ignitis group

Green Finance Framework

August 2026

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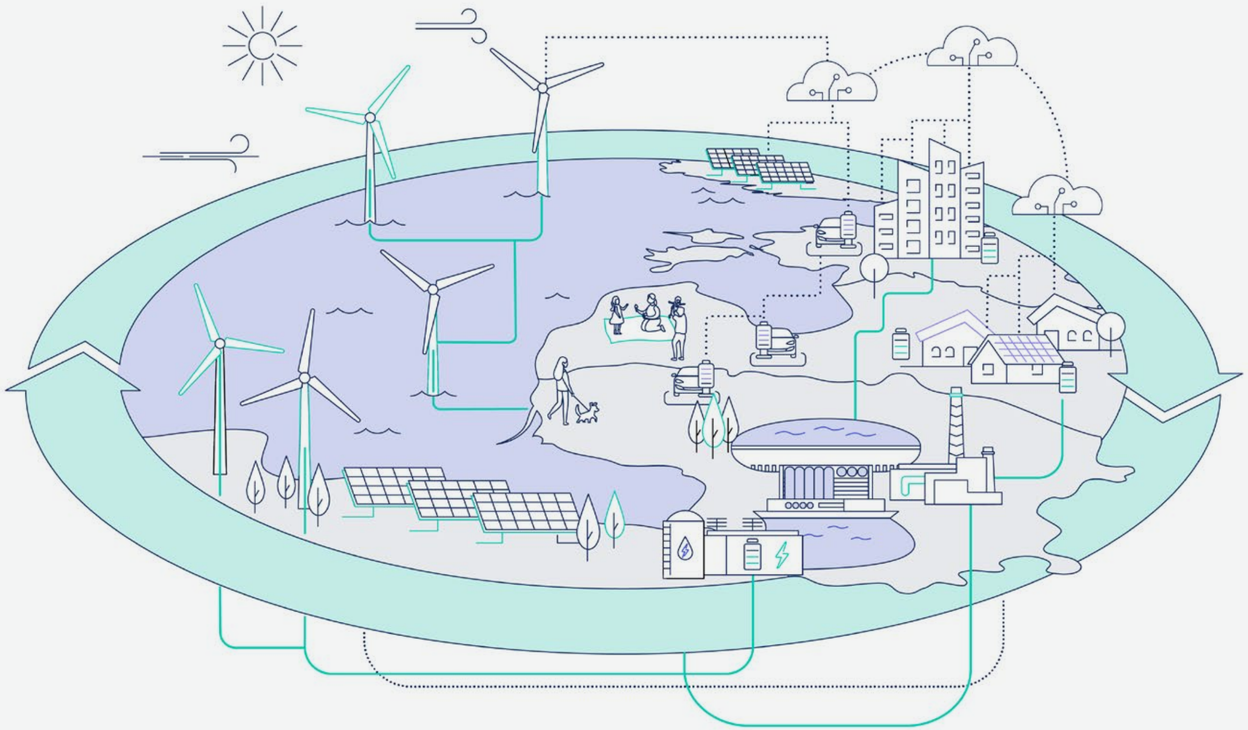


About Ignitis Group

Ignitis Group is a leading integrated energy group in the Baltics. We lead the regional energy transition to strengthen competitiveness and support economic growth.

With disciplined capital allocation, we invest to enable electrification, enhance networks resilience and progress toward our 4–5 GW strategic goal by developing green generation and flexibility in line with market demand and system needs. By reducing the carbon intensity of the grid, we deliver disciplined and value-creating decarbonisation while ensuring energy security.

Together we innovate, grow and act with a purpose to create a 100% secure and green energy ecosystem.

1. Sustainability at Ignitis Group

Strategic priorities

Ignitis Group is a leading integrated energy group in the Baltic region, with a purpose to create a 100% secure and green energy ecosystem for current and future generations.

Ignitis Group leads the regional energy transition to strengthen competitiveness and support economic growth. Also, it secures local, reliable energy to support household well-being, enhance business competitiveness and attract energy-intensive industries. Ignitis Group is active in the Baltic states, Poland and Finland and is majority-owned by the Republic of Lithuania.

