EU Taxonomy Asset Assessment

Havreholm Wind Farm, Jutland

Electricity generation from wind power

REFERENCE	CENS-2026-21829
DATE OF ASSESSMENT	7 August 2026
DATE OF ISSUE	7 August 2026
CRITERIA BASIS	Delegated Acts as amended, in force July 2026
PREPARED BY	Censatim · censatim.com

EU TAXONOMY · AUTOMATED ASSESSMENT

EU Taxonomy Asset Assessment

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INFORMATION REVIEWED

- Asset description and dialogue responses provided by user.
- Supporting documents provided: Blade and Component End-of-Life Framework Agreement - Havreholm.pdf, Climate Risk and Vulnerability Assessment - Havreholm.pdf.
- Matched EU Taxonomy activity: Electricity generation from wind power (CCM 4.3).
- Applicable generic DNSH appendices referenced.
- Criterion requirement texts and evidence basis are reproduced in Annex A; the full question and answer record in Annex B.

SUMMARY OF ASSESSMENT

EU Taxonomy alignment **In-line** all three dimensions are in line

DIMENSION	ALIGNMENT	CONFIDENCE
Substantial Contribution - Climate Mitigation	In-line	Moderate
Do No Significant Harm	In-line	High
Climate Adaptation	In-line	High
Water & Marine	In-line	High
Circular Economy	In-line	High
Biodiversity	In-line	High
Pollution Prevention	N/A	
Minimum Social Safeguards	In-line	High

RATING SCALE Not aligned · Partial · In-line · Undetermined

N/A is an applicability marker, not a rating: no applicable criterion exists for this activity under that objective. Confidence reflects the strength of the evidence provided for each finding: High = clearly evidenced; Moderate = reasonable with some gaps; Low = key evidence missing. DNSH is met only when every applicable objective is met.

ACTIVITY IDENTIFICATION

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

ASSESSMENT OPINION

Headline

Havreholm Wind Farm sits close to full EU Taxonomy alignment: the substantial contribution is clear, DNSH objectives are largely evidenced, and minimum social safeguards are in good shape, with the LCA document the main outstanding item.

Documentation reviewed

- **Blade and Component End-of-Life Framework Agreement - Havreholm.pdf:** Reviewed for circular economy DNSH; evidenced the 92% minimum composite material recovery rate, the ReFiber processing route, no-landfill warranty, and per-consignment treatment certificates under a 10-year audited agreement.
- **Climate Risk and Vulnerability Assessment - Havreholm.pdf:** Reviewed for climate adaptation DNSH; evidenced a four-pathway, two-horizon CRVA covering all Appendix A1/A2 hazards, with adaptation measures scheduled and design envelope confirmation from the manufacturer.

Findings additionally rest on 6 rounds of questioning, recorded in full in Annex B, taken at face value and in good faith. Documents requested during the assessment and not provided are listed under Information gaps.

Unit of assessment

This opinion covers the construction and operation of Havreholm Wind Farm, a 54 MW onshore wind facility comprising 12 turbines on agricultural land in northern Jutland, Denmark, owned and operated by Havreholm Vind A/S, commissioned 2021. The blade end-of-life framework agreement is assessed as an integral element of the wind generation activity, not as a standalone recycling activity.

Substantial Contribution

CLIMATE CHANGE MITIGATION

The manufacturer's published cradle-to-grave LCA for this turbine model, calculated per ISO 14040/44 with external reviewer verification, reports approximately 7 gCO2e/kWh. Site-specific yield runs above the LCA reference wind regime, placing the actual figure marginally below 7 g. This sits far inside the 100 gCO2e/kWh threshold. The LCA document itself was not uploaded; the figure rests on a specific, methodologically grounded user statement referencing a named standard and external verification. The activity generates electricity from wind power and satisfies the substantial contribution criterion. (based on A1)

