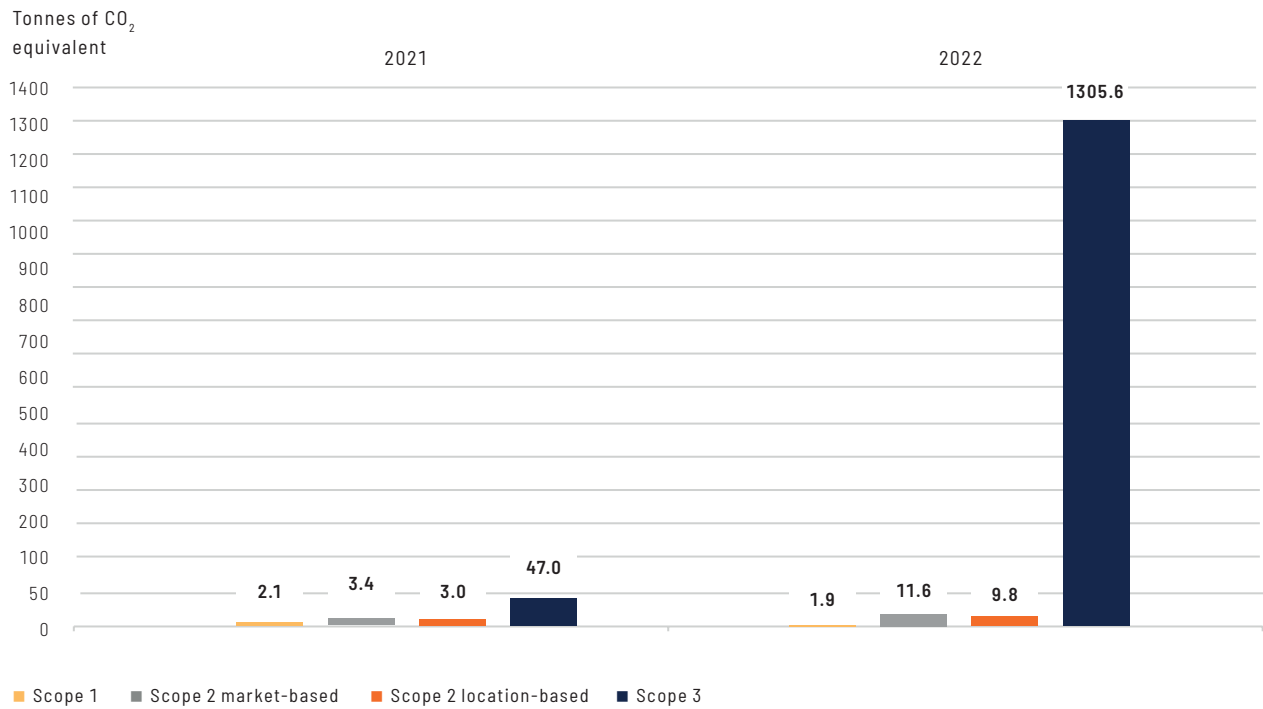


We are working to screening our carbon footprint in all parts of our business

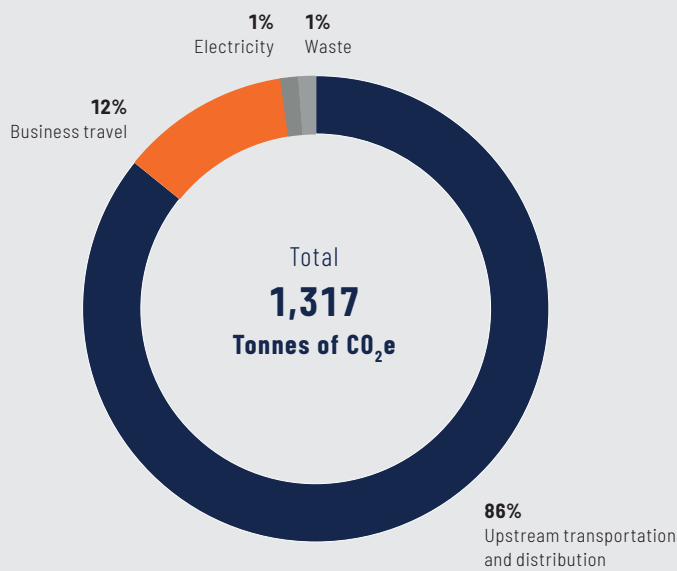
CLIMATE EMISSIONS

At MPC Energy Solutions, we aim to obtain an in-depth understanding of our greenhouse gas emissions and work towards an effective corporate climate change strategy. Our carbon footprint is based on the total energy consumption related to our corporate operations. The carbon footprint gives a general overview of our Company's greenhouse gas emissions, converted into CO₂ - equivalents and it is based on reported data from internal and external systems. The analysis is based on the international standard, the Greenhouse Gas Protocol Initiative (GHG Protocol), which is the most important standard for measuring greenhouse gas emissions, developed by World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). The reporting considers the following greenhouse gases, all converted into CO₂ equivalents: CO₂, CH₄ (methane), N₂O (laughing gas), SF₆, HFCs and PFCs.

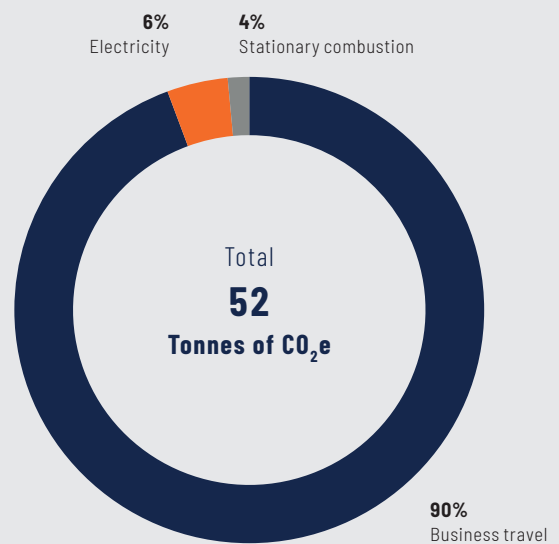
According to the GHG Protocol standard, a company's greenhouse gas emissions are classified into three scopes. Scope 1 and 2 are mandatory to report, whereas Scope 3 is voluntary and the hardest to monitor. Scope 2 represents one of the largest sources of GHG emissions globally: the generation of electricity and heat now accounts for at least one third of global GHG emissions. As a renewable energy company, our greenhouse gas footprint is naturally small. Nevertheless, we are conscious that our carbon footprint is not limited to emissions from our own operations under Scope 1 and Scope 2 of the GHG Protocol. To help us track and record our emissions, we are using a specialized tool from CEMAsys, a specialized sustainability consultancy based in Norway.



Total GHG location-based method 2022



Total GHG location-based method 2021



² Refers to gas heating emissions reported in the Amsterdam office, other offices do not have heating demand. For all A/C systems did not report refueling of refrigerant in 2021 and 2022.
³ Results include only electricity consumption of offices in Panama, Colombia, and Amsterdam.

Scope 1 emissions is 1.9 tCO₂ in 2022, slightly lower than 2021, the rising prices of natural gas in Europe came with energy saving measures, this can justify the slight decrease if the consumption in 2022.

Scope 2 is higher in 2022, because of higher electricity consumption, all offices were fully operational this year. Our offices in Panama, Colombia, and Amsterdam started operations in 2021, in Q3 or Q4 this is the reason why Scope 2 was lower in 2021.

Last year, one of our targets was to expand the categories on Scope 3. This year we have included two categories more: upstream transportation, and waste generated.

