

Sustainability Statement *continued*

EU Taxonomy

As part of the EU's plan to direct investments towards a more sustainable economy aligned with the European Green Deal, the European Commission defined a classification system of sustainable activities under the Taxonomy Regulation in 2020. The EU Taxonomy Regulation establishes a common definition of environmentally sustainable economic activities for investors, corporates, policymakers and other stakeholders.

The Climate Delegated Act¹ introduced two environmental objectives – climate change mitigation and climate change adaptation – which have applied since 2022. In June 2023, the Environmental Delegated Act² brought into effect the remaining four objectives: sustainable use and protection of water and marine resources; transition to a circular economy; pollution prevention and control; and protection and restoration of biodiversity and ecosystems.

We believe the EU Taxonomy is a valuable tool for guiding our sustainability strategy, including decarbonisation, the circular economy and sustainable product development. However, it is important to recognise two key factors:

1. According to the EU Taxonomy Delegated Acts, our main economic activity of 'Food and beverage manufacturing' is not considered eligible.
2. EU Taxonomy is still evolving and is open to interpretation, potentially leading to adjustments in the future.

Taxonomy eligibility and alignment assessment

An economic activity is considered Taxonomy-eligible if it is described in the relevant Delegated Acts for one of the six environmental objectives, irrespective of whether it meets the technical screening criteria (TSC).

For an eligible economic activity to be considered aligned with the EU Taxonomy, it must:

- a) substantially contribute to at least one environmental objective;
- b) meet the TSC defined for each activity;
- c) do no significant harm (DNSH) to any of the remaining objectives; and
- d) comply with minimum social safeguards.








1. Commission Delegated Regulation (EU) 2021/2139, Commission Delegated Regulation (EU) 2023/2485

2. Commission Delegated Regulation (EU) 2023/2486

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Taxonomy Eligibility Assessment

Since our core economic activity of 'Food and beverage manufacturing' does not qualify, we instead focus on investments and operating expenses linked to eligible activities either directly under our control, such as water treatment initiatives at our facilities, or through the procurement of Taxonomy-eligible assets or services from business partners. Such an example is our investment in our vehicle fleet (see below, section 'Transportation-related activities'). Following an assessment of our economic activities across all territories, we have identified the following activities that meet the EU Taxonomy eligibility criteria. The table below groups these activities according to our business areas, including recycling, energy, transportation, real-estate and water.

Economic activity	Code	Environmental objective	Relevance to Coca-Cola HBC
 Recycling-related activities			
Manufacture of plastic packaging goods	1.1	Transition to a circular economy (CE)	Our Gaglianico plant in Italy produces 100% rPET preforms
 Energy-related activities			
Production of heat/cool using waste heat	4.25	Climate change mitigation (CCM)	Heat sourced from existing processes within our plant in Serbia, reducing reliance on natural gas
 Transportation-related activities			
Transport by motorbikes, passenger cars and light commercial vehicles	6.5	Climate change mitigation (CCM)	Use of passenger cars, including conventional, hybrid and electric vehicles, for management and business development teams
Installation, maintenance and repair of charging stations for electric vehicles in buildings	7.4	Climate change mitigation (CCM)	Charging stations to support hybrid plug-in and electric cars
 Real estate-related activities			
Acquisition and ownership of buildings	7.7	Climate change mitigation (CCM)	Relevant to non-production buildings (e.g. offices) leased for Coca-Cola HBC use
 Water-related activities			
Construction, extension and operation of water collection, treatment and supply systems	5.1	Climate change mitigation (CCM)	Capacity expansion projects related to water supply and treatment, improving water-use ratio
Renewal of water collection, treatment and supply systems	5.2	Climate change mitigation (CCM)	Upgrade projects related to water supply and treatment
Urban waste water treatment	2.2	Sustainable use and protection of water and marine resources (WTR)	Projects related to wastewater treatment

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Taxonomy non-eligible activities

We regularly monitor relevant updates in the EU Taxonomy regulation across all areas of interest for the Group. As part of our eligibility assessment this year, we reviewed several investments with sustainability benefits that are currently not considered eligible. For example, our investment in energy-efficient coolers, which play a crucial role in reducing our scope 3 emissions. By the end of 2024, 60% of our coolers in markets outside Egypt were energy efficient, versus 55% in 2023. We continue to monitor such investments, to be better prepared to assess alignment should relevant activities become eligible in the future.

