

Non-Financial Group Statement pursuant to Section 315b of the German Commercial Code (HGB)

1. Sustainability Management

1.1 Legal Requirements and Reporting Standards

This non-financial group statement by Allgeier SE complies with the commercial law requirements under Section 315b of the German Commercial Code (HGB) and the extended reporting obligations of Article 8 of the EU Taxonomy Regulation. It is based on the CSR Directive Implementation Act and transparently describes the Allgeier Group's principal non-financial activities in the areas of "respect for human rights," "anti-corruption and anti-bribery," "labor matters," "environmental matters," and "social matters." The non-financial group statement provides information on the extent to which the Group's activities are related to sustainable economic activities in accordance with the EU Taxonomy Regulation. In accordance with Section 289d of the German Commercial Code (HGB), Allgeier SE has assessed which national, European, or international frameworks are suitable for the non-financial group statement. The CSRD Implementation Act has still not been passed. Therefore, Allgeier SE has adopted the position of the Institute of Public Auditors in Germany (IDW) and prepared the non-financial group statement in the same manner as the previous year to comply with the principle of consistency. Behind the scenes, however, all CSRD and ESRS requirements have already been implemented, and the relevant key data has been collected within the Allgeier Group. Nevertheless, due to the still unclear legal regulations, Allgeier SE is adhering to existing legal requirements and continuing its reporting in the established format.

1.2 Allgeier SE at a Glance

Allgeier SE is the holding company of the Allgeier Group, a German company whose subsidiaries operate in the IT and consulting sectors. The Group companies provide various services and solutions in the areas of information technology, software development, managed services, and human resources management. Below are some of the main areas in which the Allgeier Group operates:

- IT Services: IT consulting, software development, IT infrastructure solutions and services for businesses and public sector clients
- Software Development: Software products and custom software solutions for various industries and application areas
- Managed Services: Support, operation, and maintenance of software solutions, IT systems, and infrastructures

The Allgeier Group works with clients across various industries and supports them in addressing their IT and business challenges. The focus is on services and solutions for the digitalization of business processes. The business focuses on German-speaking countries. However, many of Allgeier's clients operate globally, which is why the international segment of the business is steadily growing.

1.3 Digital Transformation as an Opportunity for the Business Location and Climate Protection

Digitalization offers opportunities for sustainability and climate protection, as well as for strengthening Germany's competitive position. This is the conclusion of a study by Accenture commissioned by the industry association BITKOM. Through faster digitalization, companies can introduce climate-friendly business models and thus gain competitive advantages. Digital technologies have the potential to support environmental and climate protection by promoting sustainability and reducing emissions. According to the association, policymakers should enable small and medium-sized enterprises with consulting and funding programs to seize these opportunities. BITKOM highlights that accelerated digitalization in Germany could reduce CO₂ emissions by 73 million tons by 2030. This corresponds to a quarter of Germany's climate targets for 2030 and simultaneously strengthens its competitive position. As a digitalization partner to many industries, Allgeier can drive digitalization forward with solutions and services, helping customers secure competitive advantages, reduce CO₂ emissions, and increase resource efficiency. According to the BITKOM study, the use of digital technologies in the particularly relevant sectors like energy, buildings, industry, transportation, and agriculture can reduce CO₂ emissions. The savings already took the CO₂ emissions into account (net effect) which were generated by the operation of technologies such as data centers and end devices. The environmental impact of digital technologies can be divided into three key aspects:

- Computing and storage components: Cloud infrastructure and platforms for artificial intelligence, big data, and data analysis
- Communication network: Network devices such as routers, access points, and mobile networks
- End devices: laptops, computers, monitors, TVs, cameras, smartphones, tablets, IoT devices

Data centers, in particular, have a significant impact on the overall emissions of digital technologies, which is why improving operational efficiency is crucial. Early on Allgeier SE implemented measures, such as leasing (on behalf of customers and clients) data centers powered by green energy (where technically feasible) and implementing specific environmental measures. These include environmental management systems in a large number of Group companies in accordance with DIN EN ISO 14001, which are certified accordingly or aligned with the standard.