Scope 1 and 2 greenhouse gas emissions

Total GHG emissions	Unit	Actual 2022	Actual 2021
Scope 1 ²	tCO ₂ e	1.9	2.1
Scope 2 ³	-	-	-
- market- based method	tCO ₂ e	11.6	3.4
- location-based method	tCO ₂ e	9.8	3.0

For **Scope 3**, the results are higher due to the new categories added in 2022. For upstream transportation, we are considering the most impacting transport activities such as the transportation of solar modules and inverters. In 2022, three projects were under construction phases: Santa Rosa & Villasol, Planeta Rica, and Los Girasoles.

Scope 3 greenhouse gas emissions by category

Total GHG emissions	Unit	Actual 2022	Actual 2021
Business travel	tCO ₂ e	155	47
Upstream Transportation and Distribution	tCO ₂ e	1, 131.6	-
Waste	tCO ₂ e	19	-
Scope 3 Total	tCO ₂ e	1,305.6	47

For the category Waste we considered Los Santos, Los Girasoles, Planeta Rica, and Santa Rosa & Villasol. The rest of the projects were development phases, and no construction or operational activities were executed on field.

Total GHG emissions	Unit	2022	2021
Scope 1+2+3 Total with Market-based electricity calculations	tCO ₂ e	1 319.2	52.5

Overall, the GHG emissions drastically increased versus last year. In 2021, the business activities gradually started in Q3 and Q4, and all projects were under development. In 2022, we had three projects under construction, we acquired one operational project, and the offices in Amsterdam, Panama, and Colombia were running all year, explaining why there are significant differences between 2021 and 2022. Besides, in 2022, we were able to disclose two new categories: Upstream Transportation and Distribution and Waste.

A higher dynamic in the offices reflects higher electricity consumption when compared with 2022.

Annual Electricity consumption	Unit	2022	2021
Scope 1 Total (Electricity)	MWh	10.2	11.4
Scope 2 Total (Electricity)	MWh	32.4	9.8

We are aware that all businesses have an impact on climate change, even when our business is to provide sustainable energy solutions. Last year, we started our sustainability reporting process, and we are conscious that more efforts need to be made by us to mitigate negative impacts. We commit to conducting a workshop to map the GHG in our project cycle, focusing primarily on the transportation, logistics, and supply chain of OEMs. This will allow us to have a broader overview of the impact and find ways to mitigate and reduce our impact.

Avoided CO ₂ emissions ^{4,5}	Unit	2022
Total emissions avoided	tCO ₂ e	9,206.38
Total emissions avoided by equity share	tCO ₂ e	9,206.38

In 2022, the avoided emissions were 9,206.38 of CO₂ equivalent. Los Santos, our project in Mexico was the only operational project in 2022, hence the only one that contributed to emissions avoidance. Santa Rosa & Villasol, Planeta Rica and Los Girasoles will start operations in 2023. Therefore, our contribution to avoiding GHG emissions will increase in the following reporting period.

⁴ The avoided emissions calculated are the difference between the emissions generated by the renewable electricity production of the operating MPCES power plants and the emissions of an alternative scenario that would take place in the absence of the project. The calculation is based on the electricity generation matrix of the corresponding country of the project with data reported by GlobalData. The emissions are calculated using the GWh generated by the project and the tCO₂eq/GWh per technology. These coefficients are reported by IPCC for each technology.

⁵ Includes solar, wind, and hybrid projects (batteries).

BIODIVERSITY

Solar and wind projects may generate negative impacts on biodiversity. For solar and onshore wind projects, land clearance processes may cause loss or fragmentation of protected areas and other areas of conservation interest. In the construction phase of solar and wind plants, there may be some impacts on habitats and species.

For instance, in solar power projects, the main impact relates to the change in land usage and impact on landscape. For onshore wind projects, bats and birds are particularly vulnerable to collision, disturbance, and habitat alterations.

In MPCES, we work to identify possible impacts of our projects on biodiversity. During the development phase, we perform an evaluation of the project with the support of specialists and external consultants to determine the legal, technical, financial, tax, and E&S risks and impacts.

E&S due diligence and ESIA's are the tools we use to identify potential risks and impacts. Biodiversity is part of the E&S due diligence and ESIA's for each project. After assessing the risks, and negative impacts, the next step for each project is developing an environmental and social management plan (ESMP). The ESMPs aim to avoid, reduce, and mitigate the potential negative impacts, and enhance positive impacts.

In 2022, Los Santos in Mexico was our only project in operations. Santa Rosa & Villasol in El Salvador, Planeta Rica, and Los Girasoles in Colombia were under construction and will start operations in 2023. None of these operating plants or soon operating are within protected areas. The remaining projects of our portfolio are in the development phase, and the E&S due diligence is being performed but not yet concluded. The development phase finalizes before any of the construction activities are started.

If any of the species identified in the E&S due diligence could be affected by our business an action plan to mitigate the impact is created. In the E&S due diligence and ESIA, the national conservation lists are part of the assessment to assure compliance with local legislation and requirements. During the ESIA, the flora and fauna biodiversity in the area of influence is identified. Then, the flora and fauna species found are checked in the UICN red list (International Union for Conservation of Nature) and the national conservation lists. In the risk assessment, we identify whether or not protected species can be affected by our activities, in case there is a possible negative impact, a management plan is created to avoid, reduce, mitigate, or compensate for the impact, always following the specific country regulation and good practices. We are committed to avoiding, reducing, and mitigating our impacts on biodiversity. For instance, in Colombia, in the E&S due diligence, we identified trees of the specie *Cedrela odorata* in the construction area for Los Girasoles. *Cedrela odorata* is listed in the IUCN (International Union for Conservation of Nature) as vulnerable and protected by Colombian regulation. Even though in Colombia, there is the possibility of lifting the cutting ban on this specie, we decided to avoid this impact by creating an action plan and adjusting the layout of the panels to protect the trees during the construction and operational phases.

In El Salvador for Santa Rosa & Villasol, we had a similar situation to Los Girasoles, trees of *Cedrela Odorata* were within the construction area. In El Salvador, *Cedrela Odorata* is a protected specie. The Salvadorian government allows the cutting of this specie, together with some compensation measures. We decided to prevent the negative impact by protecting the trees of *Cedro Odorata* during the construction and operation phases to avoid felling.

According to the IUCN red list:

- + None critically endangered species were identified.
- + We identified four endangered species in our projects: *Zamia melanorrhachis* in Colombia, *Swietenia humilis*, *Eugenia salamensis* and *Persea schiedeana* in El Salvador.
- + Five vulnerable species: *Pterocarpus acapulcensis*, *Tayassu pecari*, *Aotus griseimembra*, *Leopardus tigrinus*, and *Anolis Specrum* in Colombia, and *Cedrela odorata* in Colombia and El Salvador.

The species listed above were identified through the E&S due diligence and Environmental Impact Assessment (EIA) of the projects which completed the development phase.

Critically Endangered	Endangered	Vulnerable	Near Threatened	Least Concern
0	4	5	6	310

Social – Working Environment

Maintaining a professional and positive workplace is vital to achieving a high degree of employee engagement. We take great pride in our organizational build-up where we seek to create an inclusive working environment and to ensure that employees thrive and succeed, and are offered personal development, guidance, and motivation.

We are committed to promoting labor rights and fostering decent job opportunities which support responsible economic development and guarantee safe working conditions throughout the entire business phase. Our workplace should be recognized by fair treatment, non-discrimination, and equal opportunities for everyone.

Our Company operates in accordance with local working environment acts in all countries where we are present, including but not limited to, the Universal Declaration of Human Rights, the International Labor Organization (ILO) guidelines, the Modern Slavery Act, and IFC Performance Standards.

