



# Atlante Infrastructures ESG Report 2024

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## 1 Preamble

Since its inception in 2009, Atlante Gestion has been offering sponsoring & financing solutions to public infrastructure, renewables energy and energy efficiency projects and promoting collaboration with local SME's, thus fostering local anchoring.

Within Atlante, we believe that each investment should contribute to economic growth, create value for humanity through innovation as well as respect and protect the environment.



Our ambition is to become a key player in the infrastructure sector and the energy transition, addressing the environmental and social issues that will be the challenges of tomorrow's economy. We place people at the heart of our concerns and **give meaning to investment.**

Hence, social and environmental issues are at the core of Atlante Gestion activity and are fully integrated into our investment strategy. In 2016, Atlante Gestion formalized its commitment through its **Responsible Investment Charter**.

A **CSR Committee** has also been established to update all ESG information, encourage ESG initiatives, and ensure that all contemplated investments and portfolio assets meet extra-financial criteria. Since its inception, Atlante's governance and investment procedures have been reviewed in order to fully integrate ESG best practices, ensuring that every investment or divestment decision complies with the **ESG investment rules** outlined in Appendix.

The first Fund launched by Atlante Gestion in 2011, **France Infrastructures 1**, was perfectly aligned with its mission. It focused on developing public infrastructure projects (Public Private Partnerships and Concessions) rooted in local territories, with a sectoral emphasis on education and health. Numerous investments with strong ESG targets were achieved with this Fund, notably the Energy Performance Contract with the City of Paris regarding the energy renovation of a hundred of primary schools.

The successor Fund, the **Atlante Infrastructures** Fund launched in 2021, is dedicated to a portfolio of public infrastructure projects in operational phase. Promoting environmental and social characteristics, the Fund is classified as a financial product under Article 8 of SFDR (Sustainable Finance Disclosure Regulation).

Finally, Atlante Gestion has just launched in 2025 a new initiative with **Atlante Marine 1**, dedicated to the decarbonization of European maritime and inland shipping fleets. With a specific focus on European short sea shipping and offshore wind servicing, Atlante Marine 1 will invest equity in Asset Co's that own vessels with decarbonization features, to be chartered on long term contracts. This fund is also classified as a financial product under Article 8 of SFDR.

This ESG report aims to inform the **Atlante Infrastructures** Fund's investors about all ESG initiatives within the AIFM and at the Fund level.

