

# Statement of non-financial information

# 2022



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## ETTEPLAN IN BRIEF

Etteplan Oyj is a rapidly growing and developing technology service company that specializes in software and embedded systems, engineering services and technical documentation. We operate at over 80 offices in eight countries: Finland, Sweden, Germany, the Netherlands, Poland, Denmark, the United States and China. On December 31, 2022, the company had 3,951 employees (2021: 3,629). Etteplan's shares are listed on Nasdaq Helsinki Ltd.

## BUSINESS MODEL

We provide expert services and service solutions to the world's leading manufacturers. We operate in highly advanced technical fields in close cooperation with our customers - our goal is to be the number one choice for each of our customers. We improve the competitiveness and efficiency of their products and engineering processes throughout their life cycles.

Etteplan's key competence areas are software and embedded systems, machinery, equipment and plant engineering and technical documentation solutions. Digitalization, accelerating technological development and the green transition are significantly changing our operating environment and the engineering industry, presenting opportunities for growth and development.

Our business has a strong foundation in the principles of sustainable development. We help our customers optimize, forecast and modernize their operations and improve their efficiency. The sustainable solutions we innovate for our customers generate the highest possible value and minimize adverse

environmental impacts, improve the efficiency of energy consumption and increase employee satisfaction and safety. We also take cyber security and data protection issues into consideration in our solutions, the technologies we utilize and our entire digital operating environment.

## Engineering Solutions

Engineering Solutions refer to the innovation, engineering and calculations of the technical attributes of the customer's machinery, equipment and plants for the purpose of product development and manufacturing. Assignments are typically product development projects for a new product, plant engineering projects or Engineering-to-Order projects, involving the customization of the product in accordance with end customer requirements and the legislation of the market area.

## Software and Embedded Solutions

Software and Embedded Solutions provide product development services as well as software and technology solutions that enable the digitalization of customers' business processes along with the intelligence and connectivity of machinery and equipment. A typical challenge involves the need to increase the efficiency of business processes or manufacturing and create new products for the market. Through system integration, we can ensure better customer service, cost-efficiency or the creation of new income streams through digitalization.

## Technical Documentation Solutions

Technical Documentation Solutions refer to the user manuals for individual products or the documentation and information management of the technical attributes of production facilities, such as factories. The service also covers content production and distribution in print and digital form. For an industrial customer, good technical documentation can lift the value of their products and ensure their products are used safely and in the right way. We provide customers with solutions for improving cost-efficiency and lead times, increasing quality and reducing the environmental footprint.

## PRINCIPLES AND MATERIAL ASPECTS OF ETTEPLAN'S CORPORATE RESPONSIBILITY

The key corporate responsibility aspects of our business are related to employee well-being and development, as well as providing customers with solutions that are not only competitive and innovative but also environmentally, socially and economically sustainable. Our activities also have broader impacts on society. As an expert organization, our most significant environmental and climate-related impacts arise from our work with customers, but we also seek to minimize the adverse environmental impacts of our own operations.

The material sustainability themes of our operations were identified on the basis of a stakeholder survey conducted in 2015 and its validation by the management. We will update our material sustainability themes in 2023.

Our key stakeholders are the company's personnel, customers, shareholders, investors and partners. We also engage in active and open dialogue with educational institutions, students, the media, industry organizations, the authorities and non-governmental organizations.

We have an anonymous whistleblowing channel in all of our operating countries for employees and external stakeholders to report suspected ethical violations. Etteplan has defined a process for addressing suspicions of various degrees of seriousness and concerning various areas.

We report on our corporate responsibility with reference to the Universal Standards of the Global Reporting Initiative. More information on Etteplan's corporate responsibility will be provided in the Annual Review published in March 2023.

## KEY COMMITMENTS, OPERATING PRINCIPLES AND POLICIES

Our operations are based on Etteplan's Code of Conduct, values and open stakeholder engagement. The Code of Conduct contains Etteplan's values and business principles and covers topics related to, for example, ethics and legal compliance, quality and the environment, the working environment as well as equality and diversity. We also require our cooperation partners to commit to our Code of Conduct.