Our Company highlights the importance of the following principles:

- + We prioritize local employment considering gender equality in the hiring process and ensure equal opportunities
- + We aim to ensure that employees receive fair treatment and equal working conditions

- + We prioritize local direct and indirect employment
- + Employees that are performing identical or similar jobs should receive equal remuneration
- + Employees shall be entitled to the same benefits regardless of whether they are employed full-time or part-time, including parental leave
- + We strive to develop and implement labor management plans to promote the technical and professional skills of employees
- + We aim to ensure that information on compensation and career advancement is made available to all employees
- + We encourage employees to actively use the implemented grievance mechanisms
- + We promote workplace diversity in all projects

Main goals achieved in 2022

Working Environment	<ul style="list-style-type: none"> + Complete the SVS and the ESMS and communicate the final draft to employees + Conduct training sessions for all MPCES offices to communicate the SVS on all levels to create awareness and align our actions to pursue value creation + Establish company-wide values, vision and /or mission + Carry out another employee survey
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We are committed to providing equal opportunities for all employees and we aspire to be a Company with a professional, positive, and inclusive working environment.

COMPANY CULTURE & STRATEGY

In 2022, the Company finalized and released its Sustainable Value Strategy and Environmental and Social Management System. The SVS and ESMS plan contain information about the working environment and workers’ rights, including information about health and safety policies, gender, and cultural heritage policies, and more.

We conducted training sessions to share the ESMS and SVS with all employees. These training sessions aim to engage all employees at different levels with our sustainable development goals established in the SVS to create long-term value for all stakeholders, and to present the tools and guidelines available in the ESMS to execute our daily business activities in a sustainable matter.

Our colleagues actively cooperate with the sustainability reporting process. We conducted a workshop session to present our materiality assessment, ESG report, and a brief introduction to GRI standards to our project managers and asset managers. The objective was to engage them with our sustainability reporting process and highlight the importance of their role; to collect data properly and efficiently to disclose our ESG performance through the ESG report.

Further training on GRI standards was given to selected employees who actively contribute or are responsible for the sustainability reporting tasks. Triple Innova, a certified training partner of the Global Reporting Initiatives, conducted the training. After the 2-days training, the participants obtained a certificate of completion issued by GRI.

As part of the Supervisory Board’s continuous development, a training session was conducted to share our SVS and the ESMS. In this training session, we communicated how the SVS sets out our strategic and long-term oriented framework on sustainable development, how the ESMS is the implementation tool at a project level and how we use GRI standards to disclose our ESG activities.

Our company-wide Values, Vision and Mission statements were completed in 2022 and communicated to all stakeholders. Internally, we communicated our them during a workshop with all employees. Our Vision, Mission, and Values are now available on our website.



Vision, Mission, and Values

www.mpc-energysolutions.com/company/about-us

EMPLOYEE WELLBEING & DEVELOPMENT

Our Company does not have any employee representatives or working environment committees today, but we are regularly communicating with employees on their wellbeing and personal development. This includes for example weekly meetings with teams and working groups, events, and direct conversations, annual employee development reviews, as well as annual compensation reviews. Our management is always in direct and close contact with employees and is practicing a so-called 'open-door policy'.

Our Company is offering a market based overall compensation that reflects employees' career level, education and responsibility and benefits in line with market standards. We are also arranging several social activities, such as joint celebrations, team dinners, excursions, after work gatherings, offsites and a two-week annual summit, to further strengthen the corporate culture.

Our Company provides regular training opportunities (internal or external), forums and seminars for all employees based on the needs of their corresponding roles. We also encourage employees to make suggestions if for a specific training or seminar they feel the need.

The Management Board conducted a detailed employee survey in March 2022 together with an external consultant, "Project Unity". In this survey, employees shared their opinions on values, vision and mission of the Company, their personal development, and areas in need of improvement, including communication, leadership and continuous training and development.

Project Unity

In early 2022, we initiated a corporate development workshop, which will enable us to balance our strong growth with stable internal structures, streamlined processes and efficient collaboration between the different teams and offices in our organization. With guidance from the Management Board, we conducted virtual and physical workshops, identified areas for improvement, and defined a short-term implementation roadmap for several key areas, among them a group-wide understanding of responsibility and accountability for each role, leadership development, and the usage of new digital tools across all phases of our business, development, construction, and operation. One of the key outcomes, of course, was the definition of our vision, mission, and purpose, which serve as an umbrella for everything we do.

Some of the training opportunities given last year are:

Compliance and cyber security training

Language courses: English, Spanish, and Dutch

CSRD; consequences of EU-sustainability reporting for Dutch companies

Internal training on Sustainability topics including the SVS and ESMS plan

International Finance Reporting Standards (IFRS)

Certified training for the Sustainability Reporting Standards 2021 by Global Reporting Initiative (GRI)

Corporate Sustainability, NYU Stern

Mentoring and coaching of the ESG team as part of professional and personal development

DIVERSITY & EQUAL OPPORTUNITY

Diversity and equal employment opportunities are topics on which there are increasing expectations for transparency and corporate action. We have a direct responsibility to ensure that our Company has a diverse workforce and that equal opportunities are offered to all employees, regardless of their identity or background.

We are committed to providing equal opportunities for all employees and we aspire to be a company with a professional, positive, and inclusive working environment.

All employees shall contribute to a working environment free from discrimination and sexual harassment, and we do not tolerate behavior that can be perceived as degrading or threatening. We respect and value the contribution of both female and male employees and are committed to promote gender equality in our Company's activities and the overall portfolio. We enhance gender equality and women's empowerment within our structure and day-to-day operations.

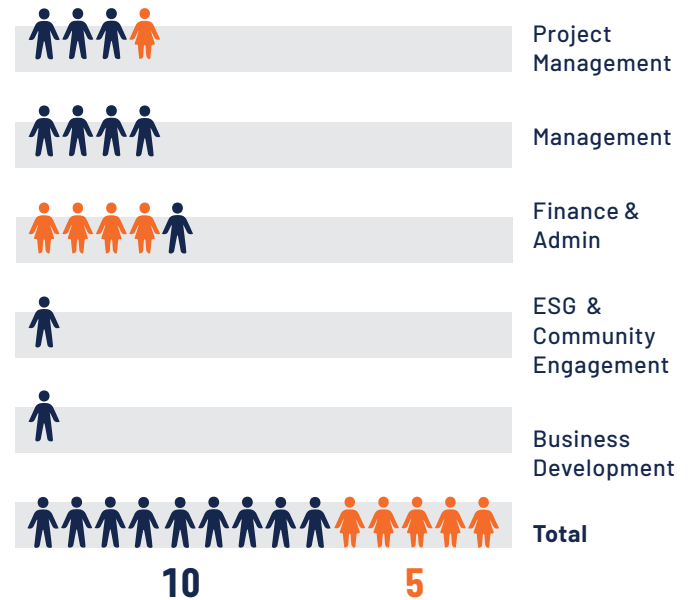
When evaluating the investment in a new project, the principles of gender equality and empowerment of women should be respected, promoted, and considered. Women and men should be provided with an equal and equitable opportunity to be fully and effectively engaged in the stakeholder engagement process, consultations, and decision-making processes.

GENDER DISTRIBUTION

In 2022, the total number of employees were 15, with nine employees (67%) being men and six employees (33%) being women. One of our Company's goals is to further increase the number of female employees in 2022.