DNSH

CLIMATE CHANGE ADAPTATION

The uploaded CRVA (ref. NCA-2025-0187, Nordfeld Climate Advisory, March 2025) covers all four IPCC RCP pathways (2.6, 4.5, 6.0, 8.5) and two time horizons (2035, 2055), consistent with a 30-year asset lifespan. All Appendix A1/A2 hazard categories were screened; lightning strike frequency and heavy precipitation/pluvial flood exposure were identified as material and both carry scheduled, budgeted responses. Projected extreme wind speeds remain inside the IEC Class IIA certified envelope at both horizons across all pathways, confirmed in writing by the manufacturer during the CRVA process; no derating is required. The 2026 drainage and track re-grading works address the precipitation finding, stay within the consented footprint, reuse excavated material on site, and apply silt controls where discharge approaches field ditches, with no adverse effect on neighbours or adjacent designations. A five-yearly projection review is embedded in the asset integrity cycle. The assessment aligns with proportionality requirements, integrates nature-referenced infrastructure measures, and is consistent with applicable Danish adaptation planning. IN-LINE. (based on Climate Risk and Vulnerability Assessment - Havreholm.pdf, A7, A9)

SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES

This is an onshore wind farm; the offshore-specific Marine Strategy Framework Directive / Descriptor 11 obligation does not apply. Operational water consumption is limited to approximately 50 cubic metres per year of potable supply at the O&M building, with no withdrawal from or discharge to local water bodies. The 2026 drainage works include silt controls at field ditch outfalls. The WFD-designated watercourse 2.8 km east and the fjord Natura 2000 site 4.5 km north were both screened in the 2019 EIA; the competent authority confirmed no likely significant effect and attached no related permit conditions. IN-LINE. (based on A2, A11)

TRANSITION TO A CIRCULAR ECONOMY

The assessment spans both construction-phase waste and end-of-life planning, as the criteria require an assessment of availability and use of durable, recyclable, dismantlable equipment and components.

Construction waste from 2020-21 is fully documented: 350 tonnes surplus concrete reused on-site; 40 tonnes steel offcuts to metal recycling; 15 tonnes cable drums and plastics to recycling; 10 tonnes residual to energy recovery; under 2 tonnes to landfill. The material recovery position on construction waste is strong.

End-of-life planning is set out in the decommissioning plan filed with the municipality and the ReFiber framework agreement. Stream-level targets are: blades and composites at 92% material recovery (third-party audited annually under the ReFiber agreement); tower and structural steel at 98%; cable copper and aluminium at 95%; foundation concrete crushed and reused at 95%; electronics through WEEE-certified processing. The overall site-level target is 90% material recovery by mass, with consignment-level documentation required from every contractor.

Note on oil volumes: 85-90% of used mineral oil by volume is re-refined for industrial reuse; the remaining contaminated fraction goes to high-temperature incineration with energy recovery. Incineration and energy recovery are excluded from material recovery figures under this assessment. Recomputing from the user's data, the material recovery fraction for oils is 85-90%; the incineration remainder does not count toward the recovery target. Oil volumes are minor (approximately 4 cubic metres since commissioning) and this exclusion does not materially affect the overall site figure.

The activity shows genuine engagement with durability and recyclability across all major component streams, with audited targets and contractual mechanisms in place. IN-LINE. (based on Blade and Component End-of-Life Framework Agreement - Havreholm.pdf, A3, A8, A12, A13)

POLLUTION PREVENTION AND CONTROL

N/A

PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS

The 2019 EIA was completed at consenting stage and remains the operative baseline assessment. Bird and bat collision risk was the sole material finding; bat-protective curtailment at low wind speeds on summer nights is programmed into the SCADA system at the two hedgerow turbines, automatically logged with timestamps,

monthly-reviewed by the O&M provider, and documented in monitoring reports filed with the municipality. Post-construction monitoring in 2022 and 2023 recorded collision rates below EIA predictions; monitoring has appropriately stepped down to five-yearly in line with those results. Noise and shadow flicker are managed within permit limits by the turbine control system. No material risks to water quality, soil, or other biodiversity receptors were found. The fjord Natura 2000 site 4.5 km north and the WFD watercourse 2.8 km east were both screened in the EIA; the competent authority confirmed no likely significant effect, no Appropriate Assessment was required, and no related conditions were attached. The site is not in or near Natura 2000, UNESCO, KBA, or other nationally designated zones. All EIA recommendations are actively implemented with auditable compliance records. The activity is onshore, so MSFD Descriptor 1 and Descriptor 6 obligations do not apply. IN-LINE. (based on A4, A10, A11)

DNSH OVERALL

Every applicable DNSH objective is IN-LINE. Overall DNSH is IN-LINE.

