

3.2

Managing the environment responsibly

GRI: 2-23, 3-3, 303-1, 303-2, 303-3, 303-4, 304-2, 305-7, 306-1, 306-2, 306-3, 413-2 / SASB: EM-EP-160a1, RT-CH-140a.3



MILESTONES 2023

AENOR certification of our circular economy strategy.

Publication of our biodiversity commitment at our wind and photovoltaic plants

Implementation of the ZERO waste management and traceability platform in Commercial & Clean Energies.

| KEY INDICATORS | 2023 | 2022 |
|---|---------|---------|
| Water withdrawn (thousand m ₃) | 31,395 | 33,143 |
| Freshwater withdrawn from water-stressed regions (thousand m ₃) | 13,103 | 14,385 |
| Waste generated (tonnes) | 80,889 | 62,768 |
| Waste recovered (%) | 70.9 % | 64.4 % |
| Habitats protected or restored (cumulative, m ₂) | 570,900 | 555,900 |



For further information,
refer to Appendix 2.2
Environment



3.2.1

Managerial excellence

Our [HSEQ Policy](#) is formulated to ensure we conserve and preserve the environment in the course of our business activities. It also provides the foundation for implementing our Environmental Management System (EMS) across our organisation, framed by the main applicable standards.

Our EMS is aligned with the new High Level Structure (HLO) common framework for ISO management system standards, which makes it possible to integrate different ISOs into a single management system while facilitating access to external global certifications. Our EMS is audited and reviewed annually by an independent third party. We also carry out on-site inspection visits annually to verify its implementation and effectiveness.

100 % of our productive facilities are certified under international environmental standards and 91 % are ISO 14001-certified



The technical teams in each business, with support from the corporate team of technical experts, control and manage all environmental aspects, verify compliance with applicable regulatory requirements and strive to minimise their impacts.

We apply the precautionary approach established in the Rio Declaration on the Environment to our activities:

- Risk identification, assessment and minimisation.
- Audit schedule.
- Environmental impact assessments (EIA).
- Due diligence in procurement processes and the acquisition of industrial plants.
- Safety files for all our products.
- Impact management by means of plans, protocols and simulations.

We draw up and publish environmental statements for our major facilities in Spain annually. Those statements identify and assess the most significant environmental aspects. They are validated externally together with their management systems under EMAS (eco-management and audit scheme) requirements and can be viewed on our [website](#).

We have environmental liability insurance for all our production, storage and supply facilities whose coverage goes beyond that required by law.

3.2.2

Responsible water consumption

We are committed to making reasonable use of water resources and managing water responsibly. This commitment goes further than our legal requirement and is set down in our [HSEQ Policy](#). We only use the water needed to operate our facilities safely and we foster initiatives that save or reuse water and search for new sources.

In our [Position and Strategy on the Use of Water and the Treatment of Wastewater](#), we address the availability of and access to freshwater as a human right and outline our dependence on water and our strategy for reducing our water footprint.

In addition to our corporate targets, we have local and business-specific targets in Energy Parks and Chemicals. Our monitoring effort allows us to track our performance and introduce new measures.



Our goal is to reduce our withdrawal of freshwater from water-stressed areas by 20% in 2025 by comparison with 2019

From our Water Panel, a cross-cutting taskforce involving professionals from all relevant businesses and departments, we identify and assess ways to improve our water management. We also monitor delivery of our freshwater consumption reduction target and the initiatives to be implemented in each business, paying special attention to the facilities located in water-stressed regions.

We urge our value chain to likewise embrace our commitment to using water responsibly by collaborating closely with our suppliers and customers and participating actively in sector associations such as the IPIECA's Water Working Group and CONCAWE's Soil & Waste Management Group. We also carry out awareness work by getting involved in the Water Cycle events organised by the financial daily *Cinco Días* and the seminars targeted at journalists in San Roque and Huelva, as well as participating in numerous workshops and press articles.

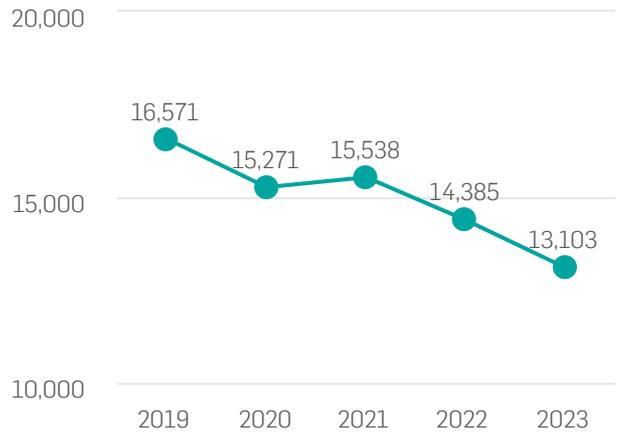
CDP Water



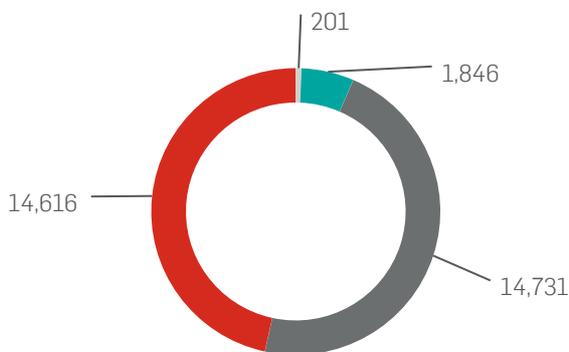
- We have ranked in the leadership group with a score of A- since 2020.