Taxonomy alignment assessment – Substantial contribution

To ensure an accurate interpretation of the EU Taxonomy regulation and its TSC, we have formed working groups of internal and external industry and environmental experts and have adopted a prudent approach for assessing Taxonomy alignment.

Recycling-related activities

According to EU Taxonomy, the Gaglianico plant fits the criteria of eligibility under the CE1.1 economic activity, significantly contributing to the 'transition to a circular economy' environmental objective. To enable the transition of our Italian business to 100% rPET¹, we have converted our Gaglianico plant into an innovative hub, which can transform up to 30,000 tonnes of post-consumer PET per year into new 100% recycled PET preforms, covering our beverage bottling needs in the country. In addition, the plant's use of 100% renewable electricity reduces CO₂ emissions per preform by up to 70%, compared to virgin plastic.

Using circular feedstock as its primary input and surpassing the minimum required percentage of recycled post-consumer material, the plant meets this specific requirement and fully satisfies the remaining TSC.

Energy-related activities

At our Belgrade facility in Serbia and in line with economic activity CCM4.25 we have installed a heat pump that recovers waste heat from existing processes and repurposes it in subsequent production processes, fully meeting the TSC. By reducing our reliance on natural gas, this initiative lowers our direct scope 1 emissions and supports our goal of achieving net zero emissions by 2040.

Transportation-related activities

Our continuous investment in our fleet is considered eligible under the economic activity CCM6.5. This includes investments in both conventional and alternative fuel vehicles used by management and business development teams. In 2024, we have reduced our own fleet's carbon footprint by 42%, a reduction of about 42,465 tonnes of CO₂ compared to our 2017 baseline².

As we procure our vehicles from a select group of leasing companies, our ability to claim alignment with the EU Taxonomy depends on their compliance with its criteria. Original Equipment Manufacturers (OEMs) provide most of the required information, leading to a significant part of our fleet meeting the TSC. However, due to challenges with the DNSH criteria, as described in the 'Pollution prevention and control' section below, we will claim zero alignment to CCM6.5 in 2024. We will review alignment again in 2025, as regulatory developments and suppliers' progress may allow for a reassessment of compliance with Taxonomy criteria.

To support the expansion of our electric and hybrid fleet, we are investing in charging infrastructure in line with economic activity CCM7.4. By engaging qualified contractors, we are installing charging points at our offices and facilities, ensuring convenient access and encouraging further adoption of low-emission vehicles.

Real estate-related activities

Eligible buildings associated with economic activity CCM7.7 include non-production-related properties, such as office premises or standalone warehouses, which we lease for administrative and support functions. Due to limited availability of data per property and challenges related to DNSH criteria, we will not claim alignment in 2024.

Water-related activities

Climate change affects both water availability and quality. We are committed to protecting this valuable resource, particularly in areas facing scarcity or heightened risk. Our Mission 2025 sets specific targets for water, including reducing water used per litre of beverage by 20% compared with our 2017 baseline, in plants located in water risk areas. We also recycle wastewater from our manufacturing sites, returning it safely to the environment.

With our growing presence in Egypt, we continue to improve our water management and wastewater treatment efforts in the country. At our Alexandria plant, we are replacing and expanding the water treatment infrastructure in line with activity CCM5.1, meeting the relevant TSC. At our Sadat plant, we are introducing a new wastewater treatment facility under activity WTR2.2. Due to the complexity of data collection relevant to this project, we cannot conclude with the Taxonomy assessment. For more details on initiatives concerning Egypt, including the loan awarded by the European Bank for Reconstruction and Development and the Global Environment Facility grant, see 'E3 Water and Marine Resources' section of the Sustainability Statement.