General Partner

AG Infrastructures International Sàrl

AIFM

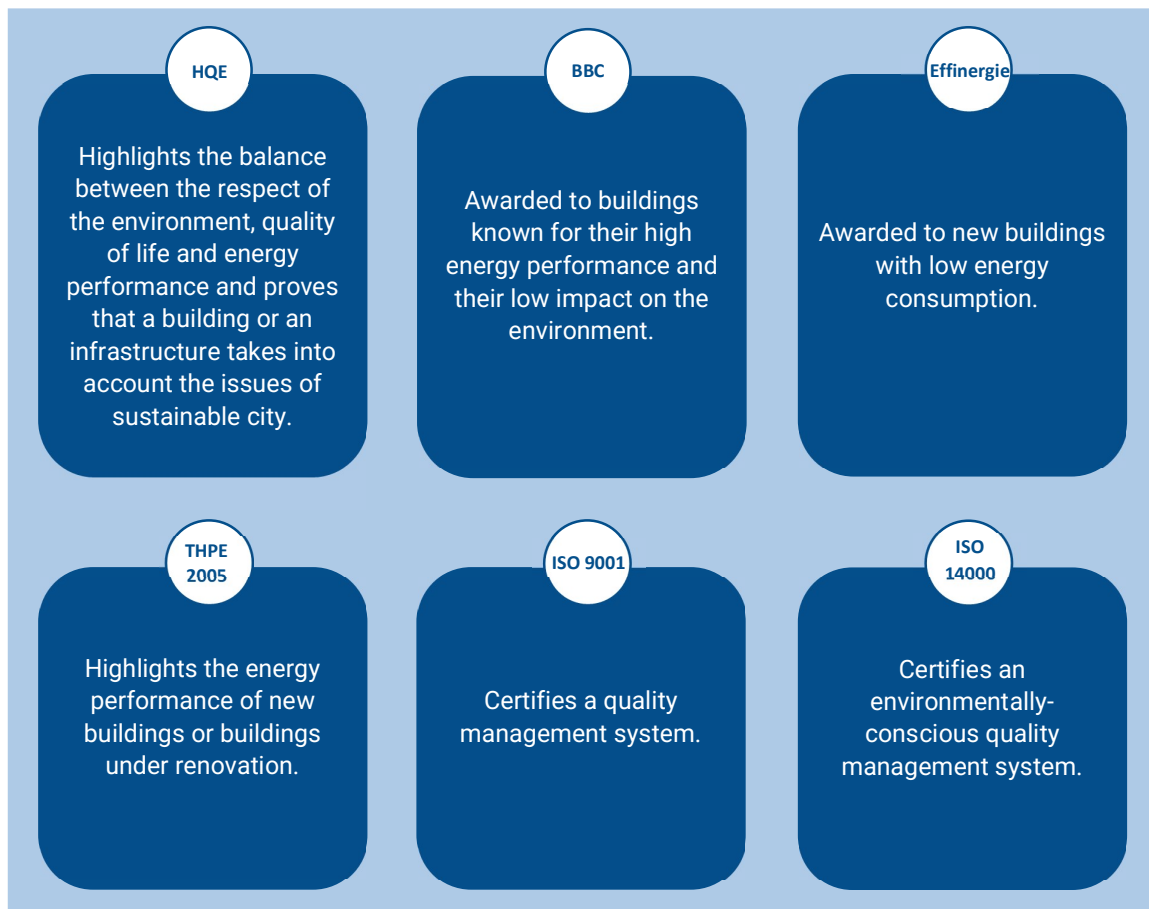
Atlante Gestion SAS

## 2 Glossary

### General terms :

- CSR : Corporate Social Responsibility
- PPM: Private Placement Memorandum
- PPP: Public-Private Partnership
- SME: Small and Medium-sized Enterprise
- UN-PRI: United Nations Principles for Responsible Investment

### Main Labels – Certificates :



### 3 ESG principles implemented within Atlante Gestion

More details on how Atlante Gestion integrates sustainability risks into its investment decisions are available on the website: <https://www.agemtion.fr/rse/>

#### 3.1 General environmental and social commitments

Atlante Gestion aims to go beyond national and European regulations in terms of CSR policies. Over the past few years, Atlante Gestion has joined various organizations promoting environmental and social actions.



Atlante Gestion has been a signatory of the **UN-PRI** agreements since 2018, committing to integrate ESG criteria into its investment processes and to keep its investors informed about its progress in this area.



Atlante is also affiliated to **France Invest**, is a signatory of the **Charter of Commitments of Investors for Growth**, and participates to its **ESG Commission and International Climate Initiative (ICI)**. This demonstrates Atlante's dedication to exceeding the standards set by the AMF regarding social, governance and environmental issues.

Atlante has committed to the **France Invest Charter** for gender parity and is actively involved in promoting gender equality in all its activities.

Through its **Responsible Investment Charter** signed in 2016, Atlante also commits to analyze ESG criteria when considering a new investment opportunity. This commitment is at the core of Atlante's investment decision process.

Those commitments help Atlante's team to better integrate social, governance and environmental key features into every step of the investment processes, notably those in line with the COP21 objectives in order to limit the global temperature rise to 2°C and reduce GHG emissions by 75% by 2050 compared to 1990 levels.

The European Taxonomy aims at assessing, classifying and highlighting the sustainable activities of companies. Neither Atlante Gestion nor any of its subsidiaries has to comply with the Taxonomy guidelines, for they are below the applicable threshold.

#### 3.2 Atlante's investment and asset management processes

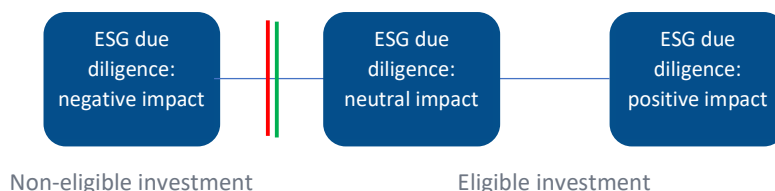
As part of its investment activities and in order to ensure compliance with its ESG principles, Atlante Gestion has established detailed processes with regards to investment and asset management, aiming to support the realization of the sustainable development objectives adopted by the UN. These principles are the foundation of Atlante's investment decision process.



The analysis of new investment opportunities comprises two steps in order to ensure alignment with Atlante's ESG principles:

### STEP 1: BEST IN UNIVERSE RATING

First, Atlante verifies that the project is eligible for investments, based on its neutral or positive impact on sustainable development.