Water risks are included in the corporate risk map and we use the WWF's Water Risk Filter tool to measure them. This tool evaluates our physical, regulatory and reputational risks considering operational information specific to each facility and the water basin where they are located. We also assess and quantify our water impacts and risks using the TCFD methodology used to identify and measure climate risks. Our TCFD assessments conclude that the risk of water scarcity would mainly impact us via government restrictions on the use of water, which could impact production or require us to make new investments.

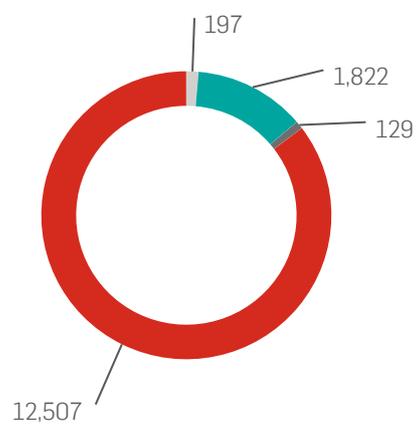
Freshwater withdrawn from water-stressed regions (thousand m³)



Water withdrawal by source in 2023 (thousands of m³)



Water withdrawal from water-stressed regions by source in 2023 (thousands of m³)



Surface water
 Groundwater
 Produced water
 Water supply

In line with our target for reducing freshwater withdrawal in water-stressed regions, our water withdrawal continued to trend lower in 2023. The reduction was the result of a number of factors, including optimisation of the effluent treatment facility at the La Rábida Energy Park, lower production volumes at our chemicals plants, optimisation of the cooling tower and pressure tank cycle at the San Roque Energy Park and operational improvements across the processes that use water.

Below is a summary of some of the main measures undertaken in 2023 by business:

- Commercial & Clean Energies: formulation of water savings plans at each facility.
- Mobility & New Commerce: study into the installation of smart flowmeters.
- La Rábida Energy Park: improvements to the cooling process.
- San Roque Energy Park: agreement with ARCGISA, the public sector company that manages urban services in Campo de Gibraltar (Spain), for the reuse of regenerated water, derived from urban wastewater, in our processes. In 2023 we made progress on our project for recycling up to 20% of our water to be launched in 2024.
- Chemicals Puente Mayorga: launch of the Nalco cooling tower optimisation project and performance of the hydraulic test using seawater in a bid to reduce freshwater consumption.

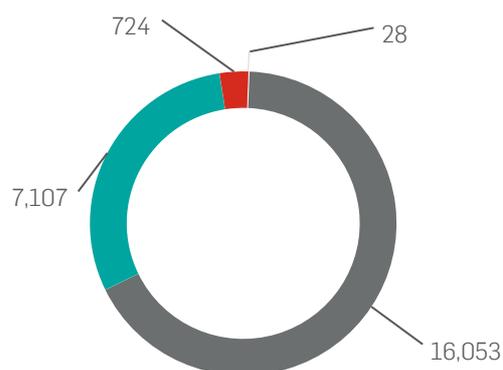
- Exploration & Production - BMS asset: installation of a new produced water ultrafiltration system and resumption of the process of reinjecting that water into the ground, minimising the risks associated with handling produced water at surface level.

Wastewater management

We apply best available techniques to control and minimise the environmental impact of our discharges so as ensure compliance with the quality requirements outlined in our production facilities' environmental permits.

The competent authorities grant these permits after all the corresponding environmental aspects have been identified, studied and assessed. In keeping with applicable legislation and framed by our use of best available techniques, the permit limits (including discharge parameters) are then set, along with monitoring and control plans.

Water discharge by type of destination (thousand m³)



Surface water
 Groundwater
 Seawater
 Water supply



3.2.3

Fostering biodiversity

Our [Biodiversity Policy](#) fosters regular identification and assessment of the key impacts our activities have on our habitat to ensure they are managed correctly.

Our Biodiversity Panel, a working group made up of representatives from the different businesses and relevant departments, identifies, analyses and implements initiatives designed to enrich biodiversity and minimise our impact.



We have set ourselves the goal of preserving and nurturing biodiversity at our wind and solar farms as we work initially towards no net loss at these plants and before going on to achieve a net positive impact.

To learn more about our activities' impacts and dependencies we use the ENCORE tool and the SBTN (Science Based Target Network) Sectoral Materiality Tool. Our process and its results are outlined in a document titled [Analysis of Cepsa's Impacts and Dependencies](#).

In addition, specifically to identify sensitive areas, we used internationally recognised databases such as the World Database on Protected Areas (WDPA) and Important Bird and Biodiversity Areas (IBAs) dataset.

We then use this information to design and implement biodiversity action plans. We apply the mitigation hierarchy principle (avoid, minimise, restore and, as a last resort, offset) at our productive facilities, whether located in biodiversity-stressed regions or adjacent areas. Below are a few examples of the actions taken:

- Avoid: development of bi-annual biological and biodiversity monitors at our Exploration & Production asset in Peru.
- Minimise: fauna management protocols to facilitate the protection and relocation of any fauna that might appear along the perimeter of our Exploration & Production operations.
- Restore: the Cepsa Foundation is carrying out restoration work at the Primera de Palos lagoon (Huelva, Spain), a Ramsar wetlands site of international importance. We also maintain the Madreveja environmental station in San Roque.
- Offset: we work to conserve and rescue sea turtles. For example, we are involved in the Tamar Project in Detén (Brazil) and the SOS Caretta Project, which is championed by the Foundation. Also through the Foundation we contributed to the reforestation of the area affected by the fire in Peñuelas in 2017 inside the Doñana Nature Park and joined in the 1m² beach and sea cleaning drive to clean up the Los Cristianos beach.