In addition, we are undertaking water loss prevention projects in countries such as Italy and Nigeria, linked to activity CCM5.2. The TSC require closing the gap between current leakage levels and the prior three-year average by at least 20%. These projects are designed to meet this requirement, further strengthening our approach to sustainable water management.

Taxonomy alignment assessment – Do No Significant Harm

For all economic activities that demonstrate substantial contribution to at least one EU Taxonomy environmental objective, we have conducted an assessment against the DNSH criteria. Where we have direct oversight – such as in our own facilities – we have carried out a detailed evaluation based on available data from local operations. If the activity falls outside our direct control, as is the case for our vehicle leasing under activity CCM6.5, we rely on suppliers to provide the necessary DNSH-related information.

Climate change mitigation

For activity CE1.1, the process relies entirely on mechanical recycling, without the use of chemically recycled or sustainable bio-waste feedstock.

Climate change adaptation

For economic activities CE1.1, CCM4.25, CCM5.1, CCM5.2 and CCM7.4, the EU Taxonomy requires a robust climate risk and vulnerability assessment. In accordance with the DNSH criteria, we conducted such analyses at our relevant sites, assessing potential physical climate-related risk factors based on material climate risks as defined in Appendix A³ of the Regulation. We have considered Intergovernmental Panel on Climate Change scenarios and multiple time horizons. Where we identified exposure to physical risks in certain asset locations, we performed a second-level assessment to review asset readiness and local regulations and then analysed potential adaptation measures as needed.

1. Excluding Water

2. Excluding Egypt

3. Delegated Act (EU) 2021/2178.

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Sustainable use and protection of water and marine resources

For activity CE1.1, which involves producing preforms, the dry production process does not materially impact water resources and the plant operates under a valid environmental permit. For activities CCM5.1 and CCM5.2, we review source vulnerability assessments that inform our water management protection plans, which are periodically updated.

Transition to a circular economy

For activity CCM4.25, the EU Taxonomy requires using equipment and components that are durable, recyclable and easy to dismantle and refurbish, where feasible. It is confirmed by our supplier that the equipment used meet these criteria.

Pollution prevention and control

For pollution prevention and control, the Taxonomy Regulation emphasises avoiding the manufacture, placement in the market or use of restricted and reportable substances as defined by European legislation on chemicals. In the case of activity CE1.1, where we produce preforms for beverage bottles, we follow all applicable regulations and no harmful substances are used. For activity CCM4.25, it has been confirmed by our supplier that the heat pump meets Ecodesign and Energy Labelling requirements¹, aligns with the top energy class standards² and represents the best available technology.

For activity CCM6.5, certain DNSH requirements remain an industry-wide challenge, such as the one requiring vehicle tyres to comply with strict noise and rolling resistance standards. Given the current limitations in verifying full alignment across all required criteria, we are following a prudent approach and will not claim alignment for activity CCM6.5 in 2024. Despite this, we remain committed to fleet electrification as part of our long-term transition strategy.

Protection and restoration of biodiversity and ecosystems

For activity CE1.1, a biodiversity impact screening was conducted when granting the environmental permit for the Gaglianico plant, in line with local legislation. For activity CCM4.25, environmental impact assessments are mandatory for facilities with a capacity of ≥ 50 MW. However given our 0.8 MW heat pump falls below this threshold, no studies are required as confirmed by the relevant environmental authority. In addition, environmental impact assessments are available for the key sites relevant to activities CCM5.1 and CCM5.2.

Taxonomy alignment assessment – Minimum safeguards

For an economic activity to be considered aligned with the Taxonomy, Coca-Cola HBC must comply with the minimum social safeguards defined in Article 18 of the Regulation³.

Unlike the TSC and DNSH criteria, which apply at the activity level, compliance with the minimum safeguards is assessed⁴ at Group level. The EU Taxonomy identifies four key pillars of these safeguards – human and labour rights, anti-bribery and anti-corruption, fair competition and taxation. We have reviewed each pillar and have concluded that we apply the necessary procedures and policies to meet the EU Taxonomy standards.