### STEP 2: RATING MATRIX

If a project is deemed eligible, an in-depth study is conducted in order to ensure compliance with non-financial criteria (please refer to Appendix) and to validate the investment. This systematic verification is conducted for every contemplated investment opportunity. Atlante Gestion will discard an investment opportunity, should this one not fulfil at least 70% criteria of a total of 56 extra-financial criteria (29 environmental and 27 social).

While implementing the investment strategies of the funds it manages, Atlante Gestion also excludes all investments in assets held by companies involved in the production of fossil fuels, alcohol and tobacco, genetically modified organisms and gambling. Furthermore, Atlante Gestion refuses to enter into relationships with partners who do not respect the Ottawa and Oslo Conventions.

After the Investment Committee has validated an investment which then becomes part of Atlante's portfolio, Atlante Gestion implements a control process in order to ensure that the investment and its counterparties comply with the list of predefined criteria in the long run.

Most of our partners are listed companies which follow strict and well-defined ESG procedures which are applied to all the assets they operate. Our industrial partners being listed companies, we also have access to their ESG reports in order to ensure that their activity is compliant with our principles. Regarding the investment itself, the corporate social and environmental impact is measured throughout its lifecycle using the rating scale in Appendix. This allows Atlante to ensure a consistent compliance with predefined criteria. In case a breach is observed, a case-by-case approach is implemented in order to appropriately handle the situation.

This information is communicated to investors through regular reports in order to promote transparency.

### 3.3 Atlante workplace environment

Atlante Gestion makes no concession on measures dedicated to the promotion of well-being at work. In particular:

- Setting up an internal environmental policy to encourage carbon print reduction linked to Atlante Gestion activity
- Giving high priority to equal opportunity treatment to all its employees.

### 3.4 Corporate social responsibility and governance

CSR Committees regularly take place in order to review all the social and environmental issues encountered by Atlante whether internally or regarding its managed funds. It is notably part of the CSR Committee's missions to discuss ways of improvement with regards to ESG issues and implementation. For that purpose, a ESG referent has been nominated within Atlante.

The ESG Referent is notably in charge of the implementation of the ESG policy within Atlante and establishes the link with the front and middle office team, in charge of the deal sourcing and structuring as well as the asset management.

## 4 Implementation of ESG principles within the Atlante Infrastructures Fund

Atlante Infrastructures is a Luxembourg based, Specialized Investment Fund (SIF), whose investment thesis consists of acquiring and holding equity participations in Special Purpose Companies holding long-term Public Private Partnership contracts in operations. As of today, the Fund is invested in 20 different operational assets, mainly social infrastructures projects dedicated to the education, health, defence, telecoms and leisure sectors.

Atlante Infrastructures is statutorily a **SFDR Article 8 Fund**, thus promoting environmental and social aspects by integrating ESG criteria in the investment validation process. Its main goal is to have a neutral or positive impact on the environment. As such, **all the investment and asset management processes described above applies to Atlante Infrastructures.**

In order to enhance local economic development, the Fund favors working with local SME's, thus participating in a logic of development and anchoring in the territories. Most top contracts with public clients attached to the investment lines of the portfolio have provisions (i) **promoting** energy efficiency constraints at the asset level and (ii) **enforcing that** a minimum number of contracted workhours be allocated to SME's and people in reinsertion or rehabilitation.

For approximately two-thirds of the assets which are currently part of the portfolio, Atlante was involved in the bidding process with the corresponding industrial partners. As such, Atlante had material inputs in the elaboration of these specific provisions.

Each asset is reviewed annually, in coordination with the corresponding industrial partners in order to follow-up on environmental and social aspects. Some of the KPI's are defined in the corresponding Partnership Contracts and include financial penalties if they are not met. Atlante also developed a



standardized reporting procedure which is sent to each corresponding industrial partner in charge of operating the asset, enabling to check on a recurrent basis whether or not KPI's are met. A case-by-case approach is implemented in case of a breach of one or more KPI's occur in order to appropriately handle the situation.

For the purpose of this report, Atlante Infrastructures' assets have been classified into four asset groups: Social Infrastructures, Education, Health and Transports / Telecoms.

The 4 tables below remind for each group the main ESG commitments which have been contractually made. Atlante undertakes, on an annual basis, a review of each asset with the corresponding industrial partner. Some of them also develop additional positive initiatives that were not included in the contracts (for example Luminy campus will instal a biomass heating plant).