The Code of Conduct was completed in 2020, but its implementation was initially delayed due to the COVID-19 pandemic. During the year under review, we put the Code of Conduct into action through a virtual training module that is mandatory for all of our employees. The training on the Code of Conduct is part of our induction training and the certificate of completing the training will need to be renewed once every two years.

Etteplan also has its own policy in place, which is focused on quality, the environment, health and safety. In our operations, we also comply with international laws and regulations as well as the national laws and regulations in effect in each operating country at any given time.

## RESPECTING HUMAN RIGHTS

In our operations, we are committed to the UN Guiding Principles on Business and Human Rights. Our commitment to respecting human rights is also included in Etteplan's Code of Conduct.

In our Code of Conduct, we commit to not discriminating against anyone based on gender, ethnicity, religious beliefs, nationality, age or physical characteristics. Diversity in a broad sense plays a key role in our future success, and promoting diversity and inclusion will be one of the spearhead projects of our internal development efforts in the coming years.

Information on results related to respecting human rights is reported in this document in the section on social impacts.

## Risks and their management

No significant risks related to human rights have been identified in our risk management assessment.

## ANTI-CORRUPTION AND BRIBERY

Our Code of Conduct includes a commitment to promote fair competition in accordance with applicable legislation and legal compliance in all operations, while also emphasizing that legal compliance is viewed only as the minimum level of ethicality in operations.

In accordance with our Code of Conduct, we avoid conflicts of interest and refrain from accepting personal gifts and hospitality offered by stakeholders or other parties. The exception is gifts of low value that are given in the ordinary course of business. Such gifts may not be linked to any contracts or promises involving benefits related to the exchange of gifts. The Code of Conduct also prohibits the payment of bribes or other illegal payments to any party with the aim of taking advantage of business opportunities.

Information on results related to anti-corruption and bribery is reported in this document in the section on social impacts.

## Risks and their management

No significant risks related to corruption and bribery have been identified in our risk management assessment.

## MANAGEMENT OF CORPORATE RESPONSIBILITY

We continuously develop our sustainability efforts at the Group level and at the country level. Our stakeholders' expectations regarding our sustainability have increased over the past few years, and we have set a goal of engaging in even more systematic efforts to develop our sustainability agenda. The significance of sustainability is continuously growing in our business. We will update our material sustainability themes and, based on the themes, set genuinely impactful targets and performance indicators for our sustainability efforts as part of our strategy work.

The overall responsibility for sustainability at Etteplan lies with the Senior Vice President, Marketing and Communications, who is also a member of the Management Group. Each member of the Management Group is, for their part, responsible for incorporating sustainability into everything we do.

## SOCIAL AND PERSONNEL-RELATED ASPECTS AND IMPACT ON SOCIETY

As an expert company, our most significant impact relates to our own personnel. Highly committed employees with a high level of well-being are our most important asset.

Etteplan's human resources management is based on our values, and its cornerstones are the development of Etteplan employees' competence and leadership, providing career opportunities and the equal treatment of employees. Etteplan's Code of Conduct is the foundation of the company's human resources management. The Code of Conduct sets out our commitment to non-discrimination, employee well-being and respecting human rights, including the freedom of association, as well as channels for reporting concerns and violations. Etteplan also adheres to local policies and guidelines based on legislation, best practices and cultural considerations.

The Senior Vice President, Human Resources, who is also a member of the Management Group, is in charge of human resource management. The HR teams in Etteplan's operating countries are in charge of human resource management in their country and country-specific practices.

The career path model, which is at the core of monitoring the professional development of our employees, was redesigned and extensively implemented globally. The purpose of the model is to encourage Etteplan employees to actively develop their career and challenge them to examine their career from diverse perspectives. For supervisors, the model offers a tool for career planning, systematic personnel development, the planning of personnel structure and the specification of recruitment needs.