1.4 Management Approach

Allgeier SE pursues an integrative approach to corporate governance that ensures a consistent structure and collaboration among the relevant functions. The Group's decentralized structure facilitates the implementation of a comprehensive system across the entire organization, with a clear focus on continuous improvement. Clear responsibilities are defined at a Group level and within the individual Group companies, including risk management, compliance, information security, data protection, and internal audit—both centrally within the Group holding company and decentralized within the operating business units.

The governance system also extends to sustainability reporting. The necessary prerequisites and responsibilities were established at an early stage to meet the regulatory requirements of the CSRD and ESRS in fiscal year 2025. In particular, materiality analyses were conducted according to the principle of double materiality, and the relevant data points were integrated into the Group-wide reporting system. Thus, Allgeier SE would have been ready to implement reporting in accordance with the new regulatory requirements, which had not yet taken into effect in fiscal year 2025. Monitoring the effectiveness of governance functions is the responsibility of the Supervisory Board, while the Management Board bears overall responsibility and is regularly informed about the various subject areas.

Other relevant topics are also of great importance. In this context, the fight against corruption and bribery, as well as respect for human rights, are integrated into a unified system (Integrity & Compliance) within the Allgeier Group. Our business practices and relationships are characterized by high ethical standards, both within the Allgeier Group and in our dealings with customers, suppliers, and other stakeholders.

Our Group structure and management approach are aligned with the principle of sustainable and responsible business conduct at all levels—from the Group holding company through the segments to the operating units. Due to our holding structure, many non-financial issues within the Allgeier Group are managed independently by the Group companies. There are group-wide minimum standards, and a systematic exchange of information takes place to coordinate and align activities.

All major subsidiaries have designated sustainability contacts. These contacts actively advocate for relevant issues and promote the exchange of information within their respective subsidiaries, as well as with Allgeier SE and other relevant stakeholders.

1.5 Materiality Analysis

We conducted a comprehensive “double materiality analysis.” In doing so, we utilized external frameworks such as the ESRS standards as well as various ESG and sustainability ratings to assess the currency and relevance of selected topics for our business activities and sustainability reporting. By involving internal and external stakeholders, we identified substantial topics and assessed their business relevance as well as their impacts on the environment, employees, and society. The individual results were rated and summarized within a representative overall result.

An open and continuous exchange with our stakeholders is very important to us. The stakeholder dialogue was made available on our website to ensure transparent and interactive communication. In addition, we discussed ESG topics with key stakeholders, such as banks, through direct and ongoing communication. During these discussions, our stakeholders' expectations were defined and integrated into our corporate strategy.

In a concluding workshop with the key Group companies, the ranking of the topics were jointly discussed and validated. The final results of the materiality analysis were presented to the Executive Board and subsequently reported to the Supervisory Board.

2. Labor and Social Issues

2.1 Influence and Materiality

Our employees are the core and driving force behind the Allgeier Group's business activities. Well-trained, motivated, successful, and healthy employees form the foundation for excellent, technologically leading services and solutions. We provide these to our customers to ensure sustainable business growth. Our primary goal is to create an optimal, positive work environment and to attract and retain top-tier talent for our company. We treat every employee with the utmost respect and appreciation and offer equal development opportunities to all our employees. Our social responsibility extends not only to the Group's employees, but also to customers, partners, and society as a whole. The Allgeier Group's "Code of Conduct" (CoC) commits us to acting responsibly toward all our stakeholders.

2.2 Risks and Opportunities

The IT industry is characterized by a consistently high demand for skilled workers. For the Allgeier Group, qualified and responsible employees at all levels are crucial to our current and future business success. A potential loss of qualified specialists or managers could have a negative impact on our Group, and therefore we place great emphasis on continuous professional development and increasing employee satisfaction. Competitive compensation and flexible work models are essential components for retaining our employees with the Allgeier Group over the long run. We compete with a multitude of companies to attract skilled workers. Promoting positive performance while ensuring an attractive work-life balance and enabling our employees to balance family and career are high priorities in our corporate philosophy. Our greatest and most valuable asset is our motivated workforce, whose dedication and creativity we actively support and aim to promote through a wide range of professional development opportunities.