For the year ending in 2024, we managed to collect the questionnaire review forms for every asset of the portfolio except Neolys, Novecoies and Magellan (for these two assets, the O&M contractors said that no change had been identified from the year before)

## 4.1 Social Infrastructures

This category includes Atlante Infrastructures flagship PPP assets such as Opale or Nice Eco Stadium. Other assets include prisons, police barracks, an office building and a sports complex.

**ESG characteristics:** Most of these assets, which essentially consist of buildings, include waste and/or water management systems and in some cases also produce renewable energy. In line with Atlante Infrastructures' philosophy of promoting works to SMEs, most assets also have a part of their O&M and lifecycle works undertaken by local small companies.

	Project overview	O&M Contractor	Certificates & Labels	Environmental	Social
Casernes Seine et Marne	Refurbishment and O&M of 31 barracks	Vinci Construction France	N/A	Replacement of the lighting system with LED's	Rooted in Atlante's territorial strategy
Fleuret	O&M of an office building leased to Communauté Urbaine de Bordeaux	Cofely (Engie)	HQE, BBC	<ul style="list-style-type: none"> <li>Rainwater harvesting system</li> <li>Photovoltaic energy production (c.126 MWh of yearly production)</li> <li>Geothermal energy to heat the building</li> </ul>	Part of the lifecycle works undertaken by SMEs
Magellan	O&M of sports complex for the city of Bussy St Georges (SHON 6,950 m²)	Cofely (Engie)	HQE, BBC	Renewable energy production (solar panels)	N/A
Nice Eco Stadium	O&M of Nice Stadium: "Allianz Riviera" (54,000 m² and capacity of 35k-45k spectators)	Vinci Facilities	HQE Réglementation Thermique 2012	<ul style="list-style-type: none"> <li>Waste and water management (80% of waste recycled and water recovery system)</li> </ul>	15% maintenance done by local SMEs

	Project overview	O&M Contractor	Certificates & Labels	Environmental	Social
Opale				<ul style="list-style-type: none"> <li>• Energy management</li> <li>• Renewable energy production (Photovoltaic: 1514 MWh in 2024)</li> <li>• Geothermal energy to heat the building</li> </ul>	
	O&M of French Ministry of Defence (320,000m²)	Bouygues E&S, Dalkia	HQE, BBC, ISO 9001, ISO 20000, ISO 18001, ISO 14001	<ul style="list-style-type: none"> <li>• Waste management</li> <li>• Renewable energy production (712 kWc solar panels producing 437 MWh in 2024)</li> <li>• Geothermal power production</li> <li>• Energy and water efficiency</li> <li>• Implementation of Energy performance action plan</li> <li>• Implementation of a low-carbon strategy:</li> </ul>	10% E&P and O&M done by SME's (contractual commitment)
	O&M of three penitentiaries	Bouygues E&S	HQE, ISO 9001	<ul style="list-style-type: none"> <li>• Ecological animal gardening</li> <li>• Replacement of the lighting system with LED's</li> </ul>	<ul style="list-style-type: none"> <li>• Maintenance and operational work partially done by a SME (minimum of 10%)</li> <li>• Reinsertion by work</li> </ul>
Theia					

## 4.2 Education

This category includes schools and universities, most of which have an energy efficiency focus. Major projects include but are not limited to: Nov'Ecoles (100 schools in Paris), Luscie (Luminy campus in Marseille), and Neolys (ENS Lyon).

**ESG characteristics:** Most assets of this category include contract provisions regarding energy efficiency constraints and a minimum number of hours of work to be allocated to SME's.

Some assets also have waste and/or water management systems to reduce their environmental impact.

	Project overview	O&M Contractor	Certificates & Labels	Environmental	Social
Sophi	O&M of University Paris 4 in Clignancourt (21,000 m²)	Bouygues E&S	<ul style="list-style-type: none"> <li>CERTIVEA</li> <li>THPE 2005, HQE, Effinergie</li> <li>O&amp;M operator : Label ECOVADIS – (gold medal) &amp; ACESIA certification</li> </ul>	<ul style="list-style-type: none"> <li>Energy efficiency &amp; management system</li> <li>the TERTIARY DECREE approach was implemented in 2022</li> </ul>	10% of Maintenance done by SME's (contractual)
Sepia	O&M of 4 schools in Seine St Denis (600 students)	Cofely (Engie)	N/A	<ul style="list-style-type: none"> <li>Biomass energy production (2x 540 kWh)</li> <li>Rain water harvesting and water management in every school</li> <li>Energy performance monitoring</li> </ul>	Rehabilitation company maintaining the gardens
Luscie	Partial O&M of Luminy Campus in Marseille (8,000 students)	Bouygues E&S	<ul style="list-style-type: none"> <li>ISO 9001, ISO 14000, ISO 45001, ISO 50001</li> <li>« Initiatives d'Excellence »</li> <li>O&amp;M operator : Label ECOVADIS – (gold medal) &amp; ACESIA certification</li> </ul>	<ul style="list-style-type: none"> <li>30% reduction of greenhouse gas</li> <li>Biomass installation</li> <li>Waste, water and electricity management</li> <li>Energy performance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>SME's involvement in O&amp;M (contractual commitment)</li> <li>Employment of people in reinsertion</li> </ul>

