



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) POLICY FIVEBIOENERGY, S.L.

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## 1 Policy Statement

At Fivebioenergy, S.L. (“**Fivebioenergy**”), we are committed to fostering a sustainable and responsible business culture. Our Environmental, Social and Governance (“**ESG**”) Policy (the “**Policy**”) represents a cornerstone of our corporate identity and guides our actions, decisions, and operations at every level of our organisation.

We understand that safeguarding the environment is not just a moral obligation but also a strategic imperative. By embracing sustainable practices, we seek to create value for our stakeholders and minimising any negative impact on the planet. Fivebioenergy is committed to implementing an active ESG model through all of its operations lifecycle phases, from design to connections. We consider our key ESG areas to include, but not be limited to, the following:

### Environment

- Climate change and greenhouse gas emissions
- Emissions to air, water and land, pollution and waste
- Energy efficiency
- Water conservation and circular use of natural resources.

### Social

- Human rights
- Digital Inclusion
- Health and safety
- Well-being and development of staff
- Stakeholder and community engagement and local impact initiatives
- Responsible relationship with suppliers
- Integration of sustainability considerations into daily work practices

### Governance

- Corporate governance
- Risk management
- Enhancing ESG Governance
- Security and data
- Ethics
- Board independence and structure

- **Anti-Bribery and corruption**

The Policy is more than just a statement; it's a blueprint for how we conduct business and interact with our stakeholders, customer and the environment. We continually assess, adapt, and improve our ESG practices to uphold our commitment to a sustainable future for Fivebioenergy, our stakeholders, and the planet. Together, we strive to minimise adverse impacts, while creating enduring value for all.

## **2 Introduction**

The Policy serves as a guiding framework to support the commitment of Fivebioenergy to consistently conduct its operations in a responsible, sustainable and ethical manner. This Policy actively promotes environmentally and socially responsible behaviour by incorporating the best practices and processes of ESG management while also addressing ESG-related risks in our day-to-day activities.

The Policy will also be used as a tool to communicate to stakeholders how Fivebioenergy integrates ESG considerations into business decision-making processes.

## **3 Scope**

This Policy applies to everyone who works for and on behalf of Fivebioenergy. Vendors within Fivebioenergy's supply chain are likewise obligated to uphold the principles of this Policy, as evaluated through our Procurement Policy.

This Policy establishes the fundamental ESG principles governing all of our operations without exemption.

## **4 Reporting and Accountability**

Fivebioenergy's commitment to ESG initiatives is a shared responsibility across all business functions. The oversight of ESG matters is entrusted to a ESG Manager and a Compliance Risk Committee, via Fivebioenergy steering committee. The ESG Manager and the Compliance Risk Committee play a pivotal role in determining how Fivebioenergy integrates ESG monitoring into its day-to-day operations while ensuring compliance with legal and regulatory obligations.

To maintain transparency and accountability, we provide updates on our ESG activities through a series of reports, including:

- **Report & Accounts**

- ESG Monthly Report
- Monthly meetings with local associations and municipalities to review data and progress from ESG initiatives
- Environmental Monitoring Reports
- Monthly odour analyses and assessment studies

These reports serve as a testament to our dedication to ESG principles and our commitment to making informed, responsible choices that align with our values and responsibilities.

Fivebioenergy will continue doing regular ESG reports, detailing our performance in all ESG-related areas, including progress toward Net Zero, community engagement efforts, and workforce development.

Our leadership team is accountable for the implementation and oversight of this Policy. Regular reviews and audits will be conducted to assess our adherence to these principles.

## **5 Environmental Statement**

Fivebioenergy has integrated climate change risk considerations into its overarching business and corporate strategies, demonstrating commitment to contributing to the transition towards a low-carbon economy. Our dedication extends to continuous enhancements in the environmental performance of our own operations and a concerted effort to reduce the environmental footprint of our operations.

Our journey towards carbon neutrality by 2035 is well underway, supported by a series of corporate initiatives aimed at continuing to deliver thousands of negative tonnes of CO<sub>2</sub> equivalent to the environment. We are dedicated to optimising the energy efficiency of our network infrastructure, and office facilities. This includes the implementation of advanced technologies and practices to reduce energy consumption, increase energy efficiency, and transition to renewable energy sources where feasible.

We will actively minimise waste generation through responsible disposal methods. Our aim is to reduce waste sent to landfills and promote the circular economy.

## **6 Social Statement**

Fivebioenergy's primary mission is to provide efficient waste management, life-cycling-economy solutions to help decontaminating the environment, transforming organic waste into renewable energy, osmotic water, and natural fertilizers. We will work closely with local authorities, local communities, and government agencies, mitigating pollution and reducing agricultural and livestock waste.

To measure the extent to which our values and culture permeate the organisation and to solicit valuable input from our employees regarding their experiences at Fivebioenergy, we have implemented an employee-satisfaction survey tool.

In line with our strong community focus, Fivebioenergy will actively engage with local communities, supporting initiatives that enhance the well-being of the areas where we operate. This includes collaboration with local associations, reforestation programs, educational projects on sustainability in schools, and the creation of local employment opportunities. We maintain a constant and constructive dialogue with municipalities, holding regular meetings and community information sessions to ensure that our projects align with local needs and expectations. Every initiative is developed ensuring transparency, cooperation, and long-term benefits for the communities involved.

