

EU Taxonomy Reporting Assessment



SUBJECT	REFERENCE	DATE OF ISSUE
Constantine Energy	CENS-2026-90711	21 August 2026

CRITERIA BASIS
Delegated Acts as amended, in force July 2026

INFORMATION REVIEWED

- Business area description and dialogue responses provided by user. No financial figures calculated; alignment stated per criterion for client allocation.
- Matched EU Taxonomy activity: Electricity generation using solar photovoltaic technology (CCM 4.1).
- Matched EU Taxonomy activity: Electricity generation from wind power (CCM 4.3).
- Matched EU Taxonomy activity: Transmission and distribution of electricity (CCM 4.9).

SUMMARY OF ELIGIBILITY

ACTIVITY	ELIGIBILITY	MATCH CONFIDENCE
CCM 4.1 · Electricity generation using solar photovoltaic technology	Eligible	● High
CCM 4.3 · Electricity generation from wind power	Eligible	● High
CCM 4.9 · Transmission and distribution of electricity	Eligible	● High

SCALE ● Eligible ● Not eligible

Eligibility is not alignment. Eligible means the activity is listed in the EU Taxonomy and in scope; it says nothing about whether the activity meets the criteria. Whether it is actually aligned (Substantial Contribution, Do No Significant Harm, Minimum Social Safeguards) is established by a full assessment. Match confidence reflects how confidently the description maps to this Taxonomy activity, not the strength of any evidence. The difference is explained at censatim.com/eutaxonomy.

ACTIVITY IDENTIFICATION

ACTIVITY	Electricity generation using solar photovoltaic technology
NACE CODE	D35.11, F42.22
ACTIVITY ID	CCM 4.1
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ACTIVITY	Electricity generation from wind power
NACE CODE	D35.11, F42.22
ACTIVITY ID	CCM 4.3
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ACTIVITY	Transmission and distribution of electricity
NACE CODE	D35.12, D35.13
ACTIVITY ID	CCM 4.9
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ASSESSMENT OPINION

Each of the identified business activities is eligible under the EU Taxonomy. For a full alignment assessment, select a deeper scope and choose which activity to assess first; the remaining activities can be assessed separately.

Eligibility is determined from the description provided; it confirms the activity is in scope of the EU Taxonomy, not that it is aligned. Evidence is gathered, and alignment is assessed per criterion, at the full assessment stage. See censatim.com/eutaxonomy for the difference between eligibility and alignment.

PREPARING FOR A FULL ASSESSMENT

CCM 4.1 • ELECTRICITY GENERATION USING SOLAR PHOTOVOLTAIC TECHNOLOGY

- Verify electricity generation capacity and solar PV technology specifications through technical datasheets, system design documents, and equipment certifications
- Assess climate adaptation risks and resilience measures with climate hazard assessments, site vulnerability studies, and adaptation strategy documentation
- Evaluate water usage and potential impacts via water consumption reports, discharge assessments, and site water management plans
- Review circular economy practices including waste management plans, recycling procedures for equipment, and material recovery documentation
- Confirm pollution prevention measures through environmental impact assessments, emissions monitoring data, and operational pollution control policies

CCM 4.3 • ELECTRICITY GENERATION FROM WIND POWER

- Confirm electricity generation from wind power through technical specifications and operational records documenting wind turbine capacity and output
- Assess climate adaptation risks and resilience measures with climate impact assessments or environmental surveys covering site vulnerability
- Review water impact management through environmental impact assessments and operational policies addressing water use and discharge
- Evaluate circular economy practices via waste management plans, recycling policies, and material lifecycle documentation for turbine components

- Examine pollution prevention controls through environmental monitoring reports, emissions assessments, and noise/vibration management documentation

CCM 4.9 • TRANSMISSION AND DISTRIBUTION OF ELECTRICITY

- Verify the electricity system complies with at least one criterion: interconnected European system status, newly enabled generation capacity data, or average grid emissions factor — requires system documentation, generation capacity records, and annual emissions reports.
- Confirm no direct connections to power plants exceeding 100 gCO₂e/kWh threshold exist, or document that infrastructure does not create such connections — needs technical specifications and plant emissions data.
- Validate metering infrastructure meets smart metering system requirements of Article 20 of Directive (EU) 2019/944 — requires metering equipment specifications and compliance certificates.
- Assess Do No Significant Harm across all five objectives (climate adaptation, water, circular economy, pollution, biodiversity) — requires environmental impact assessments, site surveys, and policies addressing each DNSH area.

Indicative preparation guidance based on the criteria for this activity. The assessment adapts to your answers and may request different or additional evidence.

This does not constitute a formal opinion and is not a substitute for full verification.

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METHODOLOGY

This assessment maps the entity's stated business areas to the economic activities defined under the EU Taxonomy (Regulation (EU) 2020/852) and its Delegated Acts. Each identified business area is assessed first for eligibility, then, where in scope, against the applicable Substantial Contribution and Do No Significant Harm criteria, with reference to the generic appendices where invoked. Alignment findings are expressed per business area and per environmental objective. Censatim does not calculate or report financial figures; the mapping is provided to enable the entity to allocate turnover, capital expenditure, and operating expenditure itself.

ELIGIBILITY SCALE

Eligible

The activity is listed in the EU Taxonomy and in scope. This says nothing about whether the activity meets the criteria.

Not eligible

The described activity does not correspond to an activity listed in the EU Taxonomy.

Eligibility is not alignment. Whether an eligible activity is actually aligned (Substantial Contribution, Do No Significant Harm, Minimum Social Safeguards) is established by a full assessment. Match confidence reflects how confidently the description maps to the identified Taxonomy activity, not the strength of any evidence: High means a clear match, Moderate a reasonable match with plausible alternatives, Low an indicative match needing more detail. The difference between eligibility and alignment is explained at censatim.com/eutaxonomy.

ASSUMPTIONS

- Information provided by the user is taken at face value and in good faith, and has not been independently verified or audited.
- Where required data was not provided, the relevant criterion is marked as undetermined rather than assumed to be met or unmet.
- The assessment reflects the EU Taxonomy Delegated Acts in force at the date of issue; subsequent amendments are not retrospectively applied.
- Qualitative criteria requiring specialist judgement may be flagged for expert review rather than concluded automatically.
- Each issued report is stored under its reference and can be retrieved as issued. Reports are AI-assisted: wording may vary if identical inputs were re-run; the criteria applied remain those stated under Criteria basis.

DISCLAIMER

This document is an AI-assisted analysis referenced against the EU Taxonomy Delegated Acts. It does not constitute professional regulatory advice, a formal audit opinion, legal advice, or a guarantee of regulatory compliance, and should not be the sole basis for regulatory disclosure, investor reporting, or financing decisions. All

findings should be reviewed by a qualified EU Taxonomy practitioner before use; Censatim accepts no liability for decisions taken in reliance on this document. To discuss the findings or commission a practitioner-reviewed assessment, contact consult@censatim.com.