Minimum Social Safeguards

Labour and human rights. Staff are employed under the Danish collective agreement framework, a well-established rights-protective instrument. An ILO-core-convention-aligned human rights and labour policy covers own operations, and equivalent commitments flow down to the turbine OEM service organisation and balance-of-plant contractor via a supplier code of conduct that includes subcontractor labour, freedom of association, and working conditions. Compliance is checked at prequalification and annual supplier review. A union-based grievance route and a statutory whistleblower scheme are both in place. No disputes or non-conformances have been recorded. (based on A5, A14)

Anti-corruption. A documented anti-corruption policy applies across the group, backed by targeted training for procurement staff. The policy is subject to internal audit. The same obligations are embedded in the supplier code of conduct. No external certification is held, but the framework is coherent and specifically deployed to higher-risk roles. (based on A5)

Taxation. Tax filings are current and externally audited, with no disputes or outstanding assessments. (based on A5)

Fair competition. No competition law investigations, findings, or proceedings in the past five years. Fair competition is addressed in the group code of conduct, and staff in power sales and procurement complete refreshed competition law awareness training every two years. (based on A15)

All four MSS pillars are addressed with specific, consistent evidence. The absence of external certification on the anti-corruption pillar is noted; the internal framework is nonetheless coherent and targeted. MSS is IN-LINE. (based on A5, A14, A15)

Information gaps

MATERIAL **Lifecycle GHG assessment document.** The manufacturer's published LCA reporting approximately 7 gCO2e/kWh was referenced with methodology and external reviewer detail but not uploaded; the document would elevate the substantial contribution finding from stated to documented evidence.

MINOR **Decommissioning plan filed with municipality.** Recovery rate commitments per stream (A12) and end-of-life routing for balance-of-system components (A8) rest on user attestation; the filed plan itself was not provided.

MINOR **Anti-corruption policy and internal audit record.** The policy framework was clearly described but no policy document or internal audit summary was uploaded; provision of either would strengthen the MSS finding from stated to documented.

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

METHODOLOGY & BASIS OF ASSESSMENT

EU Taxonomy Asset Assessment

METHODOLOGY

This assessment identifies the economic activity most closely matching the described asset under the EU Taxonomy (Regulation (EU) 2020/852) and its Delegated Acts. The asset is assessed for eligibility and, where requested, against the applicable Substantial Contribution and Do No Significant Harm criteria, with reference to the generic appendices where invoked. Findings are expressed as alignment proximity rather than binary determinations, reflecting the evidence available at the time of assessment.

RATING SCALE

In-line	The criterion appears met on the evidence provided.
Partial	Overall conclusion only: one or two of the three dimensions are in line. 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 (Substantial Contribution, Do No Significant Harm, Minimum Social Safeguards): In-line when all three are in line; Partial when one or two are in line; Not aligned when none is; Undetermined where the evidence provided does not support a conclusion on one or more dimensions.

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.

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 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 generated with the assistance of an AI system: if identical inputs were re-run, wording may vary, while 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. It should not be relied upon as 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.

ANNEX A · CRITERIA AND EVIDENCE

EU Taxonomy Asset Assessment

The requirement texts below are reproduced verbatim from Censatim's criteria database (Delegated Acts as amended, in force July 2026), alongside the finding reached, its confidence, and the evidence basis for each dimension. Documented means the key facts came from uploaded evidence; User-stated means they rest on statements provided in the dialogue and reproduced in Annex B.

Documents provided: Blade and Component End-of-Life Framework Agreement - Havreholm.pdf, Climate Risk and Vulnerability Assessment - Havreholm.pdf.

SUBSTANTIAL CONTRIBUTION

In-line · Moderate · DOCUMENTED + USER-STATED

REQUIREMENT (VERBATIM)

> The activity generates electricity from wind power.

