

STATEMENT OF NON-
FINANCIAL INFORMATION

2023

Statement of non-financial information 2023

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 communication. We operate in over 80 offices in eight countries: Finland, Sweden, Germany, the Netherlands, Poland, Denmark, the United States, and China. On December 31, 2023, the company had 3,902 employees (2022: 3,929). 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 communication 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 Communication Solutions

Technical Communication 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 creation and distribution in print and digital form. For an industrial customer, good technical documentation can increase 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, and we also seek to minimize the adverse environmental impacts of our own operations.

The material sustainability themes of our operations were identified based on a double materiality assessment conducted in 2023 and validated by the management.

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 concerning various areas.

We report on our corporate responsibility with reference to the Universal Standards of the Global Reporting Initiative. In 2023, Etteplan also enrolled as a participant in the UN Global Compact and is therefore also committed to the Ten Guiding Principles. More information on Etteplan's corporate responsibility will be provided in the Annual Review published in March 2024.

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 virtual training module 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.

We also have a quality, environmental, health, and safety policy. 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 and the UN Global Compact. 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 and inclusion play a key role in our future success and promoting and educating on diversity and inclusion has been one of the projects within our internal development efforts in 2023 and will continue 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.

Per 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 the country level. Our stakeholders' expectations regarding our sustainability have increased over the past few years, and we have invested more resources and made systematic efforts to develop our sustainability agenda. The significance of sustainability is continuously growing in our business. We have updated our double materiality sustainability themes and, based on the themes, set metrics and targets 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 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 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 globally implemented career path model is at the core of monitoring the professional development of our employees. The purpose of the model is to encourage Etteplan employees to actively develop their careers. 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 depending on the operating countries, following 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 through 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 2023

Etteplan's number of personnel was approximately 4,000 by the end of 2023. Of the Group's personnel, 50 percent worked in Finland, 19 percent in Scandinavia, 22 percent in Central Europe and 10 percent in China. Collective labor agreements cover 100 percent of the personnel in Finland and Sweden. Collective labor agreements are not in use in Etteplan's other operating countries.

In 2023, women represented 20 percent of our supervisors and men 80 percent. 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.

Etteplan has zero tolerance for discrimination. We want to address all kinds of misconduct through the whistleblowing channel, and the supervisor and HR channels. In 2023, there were no cases of ethical offences identified through the whistleblowing channel. However, six other important issues were raised and appropriately addressed. Reports that proved to be unfounded were transferred to the appropriate channels. One valid case was reported through other channels, and it involved discrimination. The case was handled in accordance with the local legislation and the defined process.

In 2023, approximately 92 percent of Etteplan's employees participated in development discussions (2022: 94). The topics of the development discussions include for example each employee's position in the career path model, career opportunities and well-being at work. A unified development discussion model is used in Finland, Sweden, Denmark, Poland and China. The model will also be implemented in Germany, where Etteplan has grown through acquisitions. In the Netherlands, the unified development discussion process is not strictly followed, but individual discussions between employees and supervisors have taken place, and integration to the unified model is underway there as well.

In 2023, 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 77 supervisors and key employees completed it in 2023. 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 2023 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.

Occupational health care services and their availability were expanded in several of our operating countries. In 2023, we also substantially enhanced our monitoring related to the occupational health and safety of our employees on international assignments and organized related training.

Our future success needs 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 who are as diverse as possible and are interested in working at Etteplan. In 2023, Etteplan continued the Happy DEIs (Diversity, Equity, Inclusion) initiative, which has enabled us to increase our knowledge of diversity and inclusion topics and apply them in our day-to-day operations.

The companywide intranet "ette" 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. The availability of skilled professionals ensures the development, growth, and profitability of the business. In 2023, 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.

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 arises 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 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 concerning 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 set more ambitious and precise targets for our environmental and climate efforts. In 2023, we set Group-level sustainability targets and determined best practices for their measurement and reporting.

Etteplan's quality, environment, health & safety policy 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 40 of our 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 require 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 Solutions & Technologies function.

We have monitored the origin of the electricity used at our 10 largest office properties since 2021. Renewable energy sources account for 76 percent of the electricity consumed at those properties. Our target is to reduce the electricity consumption of our offices by 3 percent compared to the previous year and increase the share of renewable electricity by 3 percent.