Human and labour rights

We are committed to upholding internationally recognised human rights and labour standards as outlined in the United Nations Universal Declaration of Human Rights, the International Labour Organization's fundamental conventions, the United Nations Global Compact and the United Nations Guiding Principles on Business and Human Rights and OECD Guidelines. This commitment is embedded in our Human Rights Policy and enforced through our Code of Business Conduct ('Code') and Supplier Guiding Principles. All our employees, managers and Directors, as well as business partners such as suppliers, distributors and contractors, are expected to follow these principles. To prevent potential issues, we identify and assess adverse impacts and conduct independent third-party audits of both our plants and key suppliers of ingredients and packaging materials. If breaches occur, employees and third parties can report them through the Ethics and Compliance helpline – our whistleblower 'SpeakUp!' hotline – that allows anonymous submissions. We also provide regular mandatory training on the Code to ensure ongoing compliance and understanding. As of 2024, Coca-Cola HBC has not been found liable for any human rights or labour violations, nor has it been involved in related litigation.

Anti-bribery and anti-corruption

We maintain a zero-tolerance approach to bribery and corruption. As part of our Group risk assessment, we regularly review the risk of inadvertent non-compliance with anti-bribery and anti-corruption laws to maintain the highest standards of ethical business conduct. Our Anti-bribery Policy applies to all employees, subsidiaries and joint ventures under our control worldwide. For joint ventures where we do not have control, we actively encourage our partners to adopt similar standards. The Policy also extends to third parties acting on our behalf, such as suppliers, distributors, agents, consultants and contractors, and includes any subcontractors they engage. These expectations are reinforced through our Supplier Guiding Principles, which include a specific section on Anti-bribery and relevant procedures and align with our commitment to ethical and transparent business practices. Our Suppliers Guiding Principles are regularly communicated to all our suppliers as part of their selection process, as well as during physical audits where applicable. We have also established an anti-bribery due diligence process on third parties representing us with government authorities. To support compliance, we conduct mandatory training for all employees on our Code and our Anti-bribery Policy every three years. In addition, for employees in higher-risk roles, including senior management, the legal department provides targeted annual training to address specific regional and functional risks. We have established grievance mechanisms, including an independently operated whistleblower 'SpeakUp!' line, available in all Coca-Cola HBC countries in local languages.

1. Directive 2009/125/EC

2. Regulation (EU) 2017/1369

3. Regulation EU (EE) 2020/852

4. Assessment based on the 'Final Report on Minimum Safeguards' published by the Platform on Sustainable Finance (PSF) in October 2022, in the absence of further guidance from the European Commission

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In 2024, we identified four confirmed cases of corruption involving employees. All were thoroughly investigated in accordance with internal guidelines, resulting in appropriate actions, including the dismissal of four individuals – one of whom had already left the company before the violation was discovered. Of the four incidents, three resulted in employee dismissal or disciplinary action, while one involved a supplier, leading to the non-renewal of their business contract. No public legal cases were brought against Coca-Cola HBC during the reporting period.

Fair competition

We are committed to promoting awareness and ensuring full compliance with applicable competition laws and regulations across all our operations. Mandatory annual trainings on competition law for employees, including senior management, are implemented across all countries. In 2024, there were no decisions with findings of anti-competitive behaviour on the part of our company.

Taxation

We are committed to complying with both the spirit and letter of all applicable tax laws, rules and regulations in every jurisdiction where we operate. Our Tax Policy outlines governance procedures and risk management best practices to ensure robust tax compliance and reporting across the Group. We publish a Tax Transparency Report that reflects our commitment to openness and accountability. Additionally, we closely monitor developments in the fast-evolving tax reporting landscape to prepare for upcoming regulatory changes. In this regard, we collaborate with trusted tax advisers and statutory auditors to ensure our approach remains compliant and aligned with best practices.

Explanation of key performance indicators

In accordance with Annex I to the Delegated Act under Article 8 of the EU Taxonomy Regulation, the following KPIs are used to determine the proportion of eligible and aligned activities. By relying on our detailed financial statements, clearly distinguishing activity definitions and allocating appropriately expenses, we ensure that double counting is avoided.