2.3 Guidelines and Measures for Flexible Work

Attracting skilled workers and managers and retaining them with the Allgeier Group over the long term is an achievement to which we are actively committed. Flexible work models and attractive office locations are key contributions to this. The operating companies have developed a variety of programs in this area. In general, for instance, all companies promote mobile work and equip their employees accordingly. The structure of the

individual work-time models depends on the business model of the respective companies. At our 46 (previous year: 48) global locations, employees find attractive work opportunities and chances to interact and meet.

Compensation:

Through market- and performance-based evaluation models, as well as variable compensation and incentive models tailored to specific roles, we strive to continuously promote and enhance our employees' motivation and commitment. These models are designed not only to ensure ongoing motivation but also to provide appropriate recognition for outstanding performance. Within the Group companies, the basis for this is formed by regular feedback and goal-setting meetings, as well as target agreements tailored to individual skill levels and responsibilities.

Training and Development:

The Allgeier Group places great value on the continuous training and professional development of our employees. As a supporting partner in the field of digitalization, our company offers long-term prospects and secure jobs, especially to young people. We enable young talents to develop within the company, grow into specialist and leadership roles, and deepen their knowledge of new technologies. Our overarching goal in training and continuing education is to support our employees in both professional and personal development. In addition, the Allgeier Group provides training in various professional fields at numerous locations and supports dual degree programs at various universities, in some cases by providing lecturers for courses and exams.

Employees' Health:

The Allgeier Group places great importance on providing its employees with a healthy and safe work environment. A key priority is minimizing the risk of workplace accidents and occupational diseases. The company continuously adapts its health-related measures and initiatives to the changing demands of the workplace. Occupational health management, which is the responsibility of the operational business units, contributes significantly to the well-being, satisfaction, and motivation of our employees. It serves to maintain the performance of our dedicated teams in the long run.

Diversity and Intercultural Understanding:

The Allgeier Group encourages a vibrant corporate culture based on diversity and intercultural understanding. The diversity of cultural backgrounds and the unique individuality of our employees are driving forces for innovation. In recent years, we have succeeded in maintaining the proportion of female employees at a stable level of around 30% (previous year: 29%) and are continuously working to increase this further. In addition, at least 33 different nationalities are represented in our workforce (previous year: 26). Through embracing diversity, we continue to strengthen our company.

Collaborations with universities:

Research and development, as well as the support of universities, science, and talented young professionals, are crucial priorities for the Allgeier Group. We aim to consistently offer our customers additional value and innovative solutions. To continue our sustainable corporate growth, we therefore rely on creative and highly educated employees. Allgeier thus maintains partnerships with universities and research institutions, provides financial support to partner universities and projects, and is actively represented at various universities through recruiting and hiring events. In collaboration with universities, we conduct workshops and training sessions, organize events, and thus enable students not only to build theoretical knowledge but also to gain valuable practical insights and hands-on experience.

Social Engagement:

Our operating business units develop an awareness of responsible conduct among employees, encourage initiatives and actions, and actively support them. In addition to our commitment at the corporate level and within our group companies, many employees at individual locations take on responsibilities and actively engage with local communities, whether through social or environmental initiatives. In the past fiscal year, the Allgeier Group participated in various fundraising campaigns. In addition to these social activities, we sponsor cultural, educational, and sporting events, both at the corporate level and at the level of our Group companies, as well as locally at our sites.

3. Environmental Issues**3.1 Impact and Materiality**

The Allgeier Group operates primarily in temporarily leased office spaces at various locations. By using modern leased spaces, employing renewable energy, and selecting sustainable products for hardware and office equipment, the company underlines its commitment to sustainable practices. The implementation of smart building technology contributes to increased resource efficiency. As a service provider, the Allgeier Group assumes environmental responsibility and has set itself the goal of reducing avoidable emissions.