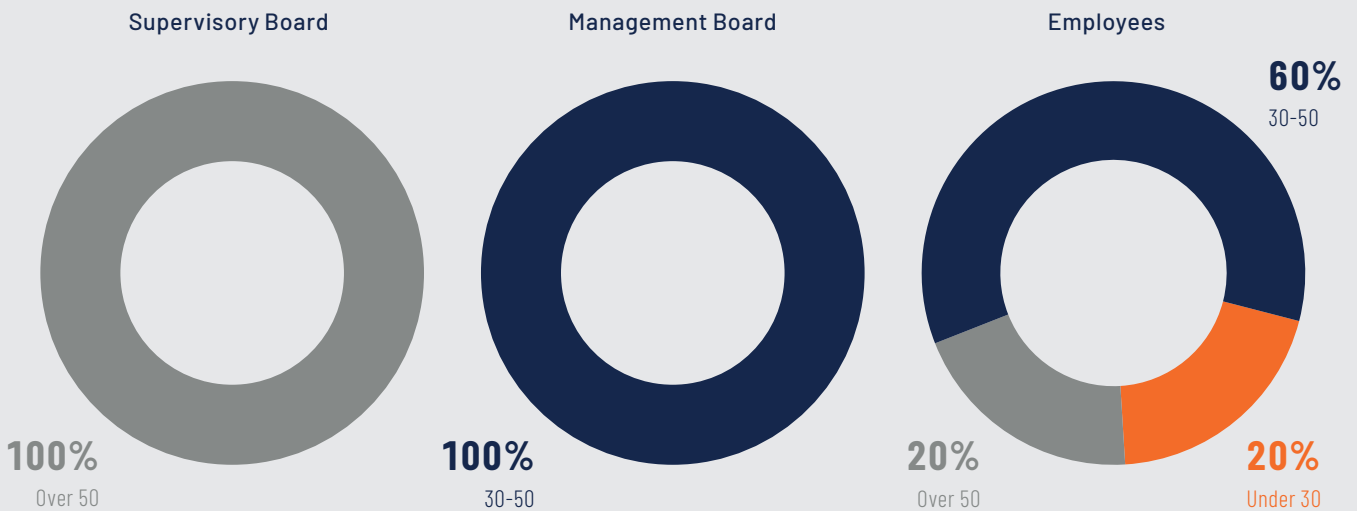
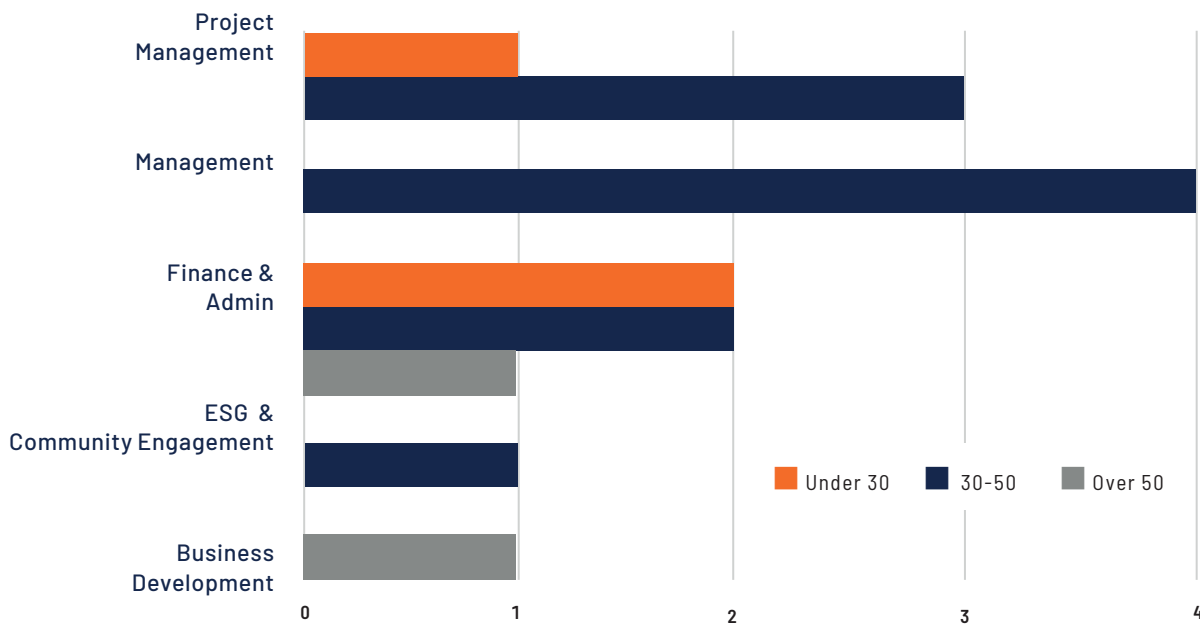
Our Management Board was composed of two male members in 2022, and no females. The Supervisory Board consisted of three male (60%) and two female (40%) members.

We are developing a Gender Action Plan, which is targeted to involve women in all activities in our Company's projects. The first steps of the plan are part of our Environmental and Management System released in 2022. The Gender Action plan needs further development and start implementation. Our goal is to finalize this plan during 2023.



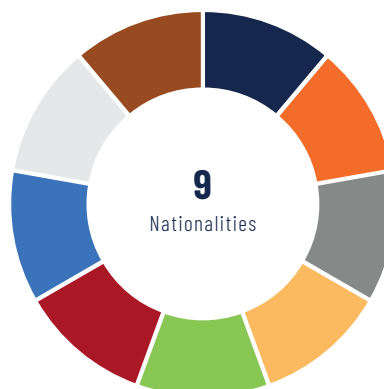
AGE DISTRIBUTION

In 2022, three of our employees (20%) were under 30 years old, while nine (60%) were between 30 and 50 years old, and three (20%) employees over 50 years old. The members of our Management Board were between 30-50 years old, and all Supervisory Board members were over 50 years old.



NATIONALITIES REPRESENTED AT MPC ENERGY SOLUTIONS

Today, MPC Energy Solutions’ employees represent 9 different nationalities from Europe, Latin America, and the Caribbean. The Supervisory Board represents 4 different nationalities: German, Belgian, Norwegian, and American.



OCCUPATIONAL HEALTH & SAFETY

We develop our activities and manage our business integrating security and protection to maintain the welfare of employees¹ and workers² who are involved in our projects. Securing safe and healthy working conditions is one of our highest priorities. Our Company has a direct and indirect responsibility to minimize health and safety risks through our policies, and by maintaining a proactive approach to health and safety in the working environment.

Our policy is to operate our business in accordance with all applicable safety laws and regulations. We adhere to established IFC Performance Standards on Environmental and Social Sustainability, the Guidelines on Environment, Health, and Safety (EHS) of the IFC/World Bank Group, and other guidelines, such as certification systems or internationally recognized practices and standards.

Additionally, we have included in our Environmental and Social Management System a Worker’s Health and Safety Management Framework, which is a document underlining the requirements to manage hazardous situations. Each project should adjust the procedures of its activities based on this framework and local regulations or requirements.

In the development phase of each project, an occupational health and safety risk assessment is executed. During this assessment, the appropriate control measures are determined and included in the occupational health and safety management plan. Before starting any construction activities, our project managers review the occupational health and safety plan and share it with the contractors for implementation in the construction stage. Our project managers monitor that contractors implement the health and safety plan during construction. When a project starts operations, the needed occupational health and safety measures continue being implemented.

The technical asset managers monitor that the contractors properly implement the occupational health and safety plan during operational phase.

We continuously work to improve health and safety in the working environment by providing training and actively communicating with employees and workers on main risks. Main health and safety risks involves workers hired by the contractors working at MPC Energy Solutions’ facilities and includes working at heights, welding, cutting, heating, working with electricity, as well as noise and vibration risks.