We recycle the IT hardware we use, with 98 percent 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 CO₂ emissions in Finland and Sweden by nearly 229 metric tons in 2023. We prefer low-emission vehicles for Etteplan's leasing cars, and we monitor their environmental impact in terms of emissions.

We embraced a hybrid work model, transitioning from remote work to foster a more balanced approach. We also monitor emissions generated by travel.

Results 2023

Environmental target	Country	Measures taken and results achieved 2023
Increasing environmental awareness and incorporating sustainability thinking into engineering and design work	Finland, Sweden, Poland	Sustainable development is an important part of the company's strategy work. For the first time, the Carbon Footprint (Scope 1, 2, 3) was calculated for Etteplan's operations in Finland and Sweden. The internal audits dealt with the environmental aspects of customer assignments. We joined the UN sustainable development 'Global Compact' initiative.
Reducing electricity consumption at offices by -3% compared to 2022	All	We monitor the development of electricity consumption at Etteplan's 10 largest offices. Electricity consumption decreased by 7% compared to the previous year partly due to the reduction of office space.
Increasing the share of renewable electricity at offices by +3% compared to 2022	All	The share of renewable electricity increased from 72% to 76% due to exceptional conditions in the electricity market, which were reflected in the electricity contracts of Etteplan's offices.
Reducing the CO ₂ level (g/km) of the company's leased cars by -2 g/km compared to 2022	Finland, 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 operations.

BUSINESS RISKS AND THEIR MANAGEMENT

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

In 2023, Etteplan's most significant risks were related to operational and strategic factors. These include the changing business environment and the ability to adopt new technologies, global market uncertainty, increasing geopolitical tensions, and country-specific political risks. The realization of these risks is mitigated by deepening customer relationships and responding quickly to the evolving business environment and customer needs.

As in previous years, risks related to personnel remain significant, as the company's business and future growth depend on a skilled workforce. The realization of this risk is prevented through effective personnel management and ensuring the attractiveness of Etteplan's employer brand among industry professionals.

Risk management is described in more detail in Etteplan's Corporate Governance Statement 2023, which was published on February 8, 2023.

REPORTING ACCORDING TO THE EU TAXONOMY

The EU Taxonomy, a classification system for sustainable economic activities, is part of the EU's regulation for sustainable finance. To achieve the EU's climate and energy goals, it is essential to direct investments towards sustainable projects and activities. The EU Taxonomy Regulation came into force in 2021 and classifies activities based on their environmental sustainability. With the help of the EU Taxonomy, investors and companies can make decisions about environmentally sustainable economic activities. The Taxonomy classifies activities that significantly contribute to achieving at least one of the six environmental objectives:

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

EU Taxonomy-eligibility and taxonomy-alignment

EU Taxonomy reporting starts with assessing a company's activities to determine if they are *taxonomy-eligible*. Then, the *taxonomy-aligned* portion of eligible business activities is determined, which meets the criteria set out in the Taxonomy Regulation for environmentally sustainable activities. The economic activity is taxonomy-aligned when it meets the following three criteria:

1. The economic activity significantly contributes to at least one of the six environmental objectives (Technical Screening Criteria or TSC criteria)
2. The economic activity does not significantly harm other environmental objectives (Do No Significant Harm or DNSH criteria)
3. The economic activity is carried out in accordance with minimum social safeguards (Minimum Social Safeguards or MSS criteria)

The European Commission has compiled a list of sustainable activities and defined Technical Screening Criteria (TSC) for each significant contribution to environmental objectives through Delegated Acts. Initially, the criteria were published for climate change mitigation and adaptation, and in 2023, the criteria were published for four other environmental objectives.

Reporting requirements for the financial year 2023

In the 2023 reporting, both taxonomy-eligibility and taxonomy-alignment will be reported for climate change mitigation and adaptation. For the other four environmental objectives, only taxonomy-eligibility will be reported.