Our occupational health care is organized in different ways in different operating countries, in accordance with the local legislation and operating culture. In each country, we have a person responsible for occupational health and the necessary external partners. Occupational safety observations are reported to the local occupational safety and health representatives, who are responsible for assessing the observations and processing them appropriately.

Human resource management at Etteplan is evaluated and developed by means of personnel surveys and supervisor surveys as well as by monitoring employees' experiences in different stages of employment, including entry interviews and exit interviews with employees. Systematic introductory training and a development plan related to development discussions are part of our personnel development processes. We support Etteplan employees in the context of retirement and the termination of employment. Each situation is planned individually.

In addition to having impacts on our personnel, our operations have significant economic impacts on many other stakeholders arising from the taxes, wages, dividends and financial expenses paid by the company. We also purchase goods and services in the countries we operate in. Through our work with customers, we participate in the development of critical functions in society in the transport and energy sectors, for example. Our solutions promote the industrial adoption of digital technologies and technologies that support the green transition.

## Results in 2022

Etteplan's number of personnel continued to grow, driven by acquisitions and recruitment, reaching approximately 4,000 by the end of 2022. Of the Group's personnel, 50 per cent worked in Finland, 18 per cent in Scandinavia, 21 per cent in Central Europe and 11 per cent in China. Collective labor agreements cover 100 per cent of the personnel in Finland and Sweden. Collective labor agreements are not in use in Etteplan's other operating countries.

In 2022, women represented 20.9 per cent of our supervisors and men 79.1 per cent. Promoting diversity and inclusion is one of our most significant development projects. The equality of overall pay is monitored through annual evaluations, and remuneration is the subject of continuous development.

In 2022, we received a total of seven reports through our First Whistle whistleblowing channel. Three of the reports were unfounded. The unfounded reports, which had been submitted through the wrong channel, were forwarded to the appropriate channels. The substantiated incidents concerned discrimination and were handled in accordance with our defined process. Etteplan has defined a process for addressing suspicions of various degrees of seriousness and concerning various areas. In the identified incidents of discrimination, corrective measures were taken, for example, by initiating individual training as well as training for supervisors and employees on the topic of inclusivity.

In 2022, some 94 per cent of Etteplan's personnel participated in development discussions (2021: 95). The topics of the development discussions include each employee's position in the career path model and career opportunities.

In 2022, we continued the E-LEAD development program for supervisors and key personnel, which first began in 2020. The program has had a significant impact on the development of our key employees' leadership competence, and 267 supervisors and key employees have already completed it. In 2022, the training program was used to support supervisors particularly by increasing their competence related to the management of hybrid work.

The number of sickness-related absences increased in 2022 compared to the previous years. This was due to the lifting of COVID-19 restrictions. Long sickness-related absences have decreased, however. Working independently of time and place, which has been enabled by remote work, has had a positive impact on Etteplan employees' well-being and coping with work.

Russia's invasion of Ukraine has increased uncertainty and concerns among Etteplan employees. With this in mind, occupational health care services and their availability were expanded in several of our operating countries. In 2022, we also substantially enhanced our monitoring related to the occupational health and safety of our employees on international assignments, and organized related training.

It is essential for our future success to ensure that we employ people representing various backgrounds and competencies. We also want to ensure that, in our recruitment activities, we speak to groups of candidates that are as diverse as possible and are interested in working at Etteplan. In 2022, at the initiative of our workplace community, Etteplan launched the Happy DEIs (Diversity, Equity, Inclusion) project, which will enable us to incorporate diversity and inclusion more closely into our day-to-day operations.

In 2022, we introduced the digital "ette" workspace as an internal tool for Etteplan. The company-wide intranet has been a significant investment in strengthening our corporate culture and increasing transparency and openness.

## Social and personnel risks and their management

As an expert company, our most significant social impacts and risks are related to our own personnel. In our annual risk management assessment, personnel risks are identified as one of the six risk categories. Personnel risks, when they occur, can slow the company's growth. In 2022, Etteplan's personnel risks were assessed to still be one of the most significant risk categories in the company's risk assessment.