Turnover

Turnover corresponds to the net sales figure presented in the consolidated income statement under IFRS 15, as detailed in Note 7 to the consolidated financial statements. No eligible or aligned turnover is recognised, as the 'Food and beverage manufacturing' economic activity is not in scope of the EU Taxonomy Regulation.

Capital expenditure (Capex)

Taxonomy-relevant Capex is determined as follows:

- Capex denominator: This includes the total additions of property, plant and equipment, and intangible assets as well as the addition of right-of-use assets for leases recognised under IFRS 16. These relate to Notes 13, 14 and 16 of the consolidated financial statements. In 2024, the Capex additions amounted to €795.2 million.
- Capex numerator: For eligibility, capital expenditure has been allocated to assets associated with the Taxonomy-eligible activities listed above. For alignment, the eligible assets have been thoroughly assessed against the respective TSC and DNSH criteria. As a result, we identified €5.3 million in EU Taxonomy-aligned investments linked to activities CE1.1, CCM4.25, CCM5.1, CCM5.2 and CCM7.4.

Operating expenditure (Opex)

- Opex denominator: This refers to direct non-capitalised costs related to research and development, building renovation measures, short-term leases, maintenance and repair and other direct expenses necessary for the continued and effective functioning of property, plant and equipment. The cost of goods sold is excluded from the definition, meaning the installation of solar panels through Power Purchase Agreements and the cost of sustainable packaging materials, such as rPET, are considered out of scope. For Coca-Cola HBC, we considered expenditures related to repair & maintenance, day-to-day servicing of assets and short-term leases.
- Opex numerator: This captures Opex associated with activities deemed eligible and aligned. In 2024, while activities CE1.1, CCM6.5 and CCM7.7 were all identified as having eligible Opex, only activity CE1.1 contributed to the €1.0 million of aligned Opex.

Our operations do not include activities related to natural gas or nuclear energy, as per the following table:

Nuclear energy related activities		
1. CCHBC carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.		No
2. CCHBC carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.		No
3. CCHBC carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.		No
Fossil gas related activities		
4. CCHBC carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.		No
5. CCHBC carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.		No
6. CCHBC carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels ¹ .		No

1. With most CHP facilities operated by third parties, the most relevant expenditures fall under Opex, specifically utilities, which represent insignificant amounts. Moreover, utilities are not recognized as part of the EU Taxonomy denominator.

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Tables of EU Taxonomy KPIs

Turnover

Economic Activities	Code ¹	Absolute Revenue € million	Proportion of Revenue %	Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards Y/N	Taxonomy aligned (A.1.) or eligible (A.2) proportion of Revenue (2023) %	Enabling ³ activities category E	Transitional ⁴ activities category T
				Climate Change Mitigation Y, N, EL, N/EL ²	Climate Change Adaptation Y, N, EL, N/EL	Water Y, N, EL, N/EL	Pollution Y, N, EL, N/EL	Circular Economy Y, N, EL, N/EL	Biodiversity and ecosystems Y, N, EL, N/EL	Climate Change Mitigation Y/N/n/a	Climate Change Adaptation Y/N/n/a	Water Y/N/n/a	Pollution Y/N/n/a	Circular Economy Y/N/n/a	Biodiversity Y/N/n/a				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Turnover from environmentally sustainable activities (Taxonomy-aligned)																			
Turnover from environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.00%																
Of which enabling (E)		0.0	0.00%																
Of which transitional (T)		0.0	0.00%																
A.2 Taxonomy-Eligible Turnover (not Taxonomy-aligned)																			
Turnover from Taxonomy-eligible but not environmentally sustainable activities (activities that are not Taxonomy-aligned) (A.2)		0.0	0.00%																
A. Turnover from Taxonomy-eligible activities (A.1+A.2)		0.0	0.00%																
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover from activities that are not Taxonomy-eligible		10,754.4	100.00%																
Total (A+B)		10,754.4	100.00%																