Etteplan's approach to EU Taxonomy reporting

Due to the nature of our operations, our direct emissions and thus our negative climate impact are minimal. Our most significant potential for the environment and mitigating climate change lies in developing our customers' business and solutions for them. For the 2023 Taxonomy reporting, we evaluated our taxonomy-eligibility based on our 2022 analysis. The assessment of climate change mitigation and adaptation was updated according to the Delegated Acts, and for the first time, an assessment of eligibility for the other four environmental objectives was conducted.

The assessments were made both at the planning level and at the business unit level, including identifying taxonomy-eligible activities, reviewing all relevant business activities against Technical Screening Criteria (TSC) and Do No Significant Harm (DNSH) criteria for each environmental objective, and evaluating Minimum Social Safeguards (MSS) at the company level. The purpose of the process was to define taxonomy-eligibility and alignment and to collect evidence of the significance of the impact. The assessment was coordinated by a working group consisting of the director and expert responsible for sustainability, an expert in financial management, the director and expert responsible for services, and an external consultant.

As legislation evolves, we will continue to assess the need to develop Etteplan's customer assignments and financial performance monitoring to ensure that we can meet future reporting requirements as efficiently and accurately as possible.

Etteplan's taxonomy-eligibility and taxonomy-alignment

Etteplan has taxonomy-eligible activities for climate change mitigation under **TSC 9.1 Close to market research, development, and innovation**, and **TSC 9.3 Professional services related to energy performance of buildings**. For climate change adaptation, Etteplan has eligible activities under **TSC 8.2 Computer programming, consultancy and related activities**, **TSC 9.1 Engineering activities and related technical consultancy dedicated to adaptation to climate change** and **TSC 9.2 Close to market research, development, and innovation**. For the other four environmental objectives, Etteplan has eligible activities for sustainable use and protection of water and marine resources under **TSC 4.1 Provision of IT/OT data-driven solutions for leakage reduction** and transition to a circular economy under **TSC 4.1 Provision of IT/OT data-driven solutions**.

Etteplan's taxonomy-aligned activities for climate change mitigation under TSC 9.1 and TSC 9.3 include embedded services, testing services, technical documentation, and some mechanical design functions, electrical and automation design, and plant design.

For climate change adaptation under TSC 8.2 and TSC 9.1, Etteplan’s taxonomy-aligned activities include cloud and software development services, environmental impact consulting, and electrical and automation design services. These actions include research, applied research, and the development of products and services that aim to reduce, avoid, or remove greenhouse gas emissions in solutions, processes, technologies and business models.

Changes compared to the previous reporting year

Only capital expenses will be reported for climate change adaptation under TSC 8.2 in the 2023 reporting. In 2022, TSC 8.2 was also reported as turnover. In the reporting of the year 2022, TCS 8.2 had a turnover of a share of 5.3 % of the turnover according to the taxonomy. The change was made based on the Commission’s updated guidance (Commission Notice C/2023/305).

Accounting policy for Key Performance Indicators for EU Taxonomy

Taxonomy-eligible and taxonomy-aligned turnover, capital expenditure, and operating expenditure are calculated only once, even though some activities within the taxonomy may belong to multiple taxonomy categories. Non-financial undertakings shall also report the extent of eligibility and alignment per environmental objective, that includes alignment with each of environmental objectives for activities contributing substantially to several objectives.

KPI related to turnover (Turnover)

Taxonomy-eligible and taxonomy-aligned turnover is reported in relation to Etteplan’s total turnover. The numerator includes the estimated total turnover of taxonomy-eligible and taxonomy-aligned products and services, and the denominator includes the total turnover reported in Etteplan’s 2023 financial statements. The taxonomy-aligned turnover was estimated by service, and it represents only sales to external customers. Etteplan’s taxonomy-aligned turnover is 62 percent.

KPI related to capital expenditure (CapEx)

Taxonomy-eligible and taxonomy-aligned capital expenditure is reported in relation to all Etteplan’s capital expenditures. The numerator includes capital expenditures related to taxonomy-aligned economic activities, and the denominator includes total capital expenditures.

50 percent of capital expenditures are taxonomy-aligned. These actions include, for example, acquisitions, property improvements and research and development projects, as they support the transition to a low-carbon economy for the value chain.