	Project overview	O&M Contractor	Certificates & Labels	Environmental	Social
Maine Colleges	O&M of 4 schools in Sarthe (2,500 students)	Bouygues E&S	CERTIVEA, HQE, Effinergie, ISO 9001, ISO 14000, ISO 45001, ISO 50001	<ul style="list-style-type: none"> <li>Waste management</li> <li>Rainwater harvesting (10% of needs covered)</li> <li>Solar panels (31 MWh produced in 2024) and biomass production (178 MWh produced in 2024)</li> <li>Energy performance (contractual commitment)</li> <li>the TERTIARY DECREE approach was implemented in 2022</li> </ul>	<ul style="list-style-type: none"> <li>SME's involvement in O&amp;M (contractual commitment)</li> <li>Social integration by work: 800h/year (contractual commitment)</li> </ul>
Nov'Ecoles	O&M of an Energetic Performance Plan (CPE) implemented in 100 schools in Paris	EDF Optimal Solutions	Awarded in the Energetic Efficiency category of Trophée de la Transition Energétique 2017	30% less energy-consumed over the contract duration (contractual commitment)	<ul style="list-style-type: none"> <li>SME's involvement (contractual commitment)</li> <li>EVEIL association to provide training programmes to children</li> </ul>
Origo	O&M of the Medical Research Department of University of Saint-Quentin-en-Yvelines	Bouygues E&S	HQE BBC, Effinergie, RT2005	<ul style="list-style-type: none"> <li>67% of heat produced by an on-site biomass unit</li> <li>Water management system</li> <li>Solar panels water heating system (4,5 kW installed)</li> </ul>	30% SME's involvement (contractual commitment)
Bains les Bains	O&M of a high school in Lorraine	FACEO FM	HQE, BBC	<ul style="list-style-type: none"> <li>Energy management (contractual commitment)</li> <li>Solar panels water heating system</li> <li>Biomass</li> </ul>	20% SME's involvement (contractual commitment)
Neolys	O&M of the Scientific Department of Ecole Normale Supérieure in Lyon	Idex	N/A	Energy consumption target fixed by the contract	<ul style="list-style-type: none"> <li>10% O&amp;M costs affected to SME's (contractual)</li> <li>3,200 reinsertion hours (contractual commitment)</li> </ul>

### 4.3 Transports & Telecoms

This category includes 2 telecom networks and a by-pass road near Vichy.

**ESG characteristics:** Rooted in Atlante's territorial strategy, these assets are located in remote areas and contribute to their local communities. The two telecom networks partially work with SME's as specified in the contracts while the road is key to decongest the urban traffic in the area of the city of Vichy.

	Project overview	O&M Contractor	Certificates & Labels	Environmental	Social
Allicso	Bypass road south west of the city of Vichy (2,000 daily users, 18 km)	Colas and Bouygues Construction	N/A	Compensatory planting measures and creation of wildlife crossings	<ul style="list-style-type: none"> <li>The project's objective was to reduce nuisance for people living near road 906 and to improve the efficiency of the urban traffic</li> <li>Part of O&amp;M done by SME's</li> <li>The contract planned for 25 500 hours to be done by people in reinsertion. The target was overtaken (42 000 hours in total)</li> </ul>
Cibair	O&M of a telecom network for the French Air Force (40,000 daily users)	Alcatel Lucent and Ineo Defense	The project is Classified in the "C" category in the referential for equator principles)	N/A	Part of O&M done by SMEs
Memonet	O&M of high-speed ADSL network for the Meurthe & Moselle General Council	Eiffage and LD Collectivités	N/A	N/A	N/A

## 4.4 Health

This category comprises three assets installed in hospitals. One of them is an energy production facility in Clermont Ferrand's Hospital, the two others are logistics platforms for APHM (Hospital of Marseille) and Troyes Hospital.