Ignitis Group's integrated business model benefits from the largest network, energy storage capacity and customer portfolio in the Baltics and operates across the following segments:

- **Networks:** operating Lithuania's fully regulated country-wide electricity and natural gas distribution networks – the largest distribution network in the Baltics;
- **Green Capacities:** developing and operating green generation and green flexibility assets, with medium- and long-term targets to further increase green capacities;
- **Reserve Capacities:** maintaining highly regulated gas-fired power plants used mainly as system reserve to ensure energy system security;
- **Customers & Solutions:** supplying electricity and natural gas to the largest customer portfolio in the Baltics and building a leading EV charging platform in the Baltics.

Strategic priorities of Ignitis Group include ensuring energy system security, growing green energy, capturing synergies through an integrated business model and delivering long-term value for customers, society and investors.

See more information about Ignitis Group's strategy on its website.

In this context, green financing is a tool perfectly aligned with the strategy of Ignitis Group that will be used to develop its investment plan while giving investors transparency to better allocate their funds and the ability to measure their contribution to sustainability.

Sustainability priorities

Sustainability is embedded in Ignitis Group's strategy and operating model.

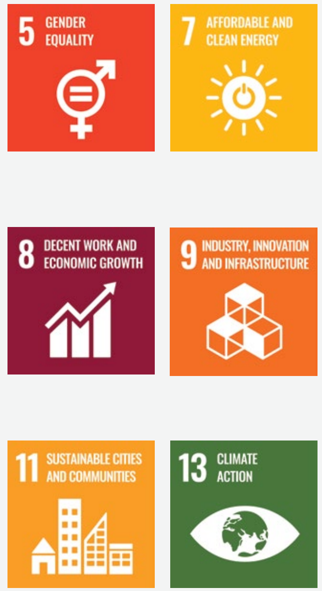
Ignitis Group is a participant in the United Nations ("UN") Global Compact since 30 June 2016 and aligns its sustainability activities with the UN Sustainable Development Goals ("SDGs"). In pursuit of strategic goals, Ignitis Group contributes to the implementation of several SDGs, especially, Goal 7 (Affordable and clean energy), Goal 9 (Industry, innovation and infrastructure), Goal 13 (Climate action) and others.

Ignitis Group's sustainability priorities are concentrated around decarbonisation, occupational health and safety, employee experience, diversity and sustainable value creation. Sustainability priorities and targets are included in Ignitis Group's strategic plan, which is updated every year and available on Ignitis Group website.

Ignitis Group uses the following indicators to measure its progress towards sustainability priorities and targets:

Priority	Indicators to measure target progress
Decarbonisation Reducing the carbon intensity of Scope 1 & 2 GHG emissions	Carbon intensity of Scope 1 & 2 GHG emissions, g CO_2-eq/kWh
Safety Zero fatal accidents The rate of total recordable work-related incidents	– Fatalities of employees and contractors – TRIR of employees and contractors, per million hours worked
Employee experience	Employees promoting Ignitis Group as an employer (eNPS)
Diversity Gender diversity in top management	Share of women in top management positions
Customer experience Excellence and leadership in customer experience	Average transactional NPS in Networks and Customers & Solutions segments
Sustainable value creation Sustainable investments and returns	– Share of investments aligned with the EU Taxonomy – Share of sustainable Adjusted EBITDA

SDG contribution



Overview

Transition planning

Ignitis Group's long-term strategic sustainability direction focuses on the decarbonisation that drives business value and ensures energy security. This is reflected in Ignitis Group's capital allocation, with investments directed primarily to Green Capacities and Networks business segments, including renewable generation, energy storage, grid maintenance, expansion and smart metering. In 2025, Ignitis Group reported an installed Green Capacities of 2.1 GW, green share of generation of 70.2%, a Taxonomy-aligned share of investments of 84.7% and total investments amounting to EUR 720.3 million, with substantial allocations to the Networks and Green Capacities business segments.

With disciplined capital allocation, Ignitis Group invests to enable electrification, enhance networks resilience and progress towards its strategic goal of 4–5 GWs by developing green generation and flexibility capacities in line with market demand and system needs. By reducing the carbon intensity of the grid, Ignitis Group delivers disciplined and value-creating decarbonisation while ensuring energy security.