Based on the assessment, our most significant social and personnel-related risks concern the global competition for leading experts in the field of technology, i.e. the ability to attract the right competencies and engage the personnel's commitment. Prolonged remote work increases risks related to loneliness as well as the lack of social interaction and a sense of belonging. A risk related to hybrid work was also identified in the assessment.

We prevent the realization of personnel risks through good human resources management, systematic monitoring of occupational health, safety and well-being as well as internal procedures and guidelines. We develop the job satisfaction and well-being of our personnel by improving group-wide human resources processes, developing employee competence and supervisory work and improving the quality of leadership.

## ENVIRONMENTAL ASPECTS

As an expert organization, the direct environmental impacts of our operations are minor. Our most significant impact on the environment and climate change mitigation arise from the professional competence of our experts and the work we do for our customers: through our solutions, we help customers conserve energy, reduce emissions and develop sustainable products and services. A report on the taxonomy alignment of our services, in other words, the extent to which our service portfolio promotes the achievement of the EU's climate goals, is provided at the end of this document.

The direct environmental impacts of our own operations are related particularly to the energy consumption of our offices. In our environmental policy, we are committed to minimizing our negative environmental impacts, training our personnel to recognize the environmental aspects of their work and helping our partners to operate responsibly with regard to environmental issues.

The expectations of our customers and other stakeholders toward Etteplan's environmental responsibility and action have increased significantly over the past few years. We have recognized the need to set more ambitious and precise targets for our environmental and climate efforts. In 2023, we will set Group-level environmental targets and determine best practices for their measurement and reporting.

Etteplan's own policy focused on quality, the environment, health and safety together with our Code of Conduct define the contents and direction of our environmental responsibility. In our operations, we also comply with international and national environmental legislation as well as regional and local regulations.

Our environmental management is based on the requirements of the ISO 14001 environmental standard, and 41 of our 85 offices are ISO 14001 certified. We observe the same main principles of environmental management at all of our offices. In Finland, our environmental efforts are also guided by the Energy Efficiency Act and the energy reviews which it requires large enterprises to carry out at four-year intervals at a minimum.

Environmental management is the responsibility of the SVPs in charge of the business units and, at the Management Group level, the SVP responsible for the Operational Excellence function.

We have monitored the origin of the electricity used at our 10 largest office properties since 2021. Renewable energy sources account for 72 per cent of the electricity consumed at those properties. Our target is to reduce the electricity consumption of our offices by 3 per cent compared to the previous year and increase the share of renewable electricity by 3 per cent.

We recycle the IT hardware we use, with 99 per cent of the hardware forwarded to subsequent use in Finland and Sweden. The recycling of IT hardware is significant, as the reuse of equipment enabled us to reduce our CO<sub>2</sub> emissions in Finland and Sweden by nearly 290 metric tons in 2022. We also increasingly aim to use low-emission vehicles as leased cars at Etteplan.

We continued the renewal of our office premises in 2022. As the need for office space has been reduced due to remote and hybrid work, we have combined some of our office premises. Today's offices must be flexible and adaptable. We also monitor emissions generated by travel, and we have halved our emissions from flying compared to the pre-pandemic period.

## Results in 2022

ENVIRONMENTAL TARGET 2022	COUNTRY	MEASURES TAKEN AND RESULTS ACHIEVED 2022
<b>Increasing environmental awareness and incorporating sustainability thinking into engineering and design work</b>	Finland, Sweden, Poland	Sustainable development is an important part of the company's strategy work. Sustainability training was organized for employees in Sweden using the eLearning method. The environmental aspects of customer assignments were addressed in internal audits. The use of conflict minerals was investigated.
<b>Reducing electricity consumption at offices by -3% compared to 2021</b>	All	We monitor the development of electricity consumption at Etteplan's 10 largest offices. Electricity consumption decreased by 12% compared to the previous year.
<b>Increasing the share of renewable electricity at offices by +3% compared to 2021</b>	All	The share of renewable electricity decreased from 79% to 72% due to exceptional conditions in the electricity market, which were reflected in the electricity contracts of Etteplan's offices.
<b>Reducing the CO<sub>2</sub> level (g/km) of the company's leased cars by -2 g/km compared to 2021</b>	Finland and Sweden	Prioritizing low-emission vehicles. Finland -5.4 g/km and Sweden -15.9 g/km.