We carry out activities to raise awareness among our professionals, suppliers and other stakeholders about the importance of protecting and conserving nature and we reach out to the authorities, non-governmental organisations and local communities, among other stakeholder groups.

We also help the scientific community by studying the species and ecosystems close to our main productive facilities. In 2023, through the Cepsa Foundation, we collaborated with the International Union for Conservation of Nature (IUCN) to draft a Nature-Based Solutions Guide by sharing practical cases, including our restoration work at the Primera de Palos lagoon.



3.2.4

Making our operations more sustainable

In our [HSEQ Policy](#) we also pledge to use resources efficiently and minimise the amount of waste we generate. The HSEQ Policy is complemented by our [Position and Strategy on Waste Production and Management](#), which expounds how we seek to apply the waste hierarchy principle, specifically by preventing the generation of waste, rationalising the use of raw materials through reuse and recycling, recovering waste and, when there is no alternative, disposing of it via authorised handlers.

Circularity is one of the cornerstones of Positive Motion. In 2023 we had AENOR certify our circular economy strategy, so evidencing its integration into our value chain. This certification effort establishes a framework for determining the importance of circular economy aspects to be tackled and the international principles the strategy contributes to.

- We plan to increase the intensity of the circularity of our waste by 50% by 2030 versus 2019.
- We will increase the share of renewable and circular raw materials used at our Energy Parks to 15% by 2030 by comparison with 2019. That will imply the use of 2.8 million tonnes of biological raw materials in 2030, 75% of which consisting of 2G raw materials and other waste that otherwise would end up going to landfill.
- We will switch the fossil fuel sources in the chemical products we sell by introducing renewable and recycled materials.
- By 2030, all of the 100% renewable gas-oil and sustainable aviation fuel (SAF) we produce will be second generation.



Our Circular Economy Panel, a cross-cutting taskforce involving professionals from all relevant businesses and departments, identifies and implements circular alternatives for both the waste produced by the company and society and the raw materials we use.

Among the many circular economy practices carried out, we would stress the adaptation of our Energy Park facilities and processes to enable the manufacture of new sustainable fuels, as well as the reuse of the spent FCC catalyst and the chemical co-processing of plastics for use as an input in La Rábida; development of the Green Certification Scheme to ensure that the activities carried out in Commercial & Clean Energies meet the most stringent sustainability standards; implementation of a 2G biofuel production complex using residual raw materials in Commercial & Clean Energies; the manufacture of NextLab using biomass in Chemicals; and the reuse of osmosis water to prepare drilling sludge in Exploration & Production.

Waste management

We generate different kinds of waste and distinguish between waste derived from production processes, from maintenance operations, from construction and demolition work and from work done in our offices, canteens and other areas. We classify waste as hazardous, non-hazardous or municipal based on its composition.

ZERO platform



In 2023 we implemented our ZERO platform at our different Commercial & Clean Energies facilities. This tool helps us extract operating efficiencies and rationalise resource usage through enhanced traceability and access to real-time information, as well as centralised data tracking and control.

We are authorised waste handlers and also use external managers in specific instances. If we are unable to treat our waste, we prioritise its treatment locally to avoid unnecessary journeys. We urge our waste handlers to make the most of our waste through its recovery, setting them targets and rewards for their delivery. We also track where our waste ends up so as to ensure compliance with our requirements.



The chart above illustrates our commitment to giving our waste a second life. This shows that the volume of waste that is recovered continues to increase, while the volume directed to disposal increased slightly due to demolition waste generated during the process of abandoning the Merecure, Jilguero and Puntero fields in Colombia in the Exploration & Production business. This year the volume of waste generated at our Ramiriquí asset in Casanare (Colombia) fell sharply on the back of a decrease in operating activities. We also managed to recover new types of waste, including biological sludge and residual asphalt, which has had a positive impact on our circular economy commitments.

In terms of alliances, we struck an agreement with ARCGISA, the public sector company that manages urban services in Campo de Gibraltar (Spain), for the reuse of urban wastewater in the San Roque Energy Park.

Finally, with a view to identifying new waste recovery technologies and solutions, we collaborate with universities and stay in contact with third parties in a position to bring us know-how and experience with emerging techniques.

