

AC One Planet ELTIF ('the Fund')
Aquila Capital Investmentgesellschaft mbH ('Aquila Capital')

Table 1

Adverse sustainability indicator		Metric	Impact 2025	Impact 2024	Actions taken
Greenhouse gas emissions	1. GHG emissions	Scope 1 GHG emissions (metric tonnes)	13.31	0.00	The Fund's portfolio consists of development- and construction-stage renewable energy assets, including solar photovoltaic (PV), wind, and battery energy storage system (BESS) projects. Renewable energy assets contribute to climate change mitigation by generating low-carbon electricity that replaces more carbon-intensive grid electricity; the emissions that would otherwise have resulted from such electricity generation are reported as avoided greenhouse gas (GHG) emissions. BESS assets support this contribution by enabling the integration and expansion of renewable energy. Avoided GHG emissions are expected to increase as the underlying asset portfolio becomes operational. The Fund's reported GHG emissions consist predominantly of Scope 3 emissions (around 99%), largely reflecting embodied emissions associated with the manufacturing and construction of renewable energy and BESS infrastructure. As these emissions occur mostly upstream in the value chain, they are largely outside the Fund's operational control and offer limited reduction potential. The remaining Scope 2 emissions are expected to decline over time as electricity grids continue to decarbonize. Given the Fund's focus on renewable energy assets that generate avoided emissions, BESS assets that support renewable integration, and the predominance of upstream Scope 3 emissions, no additional reduction measures have been defined.
		Scope 2 GHG emissions (metric tonnes)	176.25	0.00	
		Scope 3 GHG emissions (metric tonnes)	50,890.38	0.00	
		Total GHG emissions (metric tonnes)	51,079.93	0.00	

Adverse sustainability indicator		Metric	Impact 2025	Impact 2024	Actions taken
					For the current reporting period, methodological enhancements have enabled emissions from the development and construction asset portfolio to be calculated and included, contributing to the increase in reported GHG emissions compared with the previous year.
	2. Carbon footprint	Carbon footprint (metric tonnes/mEUR)	278.31	0.00	The relative impact is highly dependent on the value of the asset and does therefore not serve as an absolute measure of harm caused by the investment. Refer to 'GHG emissions' for further actions.
	3. GHG intensity of investee companies	GHG intensity of investee companies (metric tonnes/mEUR)	0.00	0.00	The relative impact is highly dependent on the revenue of the assets and does therefore not serve as an absolute measure of harm caused by the investment. Refer to 'GHG emissions' for further actions. As the underlying assets are in the development and construction phase, they do not yet generate revenue. In addition, ELTIF also includes debt investments which do not entitle the Fund to revenue participation. Consequently, the reported GHG intensity is zero.
	5. Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources (%)	Non-renewable energy consumption: 19.47 Non-renewable energy production: 0.00	Non-renewable energy consumption: 50.01 Non-renewable energy production: 0.00	Given the nature of renewable energy assets, no non-renewable energy has been produced. Non-renewable energy consumption is de minimus, therefore further reduction measures have not been defined.
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	0.00	0.00	No identified projects in proximity to biodiversity sensitive areas nor material negative impacts detected, thereby further reduction measures have not been defined.

Adverse sustainability indicator		Metric	Impact 2025	Impact 2024	Actions taken
		(%)			The Fund's portfolio consists of renewable energy projects i.e., Solar PV, Wind, and BESS. Such projects must undergo an Environmental Impact Assessment (EIA) or equivalent during the permitting process, in which detected negative impacts are typically addressed via mitigation measures set forth in respective permits. For development projects, where an EIA is not yet available, the project is assumed to not negatively affect biodiversity-sensitive areas.
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average (metric tonnes/mEUR)	0.00	0.00	No emissions to water identified in the reference period, thereby further reduction measures have not been defined. In addition, project counterparties adhere to the 'Aquila Capital Code of Conduct for Business Partners', which sets out baseline requirements for managing environmental impacts, including recording emissions and discharges to water. Mitigation measures are defined upon detection of material emissions to water instances. For development projects, the project is assumed to not have emissions to water.
Waste	9. Hazardous waste and radioactive waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average (metric tonnes/mEUR)	0.00	0.00	No hazardous waste has been identified in the reference period, thereby further reduction measures have not been defined. In addition, project counterparties adhere to the 'Aquila Capital Code of Conduct for Business Partners', which sets out baseline requirements for managing environmental impacts, including the recording of hazardous and non-hazardous waste and the safe procurement, storage, use, and disposal of substances and chemicals to protect employees and the environment.

Adverse sustainability indicator		Metric	Impact 2025	Impact 2024	Actions taken
Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises (%)	0.00	0.00	No violations of the UNGC principles or OECD Guidelines for Multinational Enterprises have been identified in the reference period, thereby further reduction measures have not been defined.
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises (%)	0.00	0.00	Aquila Capital is a signatory to UN Global Compact and has several policies in place which ensure and monitor the compliance with the UNGC principles and OECD guidelines for multinational enterprises. These guidelines apply to all managed assets, thereby further measures have not been defined. Additionally, 'Aquila Capital Code of Conduct for Business Partners' sets out requirements for key project partners in which business partners are expected to act in accordance with guidelines set forth by the OECD and United Nations.
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	n/a	n/a	Not applicable due to Special Purpose Vehicle (SPV) structure of infrastructure assets.
	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members (%)	2.28	0.00	Due to the nature of infrastructure assets, Board members at the SPV level primarily serve a legal function rather than strategic management, thereby implementing improvement measures are not deemed material.

Table 2

Additional climate and other environment-related indicators

Adverse sustainability impact	Adverse impact on sustainability factors	Metric	Impact 2025	Impact 2024	Actions taken
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Water, waste and material emissions	13. Non-recycled waste ratio	Tonnes of non-recycled waste generated by investee companies per million EUR invested, expressed as a weighted average (metric tonnes/mEUR)	0.00	0.00	No non-recycled waste has been identified in the reference period, thereby reduction measures have not been defined. In addition, project counterparties adhere to the 'Aquila Capital Code of Conduct for Business Partners', which sets out baseline requirements for managing environmental impacts, including the proper recycling of dangerous substances, waste, and chemical products, following applicable regulations.
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Table 3
Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Adverse sustainability impact	Adverse impact on sustainability factors	Metric	Impact 2025	Impact 202	Actions taken
Social and employee matters	6. Insufficient whistleblower protection	Share of investments in entities without policies on the protection of whistleblowers (%)	0.00	0.00	No investments in entities without policies on the protection of whistleblowers have been identified in the reference period, thereby reduction measures have not been defined. All underlying assets of funds where Aquila Capital manages the assets, are subject to whistleblower protection as defined in the 'Anti-Fraud Policy'.

Version history

Version No.	Date	Reason and scope of the change	Author(s)
1.0	08.07.2026	Document published	Benjamin Arndt