As an IT services company, we have lower CO₂ emissions and lower consumption of natural resources compared to other industries. Despite this generally lower environmental impact, we are actively committed to continuous improvement. As part of our sustainability commitment, we are constantly looking for ways to minimize resource and energy consumption and to ensure our growth is resource-efficient.

Energy Consumption:

The development and provision of IT services requires the use of energy, particularly in the data centers we use. Allgeier SE actively promotes the use of sustainably generated energy to reduce its carbon footprint.

Mobility:

Allgeier SE promotes alternative work models, such as remote work and the use of environmentally friendly modes of transportation, to reduce emissions from business travel and daily commuting. This enables flexible working. At the same time, as a comprehensive IT service provider, on-site visits—especially to customers—are indispensable and necessary.

Electronic Waste:

Allgeier SE is actively committed to minimizing electronic waste. By extending the service life of devices and reusing hardware, we aim to maximize the life cycle of the devices. Should replacement become necessary, hardware components are disposed of in accordance with environmentally friendly procedures and standards to ensure the sustainable use of resources.

3.2 Risks and Opportunities

As an IT service provider, we see potential in addressing environmental concerns. The implementation of software to increase the efficiency of our customers' business processes not only enables a reduction in the ecological footprint but also promotes energy efficiency. Allgeier SE recognizes further opportunities in the development of specialized software and customized solutions for complex customer requirements. Through this approach, we can not only drive our clients' digital transformation, but the targeted design of software solutions also enables efficiency improvements, resource savings, and the promotion of sustainable practices across various industries. These opportunities reflect our commitment to innovative IT solutions that promote not only business success but also environmental responsibility.

The decision to opt for more sustainable office buildings, furnishings, employee equipment, and company cars may lead to higher acquisition costs. Purchasing environmentally friendly work equipment (e.g., hardware, office furnishings, and company vehicles) may be more expensive than conventional alternatives, which can result in additional costs. A precise cost-benefit analysis and careful budget planning are crucial to minimizing this risk.

3.3 Guidelines and Measures

We are convinced that information technology can make a decisive contribution to reducing energy consumption and increasing energy efficiency. In accordance with our principles of environmental and economic sustainability, we actively support companies in implementing efficient IT solutions for their business processes and for managing their energy systems. At the same time, we strive to further optimize our own resource consumption, the data centers we use, and the IT infrastructure we employ.

Through the increased use of modern cloud technologies, we minimize the need for hardware, which can save resources and increase energy efficiency. These sustainable approaches are in line with our conviction that IT can play a key role in promoting environmental friendliness and efficiency.

Some of our Group companies conduct regular CO2 audits to identify opportunities for reducing CO2 and pollutant emissions. In addition, we undergo Group-wide energy audits every four years to thoroughly analyze our energy situation and identify potential savings. To further minimize our environmental footprint, many of our companies have implemented specific environmental strategies and management systems, some of which are certified to DIN EN ISO 14001 or aligned with these standards. The data centers we use are certified according to the highest environmental and energy management standards (ISO 14001 and ISO 50001) and contribute to a sustainable IT infrastructure. Furthermore, we prioritize sourcing electricity from renewable energy sources, a practice that has already been successfully implemented on a large scale.

Allgeier is proud to already serve customers in the renewable energy sector and to contribute to CO2 reduction through our solutions and services.

To adapt to progressing digitalization and continuously optimize work processes, we regularly upgrade our hardware. Discarded electronic devices, unless leased, are repurposed: either through direct donations to local social organizations or by refurbishing them for reuse. These measures reflect our commitment to acting in a sustainable and socially responsible manner to achieve positive societal impact.

4. Integrity and Compliance

4.1 Influence and Materiality

The Allgeier Group pursues a comprehensive compliance approach that integrates the fight against corruption and bribery as well as respect for human rights as essential elements within our compliance organization. Trust, integrity, ethics, and business conduct guided by ethical standards are core values of our corporate culture and form the foundation of our business success. These principles apply throughout the Group to all locations, both nationally and internationally.