Ignitis Group's transition is centred on expanding green and flexible generation capacities, enabling electrification and improving the resilience and efficiency of distribution networks. Key measures include growing installed Green Capacities when this creates business value, increasing the share of own green electricity used for own operations, providing customers with alternatives to use more green electricity, offering customers fossil-free gas alternatives, reducing losses in the natural gas distribution network, electrifying the vehicle fleet, deploying smart metering as well as investing in battery energy storage and other flexibility solutions.

Ignitis Group's climate ambition is supported by its near- and long-term greenhouse gas (GHG) emission reduction targets, which were validated by Science Based Targets initiative ("SBTi") and are consistent with the 1.5°C pathway.

Ignitis Group's climate transition is managed through a set of processes that together function as a climate transition plan. These include SBTi-validated targets, a GHG accounting and forecasting system, annual and multi-year decarbonisation planning cycles, integration of climate criteria into investment decisions and monitoring progress at the Group and subsidiary level.

To strengthen transparency and consolidate the results of its efforts, Ignitis Group is disclosing information on its transition in disclosures aligned with ESRS E1 Climate change and Ignitis Group's strategy.

Ignitis Group has been recognised by CDP, a global environmental non-profit, for its leadership in corporate transparency and performance on climate change, securing a place on CDP's respected annual A List. Securing a place on the A List means that the company is among the top 4% of nearly 20,000 companies scored by CDP in 2025. Achieving a score of 'A' places Ignitis Group among the global leaders, which demonstrates its comprehensive disclosure, mature environmental governance practices and meaningful progress towards environmental resilience.

Sustainability management and governance

Ignitis Group manages sustainability through a structured framework. Ignitis Group's sustainability governance is aligned with its corporate governance model. It supports performance, strengthens executive accountability and ensures robust management of material impacts, risks and opportunities. Supervisory and management bodies oversee sustainability topics within their mandates, while sustainability priorities are embedded in decision-making, risk management, business planning and performance monitoring. Ignitis Group also maintains transparent reporting and stakeholder engagement practices to ensure that environmental, social and governance considerations are reflected in its business decisions.

See more information about Ignitis Group's sustainability on its website.

Ignitis Group's sustainability management framework

Our purpose is to create a 100% secure and green energy ecosystem for current and future generations.	**Embedding sustainability in governance and processes** We follow good corporate governance practices and seek to manage our impacts based on the recommendations of international institutions and the scientific community.
	Setting measurable sustainability targets We seek to contribute directly to the implementation of the UN Global Compact, SDGs and the Paris Agreement.
	Progress evaluation and continuous refining We aim to benchmark our continuous improvement using ESG (environmental, social and governance) ratings provided by leading ESG ratings agencies and to improve our ESG ratings.
	Strengthening disclosures We seek to disclose Ignitis Group's progress by using globally recognised standards and formats suited to a broad range of stakeholder needs.

2. Green Finance Framework

Rationale for pursuing sustainable financing

Ignitis Group first established its green bond framework in 2017 in connection with the issuance of its inaugural EUR 300 million senior unsecured green bond. This updated Green Finance Framework (the "Framework") broadens the portfolio of green financing instruments available to Ignitis Group and represents the next step in Ignitis Group's commitment to best-practice sustainable financing, supporting the delivery of its broader strategy.

Ignitis Group plays a pivotal role in leading the energy transition across the Baltic states. Therefore, an amount equal to the gross proceeds raised from Ignitis Group's green financing instruments is expected to be allocated to projects aligned with Ignitis Group's strategy, with a focus on renewable energy generation, electricity storage, electricity distribution, and the infrastructure enabling low-carbon road and public transportation. These investments form a key part of Ignitis Group's broader sustainability strategy, and the green financing instruments serve as an essential tool for attracting sustainability-focused investors to Ignitis Group's capital structure.

Basis & scope of the Framework

This Framework establishes the guidelines under which Ignitis Group can issue green bonds (in various formats, such as, but not limited to, senior unsecured, subordinated unsecured (or hybrid) or project bond), private placements, loans[1] and other financial instruments (collectively – "Green Financing Instruments"), where an amount equal to the gross proceeds will be exclusively applied to (re)finance, in whole or in part, new and/or existing projects with clear environmental benefits, as defined below.

The Framework has been developed in accordance with the June 2025 version (with June 2022 Appendix) of the Green Bond Principles ("GBP")[2], as published by the International Capital Market Association ("ICMA"), as well as the March 2025 version of the Green Loan Principles ("GLP")[3] published by the Loan Markets Association ("LMA").

