

BPCE Green Bond - Eligibility framework validated by Vigeo

All eligible projects will comply with the "Selection Criteria" at any time:

| Selection Criteria | Supporting elements and assessment documents |
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| Environmental impact mitigation : biodiversity, local disturbances from construction and exploitation phases, landscape | <ul style="list-style-type: none"> - ICPE file (when applicable) - Construction and exploitation permits - Impact assessment studies - Tender offers' specifications (when applicable) |
| Local impact mitigation, Stakeholders' engagement and consultation | <ul style="list-style-type: none"> - Permitting (public meeting / inquiry results) - Legal audits - ICPE File (Classified installation for environmental protection) |
| ESG due diligence process | <ul style="list-style-type: none"> - E&S risk-management procedure, based on Equator Principles guidelines, embedded in Energeco's Internal Loan approval process - Contractual clause demanding from sponsor to report any major change to operating conditions (notably legal proceedings from local communities) - Internal loan process (focus on biomass supply plan and contribution to local economic development) - Risk mapping on project shareholders (SPV members) - ICPE File and permits (when applicable) |
| Business practices' review: money laundering, corruption, human rights, conflict of interest | <ul style="list-style-type: none"> - Know Your Customer (KYC) procedure - Compliance with LAB (anti-money laundering) - Long-term commitment |
| Supplier's audit: financial stability and product quality | <ul style="list-style-type: none"> - Natixis Energeco referenced list of suppliers |
| Labour rights conformity and social requirements | <ul style="list-style-type: none"> - Within TNE law (France Energy Transition Law) - Legal review of contractual clause on respect of labour rights and social legal requirements (SPV contracts) |