**ESG characteristics:** All assets have implemented energy management systems and some have obtained certificates. Polemed (APHM logistics platform) has also implemented a waste management system and has delegated 30% of O&M to local SME's as specified in the contract.

	Project overview	O&M Contractor	Certificates & Labels	Environmental	Social
Clermont Energie Services	O&M of an energy production unit in Clermont Ferrand's Hospital	Engie Solutions	ISO 50001	<ul style="list-style-type: none"> <li>Energy management system linked to ISO 500001</li> <li>Heat recovery system reduced gas consumption by 40% (965 tCO2 saved)</li> </ul>	N/A
Troyes Logipole Services	O&M of a central kitchen, a hospital laundry and a storage unit for Hospital of Troyes	Sodexo	N/A	<ul style="list-style-type: none"> <li>Energy management (contractual commitment)</li> <li>Waste management (contractual commitment)</li> <li>Water management (contractual commitment)</li> </ul>	N/A
Polemed	O&M of a logistics platform within Hospital of Marseille (APHM)	Dalkia	HQE ISO 14001, ISO 50001	<ul style="list-style-type: none"> <li>Waste management system (contractual commitment)</li> <li>Energy management system (contractual commitment)</li> <li>Heat recovery unit on chiller</li> <li>Implementation of a Co2 emission calculation process in partnership with Greenly</li> </ul>	30% O&M done by SMEs (contractual commitment)


## 5 Assets deep-dive

### 5.1 Nov'Ecoles – Education

7



9



#### General overview

37M€ energy renovation project for 100 schools in Paris (25% of City of Paris schools) in the form of an Energy Performance contract setting a -30% target for energy consumption. At the time, it represented the biggest Energy Performance contract negotiated in the public sector in France.


Program carried out in partnership with CDC, EDF Optimal Solutions and CRAM.

In operation since 2013.



#### Labels - Certificates

Winner in the "energy efficiency" category of the 2017 Energy Transition Trophy.



#### Energy efficiency


This project takes place within the context of the **City of Paris' Climate and Energy Plan**, which sets a target of a **30% reduction in its energy consumption and greenhouse gas emissions** for its administration.

Renovation of heating, electrical and lighting control systems to manage the energy performance of buildings. EDF has also set up an **intelligent digital monitoring system and remote management of energy performance**.

21,300 m<sup>2</sup> were thermally insulated in the attics, 7,500 m<sup>2</sup> inside the buildings.

1,830 m<sup>2</sup> of double-glazed wood joinery have been installed and 2,000 m<sup>2</sup> of roof have been restored and vegetalized.

**The objectives have finally been largely exceeded by more than 36% since the signing of the contract, which earned this project the winner in the "energy efficiency" category of the 2017 Energy Transition Trophy.**




#### Social impact

The **interventions were carried out outside school time** in order to minimize the nuisances related to the work and SMEs were involved. An awareness program on **eco-gestures** is organized, both for municipal officials and schoolchildren, in partnership with the association Éveil, and this during the 20 years of the contract.




## 5.2 Polemed – Health

9 RESILIENT INFRASTRUCTURES



12 RESPONSIBLE CONSUMPTION AND PRODUCTION




### General overview

Public Private Partnership contract for the Design, Build, Operate, Finance and Maintain of a hospital logistics platform for the APHM (**Public Hospital of Marseille**).

Project sponsored by Vinci Construction - Dalkia.


In operation since 2013.



### Labels - Certificates

**HQE "High Performance"** certificate for the harmonious relationship with the immediate environment, energy management and maintenance management.

**ISO 14001, ISO 50001** (certificate for energy efficiency management)




### Waste management

The **equipment installed in the kitchen is 90% recyclable**.

The oils and refrigerants are reprocessed and the various materials are recovered by specialized companies, such as the DALKIA PACA waste collection platform, that recycles them.

Waste monitoring is ensured through the maintenance of a **Register of Waste Tracking Slips**.



### Social impact

**50% of the construction works were carried out by SMEs as well as 30% of the maintenance and renewal services.**

### 5.3 Opale– Social Infrastructure

**7**  
ENVIRONMENTAL AND  
CLIMATE IMPACT

**9**  
HEALTHY, INNOVATION  
AND INFRASTRUCTURE

#### General overview

Public Private Partnership contract for the Design, Build, Operate, Finance and Maintain of buildings intended to regroup the central administration of the **Ministry of Defense** on the Balard site in Paris. When the contract was first signed, it **represented the biggest PPP in France**.

