



Addendum to Global Policy

## **Coal Sector**

## **Guidelines for granting exceptions in the RepRisk Clearance process based on cases already tested in the Group**

The following cases, already tested by the Group, can be considered for granting an exception for the classification of the customers in the RepRisk Clearance process

### Case 1 – Customers in B Class due to German Coal Assets with phase out beyond 2028, pending German Government decision to anticipate the phase out to 2030

Customers are expected to anticipate their phase out plans to match the new target that will be set by the Government

In this case, what can be considered is granting general financing short term (e.g. max 12 months) and other financial supports to allow the daily business, not suitable for coal-related activity development. General financing long term remains forbidden.

### Case 2 – Customers in B/C Class due to marginal CFPP in jurisdictions without National Energy Plan

Customers having a good behavior, considered as champions in the green transition and not criticized by NGOs, that are in B or C class exclusively because owners of a coal asset (CFPP or coal mine) located in a jurisdiction where there is no National Transition Plan or the plan is very late and with a phase out beyond 2028 or without a phase out plan, can be considered for receiving all the financial support, included the general financing long term. They can also be proposed for the A classification. Of course, the financing aimed at the minor residual coal asset is still forbidden.

### Case 3 – Customers in C Class operating in countries still without National Energy Plan

Customers operating in jurisdictions where the National Energy Plan is not yet available or is in delay and having a national and social relevance for the jurisdiction, can be considered for granting green financing and for keeping base banking services