Our Company’s ambition is to have zero accidents, loss, or damage to people, property, and the environment in our offices and at in the project field. However, if hazardous situations should occur at a project level to workers, as a part of our policies, this should be reported to the project manager for projects under construction and to the technical asset manager for operating projects. The contractors will make a detailed incident/accident report, addressing the causes or probable causes, outcomes, and possible course of actions to address it, and if applicable, the plans to be taken to address them and to prevent any future similar event.

The table below presents the occupational health and safety performance of our MPCES employees. These are our employees who are in our offices in Amsterdam, Colombia, and Panama. No incidents were reported in 2022. Absence due to illness was 1.41% in the reporting period. The absences due to illness are not related to work related ill health.

MPCES Employees	Unit	Actual 2022	Actual 2021
Fatalities	number	0	0
Lost time injury frequency rate	number	0	0
Total recordable injury rate	number	0	0
High-consequence injury rate	number	0	0
Absence due to illness	days	54.5	8

⁶ **Employees:** individuals who are in an employment relationship with MPC Energy Solutions.

⁷ **Workers:** individuals that perform work for the organization in our projects and have an employment relationship with our contractors and not with MPC Energy Solutions.



Our corporate responsibility is reflected in the quality of our work and services, and in our entire range of activities.

In 2022, we started tracking occupational and safety indicators at a project level, since three of our projects (Santa Rosa & Villasol in El Salvador and Planeta Rica, and Los Girasoles in Colombia) started construction activities and acquired the Los Santos project in Mexico. We track the occupational safety of workers, mainly hired by our subcontractors (EPC and O&M) who are responsible for the construction (EPC) or the operation of the asset.

There were no fatalities reported in 2022. The recordable injuries were registered in our projects under construction in Colombia (Los Girasoles and Planeta Rica). Santa Rosa completed construction activities with zero incidents in 2022.

MPCES Workers in projects	Unit	Actual 2022
Fatalities	number	0
Lost time injury frequency rate ⁸	number	2.59
Total recordable injury rate ⁹	number	3.75
High-consequence injury rate	number	0
Working hours ¹⁰	hours	693,713

⁸ Lost Time Injury Frequency Rate: number of lost time injuries (LTI) x 200,000/work hours performed. LTIs are accidents that result in at least one lost day of work.
⁹ Total Recordable Injury Rate: number of recordable injuries (TRI) x 200,000/work hours performed. Recordable injuries are accidents that result in lost time, restricted work, or medical treatment.
¹⁰ A rate based on 200,000 hours is used since completing 693,713 hours would represent 351 workers working 40 hours per week, 50 weeks per year.

Social Community

We seek to create a mutually beneficial relationships with stakeholders guided by ethical and sound practices.

Since supply and value chains produce most of our social impact, we aim to promote and improve local education, labor, and workplace place standards as well as technical training and certification through partnerships and collaborations.

COMMUNITY ENGAGEMENT

Our corporate responsibility is reflected in the quality of our work and services, and in our entire range of activities. We target to show consideration for the local communities in which we operate and contribute to the learning and distribution of knowledge where we can. Our Company seeks to establish long-term working relationships and meet public authorities and customers with insight, respect, and understanding.

Engaging with the communities where we operate is a key element of building trust. We believe that a good relationship with the community will result in positive impact for all concerned, stakeholders, partners, and employees alike. We strive to engage in a respectful manner that will benefit our long-term relationship with the local communities.

We always ask our employees to consider how our activities affect the communities we operate in and to engage in respectful dialogue, understanding and accepting the livelihood, history, and culture of these communities. Our aim is that all MPC Energy Solutions' operations are implemented with local community engagement, social impact assessments, and local stakeholder engagement. The engagement with local stakeholders starts from the early stages of the project. An environmental and social impact assessment is prepared during the development phase of each project evaluating different aspects; however, the main aspect is to evaluate that the project activities do not cause, promote, or contribute to people's inequalities.

We aim to have an active dialogue with our Company's stakeholders. Therefore, each project within the Company prepares a stakeholder engagement plan to ensure efficient engagement with communities and individuals. Relevant information concerning environmental and social issues of the projects is made available to the affected and potentially affected communities as well as external stakeholders. To be able to continue a transparent and open dialogue, we always install grievance mechanisms for the communities.

Furthermore, each project has prepared its own External Communications Plan (ECP). One of the principles of the ECP is to provide opportunities for community stakeholders to raise issues, make suggestions, and voice their concerns and expectations regarding the project. Examples of this include meetings with the community, mailboxes placed outside the facilities, and email addresses for each project.

Although there is no public disclosure of these assessments, the results are shared with the corresponding individuals or public organizations when required, for instance during the processes to obtain construction permits.



In our solar and wind parks in Latin America and the Caribbean, we create jobs and support communities with local initiatives.

Community Engagement Activities

In 2022, three of our projects (Santa Rosa & Villasol in El Salvador, Los Girasoles, and Planeta Rica in Colombia) completed the development stage and started construction activities.

An active and solid stakeholder engagement during the development and construction phase is key to having a successful project that creates long-term value for all stakeholders.

We worked with the surrounding communities of Santa Rosa & Villasol, Los Girasoles, and Planeta Rica and executed community engagement initiatives in 2022. A social impact assessment was part of the development phase of each project, and there are no identified significant negative impacts.

We acquired Los Santos when it was already operating. Therefore, all local stakeholder engagement started before the acquisition date. In 2022, we identified some improvement opportunities to strengthen the engagement with the local communities of Chihuahua. In 2023, we will review the status of the local community engagement and create an action plan to align the project with our sustainable value strategy and ESMS plan.

Our social investment applies to the areas of influence of our projects. In 2022 our social investment was focused mainly on our projects in the construction stage, located in Colombia and El Salvador. Among the main investment initiatives are the improvement of community and school infrastructure, support for community cultural activities, and reforestation activities.



MAIN ACTIVITIES 2022

KEY FACTS

- + **Country:** El Salvador
- + **Project:** Santa Rosa & Villa Sol
- + **Communities:** Santa Rosita and Los Izotes



CLASSROOM RENOVATION COMMUNITY IMPACT/ LOCAL VALUE CREATION

As part of the community engagement activities in El Salvador MPC Energy Solutions financed the renovation of a classroom in the Juana Galan de Quintanilla School, which is in one of the surrounding communities. For this initiative we worked together with the director of the school, community representatives, and representatives of the Ministry of Education. The classroom was inaugurated last April and will allow students to have a proper space to receive lessons and improve the learning conditions. The collaboration between Santa Rosa & Villa Sol and Juana Galan Quintanilla school is planned to continue, keeping on the community engagement, and pursuing sustainable value creation. With this initiative we collaborated with our material topics: Community Impact and Local Value Creation.



TREE PLANTING EVENT BIODIVERSITY

In May approximately 1,600 trees were planted in our project Santa Rosa & Villa Sol. The trees are in a part of the land that was left unbuilt to protect the community's water resources and have a space for reforestation. The tree planting event involved members of the surrounding communities, contractors, government representatives from the Ministry of Environment and Natural Resources (MARN), and the Export and Investment Agency of El Salvador (PROESA). MPCES provided the trees, and space for the plantation and organized all logistics. For this activity around 100 students from the Juana Galan de Quintanilla school attended together with their families and committed with us in our goal to pursue sustainable value creation. With this initiative, we collaborated with our material topic: Biodiversity.



IMPROVEMENT OF WATER WELLS CONDITIONS COMMUNITY IMPACT/ LOCAL VALUE CREATION

MPC Energy Solutions financed to improve the conditions of the water well located in the communities surrounding the project. These water wells provide water to the surrounding communities for different household activities such as drinking, food preparation, and washing clothes. ADESCO extended its gratitude and recognition to the Santa Rosa & Villasol project for its commitment to the communities. With this initiative we collaborated with our material topics: Community Impact and Local Value creation.



