



EU Taxonomy Summary Report

SUBJECT	REFERENCE	DATE OF ASSESSMENT	DATE OF ISSUE
Constantine Energy	CENS-2026-23243-SUM	21 August 2026	21 August 2026

CRITERIA BASIS
Delegated Acts as amended, in force July 2026

INFORMATION REVIEWED

- Linked assessments summarised: CENS-2026-23243 (CCM 4.1), CENS-2026-20550 (CCM 4.3), CENS-2026-58951 (CCM 4.9).
- This summary is assembled structurally from the linked reports and contains no new findings.

ASSESSMENT OPINION

Headline

3 Taxonomy-eligible activities were assessed under linked Full Alignment assessments. The table and sections below summarise each; the linked reports remain the authoritative record.

ACTIVITY	OVERALL	SC	DNSH	MSS	REFERENCE
CCM 4.1 Electricity generation using solar photovoltaic technology	In-line	In-line	In-line	In-line	CENS-2026-23243
CCM 4.3 Electricity generation from wind power	In-line	In-line	In-line	In-line	CENS-2026-20550
CCM 4.9 Transmission and distribution of electricity	Partial	In-line	Not aligned	In-line	CENS-2026-58951

ELECTRICITY GENERATION USING SOLAR PHOTOVOLTAIC TECHNOLOGY (CENS-2026-23243)

On the evidence provided, Constantine Energy's solar PV generation activity achieves alignment across all three dimensions: substantial contribution is clear, DNSH criteria are met on the evidence, and minimum social safeguards are in place, with confidence tempered by the absence of uploaded documents across several criteria.

Top information gaps:

- MATERIAL** Climate risk and biodiversity documents not provided.
- MATERIAL** Group governance policies not provided.
- MINOR** End-of-life coverage gap for remaining 10% of portfolio.

Refer to CENS-2026-23243 for the full findings, criteria and evidence record.

ELECTRICITY GENERATION FROM WIND POWER (CENS-2026-20550)

All three wind sites are in-line across substantial contribution, DNSH, and minimum social safeguards on the evidence provided, with CRVA and EIA documentation the outstanding items to confirm for full assurance.

Top information gaps:

MATERIAL

CRVA documentation.

MATERIAL

EIA documentation and Appropriate Assessment for Wind Three.

MINOR

Circular economy assessment report.

Refer to CENS-2026-20550 for the full findings, criteria and evidence record.

TRANSMISSION AND DISTRIBUTION OF ELECTRICITY (CENS-2026-58951)

Substantial contribution is in-line on the interconnected European system route; climate adaptation is in-line with moderate confidence; but Do No Significant Harm is not aligned due to confirmed absences in waste management planning, environmental impact assessment, protected-area assessments, and pollution prevention controls.

Top information gaps:

HIGH IMPACT

Completed EIA and Appropriate Assessment for protected-area corridors.

HIGH IMPACT

Consolidated waste management plan with contractual evidence.

HIGH IMPACT

Pollution prevention compliance documentation.

Refer to CENS-2026-58951 for the full findings, criteria and evidence record.

Financial reporting note

This summary presents per-activity conclusions only. Censatim does not calculate turnover, CapEx or OpEx figures or an aggregate company alignment percentage; the financial allocation remains the reporting entity's own exercise, applied to the qualifying activities identified in the linked reports. A plain-language guide to what these conclusions mean for the three KPIs is at censatim.com/financial-reporting.

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.

RATING SCALE

In-line	The criterion appears met on the evidence provided.
Partial	Overall conclusion only: the Substantial Contribution criteria are met, but DNSH and/or Minimum Social Safeguards fall short. Individual criteria and objectives are rated In-line, Not aligned, or Undetermined.
Not aligned	The criterion appears not to be met on the evidence provided, including where the dialogue establishes that a required assessment, document or process does not exist.
Undetermined	Insufficient evidence was provided to reach a view. A confirmed absence of a required element is rated Not aligned, not Undetermined.
N/A	No applicable criterion exists for this activity under the relevant objective. N/A expresses applicability, not a rating and not a confidence level.

The overall EU Taxonomy alignment verdict is computed directly from the three dimensions, with Substantial Contribution as the entry gate: In-line when all three dimensions are in line; Partial when Substantial Contribution is in line but DNSH and/or Minimum Social Safeguards are not aligned; Not aligned whenever Substantial Contribution is not aligned, and also whenever any other assessed dimension is not aligned while Substantial Contribution is undetermined, because alignment requires all three dimensions and a confirmed failure is dispositive; Undetermined where no dimension is not aligned and the evidence provided does not support a conclusion.

CONFIDENCE LEVELS

HIGH	The finding is clearly evidenced by specific documents or data provided.
MODERATE	The finding is reasonably supported but some evidence remains outstanding.
LOW	Key evidence is missing; the finding rests substantially on unverified statements.

Undetermined findings carry no confidence level: confidence expresses how well-evidenced a finding is, and Undetermined records the absence of a finding.

INFORMATION GAP PRIORITY

Gap priorities use a separate blue scale so they are never confused with the alignment ratings above.

HIGH IMPACT

Prevents a determination or alignment on a criterion until resolved.

MATERIAL

Materially affects a rating or the confidence attached to it.

MINOR

A documentary improvement; does not change the current findings.

The Censatim team can advise on how identified gaps are typically closed and, where deeper remediation work is needed, can recommend specialist consultants suited to the particular gap. Contact consult@censatim.com quoting the report reference.

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.

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