This Framework has been prepared in accordance with the core components and key recommendations of the aforementioned guidelines, namely:

1. use of proceeds;
2. project evaluation and selection;
3. management of proceeds;
4. reporting; and
5. external reviews.

Ignitis Group may update this Framework at its discretion, to reflect new market developments, including changes to the Green Bond Principles, with the aim of adapting to and aligning with, market practices. In the event of material updates to this Framework, Ignitis Group will consult with its Second Party Opinion ("SPO") provider on the need for an updated SPO.

For the avoidance of doubt, any future updates to the Framework will not affect the allocation of gross proceeds from any Green Financing Instrument issued under this or previous Frameworks, which will continue to be part of Ignitis Group's overall sustainable financing strategy.

Ignitis Group has aligned with the technical screening criteria for substantial contribution to the Climate Change Mitigation environmental objective of the EU Commission, stemming from the Delegated Acts of the EU Taxonomy Regulation[4], in drafting the eligibility criteria as set out in Section 3 below. Furthermore, Ignitis Group has aligned with the Do No Significant Harm ("DNSH") and Minimum Safeguards ("MS") criteria components of the EU Taxonomy during the creation of this Framework, including the Group's commitments relating to human rights, responsible business conduct and supply chain standards.

In addition, Ignitis Group has also established an European Green Bond Factsheet[5] which specifies the circumstances under which Ignitis Group will issue bonds aligned to the European Green Bond Standard (known as European Green Bonds or "EuGBs"). It is Ignitis Group's intention that all issued EuGBs will also be aligned with the provisions set out in the most recently published version of the Framework in effect the time of the EuGB issuance.

[1] Where a loan takes the form of one or more tranches of a loan facility, each tranche that qualifies as a Green Financing Instrument shall be clearly labelled.
[2] Available at: https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/green-bond-principles-gbp
[3] Available at: https://www.lsta.org/content/green-loan-principles
[4] Available at: https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02021R2139-20230101
[5] Available at: https://ignitisgrupe.lt/en/investors/bonds

3. Use of proceeds

Overview

Ignitis Group will allocate an amount equal to the gross proceeds from the issuance of Green Financing Instruments to exclusively finance and/or to refinance, in whole or in part, Eligible Green Projects as defined below.

Eligible Green Projects may include:
– capital expenditures (CapEx);
– operating expenditures (OpEx);
– fixed assets taken at their IFRS asset value.

Capital and operating expenditures will be recognised at the amount invested/disbursed and shall qualify for refinancing only if the disbursement was made no earlier than the 24 months preceding the date of issuance of the corresponding Green Financing Instrument. Only Ignitis Group's share of capital and operating expenditures will be recognised, where such expenditures are made via joint ventures or other similar structures. Fixed assets that are not financial assets qualify for refinancing with no lookback period.

Additionally, Eligible Green Projects will also include acquisitions of companies and equity participations in entities substantially active in any of the categories described in the table below (defined as generating at least 90% of revenues from activities outlined in this Framework, with the remainder of revenues compliant with the exclusion criteria set out in this Framework). Only the pro-rated share (%) of the acquisition/participation that is dedicated to those categories is considered as eligible. These acquisitions and participations will be compliant with the requirements stated in this Framework. To ensure traceability of the gross proceeds to Eligible Green Projects (even in case of non-controlled entities), Ignitis Group will only invest in specific projects that have been approved beforehand. Funds will not be provided for general purposes, only to projects that are eligible under this framework. Additionally, regular follow-ups will be made related to the status of those projects where the funds were provided.

Eligible Green Projects

Below is an overview of the categories of green projects considered eligible by Ignitis Group under this Framework. Here, Ignitis Group outlines the applicable eligibility criteria for each category under this Framework.

The eligibility criteria are 100% aligned with the Technical Screening Criteria of the EU Taxonomy Climate Delegated Act.

Additionally, Ignitis Group highlights how each category may advance specific UN SDG, as well as the alignment between each economic activity and the EU Taxonomy.