3.2.5

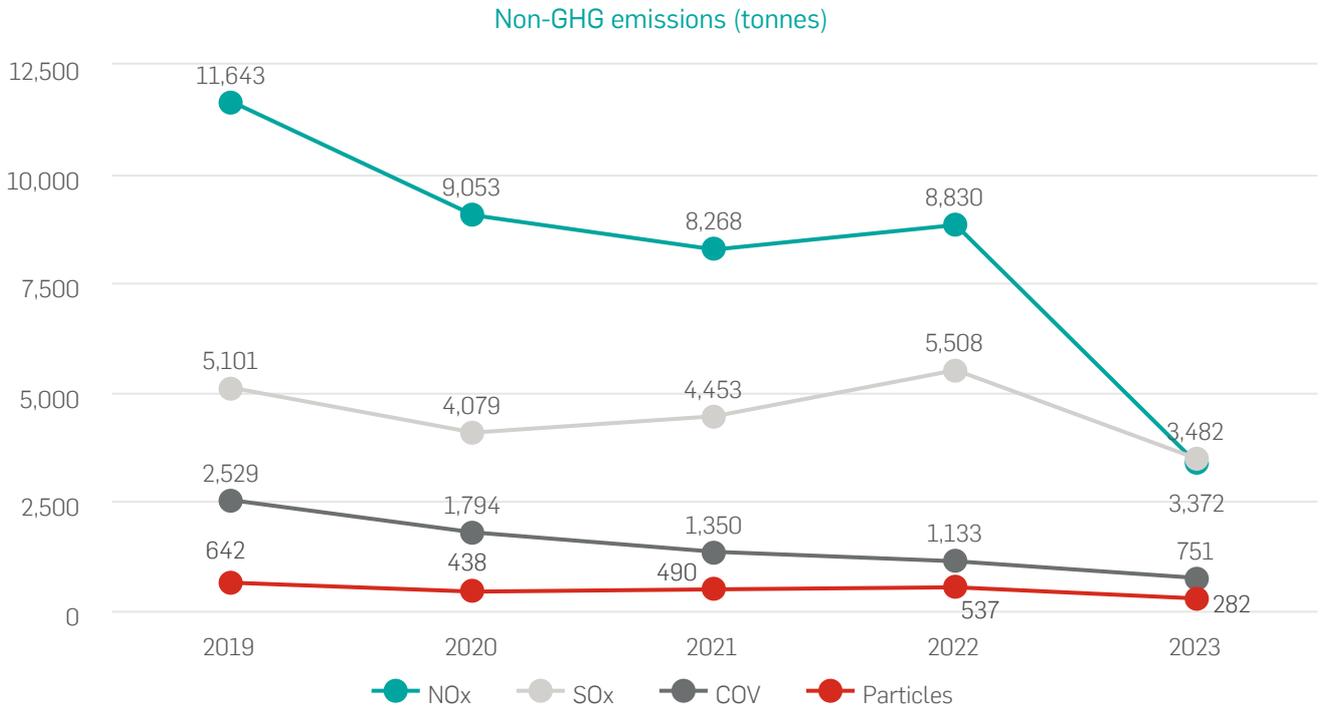
Continuous control of our air emissions

We are committed to preventing pollution and minimising our impact on the atmosphere, as formally set down in our [HSEQ Policy](#) and our [Position and Strategy on Air Emissions](#). We apply best available techniques to reduce our emissions and we monitor them constantly. We also have self-control mechanisms and collaborate with an authorised environmental quality provider to develop new measures.

In a bid to prevent or at least minimise our non-greenhouse gas emissions, we have implemented a number of initiatives across our various businesses. Highlights from 2023 included the start-up of an electrostatic precipitator at the FCC unit at the La Rábida Energy Park, so reducing our particles emissions; the installation of a regenerative thermal oxidizer (TRO) to abate VOCs at our chemicals facility in Palos de la Frontera; the boiler fuel switch in Mobility & New Commerce from gas-oil to natural gas; and road watering in our Exploration & Production business to reduce dust.



Elsewhere we carry out olfactometry studies to control odour levels at all relevant facilities and take steps to mitigate noise.



Emissions have generally been trending lower in recent years. Thanks to the decision to cease using fuel-gas in the boilers in our Exploration & Production asset in Caracaca (Colombia), virtually all our emissions, particularly NOx, have fallen. Elsewhere, the drop in activity at the RKF asset (Algeria) also implied a considerable reduction in emissions, in this instance most notably in VOCs.

Lastly, the energy efficiency projects executed at the La Rábida Energy Park (fuel and fuel load rationalisation) have driven a reduction in SOx emissions.

In terms of stakeholder engagement, we participated in the drafting of air quality improvement plans through a number of sector associations, while continuing to reach out to the competent authorities.



2.2

Environment

2.2.1

Water

[GRI 303-3] Water withdrawal

Total water withdrawn by area, source and type (thousand m³)^{1,2}

| | | 2023 | | 2022 | | |
|----------------------------|-------------------|---------------|-------------------------|---------------|-------------------------|---------------|
| | | All areas | Areas with water stress | All areas | Areas with water stress | |
| Total water withdrawal | Freshwater | 15,240 | 13,103 | 16,707 | 14,385 | |
| | Other water | 16,154 | 1,552 | 16,436 | 1,800 | |
| | Total | 31,395 | 14,655 | 33,143 | 16,185 | |
| Water withdrawal by source | Surface water | Freshwater | 4 | — | 9 | — |
| | | Other water | 197 | 197 | 207 | 207 |
| | | Total | 201 | 197 | 216 | 207 |
| | Groundwater | Freshwater | 620 | 596 | 751 | 725 |
| | | Other water | 1,226 | 1,226 | 1,514 | 1,514 |
| | | Total | 1,846 | 1,822 | 2,264 | 2,238 |
| | Produced water | Freshwater | — | — | — | — |
| | | Other water | 14,731 | 129 | 14,716 | 80 |
| | | Total | 14,731 | 129 | 14,716 | 80 |
| | Third-party water | Freshwater | 14,616 | 12,507 | 15,947 | 13,660 |
| | | Other water | — | — | — | — |
| | | Total | 14,616 | 12,507 | 15,947 | 13,660 |

1. The water figures do not include the Mobility & New Commerce or Trading businesses on account of their scant materiality.