For the tree planting event around 100 students from the Juana Galan de Quintanilla school attended together with their families.





KEY FACTS

- + **Country:** Colombia
- + **Project:** Los Girasoles
- + **Communities:** Santa Rita, Rio Frio and Llano Alto

+ FARMERS DAY CELEBRATION COMMUNITY IMPACT

The day of the farmer is held annually and corresponds to a celebration that recognizes all rural workers, who contribute to the economic, social, and food development of the municipality and the country.

As part of the social investment in support of cultural and community activities, MPC Energy Solutions contributed with the donation of agricultural kits for the farmers who participated in the different contests. With this initiative we collaborated with our material topic: Community Impact.



We strengthen the engagement with local stakeholders by supporting the cultural and traditional heritage of the surrounding communities.

**+ PATRON SAINTS
COMMUNITY IMPACT**

These festivities are held every year at the beginning of December. MPC Energy Solutions supported the municipality of Abrego (Santa Rita, Rio Frio and Llano Alto) during the celebration of the patron saint and cultural festivities. The aim of this initiative was to strengthen the stakeholder engagement with local stakeholders (governmental authorities and local people) by supporting the cultural and traditional heritage of the surrounding communities. With this initiative we collaborated with our material topic: Community Impact.

**+ CHRISTMAS EVENT
COMMUNITY IMPACT**

We held a Christmas celebration with the local communities in the area of the project. The aim of this initiative was to strengthen the stakeholder engagement with local stakeholders, in this case, local families and children. The idea is that these local families and children spread the word about how we can work together to bring clean energy to the area. With this initiative we collaborated with our material topic: Community Impact.

LOCAL VALUE CREATION

Our projects have several indirect economic impacts which benefit our stakeholders. Access to affordable energy, promoting self-reliance of countries and less reliance on fuel imports are positive indirect effects of our operations, and so is improving the skills of our workers by training in different subjects such as solar PV plants and wind farms.

We have also made several investments and services that are in-kind, as well as pro bono engagements. This includes training to the staff on gender, health, and safety, hiring local workers for the different project stages, and community engagement activities.

Tax payment will also increment the income of the governmental authorities, allowing the local governments to invest more in projects that will benefit the communities.

During 2022, we made infrastructure investments in road improvement and maintenance, mostly for our projects under construction (Santa Rosa & Villasol, Los Girasoles and Planeta

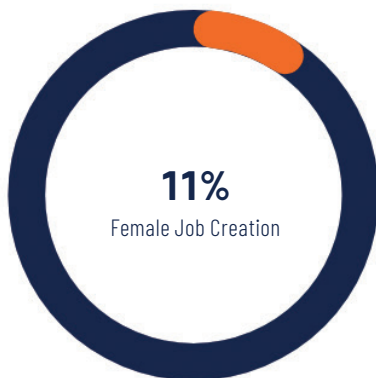
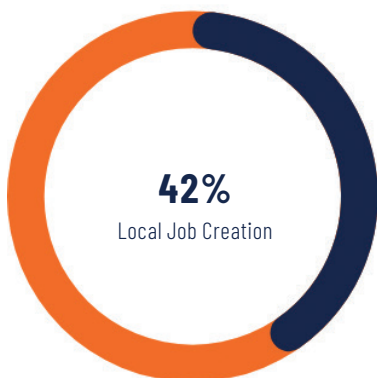
Rica). The investments are beneficial for the communities and the project's supply of goods and services, as it contributes to an easier flow between producers and markets, employers, and workers, boosting the local economies.

As part of our SVS, we consider the development of the workforce with an emphasis on technical and vocational skills, and the creation of employment and wealth for the communities under the influence areas of our project.

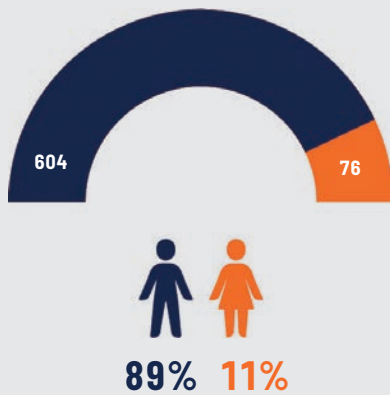
MPCES is committed to promoting labor rights and fostering job opportunities which support responsible economic development and guarantee safe working conditions throughout the entire business phases based on fair treatment, non-discrimination, and equal opportunities for every employee, contractor or any other business partner working on behalf of MPCES.

In our local stakeholder engagement, our commitment is encouraging locals to apply to the open job positions for our projects. As part of the construction plan, we encourage the participation of the locals for the open job positions via job fair, and information in the local media.

Social Impact - Job Creation



Temporary Jobs Created



Permanent Jobs



In 2021, we executed job fairs in Santa El Salvador and Colombia for our projects under construction. The applicants were able to fill new job positions created in 2022 by our projects under construction and in operation. Santa Rosa & Villa Sol located in Quezaltepeque town, El Salvador, and Los Girasoles in Abrego town, and Planeta Rica located Planeta Rica town, both in Colombia generated a total 680 of temporary jobs, where 41 % of the new positions were covered by local people. And the project “Los Santos”, located in Chihuahua, Mexico generated a total of 7 permanent jobs.

Reviewing the gender distribution of such projects in 2022, we need to increase our efforts to contribute to SDG 5, Gender Equality. We will increase efforts to have a higher share of female

workers at project level. In 2022, we conducted additional job fairs for the projects under construction, and we encouraged actively women to join. However, the share of female workers in our project remained low. We will increase our efforts through the Gender Action Plan on which we will focus in 2023.

In 2022, the jobs created were mainly for our projects in Colombia and El Salvador because of construction activities. The construction phase is the one that requires the most labor. Santa Rosa & Villasol, Planeta Rica, and Los Girasoles will start operating in 2023, creating permanent job positions for the operational phase. In 2023, some of our projects will finalize the development phase and start construction activities creating jobs in the areas we invest.

EL SALVADOR
SANTA ROSA & VILLA SOL

At MPCES, we promote the generation of local employment. For each project a job fair is held before starting the construction process, our aim is that the workers come from the local communities. The community of Santa Rosita, located in the municipality of Quezaltepeque in El Salvador, was one of the areas of influence for this project, and through its job fair, Celina Escalante de Escobar was informed about the job opportunities.

Celina, a 32-year-old woman, married and mother of two children, is part of the association of neighbors (ADESCO) of the Santa Rosita community, and through the job fair, she was hired as janitor by EPC company in March 2022.

Before March 2022, she was dedicated to housework activities. Thanks to this new opportunity, she expressed that she has experienced personal growth in many aspects such as emotional, psychological, and economic. Even when the construction is finalized in early 2023, she still works for the EPC company in 2023. Through the social management staff of the project, Celina received support to re-enroll her children in a nearby school through counseling to continue their education. She continues working.

COLOMBIA
LOS GIRASOLES

Diego Vargas Pacheco is an inhabitant of the village of Santa Rita, committed to his village, community, and personal

development. He is a member of the board of directors of the Junta de acción comunal (JAC) as treasurer. As part of the PSLG's socio-environmental strategies, the socio-environmental verification, monitoring, and follow-up group (VEMOS) was created, made up of members of the community, to monitor the project and demonstrate compliance with the agreements and management measures, thus contributing to transparency among stakeholders. Diego demonstrated proactivity and commitment to his community, and invited to join the VEMOS group, receiving training to perform this work as a community volunteer. During 2022, he started working for the project as unskilled labor and later, due to his dynamism and commitment, he was promoted as an electrician technician, a position he currently holds.



At MPCES, we promote the generation of local employment.