- The Code abbreviations of the relevant environmental objective to which the economic activity is eligible to make a substantial contribution: CCM = climate change mitigation; CCA = climate change adaptation; WTR = water and marine resources; PPC = pollution, prevention and control; CE = circular economy; BIO = biodiversity and ecosystems.
- Meaning of abbreviations: Y = Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective; N = No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective; EL = Eligible, Taxonomy-eligible activity for the relevant objective; N/EL = Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective; n/a = Not applicable, the criterion does not apply when assessing the DNSH of the specific activity.
- Enabling Activities: An economic activity qualifies if it directly supports other activities in achieving a substantial contribution to one or more environmental objectives. To be classified as enabling, the activity must not result in a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets and have a substantial positive environmental impact based on life-cycle considerations.
- Transitional activities: These are activities for which no technologically and economically feasible low-carbon alternatives currently exist but that support the transition to a climate-neutral economy. They must align with a pathway that limits the global temperature increase to 1.5 degrees Celsius above pre-industrial levels.

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Tables of EU Taxonomy KPIs continued

Capex

Economic Activities	Code ¹	Absolute Capex € million	Proportion of Capex %	Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards Y/N	Taxonomy aligned (A.1.) or eligible (A.2) proportion of Capex (2023) %	Enabling ³ activities category E	Transitional ⁴ activities category T
				Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity and ecosystems	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity				
				Y, N, EL, N/EL ²	Y, N, EL, N/EL	Y, N, EL, N/EL	Y, N, EL, N/EL	Y, N, EL, N/EL	Y, N, EL, N/EL	Y/N/n/a	Y/N/n/a	Y/N/n/a	Y/N/n/a	Y/N/n/a	Y/N/n/a				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Capex from environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of plastic packaging goods	CE 1.1	0.5	0.06%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	n/a	Y	Y			
Production of heat/cool using waste heat	CCM 4.25	0.8	0.10%	Y	N	N/EL	N/EL	N/EL	N/EL	n/a	Y	n/a	Y	Y	Y	Y			
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	1.0	0.12%	Y	N	N/EL	N/EL	N/EL	N/EL	n/a	Y	Y	n/a	n/a	Y	Y			
Renewal of water collection, treatment and supply systems	CCM 5.2	2.7	0.34%	Y	N	N/EL	N/EL	N/EL	N/EL	n/a	Y	Y	n/a	n/a	Y	Y			
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.4	0.05%	Y	N	N/EL	N/EL	N/EL	N/EL	n/a	Y	n/a	n/a	n/a	n/a	Y		E	
Capex from environmentally sustainable activities (Taxonomy-aligned) (A.1)		5.3	0.67%	0.61%	0.00%	0.00%	0.00%	0.06%	0.00%	Y	Y	Y	Y	Y	Y	Y			
Of which enabling (E)		0.4	0.05%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%									E	
Of which transitional (T)		0.0	0.00%	0.00%														T	
A.2 Taxonomy-Eligible CapEx (not Taxonomy-aligned)																			
Urban waste water treatment	WTR 2.2	1.2	0.15%	N/EL	N/EL	EL	N/EL	N/EL	N/EL										
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	0.4	0.06%	EL	N	N/EL	N/EL	N/EL	N/EL										
Renewal of water collection, treatment and supply systems	CCM 5.2	1.7	0.21%	EL	N	N/EL	N/EL	N/EL	N/EL										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	48.7	6.12%	EL	N	N/EL	N/EL	N/EL	N/EL										
Installation, maintenance and repair of charging stations for electric vehicles in buildings	CCM 7.4	0.4	0.05%	EL	N	N/EL	N/EL	N/EL	N/EL										
Acquisition and ownership of buildings	CCM 7.7	33.9	4.26%	EL	N	N/EL	N/EL	N/EL	N/EL										
Capex from Taxonomy-eligible but not environmentally sustainable activities (activities that are not Taxonomy-aligned) (A.2)		86.3	10.85%	10.70%	0.00%	0.15%	0.00%	0.00%	0.00%										
A. Capex from Taxonomy-eligible activities (A.1+A.2)		91.6	11.52%	11.30%	0.00%	0.15%	0.00%	0.06%	0.00%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Capex from activities that are not Taxonomy-eligible		703.6	88.48%																
Total (A+B)		795.2	100.00%																