2. The company does not withdraw any seawater.

[GRI 303-4] Water discharge

Total water discharged by area and destination (thousand m³)^{1,2}

| | | 2023 | | 2022 | |
|--|-------------------|---------------|-------------------------|---------------|-------------------------|
| | | All areas | Areas with water stress | All areas | Areas with water stress |
| Water discharge by type of destination | Surface water | 28 | — | 23 | — |
| | Groundwater | 16,053 | 1,528 | 16,317 | 1,738 |
| | Seawater | 7,107 | 7,107 | 8,090 | 8,090 |
| | Third-party water | 724 | 21 | 715 | 39 |
| | Total | 23,912 | 8,656 | 25,144 | 9,867 |

1. The water figures do not include the Mobility & New Commerce or Trading businesses on account of their scant materiality.

2. The company does not withdraw any seawater.

[GRI 303-5] Water consumption

Total water consumption by area (thousand m³)¹

| 2023 | | 2022 | |
|-----------|-------------------------|-----------|-------------------------|
| All areas | Areas with water stress | All areas | Areas with water stress |
| 7,482 | 5,999 | 7,999 | 6,318 |

1. The water figures do not include the Mobility & New Commerce or Trading businesses on account of their scant materiality.

[SASB EM-EP-140a.2] Volume of produced water and flowback generated; percentage discharged, injected and recycled and hydrocarbon content in discharged water

Volume of water managed in the Exploration & Production business (thousand m³)^{1,2}

| | 2023 | 2022 |
|--|--------|--------|
| Produced water | 14,731 | 14,716 |
| % discharged | 1 % | 1 % |
| % injected | 99 % | 99 % |
| % recycled | — % | — % |
| Hydrocarbon content of discharged water ⁽²⁾ | 0 | 4 |

1. The company does not use hydraulic fracturing and therefore does not generate flowback fluid.

2. The 2022 figure is attributable to a one-off incident at the BMS asset (Algeria) in Exploration & Production.

2.2.2

Biodiversity

[GRI 304-1] Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

Areas adjacent (<1km) to areas of high biodiversity value according to IUCN, the Ramsar Convention, the Natura 2000 Network, IBA and national legislation:

| Sites adjacent to protected areas or areas of high biodiversity value | Location | Type of operation | Position in relation to the area | Biodiversity value by attribute | Biodiversity value by listing of protected status |
|---|----------|-------------------|----------------------------------|---------------------------------|--|
| Palos de la Frontera facilities | Spain | Manufacturing | Adjacent (<1 km) | Laguna de Palos and Las Madres | RAMSAR, SCI, IUCN II |
| Palos de la Frontera facilities | Spain | Manufacturing | Adjacent (<1 km) | Estero de Domingo Rubio | SCI, Birds Directive Special Protection Area, IUCN II, Natura 2000 Network |
| Palos de la Frontera facilities | Spain | Manufacturing | Adjacent (<1 km) | Odiel dunes | SCI |

Other sensitive areas around the production sites:

| Sites adjacent to protected areas or areas of high biodiversity value | Location | Type of operation | Position in relation to the area | Biodiversity value by attribute | Biodiversity value by listing of protected status |
|---|----------|-------------------|----------------------------------|---------------------------------|---|
| San Roque facilities | Spain | Manufacturing | Near (1-5 km) | Palmones River marshes | SCI, Birds Directive Special Protection Area, Natura 2000 Network |
| San Roque facilities | Spain | Manufacturing | Near (1-5 km) | Palmones River marshes seabed | SCI, Natura 2000 Network |
| San Roque facilities | Spain | Manufacturing | Near (1-5 km) | Eastern strait | SCI |

| Sites adjacent to protected areas or areas of high biodiversity value | Location | Type of operation | Position in relation to the area | Biodiversity value by attribute | Biodiversity value by listing of protected status |
|--|-----------------|--------------------------|---|--|---|
| San Roque facilities | Spain | Manufacturing | Near (5-20 km) | Rock of Gibraltar | SCI, Birds Directive Special Protection Area |
| San Roque facilities | Spain | Manufacturing | Near (5-20 km) | Southern waters of Gibraltar | SCI, Birds Directive Special Protection Area |
| San Roque facilities | Spain | Manufacturing | Near (5-20 km) | Los Alcornocales | SCI, Birds Directive Special Protection Area, Natura 2000 Network |
| San Roque facilities | Spain | Manufacturing | Near (5-20 km) | Strait | SCI, Birds Directive Special Protection Area, Natura 2000 Network |
| San Roque facilities | Spain | Manufacturing | Near (5-20 km) | Guadiaro River estuary | SCI, IUCN II, Natura 2000 Network |
| San Roque facilities | Spain | Manufacturing | Near (5-20 km) | Guadiaro and Hozgarganta rivers | SCI, Natura 2000 Network |
| San Roque facilities | Spain | Manufacturing | Near (5-20 km) | Guadiaro River estuary seabed | SCI, Birds Directive Special Protection Area, Natura 2000 Network |
| Alijar wind farm | Spain | Electricity generation | Near (5-20 km) | Doñana | RAMSAR, SCI, Birds Directive Special Protection Area, IUCN II, Natura 2000 Network |
| Alijar wind farm | Spain | Electricity generation | Near (5-20 km) | Doñana | RAMSAR, SCI, Birds Directive Special Protection Area, IUCN II, Natura 2000 Network |
| Alijar wind farm | Spain | Electricity generation | Near (5-20 km) | Doñana | RAMSAR, SCI, Birds Directive Special Protection Area, IUCN II, Natura 2000 Network |
| Alijar wind farm | Spain | Electricity generation | Near (5-20 km) | Doñana | RAMSAR, SCI, Birds Directive Special Protection Area, IUCN II, Natura 2000 Network |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (1-5 km) | Odiel marshes | RAMSAR, SCI, Biosphere Reserve, Birds Directive Special Protection Area, IUCN II, Natura 2000 Network |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (1-5 km) | Tinto River marshes and banks | SCI, Natura 2000 Network |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (1-5 km) | Tinto River estuary | SCI, Natura 2000 Network |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (1-5 km) | Dehesa del Estero y Montes de Moguer | SCI |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (1-5 km) | Tinto River and Odiel sea area | Marine Protected Area, OSPAR, Birds Directive Special Protection Area |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (5-20 km) | Doñana | RAMSAR, SCI, Birds Directive Special Protection Area, IUCN V, Natura 2000 Network |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (1-5 km) | Odiel marshes | RAMSAR, SCI, Biosphere Reserve, Birds Directive Special Protection Area, IUCN II, Natura 2000 Network |