## Environmental risks and their management

Due to the nature of our operations, there are no significant environmental risks related to Etteplan's own operations.

## BUSINESS RISKS AND THEIR MANAGEMENT

We assess our business risks annually. In risk management, we focus particularly on monitoring changes in previously identified risks, identifying new business risks and developing proactive risk management. Our aim is to ensure that we have adequate and correct operating practices to enable us to eliminate identified risks as effectively as possible.

Risks related to Etteplan Group's business activities are classified into six categories, and risks are monitored according to this classification. Business risks include both internal and external risks. The risk classification includes the following classes:

1. Strategic risks
2. Operational risks
3. Personnel risks
4. IT security risks
5. Financial risks
6. Regulatory and legal risks

Unlike in previous years, Etteplan's most significant risks in 2022 were related to operational risks. These risks included global market uncertainty, growing geopolitical tensions, country-specific political risks and rising energy prices. The realization of these risks is mitigated by deepening customer relationships and responding quickly to changing customer needs. Among strategic risks, Etteplan's position in emerging markets and other global markets was again identified as the most significant risk.

As in previous years, personnel-related risks remained significant, as the company's business operations and future growth are based on highly competent personnel. The realization of this risk is mitigated by effective human resources management and by ensuring that Etteplan is perceived as an attractive employer among industry professionals.

Risk management is described in more detail in Etteplan's Corporate Governance Statement 2022, which was published on February 17, 2023.

## ETTEPLAN'S EU TAXONOMY REPORT DISCLOSURE 2022

### Background for EU Taxonomy reporting

In order to meet the EU's climate and energy targets for 2030 and reach the objectives of the European green deal, it is vital to direct investments towards sustainable projects and activities. The EU Taxonomy Regulation, that entered into force in 2021, is a regulation that establishes a classification scheme for economic activities based on their environmental sustainability. This classification scheme is primarily aimed at supporting mandatory disclosures, in order to help investors and companies make informed decisions on environmentally sustainable economic activities. The taxonomy classification system consists of eligible activities, i.e. economic activities that are the most relevant to significantly promoting the achievement of the EU's climate targets. The focus of the EU Taxonomy lies on 6 environmental objectives:

1. Climate change mitigation
2. Climate change adaptation
3. The sustainable use and protection of water and marine resources
4. The transition to a circular economy
5. Pollution prevention and control
6. The protection and restoration of biodiversity and ecosystems.

Under the Taxonomy Regulation, the Commission provides the actual list of environmentally sustainable activities by defining technical screening criteria for each environmental objective through delegated acts. A first delegated act on sustainable activities for climate change adaptation and mitigation objectives is published, and the classification system will later be expanded to address the EU's environmental targets concerning the other four topics. Linked to these activities, technical screening criteria defines whether the activity substantially contributes to this environmental objective. Only when these criteria are met, the activity can be defined as sustainable. Furthermore, while the activity meets the technical screening criteria,

it must make sure that it does not significantly harm any of the other 5 environmental objectives and must be compliant with the UN Guiding Principles on Business & Human Rights and the OECD Guidelines.

In the first phase in the Taxonomy Regulation, companies needed to conduct an eligibility disclosure from FY2021, and in the second phase companies must report their eligibility and alignment from FY2022. From 2023 onwards non-financial undertakings falling under the Non-Financial Reporting Directive (NFRD) will have to start reporting on the alignment % of their Taxonomy eligible activities, obligation to report include disclosure of the percentage of turnover, capital expenditure (Capex) or operational expenditure (Opex) that is Taxonomy-eligible and aligned.