ICMA category	Eligibility criteria for project selection	EU Taxonomy activity	Contribution to EU environmental objectives	Mapping to UN SDGs
Renewable energy	**Electricity generation using solar photovoltaic technology** – Construction or operation of electricity generation facilities that produce electricity using solar photovoltaic (PV) technology.	4.1. Electricity generation using solar photovoltaic technology	Climate change mitigation	
	Electricity generation from wind power – Construction or operation of electricity generation facilities that produce electricity from wind power.	4.3. Electricity generation from wind power	Climate change mitigation	

	Transmission and distribution of electricity
	– Construction and operation of transmission systems that transport the electricity on the extra high-voltage and high-voltage interconnected system. Construction and operation of distribution systems that transport electricity on high-voltage, medium-voltage and low-voltage distribution systems.
	– The activity complies with one of the following criteria:
	  – the transmission and distribution infrastructure or equipment is in an electricity system where the system is the interconnected European system, i.e. the interconnected control areas of Member States, Norway, Switzerland and the United Kingdom, and its subordinated systems;
	  – the activity pertains to installation of equipment such as, but not limited to, future smart metering systems or those replacing smart metering systems in line with Article 19(6) of Directive (EU) 2019/944 of the European Parliament and of the Council[1], which meet the requirements of Article 20 of Directive (EU) 2019/944, able to carry information to users for remotely acting on consumption, including customer data hubs.
	– Infrastructure dedicated to creating a direct connection or expanding an existing direct connection between a substation or network and a power production plant that is more greenhouse gas intensive than 100 g CO_2e/kWh measured on a life-cycle basis is not compliant.
	– Installation of metering infrastructure that does not meet the requirements of smart metering systems of Article 20 of Directive (EU) 2019/944 is not compliant.
		4.9. Transmission and distribution of electricity	Climate change mitigation	

	Storage of electricity – Construction and operation of facilities that store electricity and return it at a later time in the form of electricity. The activity includes pumped hydropower storage.	4.10. Storage of electricity	Climate change mitigation	

[1] Directive (EU) 2019/944 of the European Parliament and of the Council of 5 June 2019 on rules for the internal market for electricity and amending Directive 2012/27/EU (OJ L 158, 14.6.2019, p. 125).

ICMA category	Eligibility criteria for project selection	EU Taxonomy activity	Contribution to EU environmental objectives	Mapping to UN SDGs
Clean transportation	**Infrastructure enabling low-carbon road transport and public transport** – Construction, modernisation, maintenance and operation of infrastructure that is required for zero tailpipe CO_2 operation of zero-emissions road transport, as well as infrastructure dedicated to transshipment and infrastructure required for operating urban transport. – The activity complies with the following criteria: – the infrastructure is dedicated to the operation of vehicles with zero tailpipe CO_2 emissions: electric charging points, electricity grid connection upgrades, hydrogen fuelling stations or electric road systems (ERS). – The infrastructure is not dedicated to the transport or storage of fossil fuels.	6.15. Infrastructure enabling low-carbon road transport and public transport	Climate change mitigation	

Exclusions

For the avoidance of doubt, Ignitis Group will explicitly exclude from eligible projects any financing for purposes within the following sectors – exploration, production/refining and/or storage of fossil fuels; power generation from fossil fuel; power generation from nuclear energy and the infrastructure dedicated to creating a direct connection or expanding an existing direct connection between a substation or network and a power production plant that is more greenhouse gas intensive than 100 g CO_2-eq/kWh, measured on a life-cycle basis.

Do No Significant Harm and Minimum Safeguards considerations

Ignitis Group has assessed and documented compliance with DNSH technical screening criteria laid down for the Climate Change Mitigation objective. This assessment was conducted for all activities that meet substantial contribution criteria for mitigation.

Ignitis Group conducts activities by ensuring the alignment with the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises on Responsible Business Conduct and the UN Guiding Principles on Business and Human Rights. Ignitis Group respects human rights and has established the Group Human Rights Policy, the Group Code of Ethics and Conduct and the Group Supplier Code of Ethics.

Ignitis Group’s Human Rights Policy establishes common human rights principles and commitments across Ignitis Group and provides for a risk-based human rights due diligence process to identify, assess and manage human rights risks and adverse impacts across Ignitis Group’s operations, supply chain and business relationships.