- The Code abbreviations of the relevant environmental objective to which the economic activity is eligible to make a substantial contribution: CCM = climate change mitigation; CCA = climate change adaptation; WTR = water and marine resources; PPC = pollution, prevention and control; CE = circular economy; BIO = biodiversity and ecosystems.
- Meaning of abbreviations: Y = Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective; N = No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective; EL = Eligible, Taxonomy-eligible activity for the relevant objective; N/EL = Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective; n/a = Not applicable, the criterion does not apply when assessing the DNSH of the specific activity.
- Enabling Activities: An economic activity qualifies if it directly supports other activities in achieving a substantial contribution to one or more environmental objectives. To be classified as enabling, the activity must not result in a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets and have a substantial positive environmental impact based on life-cycle considerations.
- Transitional activities: These are activities for which no technologically and economically feasible low-carbon alternatives currently exist but that support the transition to a climate-neutral economy. They must align with a pathway that limits the global temperature increase to 1.5 degrees Celsius above pre-industrial levels.

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Tables of EU Taxonomy KPIs continued

Opex

Economic Activities	Code ¹	Absolute Opex € million	Proportion of Opex %	Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum Safeguards Y/N	Taxonomy aligned (A.1) or eligible (A.2) proportion of Opex (2023) %	Enabling ³ activities category E	Transitional ⁴ activities category T
				Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity and ecosystems	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity				
				Y, N, EL, N/EL ²	Y, N, EL, N/EL	Y, N, EL, N/EL	Y, N, EL, N/EL	Y, N, EL, N/EL	Y, N, EL, N/EL	Y/N/n/a	Y/N/n/a	Y/N/n/a	Y/N/n/a	Y/N/n/a	Y/N/n/a				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Opex from environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of plastic packaging goods	CE 1.1	1.0	0.26%	N/EL	N/EL	N/EL	N/EL	Y	N/EL	Y	Y	Y	Y	n/a	Y	Y			
Opex from environmentally sustainable activities (Taxonomy-aligned) (A.1)		1.0	0.26%	0.00%	0.00%	0.00%	0.00%	0.26%	0.00%	Y	Y	Y	Y	n/a	Y	Y			
Of which enabling (E)		0.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%									E	
Of which transitional (T)		0.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%										T
A.2 Taxonomy-Eligible Opex (not Taxonomy-aligned)																			
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	32.8	8.45%	EL	N	N/EL	N/EL	N/EL	N/EL										
Acquisition and ownership of buildings	CCM 7.7	31.0	7.99%	EL	N	N/EL	N/EL	N/EL	N/EL										
Opex from Taxonomy-eligible but not environmentally sustainable activities (activities that are not Taxonomy-aligned) (A.2)		63.8	16.45%	16.45%	0.00%	0.00%	0.00%	0.00%	0.00%										
A. Opex from Taxonomy-eligible activities (A.1+A.2)		64.8	16.71%	16.45%	0.00%	0.00%	0.00%	0.26%	0.00%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Opex from activities that are not Taxonomy-eligible		323.0	83.29%																
Total (A+B)		387.8	100.00%																

- The Code abbreviations of the relevant environmental objective to which the economic activity is eligible to make a substantial contribution: CCM = climate change mitigation; CCA = climate change adaptation; WTR = water and marine resources; PPC = pollution, prevention and control; CE = circular economy; BIO = biodiversity and ecosystems.
- Meaning of abbreviations: Y = Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective; N = No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective; EL = Eligible, Taxonomy-eligible activity for the relevant objective; N/EL = Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective; n/a = Not applicable, the criterion does not apply when assessing the DNSH of the specific activity.
- Enabling Activities: An economic activity qualifies if it directly supports other activities in achieving a substantial contribution to one or more environmental objectives. To be classified as enabling, the activity must not result in a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets and have a substantial positive environmental impact based on life-cycle considerations.
- Transitional activities: These are activities for which no technologically and economically feasible low-carbon alternatives currently exist but that support the transition to a climate-neutral economy. They must align with a pathway that limits the global temperature increase to 1.5 degrees Celsius above pre-industrial levels.