Project sponsored by Bouygues Construction and Bouygues Energies Services -Dalkia - Sodexo - Thales.


In operation since 2011.



#### Labels - Certificates

In accordance with the Partnership Contract, OPALE and its Partners are labeled **ISO 9001, ISO 14001, ISO 18001** (health and safety management system), **BBC** and **"HQE - Sustainable management of tertiary buildings in operation"**.

In addition, Thales is certified **ISO 20000-1** (IT service management system).




#### Energy efficiency

The buildings have been built to guarantee an energy consumption of **40kWh/m<sup>2</sup>/year** and a **bonus/malus system linked to energy performance has been created** (contractual).

As a result, **heating, lighting, air conditioning, ventilation and hot water consumption has been divided by three** compared to the thermal regulations applicable since 2012.

In fact, the building naturally ensures its heating, cooling and ventilation needs for 80% of the year. It thus functions as an energy ecosystem since 75% of its annual heat needs are covered by recovery and reuse of waste heat and through a geothermal plant. Part of the electricity used is produced by solar panels on the roofs (7,700m<sup>2</sup>).


As for the annual cooling needs, 90% of these are covered passively by using the water table in exchange in the radiant ceilings.




#### Social impact

10% of work carried out by SMEs (contractual).

## 5.4 Neolys – Education

**7**  
ENVIRONMENTAL AND  
CLIMATE ACTION  


**9**  
INDUSTRIAL, INFRASTRUCTURE  
AND TRANSPORT  


### General overview

Public Private Partnership Contract for the **rehabilitation of the scientific pole site of ENS Lyon** with Idex, a leading energy efficiency company.

In operation since 2019.



### Energy efficiency

**Target of 20% reduction in energy consumption** compared to the previous consumption of ENS buildings (contractual).

Performance criteria are analyzed monthly through the monthly operation-maintenance report.

Annual energy consumption is tracked through existing meters and those installed during construction. Related information is produced within the monthly operation-maintenance reports.

Building improvements are carried out with the installation of glass roofs and insulation work. Woodwork has been replaced as well as lighting fixtures with detection and dimming techniques.

Energy management is carried out thanks to a **computerized and centralized monitoring system**. In total, this work should allow for savings of 20 to 30% depending on the fluids and by building.



### Social impact

10% of cost dedicated to SMEs (contractual).

3,200 hours of reinsertion work (contractual).

## 6 Appendix

Environmental criteria		Response/Measurement Unit		At the initial investment date	Follow-up year 1	Follow-up year [...]	Comments
Project essentially dedicated to an environmental cause		YES	NO				
Emissions	Carbon footprint: the project is included in the National Low Carbon Strategy (lower greenhouse gases by 75% by 2050)	YES	NO				
	Carbon emission levels are reasonable (see the reference thresholds applicable to the type of project)	YES Tonnes of CO2 eq.	NO Tonnes of CO2 eq.				
	Heavy metal emissions	YES Tonnes eq./year	NO				
	Emission of airborne pollutants and other ozone depleting substances	YES Tonnes eq./year	NO				
	Exposure to the fossil fuel sector	YES	NO				
Energy performance	Project's energy consumption is reasonable (see the reference thresholds applicable to the type of project)	YES MWh/y ear	NO MWh/y ear				
	Consumption of renewably-sourced and percentage of the total energy consumption of the project	YES MWh/y ear %	NO				
	Production of renewably-sourced and percentage of the total energy consumption of the project	YES MWh/y ear %	NO				
	Energy savings made by the project	YES MWh/y ear	NO				
	Environmental Management System implemented	YES	NO				
	Self-sufficiency in electricity	YES %	NO				
	Environmental certifications: Charter, Label (ISO, EMA, etc.)	YES	NO				
Biodiversity	Adverse impact on the environment (chemical product discharge, disease agent, sound or visual pollution, foul odours, etc.)	YES	NO				
Measurement of the environmental impact of the project Positive if the number of responses in green ≥ 70% of the total number of responses		Number of responses in green		Total number of responses	% = Number of responses in green / Total number of responses		