### Our approach to Taxonomy alignment and Taxonomy eligibility

We reported our Taxonomy alignment for the first time last year and concluded that due to the nature of our operations, the direct emissions of our operations – and consequently the negative climate change impacts of our own operations – are minor. Our most significant potential for influencing the environment and climate change mitigation is through the development of our customers' business and the solutions, we engineer for our customers. We are still in the process of assessing the need to develop Etteplan's monitoring of customer assignments and financial performance to ensure that we will satisfy future reporting obligations as effectively and accurately as possible.

The Taxonomy eligibility of our service offering was reassessed for the financial year 2022. As opposed to last year, now the evaluation was done not only for planning areas but also per business unit. For this reason taxonomy eligible revenue increased slightly from 58 per cent to 63 per cent. There were some acquisitions in 2022 which also increased the taxonomy eligible revenue to 65 per cent. The assessment included identifying the eligible activities, reviewing the technical screening criteria (TSC) and the Do-No-Significant-Harm criteria (DNSH) for each of the environmental objectives for all relevant business activities and carrying out an assessment of the Minimum Social Safeguards (MSS) at corporate level. The purpose of the process was to define the taxonomy-eligibility and alignment and to gather evidence of the substantial contribution.



Etteplan has activities that qualify as environmentally sustainable according to the EU Taxonomy Regulation. The activities are eligible and aligned according to the published technical screening criteria for climate change mitigation and adaptation. Etteplan has activities that are in the scope of Technical Screening Criteria (TSC) in Climate change mitigation **9.1 Close to market research, development and innovation** and **9.3 Professional services related to energy performance of buildings** and in Climate change adaptation **8.2 Computer programming, consultancy and related activities**, **9.1 Engineering activities and related technical consultancy dedicated to adaptation to climate change**, and **9.2 Close to market research, development and innovation**. These activities are aligned, according to Article 16 of the Taxonomy Regulation. All others except **8.2 Computer programming, consultancy and related activities** are enabling a substantial contribution towards climate change mitigation, which is one of the objectives defined in Article 9 of the Regulation.

Etteplan's taxonomy aligned activities under the scope of climate change mitigation TSC 9.1 and TSC 9.3 include for example Embedded Business, Testing Business, Technical Documentation, and part of Mechanical Engineering activities, Electrics and Automation activities and Plant Engineering activities. Etteplan's taxonomy aligned activities under the scope of climate change adaptation TSC 8.2, TSC 9.1 and TSC 9.2 include, for example, cloud and software development services, environmental impact consulting, and electrical and automation design services. These activities, for example, consist of research, applied research and experimental development of solutions, processes, technologies, business models and other solutions dedicated to the reduction, avoidance or removal of GHG emissions for which the ability to reduce, remove or avoid GHG emissions has been targeted or demonstrated. The taxonomy aligned revenue was

evaluated by business units and it represents only sales to external customers avoiding double accounting for all the indicators. Taxonomy-eligible and aligned activities represent 65 per cent of Etteplan's revenue.

The assessment of taxonomy aligned capital expenditure included the asset types described in accordance with Delegated Act 2021/2178. Total capital expenditure was used as denominator and the taxonomy aligned capital expenditure was defined based on the criteria that it is related to the taxonomy aligned activities of Etteplan. It included, for example, acquisitions, facility improvements, research and development projects. They support the transition towards a low carbon economy for the value chain. 67 per cent of CapEx is taxonomy-eligible and aligned.

Taxonomy aligned operating expenditure primarily consists of non-capitalized development expenditure and building energy efficiency improvements. We do not report on operating expenditure referred to in the Taxonomy Regulation in 2022, so the taxonomy aligned operating expenditure is 0% and therefore not presented as a table. We monitor the number of working hours allocated to the development of our service offering and operations as well as the quality of our operations, but we do not currently calculate their exact costs. In 2023, Etteplan's management will assess the preconditions for monitoring the operating expenditure items referred to in the Taxonomy Regulation and their applicability to the company's operations.