Under the Code of Ethics and Conduct, Ignitis Group is committed to respect and protect human rights and freedoms recognised in national and international legislation, disseminate and foster democratic values in accordance with the guidelines set forth in the Universal Declaration of Human Rights and International Labour Organization Conventions (including conventions on the worst forms of child labour, maternity protection, etc.). The Code of Ethics and Conduct also establishes principles relating to equal opportunities, fair employment practices, occupational health and safety, environmental responsibility, ethical business conduct and integrity.

Ignitis Group's Supplier Code of Ethics sets out the minimum standards of business conduct that Ignitis Group expects all its suppliers to adhere to and, where possible, exceed. It establishes expectations regarding human rights, fair labour practices, occupational health and safety, environmental responsibility and business ethics. Ignitis Group also expects suppliers to promote these principles within their own supply chains.

In addition to that, the Group People and Culture Policy, Equal Opportunities and Diversity Policy, Occupational Health and Safety Policy, Anti-Corruption Policy, Abuse and Harassment Prevention Policy and Information Security Policy cover different aspects of human rights or other aspects of social safeguards that are important to Ignitis Group.

4. Process for project evaluation and selection

Ignitis Group has established a structured process to ensure that selected projects are aligned with the criteria set out in Section 3.

Ignitis Group maintains a dedicated Green Finance Committee responsible for the evaluation, selection and approval of the projects eligible for allocation from the gross proceeds of Green Financing Instruments. The Green Finance Committee acts as the Group's internal governance and oversight body for the management and allocation of such proceeds.

The Green Finance Committee consists of five members with relevant expertise from the Group Treasury, Group Finance, Group Sustainability and Group Risk Management. The members of the committee are approved by the Group's Management Board. As required, the Green Finance Committee may involve representatives of business units and other Group functions.

The Green Finance Committee will meet at least annually to evaluate, select and approve Eligible Green Projects based on their compliance with the eligibility criteria set out in Section 3. This process includes assessing the projects' alignment with the EU Taxonomy. Decisions of the committee are made by consensus, i.e., each participating member has veto rights.

In addition, the Green Finance Committee will:

– review the register of Eligible Green Projects (as defined in Section 5 below) during each meeting;
– monitor the allocation of gross proceeds from existing Green Financing Instruments to Eligible Green Projects, as well as evaluate and approve any necessary changes to allocations if project eligibility changes over time;
– will prepare, submit for approval by Ignitis Group's Management Board and publish the allocation and impact reporting (as defined in Section 6 below), including external assurance statements.

ESG risk management

All investments are subject to Ignitis Group's comprehensive risk management procedures, which evaluate both internal and external risks, including climate change, regulatory change, geopolitical and economic situations, market trends, human rights risks and other social issues, with ESG factors considered and assessed integrally. After identification of risks, the level of such risks is assessed and treated (either through mitigation, transfer, termination or acceptance) and finally monitored and reported on.

Sustainability risks are integrated into the processes of Ignitis Group Risk Management, ensuring ESG factors are subject to the same identification, assessment and management processes as other business risks. The risk management governance is based on an established 'Three-lines risk management model', ensuring clear segregation of responsibilities among businesses, functions and governance bodies. The risk management and control measures are established in Ignitis Group Risk Management Policy, which sets out the Risk Management Framework. Sustainability impacts, risks and opportunities are assessed as part of Ignitis Group's double materiality assessment under the Corporate Sustainability Reporting Directive.

The Supervisory Board and the Audit and Risk Committee oversee Ignitis Group's risk management and internal control frameworks, including the review of the Risk Management Policy, the Risk Appetite Statement and quarterly risk reports. The Management Board is responsible for establishing and implementing Ignitis Group's Risk Management Framework, approving the Risk Policy and Risk Appetite Statement, allocating the necessary resources and reporting on risk management matters to the Supervisory Board and the Audit and Risk Committee.

Ignitis Group's ESG risk management and mitigation efforts are guided by a set of policies that establish principles, responsibilities and governance mechanisms for managing sustainability impacts, risks and opportunities.

5. Management of proceeds

An amount equivalent to the gross proceeds of any Green Financing Instrument issuance under this Framework will be allocated to Eligible Green Projects defined in Section 3. The legal documentation for each Green Financing Instrument must reference this Framework.

On a best-efforts basis, Ignitis Group will endeavour to fully allocate an amount equal to the gross proceeds of each Green Financing Instrument within 24 months following each Green Financing Instrument issuance.