| Sites adjacent to protected areas or areas of high biodiversity value | Location | Type of operation | Position in relation to the area | Biodiversity value by attribute | Biodiversity value by listing of protected status |
|--|-----------------|--------------------------|---|---|---|
| Palos de la Frontera facilities | Spain | Manufacturing | Near (1-5 km) | Odiel marshes | RAMSAR, SCI, Biosphere Reserve, Birds Directive Special Protection Area, IUCN II, Natura 2000 Network |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (1-5 km) | Tinto River marshes and banks | SCI, Natura 2000 Network |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (1-5 km) | Tinto River and Odiel sea area | Marine Protected Area, OSPAR, Birds Directive Special Protection Area |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (5-20 km) | Doñana | RAMSAR, SCI, Birds Directive Special Protection Area, IUCN V, Natura 2000 Network |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (1-5 km) | Odiel marshes | RAMSAR, SCI, Biosphere Reserve, Birds Directive Special Protection Area, IUCN II, Natura 2000 Network |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (5-20 km) | El Burro marshes | IUCN I |
| Palos de la Frontera facilities | Spain | Manufacturing | Near (5-20 km) | Gulf of Cadiz | (Marine Protected Area, OSPAR, Birds Directive Special Protection Area) |
| Tenerife facilities | Spain | Manufacturing | Near (1-5 km) | Anaga | SCI, Birds Directive Special Protection Area, IUCN V |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Ijuana | SCI, IUCN I |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Pijaral | SCI, IUCN I |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Los Roques de Anaga | SCI, IUCN III |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Malpais de Güimar | SCI, IUCN V |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Las Palomas | SCI, IUCN V |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Corona Forestal | SCI, IUCN II |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Las Lagunetas | SCI, IUCN V |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Sebadales de San Andres | SCI |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Sebadales de Antequera | SCI |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Montes y cumbres de Tenerife | Birds Directive Special Protection Area |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Anaga sea area | Birds Directive Special Protection Area |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Coast of Acentejo | IUCN V |
| Tenerife facilities | Spain | Manufacturing | Near (5-20 km) | Siete Lomas | IUCN V |
| Detén | Brazil | Production | Near (5-20 km) | Environmental protection area. North coast continental shelf. | IUCN V |
| Detén | Brazil | Production | Near (5-20 km) | Environmental protection area. Guarajuba lagoon. | IUCN V |

| Sites adjacent to protected areas or areas of high biodiversity value | Location | Type of operation | Position in relation to the area | Biodiversity value by attribute | Biodiversity value by listing of protected status |
|--|-----------------|--------------------------|---|--|--|
| Detén | Brazil | Production | Near (5-20 km) | Environmental protection area. Bay of All Saints. | IUCN V |
| Detén | Brazil | Production | Near (5-20 km) | As Dunas private natural heritage reserve | IUCN IV |
| Bécancour | Canada | Production | Near (1-5 km) | Montesson Island seabird sanctuary. | IUCN VI |
| Bécancour | Canada | Production | Near (1-5 km) | Lamarier Bay seabird sanctuary. | IUCN VI |
| Bécancour | Canada | Production | Near (1-5 km) | Pointe aux Roches seabird sanctuary. | IUCN VI |
| Bécancour | Canada | Production | Near (1-5 km) | Battures de Gentilly seabird sanctuary. | IUCN VI |
| Bécancour | Canada | Production | Near (1-5 km) | Ponte-Paul-Riviere aux Originaux seabird sanctuary. | IUCN VI |
| Bécancour | Canada | Production | Near (5-20 km) | Muskrat habitat southwest of Port Laviolette | IUCN VI |
| Bécancour | Canada | Production | Near (5-20 km) | Port Saint-François-Pont Laviolette seabird sanctuary. | IUCN VI |
| Bécancour | Canada | Production | Near (5-20 km) | Batiscan-Sainte-Anne seabird sanctuary. | IUCN VI |
| Bécancour | Canada | Production | Near (5-20 km) | Champlain Batiscan seabird sanctuary. | IUCN VI |
| Bécancour | Canada | Production | Near (5-20 km) | Becquets Deschaillons seabird sanctuary. | IUCN VI |
| Bécancour | Canada | Production | Near (5-20 km) | Léon-Provancher ecological reserve. | IUCN I |
| Cepsa Chemical Shanghai | China | Production | Near (5-20 km) | Shanghai Jinshan three islands national marine nature reserve. | China national marine reserve. |
| Caracara | Colombia | Production | Near (1-5 km) | EL Tigrillo Civil Society Nature Reserve | IUCN VI |
| Caracara | Colombia | Production | Near (1-5 km) | Maiciana-Manacal wetland recreation area | IUCN V |
| Caracara | Colombia | Production | Near (5-20 km) | Campoflorido (Civil Society Nature Reserve) | VI managed resource protected area |