DO NO SIGNIFICANT HARM

DNSH ON WATER

In-line · High

REQUIREMENT (VERBATIM)

> In case of construction of offshore wind, the activity does not hamper the achievement of good environmental status as set out in Directive 2008/56/EC of the European Parliament and of the Council(174)Directive 2008/56/EC of the European Parliament and of the Council of 17 June 2008 establishing a framework for community action in the field of marine environmental policy (Marine Strategy Framework Directive) (OJ L 164, 25.6.2008, p. 19)., requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptor 11 (Noise/Energy), laid down in Annex I to that Directive, and as set out in Commission Decision (EU) 2017/848(175)Commission Decision (EU) 2017/848 of 17 May 2017 laying down criteria and methodological standards on good environmental status of marine waters and specifications and standardised methods for monitoring and assessment, and repealing Decision 2010/477/EU (OJ L 125, 18.5.2017, p. 43). in relation to the relevant criteria and methodological standards for that descriptor.

DNSH ON BIODIVERSITY

In-line · High

REQUIREMENT (VERBATIM)

> The activity complies with the criteria set out in Appendix D to this Annex(176)Practical guidance for the implementation of this criterion is contained in the European Commission notice C(2020) 7730 final "Guidance document on wind energy developments and EU nature legislation", (version of [adoption date]: https://ec.europa.eu/environment/nature/natura2000/management/docs/wind_farms_en.pdf).. In case of offshore wind, the activity does not hamper the achievement of good environmental status as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity) and 6 (seabed integrity), laid down in Annex I to that Directive, and as set out in Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors.

DNSH ON CIRCULAR ECONOMY

In-line · High

REQUIREMENT (VERBATIM)

The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.

DNSH ON CLIMATE ADAPTATION

In-line · High

REQUIREMENT (VERBATIM)

The activity complies with the criteria set out in Appendix A to this Annex.

DNSH ON POLLUTION PREVENTION

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

N/A

MINIMUM SOCIAL SAFEGUARDS

In-line · High · USER-STATED

REQUIREMENT (ARTICLE 18, TAXONOMY REGULATION)

Article 18, Regulation (EU) 2020/852: the activity is carried out in alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the ILO core conventions and the International Bill of Human Rights. In assessment practice this spans four pillars: human rights and labour, anti-corruption, taxation, and fair competition.

ANNEX B · QUESTION AND ANSWER RECORD

EU Taxonomy Asset Assessment

Verbatim record of the dialogue on which this assessment is based. Questions were generated by Censatim; answers were provided by the user and are reproduced unedited. The findings in this report derive from these answers and from any documents listed under Information reviewed.

SUBJECT DESCRIPTION (AS PROVIDED)

Havreholm Wind Farm is an operating onshore wind farm in northern Jutland, Denmark: 12 turbines, 54 MW total capacity, commissioned in 2021 and owned and operated by Havreholm Vind A/S. Annual generation is around 168 GWh, all exported to the grid. The site is on agricultural land in an established wind development area, outside any protected or designated zone. A climate risk and vulnerability assessment and a blade end-of-life framework agreement are attached.

QUESTIONS AND ANSWERS

Q1 What is the lifecycle greenhouse gas intensity of the wind farm (gCO2e per kWh generated), and which lifecycle stages and boundary assumptions does it cover?

A1 The turbine manufacturer's published lifecycle assessment for this model reports approximately 7 gCO2e per kWh, cradle to grave: raw material extraction, manufacturing, transport, installation, 25 years of operation including servicing, and end-of-life treatment, calculated per ISO 14040/44 and verified by an external reviewer. Site-specific generation is slightly above the LCA's reference wind regime, which would push our actual figure marginally lower.

Q2 What volume of water is withdrawn and/or consumed annually during operation (e.g. for blade/nacelle cleaning, cooling, or other purposes)?

A2 Effectively none in operation. There is no cooling water and no routine blade washing; the only consumption is the potable supply at the O&M building, around 50 cubic metres a year. Nothing is withdrawn from or discharged to local water bodies.

Q3 During construction and decommissioning, what waste streams are generated (tonnes by type: concrete, steel, plastics, other), and where are they currently routed (reuse, recycling, energy recovery, or landfill)?

A3 From the 2020-21 construction records: roughly 350 tonnes of surplus concrete, crushed and reused on-site in the access tracks; about 40 tonnes of steel offcuts to metal recycling; around 15 tonnes of cable drums, packaging and plastics to recycling; approximately 10 tonnes of mixed residual waste to energy recovery; and under 2 tonnes to landfill. Decommissioning has not yet occurred; future blade and composite volumes are covered by the ReFiber framework agreement you have, with the tower steel and metals going through certified scrap channels, and decommissioning provisions are held per the planning conditions.