At the Allgeier Group, compliance means not only adhering to legal regulations but also implementing standards that in some cases go beyond legal requirements. We are committed to fair and transparent competition. Our good reputation and economic success are based on strict adherence to these standards and guidelines.

Another key focus area of paramount importance to the Allgeier Group relates to data protection and information security. These two topics are grouped under the broader concept of "integrity and compliance." In this context, we put great emphasis on ensuring the integrity and security of information in accordance with the Group's compliance guidelines and standards as well as legal requirements.

4.2 Risks and Opportunities

External and internal compliance audits enable a thorough analysis and assessment of the relevant areas. In addition to ongoing monitoring measures, Group companies conduct regular self-assessments to ensure that compliance issues are addressed appropriately. These assessments are continuously summarized, reviewed for quality, and reported to the Executive Board. The central compliance organization provides support to promote

preventive measures.

Across the entire Group, Allgeier is committed to the responsible handling of data belonging to employees, customers, suppliers, and other stakeholders. Our goal is to ensure the secure processing of data within the Allgeier Group and to comply with all relevant legal requirements.

The Allgeier Group ensures information security at the corporate level and within its operating subsidiaries through appropriate organizational and technical measures. The overarching security standards and measures are actively defined and monitored by the Chief Information Security Officer (CISO). Our Information Security Management System is based on the internationally recognized standards of ISO 27001. It includes binding regulations for the protection of all IT systems, stored data, and the security of our products. Ensuring the availability, confidentiality, and integrity of our data is crucial for security in all information processing processes.

4.3 Guidelines and Measures

The Allgeier Group enshrines legal anti-corruption requirements and internal guidelines across the Group in a comprehensive "Compliance Guideline." This is implemented by our Group companies and monitored by designated colleagues. Implementation is the responsibility of the management and compliance coordinators of our companies. The goal of the compliance management system is to ensure responsible and ethically sound conduct within the Group, actively supported by the Supervisory Board, Executive Board, management, and employees.

Binding regulations for all employees ensure fair and respectful interaction with one another. The active compliance organization additionally defines binding regulations on other key topics such as corruption, money laundering, insider trading, data protection, and temporary staffing. New regulatory requirements are actively assessed and implemented. The Supply Chain Due Diligence Act is continuously evaluated, and risk analyses are conducted. The results indicate a relatively low risk potential compared to companies that operate or manufacture internationally.

There is the possibility to report suspected violations ("whistleblowing") in accordance with the Whistleblower Protection Act. The central compliance organization ensures compliance with and implementation of this law. Reports are evaluated and may lead to appropriate consequences depending on the individual case.

The Allgeier Group pursues a zero-tolerance policy toward compliance violations. Effective and active compliance management is ensured across the board through guidelines, risk analyses, measures, training, audits, and reporting.

The Allgeier Group has developed a comprehensive, group-wide set of data protection regulations that are observed and implemented accordingly by the companies. Regional obligations and regulations, such as the European Union's General Data Protection Regulation (GDPR), are taken into account.

The ongoing task of risk management is to identify risks and their potential negative impacts on the Allgeier Group at an early stage, assess them, and implement appropriate measures. It is an integral part of the management

system and enables the identification and mitigation of risks and their effects.

5. EU Taxonomy

5.1 Objectives and Overview of Requirements

The Paris Climate Agreement (2015) and the EU's European Green Deal form the basis for a series of European regulations aimed at achieving climate neutrality by 2050. To this end, Regulation (EU) 2020/852, also known as the EU Taxonomy, was adopted with its six environmental objectives. The aim of this regulation is to create greater transparency and enable companies and investors to more easily identify sustainable investments.