| Sites adjacent to protected areas or areas of high biodiversity value | Location | Type of operation | Position in relation to the area | Biodiversity value by attribute | Biodiversity value by listing of protected status |
|---|----------|-------------------|----------------------------------|---|--|
| Llanos 22 | Colombia | Production | Near (5-20 km) | San Miguel de los Farallones regional nature park | IUCN II |
| Llanos 22 | Colombia | Production | Near (5-20 km) | Quebrada de la Tablona | National protected forest reserves / VI managed protected area |
| Puntero | Colombia | Production | Near (5-20 km) | Corozito | Civil society nature reserve / VCI managed resource protected area |
| Puntero | Colombia | Production | Near (5-20 km) | La Palma | Civil society nature reserve / VCI managed resource protected area |
| Los Ángeles | Peru | Production | Far (> 20 km) | El Sira communal reserve | IUCN VI |
| BMS | Algeria | Production | Far (> 20 km) | Sanghr Jabbess National Park | National protected area |

Biodiversity impact assessments in areas used for operating activities

| | Number of sites | Area (hectares) |
|---|-----------------|-----------------|
| Operated assets | 23 | 1,126 |
| Operated assets with biodiversity impact assessments in the last five years | 23 | 1,126 |
| Operated assets near locations of high biodiversity value | 3 | 317 |
| Operated assets near locations of high biodiversity value with a biodiversity plan in place | 3 | 317 |

[GRI 304-3] Habitats protected or restored

The habitats restored are the Madrevieja environmental station, Primera de Palos lagoon and Muelle de las Carabelas lagoons. These areas have been managed by independent third parties from the outset: TYPMA in the case of the Primera de Palos lagoon and Muelle de las Carabelas lagoons, and Ornitour S.L. in the case of the Madrevieja environmental station.

- Madrevieja environmental station, San Roque, Spain (200,000m²): work began in 2009 through the Cepsa Foundation on fostering biodiversity in this area and maintaining it. The initial interventions focused on enhancing the area for wildlife, getting the wetlands to provide richer habitats for a variety of species of water animals and birds. Reforestation, meanwhile, translated into a significant increase in plant and animal biodiversity, creating stable ecological niches and favouring the presence of different species of flora and fauna. Two species recovery projects are currently underway. Firstly, the Barn Owl project, which dates to 2019, in which the hacking technique is being used to release birds. Secondly, the European Galapagos tortoise project, launched in 2022, for the creation of facilities designed for raising European Galapagos in semi-liberty. Lastly, the Cepsa Foundation engages with the various stakeholders to encourage this initiative: the environmental authorities of the regional government of Andalusia, GOES (the ornithology group of the Strait), naturalists and nature photographers, providing information about the species.
- Primera de Palos lagoon, Huelva, Spain (350,000m²): the Cepsa Foundation and regional government of Andalusia have been working together for 20 years on restoring the Primera de Palos lagoon. The restoration measures undertaken include monitoring the birdlife by means of regular censuses, eliminating exotic plant species and regularly clearing the perimeter of the lagoon. These actions, coupled with creation of a sediment and nutrient trap, in partnership with the town council of Palos and the local farming community, have improved the lagoon's ecology. The monitoring work serves to track the progress made and design the opportune measures for preserving the lagoon's biodiversity.
- Muelle de las Carabelas lagoons, Huelva, Spain (20,900m²): the biodiversity goals that gave rise to this project have been largely achieved barring completion of an open-air environmental education or 'classroom' area and some final signposting work.

For further information about biodiversity

[GRI 304-4] IUCN Red List species and national conservation list species with habitats in areas affected by operations

Species by level of extinction risk in areas of operation¹

| | 2023 | 2022 |
|-----------------------|-----------|-----------|
| Critically endangered | 4 | 4 |
| Endangered | 15 | 15 |
| Vulnerable | 35 | 35 |
| Near threatened | 42 | 42 |
| Least concern | 0 | 0 |
| Total | 96 | 96 |

1. Reported data from the Ecoacas 2021 ASA (average species abundance) report.

[SASB EM-EP-160a.3] Percentage of proved and probable reserves in or near sites with protected conservation status or endangered species habitat

Proved and probable reserves in protected areas in the Exploration & Production business (%)¹

| | 2023 | 2022 |
|-------------------------------------|--------|--------|
| Percentage of net proved reserves | 1.00 % | 0.25 % |
| Percentage of net probable reserves | 0.30 % | 0.12 % |

1. Within 5 km of the boundary of our facilities.

[GRI 306-3] Significant spills

Number and volume of recorded significant spills by material and surface (barrels)

| | | 2023 | | 2022 | |
|-------|---------------|--------|---------|--------|---------|
| | | Number | Barrels | Number | Barrels |
| Oil | Soil | 1 | 660 | 2 | 94 |
| | Water surface | — | — | — | — |
| Other | Soil | 1 | 31 | 1 | 75 |
| | Water surface | 1 | 6 | — | — |

There was an oil spill on soil in 2023 when drilling a pipe in the Exploration & Production business during external excavation work on one of the sites through which the Jaguar - Santiago (Colombia) pipeline runs, triggering a spill equivalent to 660 barrels of crude. In addition, at the La Tordera Norte service station, in the Mobility and New Commerce business, there was a spill equivalent to 31 barrels during a pressure test on a pipe that was not connected due to repair work. Lastly, there was a spill equivalent to 6 barrels of fuel-oil over the sea as a result of a breakage in one of the pipes in the Reina Sofía jetty in La Rábida (Huelva).