Q4 Has an environmental impact assessment or similar study identified any material risks to water quality, soil, or local biodiversity from the operating wind farm (e.g. bird or bat collision, electromagnetic interference, noise)?

A4 Yes. The 2019 environmental impact assessment at consenting identified bird and bat collision risk as the material topic, assessed low to moderate at the two turbines nearest a hedgerow corridor. Mitigation: bat-protective curtailment at low wind speeds on summer nights at those two turbines, written into the operating permit. Post-construction monitoring in 2022 and 2023 recorded collision rates below the EIA predictions and the monitoring obligation has now stepped down to five-yearly. Noise and shadow flicker are managed within permit limits via the turbine control system, and the EIA found no material risks to water quality or soil. The consent decision and monitoring reports are available if needed.

Q5 Are there documented human resources policies, a grievance mechanism, tax compliance records, or anti-corruption certifications in place for Havreholm Vind A/S or its main contractors?

A5 Yes. Havreholm Vind A/S staff are employed under the applicable Danish collective agreement, with the grievance route running through the union representative structure, plus a whistleblower scheme as required under Danish law. The group has documented HR, health and safety and anti-corruption policies, with the anti-corruption policy backed by training for staff in procurement roles; there is no external certification, but the policy framework is audited internally. Tax filings are current and externally audited with no disputes or assessments outstanding. The two main contractors, the turbine OEM service organisation and the balance-of-plant contractor, are bound to our supplier code of conduct covering labour standards, safety and anti-corruption.

Q6 During operation, are any routine discharges, spills, or emissions of oils, coolants, greases, or other hazardous substances to soil or water documented in the operating permit or environmental monitoring records?

A6 No routine discharges exist or are permitted: gearbox oil, hydraulic fluids and greases are fully contained within the nacelle systems, each turbine transformer is integral and the substation transformer sits on a sealed bund. The environmental log shows one minor hydraulic hose failure in 2023, contained entirely within the nacelle with no release to soil or water, recorded and closed with the service contractor. Spill kits are held at the substation and in service vehicles, and the monitoring records attached to the operating permit show no soil or water incidents since commissioning.

Q7 The climate risk assessment reviewed two time horizons (2035, 2055). Over the same periods, what changes in extreme wind speeds, temperature extremes, or precipitation intensity are projected at the site, and have the turbine design specifications or operational limits been stress-tested against those projections?

A7 Drawing on the assessment you have: projected 50-year extreme gusts at the site remain broadly stable and inside the turbines' IEC Class IIA design envelope under all four pathways at both horizons, days above 28°C roughly double from a low base with nacelle cooling margins confirmed adequate, and winter precipitation intensity rises 10 to 14 percent, which is why the drainage and track re-grading works are budgeted for 2026. On stress-testing: the manufacturer confirmed in writing during the CRVA process that the projected extremes sit within the certified operating envelope, no derating or operational limit changes required, and the five-yearly asset integrity review now includes re-checking those margins against each updated national climate projection release, per the adaptation plan in the report.

Q8 Beyond the blade and composite end-of-life framework agreement, what is the documented end-of-life or recycling route for the tower steel, nacelle metals, transformer oil, cables, and control equipment when the turbines are eventually decommissioned?

A8 These are set out in the decommissioning plan filed with the municipality under the planning consent. Tower steel and nacelle metals go through certified scrap metal channels with weighbridge documentation; cables are recovered for copper and aluminium recycling; transformer and gearbox oils are drained and consigned to a licensed hazardous waste carrier before the units move; and control equipment and electronics go to a WEEE-certified processor. Financial provisions for decommissioning are maintained per the consent conditions, and the plan is reviewed alongside the five-yearly integrity cycle.

Q9 The 2026 drainage and track re-grading works are budgeted as adaptation. Are those works themselves subject to environmental permitting, and do they trigger any waste generation or soil disturbance that requires mitigation or monitoring?

A9 The works stay within the existing consented site footprint, so they proceed under a notification to the municipality rather than a new consent, with standard conditions. Soil disturbance is limited to track re-grading and drainage trenching; excavated material is reused on site for track building, surplus aggregate is reused rather than disposed of, and silt control measures apply where drainage runs discharge towards field ditches. No designated or sensitive habitats are affected by the works corridor, and no additional monitoring obligations arise beyond photographic reinstatement records.