GRIEVANCES

Following our ESMS plan, grievance mechanisms were developed and implemented for the three projects under construction in 2022. Last year, we received a total of 39 grievances, of which 35 were resolved as of the end of 2022. The grievances were submitted in our projects located in Colombian and El Salvador. The open grievances as of December 2022 are being processed and managed by our project managers and social consultants at a project field.

Most of the grievances were submitted during the construction phase, this is the phase that has the highest impact in our project cycle. Some of the grievances are related to waste management, water management, or sometimes concerns that are presented to the projects these grievances are analyzed. Each grievance is analyzed, and a response is given to the person who raised the concern, actions are taken when applicable. For instance, small floods in the surrounding of the projects, when the floods are caused by our construction activities a team is assigned to work and solve the possible cause.

For Los Santos, we received no grievances in 2022. Through the E&S due diligence, we identified that a grievance mechanism was in place. Nevertheless, in 2022, we have recognized some improvement opportunities regarding stakeholder engagement for this project to align with our corporate E&S goals and guidelines. We determined that a revision of the current grievance mechanism and a re-socialization of the instrument are necessary for 2023.

	2022
Number of grievances received	39
Number of grievances addressed and resolved	35

Governance

One of MPC Energy Solutions’ main goals is to develop a corporate culture of good judgement and a team who can deal with ethically difficult situations if they occur.

Our Company is operating according to national and international laws and regulations including for instance the Human Rights Act, the Equator Principles and IFC’s Environmental and Social Performance Standards, to ensure consistent practices across all projects. Our work is also guided by the OECD Guidelines for Multinational Enterprises.

As a stock listed company, MPC Energy Solutions follows the provisions of Book 2 of the Dutch Civil Code including the Dutch Corporate Governance Code. Although the Dutch Corporate Governance Code does not apply to our Company yet, we aim to follow this as far as possible for the sake of good corporate governance and best practices.

Our Company has established and implemented a Code of Conduct, which is our governing document outlining our ethical guidelines. The Company is also in the process of developing a separate Corporate Social Responsibility Statement.

doubt. The Code of Conduct can be found in the Company’s internal systems as well as on our website. In 2022, signing the Code of Conduct was implemented as a requirement. We conducted a training session on the code of conduct to all employees and collected all signatures. Currently, every time a new employee joins the Company, reading and signing the Code of Conduct is part of the onboarding process. Compliance training in the Code of Conduct is arranged for employees on a regular basis by MPC Capital.

The Code of Conduct has also been communicated to our Supervisory Board. Two out of five board members have undergone compliance trainings during their employment with MPCES, and the remaining three have been active in the investment industry for many years and therefore has the knowledge and professional experience required to properly perform their monitoring roles, including anti-corruption policies and procedures.

Our CEO bears the ultimate responsibility for the enforcement of the Code of Conduct, and every manager is also responsible for administering the Code of Conduct as it applies to employees and operations within each manager’s area of supervision.

Any violation of the Code of Conduct will constitute grounds for disciplinary action, including, when appropriate, termination of employment.

CODE OF CONDUCT

The purpose of the Code of Conduct is to create a sound corporate culture and to preserve our integrity by helping employees to promote standards of good business practice. The Code of Conduct is further intended to be a tool for self-evaluation and a vehicle for development of the Company’s identity.

The Code of Conduct applies to all entities controlled by MPC Energy Solutions and all employees, directors, officers, and agents. Employees are required to read the Code of Conduct as part of the onboarding process and are encouraged to ask questions regarding the application of the Code of Conduct if in

ANTI-CORRUPTION

Our Company has a zero tolerance for any practices that reduce free and fair competition such as corruption, price-fixing agreements or market sharing. We are also a firm opponent to money laundering and will take the necessary steps to prevent financial transactions from being used by others to launder money.

Our Company does not tolerate neither active (attempts to bribe others) nor passive corruption (allowing oneself to be bribed) and does not accept any demands for ‘facilitation payments’, i.e., payment of small amounts to civil servants. Furthermore, we do not make financial contributions to political campaigns or the like.

Main goals achieved in 2022	
Corporate Governance	<ul style="list-style-type: none"> + 100% of employees having signed the Code of Conduct + Arrange training for all employees in the code of conduct + Implement a read and confirm option for the Business Partner Guideline

As a stock listed company, we have issued an inside information policy which contains rules and procedures to identify confidential or inside information and to prevent unauthorized insider trading and abuse of confidential information.

Conflicts of interests should always be avoided. If a conflict of interest should arise, all employees are required to evaluate the situation and notify his or her immediate superior.

Information about the Company’s anti-corruption and anti-money-laundering policies, as well as how to deal with potential conflicts of interest can be found in the Company’s Code of Conduct. Anti-corruption training is part of the compliance training arranged by MPC Capital, including employees of MPC Energy Solutions. Ensuring that we have a full overview of potential risks in our surroundings is important, and all operations are assessed for risks related to corruption. The risks are normally identified when the processes involve negotiation of agreements and political relations (see below the steps).

Identified potential risks related to corruption are overall government relations, negotiations of agreements (e.g. grid connection), land transfer agreements and permit. Any red flags identified during business partner checks are filed and escalated to the Management Board and Supervisory Board for consideration. Our Company monitors different key aspects of all projects, and one of the general aspects that is monitored is the incidents related to business ethics, such as corruption allegations.

No incidents of corruption were reported during 2022. No employees were dismissed or disciplined for corruption, and there were no incidents of contracts with business partners being terminated or not being renewed due to corruption. MPC Energy Solutions is not aware of any legal cases brought against the company nor our employees relating to corruption.

SUPPLIERS & BUSINESS PARTNERS

Our Company place great emphasis on cooperating with business partners that promote high standards of good business practice. Our business partners must practice fair dealing, honesty, and integrity in every aspect in dealing with employees, suppliers, competitors, the public, and government authorities.

A dedicated Business Partner Guideline has been established to ensure transparency and good corporate conduct. By embedding our Company’s core values into this guideline, we aim to demonstrate the strong commitment to our business standards. The Business Partner Guideline is included in all contracts with business partners and is also publicly available on our website. In 2022 we implemented a ‘read and confirmed’ option for this guideline.

A violation of the Business Partner Guideline should immediately be reported to the business partner’s point of contact at MPC Energy Solutions. Breach of the Business Partner Guideline may result in actions being invoked against the business partner in addition to any contractual or legal remedies. Actions applied will depend on the nature and seriousness of the violation and on the degree of commitment shown by the business partner.