## **7 Governance Statement**

At Fivebioenergy, we believe that effective corporate governance is critical to our success, providing the foundation of sustained growth over the long term. Fivebioenergy has established robust processes and operating procedures to manage risks, make informed decisions and create value, while remaining transparent and accountable to our shareholders, investment partners and stakeholders.

We are dedicated to fostering a culture of integrity at Fivebioenergy. We prioritise the use of Fivebioenergy educational and training tools to ensure our workforce is well-versed in compliance, risk, cybersecurity, operational matters, as well as ESG topics and responsible management practices.

At the core of our ethical framework is our Internal Code of Conduct, and a comprehensive set of compliance policies. These documents, accessible to all employees, compliment Fivebioenergy's values and are reviewed regularly (and at least annually). As part of our standard practice, every employee is required to confirm that they have read, signed and comprehended our code of conduct.

We take pride in holding various quality certifications, such as ISO 14001 (Environmental Management), ISCC (International Sustainability & Carbon Certification), Carbon Footprint Certificate, and others, across many of our operations. These certifications demonstrate our commitment to adhering to industry best practices in critical business areas and processes, compliance with regulatory framework, as well as our dedication to continuous improvement and to preventing pollution in all aspects of our environmental performance.

Our Compliance Risk Committee plays a pivotal role in overseeing Fivebioenergy's risk and

compliance functions. Its primary objective is to ensure that our operational and compliance controls are not only in place but also functioning effectively. They are responsible for the identification, assessment, and management of risks to ensure the continued success and ethical operation of our company.

As we expand our ESG initiative, we will seek ways to further optimise our governance process.

## 8 The Role you play in ESG

As a valued member of Fivebioenergy, you play a pivotal role in ensuring our company's success. When it comes to ESG, this means understanding your role in each area of ESG. Familiarise yourself with the concept of ESG, such as through this policy, strategic ESG goals and objectives. You should know, at minimum the following:

- Our strategic ESG Goals and commitments.
- The strategies and timelines we have set to attain them.
- Your individual and team contributions towards these objectives.
- Where to report potential concerns or actions which go against our policy.

On an individual level, you have a vital role to play in meeting our ESG objectives. Here's how:

**Environmental Responsibility** - Each one of us holds a responsibility in the effort to reduce carbon emissions and ultimately reach a net-zero impact. While Fivebioenergy sets overarching targets, it's essential for you to reflect on your choices and their environmental consequences. For instance:

- When travelling, are there more environmentally friendly options?
- Think before you print.
- Does the office have recycling and energy saving measures?
- Have I considered Co2e Emissions impact within my project/ activity?

**Social Responsibility** - Creating a diverse and inclusive workforce where every individual feels valued is a shared responsibility. Recognising your role in fostering unity among people is essential for our business's prosperity. Whether it involves recruiting top talent or nurturing an environment where all employees can excel, we aspire to cultivate a workplace where individuals actively strive to achieve their best.

You can help by:

- Challenging and reporting discriminatory or offensive behaviour
- Understanding diversity and inclusion policies
- Leading by example in your work

**Governance Responsibility** - Effective governance encourages high quality decision making by combining Fivebioenergy's values with its policies and procedures. It hinges on the integration of compliance into your daily activities. Whether it entails timely completion of training or a proactive comprehension of how regulations impact your responsibilities, good governance commences with individuals consistently upholding ethical standards in their actions.

Embrace governance through:

- Consider Fivebioenergy's values and objectives when making decisions
- Be a compliance champion in your team/ business unit
- Be familiar with the content of policies and procedures
- Be aware of red flags and risks
- Report poor behaviour/failures

## 9 ESG and our Value Chain

Our business does not exist in isolation, as is the case with most companies. The creation of value hinges on collaboration and partnerships. Conversely, risks can arise from a failure to anticipate problems, gatekeeping, and hiding critical information. While traditional supply chain risks centred on factors like quality, cost-effectiveness, and reliability, viewing them through the lens of ESG reveals the holistic nature of third-party relationships, third parties are evaluated not only by how they source raw materials but also by how they treat their workers and adhere to accepted standards. An incident related to workforce health and safety, a labour dispute, or allegations of corruption can have far-reaching consequences for stakeholders throughout the value chain. The value chain is interconnected, and its integrity matters greatly.

Ethical procurement is at the core of the value chain. By examining the entire value chain, we gain a deeper understanding of our business's decisions and their impacts within these relationships.

Considering these impacts doesn't necessarily imply refusing to engage with parties in the value chain where concerns exist. In some cases, suppliers may have limitations, and

customers may have valid reasons to access our services. It's about recognising the risks within each relationship and actively working to mitigate them.

## **10 Monitoring and Enforcement**

We are dedicated to taking proactive measures to prevent and address instances of non-compliance with this Policy. Any potential deviations from our commitment to high ethical and sustainable standards, should be promptly reported to the Compliance Risk Committee.

Regular progress updates on this Policy are provided to the Board of Directors of Fivebioenergy. We place significant importance on active engagement and participation at all organisational levels to foster a sense of ownership and responsibility towards ESG principles.

## **11 Continuous Improvement**

Fivebioenergy is committed to the continuous evaluation and improvement of our ESG practices. We will remain adaptable and responsive to evolving societal and environmental challenges, seeking innovation and collaboration to drive positive change.

## **12 Amendment Record**

This Policy shall be reviewed to address emerging risks, technological advancements, regulatory changes and to ensure its continuing relevance to the systems and process that it describes.