The Group Treasury will manage a register of eligible projects, referred to as the “Eligible Project Register”, which will reflect the portfolio of Eligible Green Projects based on the screening process described in Section 3, and will indicate the projects against which gross proceeds from any Green Financing Instrument issuance have been matched.

The Eligible Project Register will therefore reflect the gross proceeds from each Green Financing Instrument issuance, the amount of gross proceeds matched against specified eligible projects and the amount of gross proceeds remaining to be allocated for each Green Financing Instrument.

Should an Eligible Green Project no longer meet the eligibility criteria or be disposed of, the gross proceeds will be reallocated to another Eligible Green Project as soon as reasonably practicable, on a best-efforts basis.

Pending the disbursement of any gross proceeds from issuances of Green Financing Instruments, Ignitis Group will manage proceeds at its own discretion and in line with its typical cash management processes and policies.

6. Reporting

Pursuant to this Framework, Ignitis Group will publish an annual Green Finance Allocation & Impact report, providing investors and stakeholders with transparent, accurate and reliable information on the allocation of gross proceeds and the environmental impact of eligible projects to which an equivalent amount of gross proceeds from Green Financing Instrument have been allocated. The first such report will be published within 12 months of each issuance.

This report will be made publicly available on Ignitis Group's website and will be updated annually until the full allocation of gross proceeds. Ignitis Group will also provide timely updates in case of material developments.

Allocation reporting

The Allocation report will include the following information:

- overview of the type of Green Financing Instrument issued, including outstanding and allocated amounts;
- a list of eligible projects financed or refinanced, including brief project descriptions, geographical location and allocated amounts, where feasible;
- information about the allocation of gross proceeds between projects under construction or projects in operation.

Impact reporting

Ignitis Group will, on a best-efforts basis, provide information on the associated environmental impact of the Eligible Green Projects financed or refinanced through Green Financing Instruments, as well as the applicable methodology for quantitative indicators where relevant. Ignitis Group intends to align, on a best-efforts basis, its Impact report with the recommendations contained in ICMA's June 2026 Harmonised Frameworks for Impact Reporting for Green Bonds[1].

[1] Available at: https://www.icmagroup.org/assets/documents/Sustainable-finance/2026-updates/Handbook-Harmonised-Framework-for-Impact-Reporting-June-2026.pdf

Impact metrics could include actual and expected impact at completion, both of which will be identified.

The indicators listed in the table on the right may be supplemented by qualitative and/or case studies on outcomes and impacts of selected projects funded.

The Impact report will provide, as far as practical:

ICMA category	Potential impact indicators	Mapping to UN SDGs
Renewable energy Environmental objective: Climate change mitigation	**4.1. Electricity generation using solar photovoltaic technology** – Estimated CO_2 emissions avoided (t CO_2-eq) – Additional installed capacity (MW) – Green electricity generated (TWh) **4.3. Electricity generation from wind power** – Estimated CO_2 emissions avoided (t CO_2-eq) – Additional installed capacity (MW) – Green electricity generated (TWh) **4.9. Transmission and distribution of electricity** – Electricity distributed (TWh) – Networks length (km) **4.10. Storage of electricity** – Additional installed capacity (MW) – Green electricity generated (TWh)	
Clean transportation Environmental objective: Climate change mitigation	**6.15. Infrastructure enabling low-carbon road transport and public transport** – Estimated CO_2 emissions avoided (t CO_2-eq) – EV charging points (units)	

7. External review and verification

Pre-issuance: Second Party Opinion

Ignitis Group has appointed S&P Global Ratings as an external review provider to issue a SPO on its assessment of the alignment of this Framework with appropriate guidelines and standards (including the GBP, the GLP and the EU Taxonomy). The SPO is publicly available on Ignitis Group's website.

Post-issuance: Annual assurance report

Ignitis Group's external auditor (or a similar third party) will conduct a limited assurance review on an annual basis to verify the allocation of gross proceeds, the internal tracking method and the impact indicators related to the Green Financing Instruments, until the full allocation of gross proceeds.

The assurance report will be published as part of Ignitis Group's Green Finance Allocation and Impact reports, which will be publicly available on Ignitis Group's website.

8. Disclaimer

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