Environmental criteria		Response/Measurement unit		At the initial investment date	Follow-up year 1	Follow-up year [...]	Comments
Biodiversity	Adverse impact on the environment (chemical product discharge, disease agent, sound or visual pollution, foul odours, etc.)	YES	NO				
Biodiversity	Project's proximity to biodiversity-sensitive areas	YES	NO				
	Negative impact on the protection of wilderness areas and biodiversity	YES	NO				
	Endangerment of one or more threatened wildlife species mentioned in the IUCN Red List	YES	NO				
	Negative impact in terms of deforestation	YES	NO				
	Ground deterioration, soil sealing, desertification	YES	NO				
	Known dispute(s) on environmental grounds	YES Number	NO				
Water	Project's water consumption is reasonable (see the reference thresholds applicable to the type of project)	YES Tonnes/year	NO Tonnes/year				
	Measures planned to cut down water consumption	YES	NO				
	Negative impact in terms of water pollution (discharge of untreated wastewater)	YES	NO				
	Treatment of wastewater at the site (mobile wastewater treatment facilities, recycled and reused water, dry cleaning techniques)	YES	NO				
	Proximity to a water shortage zone	YES	NO				
Waste	Waste handling taken into account: waste segregation, reuse of waste, technical alternatives that produce less waste, etc.	YES	NO				
	Generation of hazardous waste	YES Tonnes/year	NO				
	Generation of unrecycled waste	YES Tonnes/year	NO				
Measurement of the environmental impact of the project Positive if the number of responses in green ≥ 70% of the total number of responses		Number of responses in green		Total number of responses	% = Number of responses in green / Total number of responses		

Social criteria		Response/Measurement unit		At the initial investment date	Follow-up year 1	Follow-up year [...]	Comments
Project essentially dedicated to a corporate social cause		YES	NO				
Governance of the organisation	Application of gender equality: proportion of women in the Board of Directors/Investment Committee	YES If > 50% %	NO If < 50% %				
	Compliance with the principle of independence between the members of the Board of Directors/Investment Committee	YES %	NO %				
	Application of gender equality: proportion of women in the Executive Committee	YES If > 50% %	NO If < 50% %				
	Respect of minority shareholders' rights	YES	NO				
Employment and working conditions	Working conditions are satisfactory in terms of health, safety, equality	YES	NO				
	Application of gender equality among the employees: proportion of women in the total number of employees	YES If > 50% %	NO If < 50% %				
	Discrepancy in remuneration between men and women, and average amount of the discrepancy for a given type of job position	YES €/year	NO				
	High employee turnover (=number of employees who left the company during the year/number of employees present in the company at the beginning of the year)	YES If > 15% %	NO If < 15% %				
	High proportion of employees who attended training during the year	YES If > 50% %	NO If < 50% %				
	Average employee tenure is long	YES If > 5 years Years	NO If < 5 years Years				
	Remuneration policy: profit sharing and collective incentive mechanisms, remuneration plans over time	YES	NO				
(2) Measurement of the corporate social impact of the project Positive if the number of responses in green ≥ 70% of the total number of responses			Number of responses in green	Total number of responses	% = Number of responses in green/ Total number of responses		
Measurement of the ESG impact of the project Positive if the number of responses in green ≥ 70% of the total number of responses			% = ((1) + (2)) / 2				

Social criteria		Response/Measure ment unit		At the initial investment date	Follow-up year 1	Follow-up year [...]	Comments
Employment and working conditions	Complaint handling mechanism	YES	NO				
	Jobs created directly by the project	YES Number	NO				
	First-time employment hours planned, as a percentage of the total number of hours necessary to complete the project and as a value	YES % Number	NO				
	Working conditions of subcontractors are satisfactory: reporting and payment of contributions, registration of subcontractors, certificate of vigilance (URSSAF verification)	YES	NO				
	High frequency and severity of work accidents, number of deaths	YES % Number	NO %				
	High number of worked days lost due to work accidents	YES Number	NO				
	Incidents relating to discriminatory grounds and proportion of sanctioned incidents with respect to the total number of incidents	YES Number %	NO				
	Known dispute(s) on social or ethical grounds	YES Number	NO				
Human rights	Compliance with International Labour Organisation (ILO) standards: no mandatory or forced labour, no child employment, minimum wage	YES	NO				
	Compliance with the rule of law	YES	NO				
	Compliance with the anti-discriminatory principle	YES	NO				
	Human trafficking at stake	YES	NO				
	Arms trafficking at stake	YES	NO				
Loyal business practices	Exposure to the risk of corruption	YES	NO				
	Data security (compliance with GDPR)	YES	NO				
(2) Measurement of the corporate social impact of the project Positive if the number of responses in green $\geq$ 70% of the total number of responses		Number of responses in green	Total number of responses	% = Number of responses in green/ Total number of responses			