Etteplan continues to develop taxonomy assessment and reporting in 2023 as the final technical screening criteria for the four remaining objectives will be finalized. In addition to currently identified taxonomy aligned activities, certain other activities of Etteplan may be eligible according to the other four environmental objectives. The total taxonomy-eligible and aligned revenue may therefore increase in 2023 as some activities related to service can partially fall in the forthcoming scope of the environmental objective "Transition to a circular economy and waste prevention".

## Taxonomy aligned revenue

ECONOMIC ACTIVITY		DNSH											Taxonomy-aligned proportion of revenue		Of which Enabling or Transitional activity	
		Revenue			Contribution to climate change mitigation	Contribution to climate change adaptation	Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	Minimum social safeguards	2022		2021
		2022	2021	2022 %												
<b>Eligible and aligned activities</b>		kEur	kEur	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N			E/T
Industrial applications, testing solutions	Mitigation, 9.1, adaptation, 8.2 and 9.2	132,835	102,494	38%	38%	7%	Y	Y	Y	Y	Y	Y	Y	38%	34%	E
Engineering services	Mitigation 9.1., adaptation 8.2.	73,811	69,146	21%	21%	4%	Y	Y	Y	Y	Y	Y	Y	21%	23%	E
Building technology for energy efficiency	Mitigation 9.3.	670	567	0.2%	0.2%	0.2%	Y	Y	Y	Y	Y	Y	Y	0.2%	0%	E
Application development	Adaptation 8.2.	18,406	17,673	5.3%	0.5%	5.3%	Y	Y	Y	Y	Y	Y	Y	5.3%	6%	
Consulting	Adaptation 9.1.	467	0	0.1%	0%	0.1%	Y	Y	Y	Y	Y	Y	Y	0.1%	0%	E
<b>Total eligible and aligned</b>		<b>226,188</b>	<b>189,880</b>	<b>65%</b>	<b>60%</b>	<b>16%</b>								<b>65%</b>	<b>63%</b>	
<b>TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																
All other revenue		123,983	110,231	35%												
<b>Grand total</b>		<b>350,170</b>	<b>300,111</b>	<b>100%</b>												

## Taxonomy aligned capital expenditure

ECONOMIC ACTIVITY		Capex			DNSH									Taxonomy-aligned proportion of capex		Of which Enabling or Transitional activity	
		2022	2021	2022 %	Contribution to climate change mitigation	Contribution to climate change adaptation	Climate change mitigation	Climate change adaptation	Water & marine resources	Circular economy	Pollution	Biodiversity & ecosystems	Minimum social safeguards	2022	2021		
		kEur	kEur	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Corp.	%	%		
<b>Eligible and aligned activities</b>																	E/T
Industrial applications, testing solutions	Mitigation, 9.1, adaptation, 8.2 and 9.2	22,996	6,219	56%	56%	7%	Y	Y	Y	Y	Y	Y	Y	56%	20%		T
Engineering services	Mitigation 9.1., adaptation 8.2.	2,338	3,637	6%	6%	1%	Y	Y	Y	Y	Y	Y	Y	6%	12%		T
Building technology for energy efficiency	Mitigation 9.3.	29	35	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0.1%	0.1%		T
Application development	Adaptation 8.2.	726	810	2%	0%	2%	Y	Y	Y	Y	Y	Y	Y	1.8%	2.6%		
Consulting	Adaptation 9.1.	1,393	0	3%	0%	3%	Y	Y	Y	Y	Y	Y	Y	3.4%	0.0%		T
<b>Total eligible and aligned</b>		<b>27,482</b>	<b>10,700</b>	<b>67%</b>	<b>62%</b>	<b>13%</b>								<b>67%</b>	<b>35%</b>		
<b>TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																	
All other capex		13,606	19,882	33%													
<b>Grand total</b>		<b>41,088</b>	<b>30,582</b>	<b>100%</b>													