2.2.3

Waste and raw materials

[GRI 306-3] Waste generated

Waste generated and its management (tonnes)¹

| | | 2023 | 2022 |
|------------------------------|---------------------|---------------|---------------|
| Waste generated | Hazardous waste | 34,737 | 34,168 |
| | Non-hazardous waste | 46,153 | 28,600 |
| | Total | 80,889 | 62,768 |
| Waste diverted from disposal | Hazardous waste | 25,730 | 21,029 |
| | Non-hazardous waste | 31,597 | 19,372 |
| | Total | 57,327 | 40,401 |
| Waste directed to disposal | Hazardous waste | 9,006 | 13,139 |
| | Non-hazardous waste | 14,556 | 9,228 |
| | Total | 23,562 | 22,367 |

1. The waste data do not include the Trading business on account of its scant materiality.

[GRI 306-4] Waste diverted from disposal

Hazardous and non-hazardous waste diverted from disposal by recovery operation (tonnes)^{1,2}

| | | 2023 | 2022 |
|---------------------|---------------------------|---------------|---------------|
| Recovery operations | | Offsite | Offsite |
| Hazardous waste | Preparation for reuse | — | — |
| | Recycling | 4,132 | 862 |
| | Other recovery operations | 21,598 | 20,169 |
| | Total | 25,730 | 21,031 |
| Non-hazardous waste | Preparation for reuse | — | — |
| | Recycling | 19,442 | 8,061 |
| | Other recovery operations | 12,155 | 11,311 |
| | Total | 31,597 | 19,372 |

1. No recovery operations are undertaken at our facilities.

2. The waste data do not include the Trading business on account of its scant materiality.

[GRI 306-5] Waste directed to disposal

Hazardous and non-hazardous waste directed to disposal by disposal operation (tonnes)^{1,2}

| | | 2023 | 2022 |
|---------------------|--|--------------|---------------|
| Disposal operations | | Offsite | Offsite |
| Hazardous waste | Incineration (with energy recovery) | — | — |
| | Incineration (without energy recovery) | 37 | 52 |
| | Landfilling | 8,969 | 13,087 |
| | Other disposal operations | — | — |
| | Total | 9,006 | 13,139 |
| Non-hazardous waste | Incineration (with energy recovery) | — | — |
| | Incineration (without energy recovery) | 156 | 86 |
| | Landfilling | 14,399 | 9,142 |
| | Other disposal operations | — | — |
| Total | 14,556 | 9,228 | |

1. No recovery disposal operation undertaken at our facilities.

2. The waste data do not include the Trading business on account of its scant materiality.

[SASB EM-RM-150a.1 / SASB RT-CH-150a.1]
 Amount of hazardous waste generated, percentage recycled¹

Recycled hazardous waste (%)^{1,2}

| | 2023 | 2022 |
|--|-------------|-------------|
| | 12 % | 3 % |

- 1. Rest of the indicator answered in GRI 306-3.
- 2. The waste data do not include the Trading business on account of its scant materiality.

[GRI 301-1] Materials used by weight or volume

Materials used (thousand tonnes)¹

| 2023 | | 2022 | |
|------------------|----------------------|------------------|----------------------|
| Renewable | Non-renewable | Renewable | Non-renewable |
| 223 | 21,194 | 391 | 23,739 |

- 1. Does not include products purchased from third parties that are not processed at our facilities. As a result, the data only include the Energy Parks, Commercial & Clean Energies and Chemicals businesses.

2.2.4

Non-GHG emissions

[GRI 305-7] Nitrogen oxides (NOx), sulfur oxides (SOx) other significant air emissions

Non-GHG emissions (tonnes)¹

| | 2023 | 2022 |
|-----------|-------------|-------------|
| NOx | 3,372 | 8,830 |
| SOx | 3,482 | 5,508 |
| VOC | 751 | 1,133 |
| Particles | 281 | 537 |

- 1. The non-GHG figures do not include the Mobility & New Commerce or Trading businesses on account of their scant materiality.

2.2.5

Environmental management

Sites with a certified Environmental Management System (EMS) or EMAS (%)¹

| | 2023 | 2022 |
|---|-------|-------|
| Productive sites with an EMS verified under an international standard (ISO 14001) (%) | 100 % | 100 % |
| Productive sites with an EMS certified under ISO 14001 (%) | 91 % | 91 % |

1. This scope of this KPI includes all Cepsa industrial sites that carry out production activities. The 2022 figure has been restated accordingly.

Resources for protecting the environment (€ thousand)

| | 2023 | 2022 |
|---------------------------|---------|---------|
| Environmental expenditure | 70,186 | 101,799 |
| Environmental investments | 141,873 | 100,952 |

Compliance with environmental laws and regulations

| | 2023 | 2022 |
|--|--------|--------|
| Non-compliance with environmental laws and/or regulations ¹ | 4 | 3 |
| Total monetary value of significant fines (€) | 64,000 | 94,002 |
| Amount paid during the year (€) | 20,000 | 24,001 |

1. Significant fines are those of €10,000 or more.