The EU Taxonomy is a common classification system for the European Economic Area that requires companies to identify taxonomy-compliant revenue, capital expenditures, and operating expenses. The Regulation and the delegated acts define specific economic activities as well as six environmental objectives to which these activities must make a significant contribution. A given economic activity must make a significant contribution to at least one of the six environmental objectives and, at the same time, must not undermine any of the other environmental objectives. The six defined environmental objectives are:

- Climate protection
- Adaptation to climate change
- Sustainable use and protection of water and marine resources
- Transition to a recycling economy
- Prevention and reduction of environmental pollution
- Protection and restoration of biodiversity and ecosystems

The published delegated acts describe economic activities and establish technical assessment criteria against which an assessment must be conducted and subsequent indicators determined. All six environmental objectives are now relevant for this reporting period.

Allgeier SE falls within the scope of the Non-Financial Reporting Directive in conjunction with Sections 289c and 315b of the German Commercial Code (HGB) and is therefore required to prepare a non-financial group statement and, consequently, to disclose taxonomy-compliant revenue, capital expenditures, and operating expenses.

Overview of Taxonomy Key Figures (Total) for 2025

	Total in m €	In accordance with the taxonomy in %	Taxonomy-ready, but not compliant in %	Taxonomi-compliant in %	Not taxonomy-compliant in m €
Revenue	392.4	0	0	0	392.4
CapEx	11.1	0	0	0	11.1
OpEx	365.1	0	0	0	365.1

Taxonomy-compliant revenue

Taxonomy-compliant revenue represents the portion of revenue associated with the sale of products or the provision of services that are classified as environmentally sustainable economic activities (Art. 8(2) EU Tax Regulation).

Taxonomy-compliant CapEx and OpEx

Taxonomy-compliant CapEx and OpEx represent the portion of capital expenditures (CapEx) and operating expenses (OpEx), as well as other expenses, related to assets or processes that are classified as environmentally sustainable economic activities. Taxonomy-compliant capital expenditures may exist independently of revenue.

Economic Activities at Allgeier SE

The core activities of Allgeier SE include the development of software solutions and the provision of IT and software services, including related consulting services, which together account for the majority of revenue. The following reportable economic activity under the Taxonomy Regulation has been identified:

- 8.1. Data processing, hosting, and related activities: storage, manipulation, management, movement, control, display, intermediation, exchange, transmission, or processing of data via data centers, including edge computing.

To our understanding, the IT and software industry has not yet been covered by the EU Taxonomy, or only to a very limited extent. Therefore, the Allgeier Group's revenue cannot currently be classified under the economic activities or requirements of the delegated act.

Percentage of revenue from goods or services associated with taxonomy-compliant economic activities – Disclosure for the year 2025

Economic activities	Code	Revenue in million EUR	Revenue share Year 2025 in %	Criteria for a material contribution						DNSH criteria ("No significant negative impact")						Category			
				CCM ¹⁾	CCA ²⁾	WTR ³⁾	PPC ⁴⁾	CE ⁵⁾	BIO ⁶⁾	CCM ¹⁾	CCA ²⁾	WTR ³⁾	PPC ⁴⁾	CE ⁵⁾	BIO ⁶⁾	Minimum protection	taxonomy-compliant (A.1) or taxonomy-eligible (A.2)	Activities	Transitional activities
A. Taxonomically eligible activities																			
A.1 Environmentally sustainable activities (taxonomy-compliant)																			
Of which enabling activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E	
Of which transitional activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities)																			
8.1 Data processing, hosting, and related activities		CCM 8.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue from taxonomy-eligible but not environmentally sustainable activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
A. Revenue from taxonomy-eligible activities (A.1 and A.2)		0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
B. Activities not eligible for taxonomy																			
Revenue from activities not classified in the taxonomy		392.4	100																
Total		392.4	100																

1) **CCM** Climate Change Mitigation
 2) **CCA** Climate Change Adaptation
 3) **WTR** Water and Marine Resources
 4) **PPC** Pollution Prevention and Control
 5) **CE** Circular Economy
 6) **BIO** Biodiversity and Ecosystems (Protection and Restoration of Biodiversity and Ecosystems)
J Yes, taxonomy-eligible activity that is consistent with the relevant environmental objective
N No, taxonomy-eligible but not taxonomy-compliant with the relevant environmental objective
E Enabling activity
T activity
N/EL "not eligible," activity not eligible for the relevant environmental objective
EL "eligible," activity eligible for the relevant environmental objective