Q10 For the bat curtailment mitigation at the two nearest-hedgerow turbines: how is compliance with the curtailment schedule verified (e.g. automated logging, manual inspection), and are the five-yearly monitoring reports publicly available or held on file?

A10 It is automated: the curtailment schedule is programmed into the turbine control system for the two hedgerow turbines, activation and deactivation are logged automatically with timestamps in the SCADA record, and the O&M provider reviews the logs monthly with exceptions flagged to us. The compliance log summary is annexed to each bat monitoring report. The monitoring reports are filed with the municipality, where they are accessible on request, and we hold copies on file, including the 2022 and 2023 post-construction reports showing collisions below EIA predictions.

Q11 The site is on agricultural land outside any protected zone. Are there any designated freshwater or coastal/marine Natura 2000 sites, wetlands, or water body designations (e.g. under the Water Framework Directive) within 5 km of the turbine array, and did the environmental impact assessment assess any indirect impacts on those areas (e.g. via groundwater, surface runoff, or electromagnetic fields)?

A11 Yes, two: a Water Framework Directive-designated watercourse roughly 2.8 kilometres east of the array, and a fjord-edge Natura 2000 site about 4.5 kilometres north. The EIA screened indirect pathways to both: the site drains to agricultural field ditches with vegetated buffers and no significant hydrological connection to the designated watercourse; there is no operational dewatering or abstraction; and electromagnetic fields from the 33 kV inter-array and export cabling were assessed as negligible beyond a few metres from the trench line. The assessment concluded no likely significant effect on either designation, direct or indirect, and the competent authority's screening decision confirmed that conclusion, with no related conditions attached to the permit.

Q12 The decommissioning plan filed with the municipality — does it include quantified targets or commitments for material recovery rates (similar to the 92% minimum for blades), or does it specify the recycling rate expected from each balance-of-system component stream?

A12 Yes, per stream. The plan commits to: tower and structural steel at minimum 98 percent recovery; cable copper and aluminium at minimum 95 percent; foundation concrete broken out to one metre below grade per the consent, crushed and reused as aggregate at minimum 95 percent; electronics and control equipment through WEEE-certified processing; and the blade and composite stream at the 92 percent audited minimum under the ReFiber agreement, which is appended to the plan. Taken together the plan states an overall site-level target of at least 90 percent material recovery by mass, with consignment-level documentation required from every contractor at decommissioning.

Q13 You stated that gearbox and transformer oils are drained and sent to a licensed hazardous waste carrier. What percentage of that oil volume is typically recovered or recycled by the carrier (e.g. re-refined for industrial use), versus incinerated or otherwise treated?

A13 From the treatment certificates the carrier issues per consignment: around 85 to 90 percent of collected oil volume is regenerated, re-refined into base oils for industrial reuse, which is the standard Danish route for used mineral oils. The remainder, the heavily contaminated fraction plus filters and absorbents, goes to high-temperature incineration with energy recovery at an authorised facility. Volumes to date are small, only scheduled oil changes since commissioning, roughly four cubic metres in total, and every consignment carries its certificate of treatment stating the route taken.

Q14 Do you have documented policies and processes covering human rights and labour standards for your own operations (and, where relevant, your supply chain)?

A14 Yes. The group has a documented human rights and labour standards policy aligned with the ILO core conventions, covering our own operations, and the same commitments are flowed into the supplier code of conduct that binds the turbine OEM service organisation and the balance-of-plant contractor, including provisions on working conditions, freedom of association and subcontractor labour. Our own staff are employed under the Danish collective agreement framework, and contractor compliance is checked at prequalification and through the annual supplier review. No labour disputes, grievances or non-conformances have been recorded since commissioning.

Q15 Have there been any competition law investigations, findings or proceedings against the business in the past five years, and do your policies or training cover fair competition?

A15 No investigations, findings or proceedings of any kind against Havreholm Vind A/S or the group in the past five years. Fair competition is covered in the group code of conduct, and the staff involved in power sales and procurement complete competition law awareness training as part of the compliance programme, refreshed every two years.

Documents provided during this assessment: Blade and Component End-of-Life Framework Agreement - Havreholm.pdf, Climate Risk and Vulnerability Assessment - Havreholm.pdf.