Steps for Risk Assessment

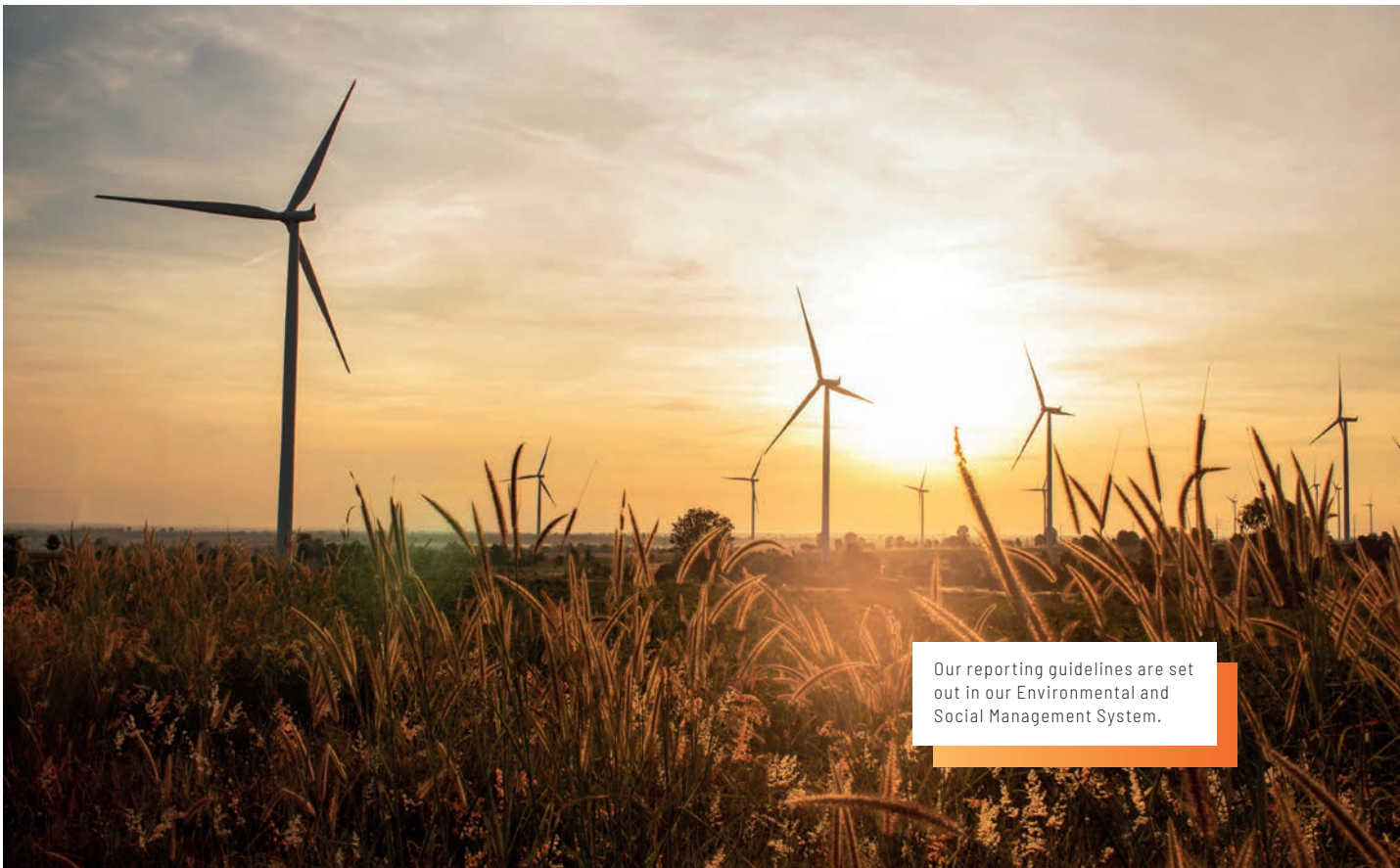
Prior to entering any material contract negotiation, the company performs a business partner check to evaluate past and current compliance of such party and relevant key individuals.

The business partner check is based on an internal desktop web search as well as an external due diligence software and data base.

If deemed necessary, independent law firms with special local knowledge and presence are consulted and part of such compliance assessment as well as the negotiation and documentation of material contracts.

The process includes all necessary steps to comply with national public procurement laws.

In addition, the internal trainings and awareness creation coupled with the public whistleblower tools encourage a disciplined, lawful and compliant process.



Our reporting guidelines are set out in our Environmental and Social Management System.

REPORTING IRREGULARITIES

Our reporting guidelines are set out in our Environmental and Social Management System. All risks and other business practices that give rise to concern should be reported to either:

- + The employees' immediate supervisor,
- + A member of the management group,
- + The compliance manager, or
- + The Sustainability Manager

Examples of concerns that should be reported include:

- + Conflicts of interest,
- + Criminal activities,
- + Violations of health, safety, or the environment,
- + Violations of the Code of Conduct, or
- + Violation of generally accepted rules/regulations.

All communications are taken seriously, and if warranted, any reports of violations are investigated. Our internal notification procedure includes ensuring confidentiality and protecting the personal data of the person reporting the concern.

In 2021, our Company established an external whistleblowing channel in addition to the internal notification procedures.

We encourage our employees, stakeholders, and business partners to report or raise concerns should they suspect or witness unethical or unlawful behavior or actions that contradict our Code of Conduct, including, but not limited to fraud and corruption, harassment and discrimination, and violations of environmental and human rights laws. All reported concerns will be handled in strict confidentiality, protecting the reporting person and related sources of information against retaliation, and ensuring a fair and objective process. When critical concerns are communicated, they will be reported to the Supervisory Board. This mechanism allows external and internal stakeholders to raise their concerns. We regularly monitor the system.

In 2022, we communicated the external whistleblowing channel again to all employees. We regularly check the system for reported concerns and no irregularities were reported in 2022.

LOOKING FORWARD: MAIN GOALS 2023

“Renewable energy plays an essential role on the road to a zero-emission society. As a global provider of sustainable energy solutions, we are committed to supporting this goal and assuming responsibility for our actions along the way.”

Martin Vogt, CEO

Looking Forward: Main Goals 2023

During the year 2022 we have reaffirmed our commitment as a Company, and we have increased our efforts to meet our strategy. The release of our Sustainable Value Strategy and ESMS plan will allow us to ensure a responsible management of our business to continue generating value for all our stakeholders.

In terms of our material issues, we highlight our progress in expanding our accounting issuance at the Environment and Climate Change level.

The implementation of a new ESMS during 2022 has allowed us to improve the identification of risks and potential impacts for all our projects, both at an environmental and social level. Also the ESMS implementation is helping us to improve the keep improving the working conditions for all our employees and workers, and to be in compliance with the international frameworks, this last including our working environment as well as to improve the diversity and equal employment opportunities inside our company and projects.




As part of our SVS, we consider the development of the workforce with an emphasis on technical and vocational skills, and the creation of employment and wealth for the communities under de influence areas of our project. During the last year, the new job positions were created by our projects under construction and in operation.

Regarding to our corporate governance, our Company place great emphasis on cooperating with business partners that promote high standards of good business practice. During 2022 no incident of corruption was reported during the reporting period. Our Company has established and implemented a Code of Conduct and is also in the process of developing a separate Corporate Social Responsibility Statement. In 2022, signing the Code of Conduct was implemented as a requirement of employment. In 2022 we implemented a 'read and confirmed' option our Business Partner Guideline.



BASED ON OUR 2022 RESULTS AND IN VIEW OF THE GROWTH OF OUR PROJECTS UNDER CONSTRUCTION AND IN OPERATION, WE NEED TO CONTINUE TO:

- + Refine our emissions visualization
- + Reinforce our work in conducting training in our ESMS within our company
- + Increase our efforts to contribute to SDG, 5, Gender Equality
- + Review the status of the local community engagement and create an action plan to align the project with our sustainable value strategy and ESMS
- + Focus on the development of a Sustainable Supply Chain Action Plan.

Issues	Goal Description
 <p>Environment & Climate</p>	<ul style="list-style-type: none"> + Screening of Scope 3 GHG + Refine and extend disclosure of Scope 3 categories + Training on the Environmental & Social Management System + Implementation of Environmental Tools of the ESMS
 <p>Social</p>	<ul style="list-style-type: none"> + Requiring and ensuring local job creation to all our contractors + Developing and finalizing the gender action plan + Improve Due Diligence to ensure compliance of contractors and suppliers + Implementation of Social Tools of ESMS
 <p>Corporate Governance</p>	<ul style="list-style-type: none"> + Training 100% of all employees in our Code of Conduct + Training across the teams involved in different project cycle stages to embed ESG compliance into our organization + Training on the Sustainable Value Strategy + Developing a responsible supply chain plan

GRI INDEX

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	2-6 Activities, value chain and other business relationships	p. 11-13
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