Proportion of capital expenditures related to goods or services associated with taxonomy-compliant economic activities – Disclosure for the year 2025

Economic activities	Code	CapEx in millions of EUR	CapEx Share Year 2025 in %	CCM ¹⁾	CCA ²⁾	WTR ³⁾	PPC ⁴⁾	CE ⁵⁾	BIO ⁶⁾	CCM ¹⁾	CCA ²⁾	WTR ³⁾	PPC ⁴⁾	CE ⁵⁾	BIO ⁶⁾	Minimum protection	Share of taxonomy-compliant (A.1) or taxonomy-eligible (A.2) CapEx, 2024 in %	Activities	
A. Taxonomically eligible activities																			
A.1 Environmentally sustainable activities (taxonomy-compliant)																			
CapEx for environmentally sustainable activities (taxonomy-compliant) (A.1)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Of which enabling activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E
Of which transitional activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities)																			
8.1 Data processing, hosting, and related activities	CCM 8.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CapEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
A. CapEx of taxonomy-eligible activities (A.1 and A.2)		0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
B. Activities not eligible for taxonomy																			
CapEx of non-taxonomy-eligible activities		11.1	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		11.1	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

1) CCM Climate Change Mitigation

2) CCA Climate Change Adaptation

3) WTR Water and Marine Resources

4) PPC Pollution Prevention and Control

5) CE Circular Economy

6) BIO Biodiversity and Ecosystems (Protection and Restoration of Biodiversity and Ecosystems)

J Yes, taxonomy-eligible activity that is consistent with the

N No, taxonomy-eligible but not taxonomy-compliant with

E Enabling activity

T activity

N/EL "not eligible," activity not eligible for the respective

EL "eligible," activity eligible for the relevant environmental objective

Proportion of operating expenses (OpEx) from goods or services associated with taxonomy-compliant economic activities – Disclosure for the year 2025

Economic activities	Code	OpEx in millions of EUR	OpEx Share Year 2025 in %	Criteria for a material contribution						DNSH criteria ("No significant negative impact")						Category	Minimum protection	Share of taxonomy-compliant (A.1) or taxonomy-eligible (A.2) OpEx, 2024 in %	Activities	Transitional activities
				CCM1)	CCA2)	WTR3)	PPC4)	CE5)	BIO6)	CCM1)	CCA2)	WTR3)	PPC4)	CE5)	BIO6)					
A. Taxonomically eligible activities																				
A.1 Environmentally sustainable activities (taxonomy-compliant)																				
OpEx of environmentally sustainable activities (taxonomy-compliant) (A.1)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Of which enabling activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E	
Of which transitional activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	T	
A.2 Taxonomy-eligible but not environmentally sustainable activities																				
(non-taxonomy-compliant activities)																				
8.1 Data processing, hosting, and related activities		CCM 8.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OpEx from taxonomy-eligible but not environmentally sustainable activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
(non-taxonomy-compliant activities) (A.2)																				
A. OpEx of taxonomy-eligible activities (A.1 and A.2)		0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
B. Activities not eligible for taxonomy																				
OpEx for non-taxonomy-eligible activities		365.1	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total		365.1	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

1) **CCM** Climate Change Mitigation

2) **CCA** Climate Change Adaptation

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6) **BIO** Biodiversity and Ecosystems (Protection and Restoration of Biodiversity and Ecosystems)

J Yes, taxonomy-eligible activity that is consistent with the relevant environmental objective

N No, taxonomy-eligible but not taxonomy-compliant with the relevant environmental objective

E Enabling activity

T activity

N/EL "not eligible," activity not eligible for the respective environmental objective

EL "eligible," activity eligible for the relevant environmental objective