KPI related to operating expenditure (OpEx)

The operating expenses described in the Taxonomy regulation are development expenses and improvements in building energy efficiency. We don’t report operating expenses according to the taxonomy regulation for the year 2023, so the taxonomy-alignment of our operating expenses is 0%. We monitor the number of working hours allocated to the development of our services and operations, as well as the quality of our operations, but we do not currently calculate their exact costs. Etteplan’s management assessed the feasibility of monitoring the operating expenses defined in the taxonomy regulation and their suitability for the company’s operations in 2023. During the year 2024, the possibility of implementing operational expenditure reporting will be investigated to improve reporting accuracy according to the EU taxonomy regulation.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

Financial year 2023	2023		Substantial contribution criteria							DNSH criteria ("Does Not Significantly Harm")							Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year 2022	Category enabling activity	Category transitional activity	
	Economic Activities	Code	Turnover	Proportion of Turnover, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity				Minimum Safeguards
					k€	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N				Y/N
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Close to market research, development and innovation	CCM 9.1, CCA 9.2	222,483	62%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	60%	E	
Professional services related to energy performance of buildings	CCM 9.3	860	0.2%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0.2%	E	
Engineering activities and related technical consultancy dedicated to adaptation to climate change	CCA 9.1	804	0.2%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0.1%	E	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		224,147	62%	62%	0.2%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	60%	E	
Of which enabling		224,147	62%	62%	0.2%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	60%	E	
Of which transitional		0	0%	0%						Y	Y	Y	Y	Y	Y	Y	Y	0%	T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Provision of IT/OT data-driven solutions for leakage reduction	WTR 4.1	1,069	0.3%	N/EL	N/EL	EL	N/EL	N/EL	N/EL									0%		
Provision of IT/OT data-driven solutions	CE 4.1	5,745	1.6%	N/EL	N/EL	N/EL	N/EL	EL	N/EL									0%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		6,814	1.9%	0%	0%	0.3%	0%	1.6%	0%									0%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		230,961	64%	62%	0.2%	0.3%	0%	1.6%	0%									60%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities		128,989	36%																	
TOTAL		359,951	100%																	

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PCC
- Biodiversity and ecosystems: BIO

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
- N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
- EL – Taxonomy-eligible activity for the relevant objective
- N/EL – Taxonomy-non-eligible activity for the relevant objective

Turnover - Close to market research, development and innovation (CCM 9.1, CCA 9.2)

	Proportion of turnover / Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	62%	62%
CCA	4%	4%
WTR	N/EL	N/EL
CE	N/EL	N/EL
PPC	N/EL	N/EL
BIO	N/EL	N/EL

N/EL - Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

Financial year 2023	2023		Substantial contribution criteria							DNSH criteria ("Does Not Significantly Harm")							Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, year 2022	Category enabling activity	Category transitional activity
	Economic Activities	Code	CapEx	Proportion of CapEx, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity			
		k€	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Close to market research, development and innovation	CCM 9.1, CCA 9.2	9,986	47%	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	62%	E	
Professional services related to energy performance of buildings	CCM 9.3	27	0.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1%	E	
Computer programming, consultancy and related activities	CCA 8.2	589	2.8%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1.8%		
Engineering activities and related technical consultancy dedicated to adaptation to climate change	CCA 9.1	19	0.1%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	3.4%	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		10,622	50%	48%	2.9%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	67%	E	
Of which enabling		10,032	48%	48%	2.9%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	65%	E	
Of which transitional		0	0%	0%						Y	Y	Y	Y	Y	Y	Y	0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Provision of IT/OT data-driven solutions for leakage reduction	WTR 4.1	3	0.02%	N/EL	N/EL	EL	N/EL	N/EL	N/EL								0%		
Provision of IT/OT data-driven solutions	CE 4.1	173	0.8%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								0%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		176	0.8%	0%	0%	0.02%	0%	0.8%	0%								0%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		10,798	51%	48%	2.9%	0.02%	0%	0.8%	0%								67%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		10,280	49%																
TOTAL		21,077	100%																

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

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
- N/EL - Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
- EL - Taxonomy-eligible activity for the relevant objective
- N/EL - Taxonomy-non-eligible activity for the relevant objective

CapEx - Close to market research, development and innovation (CCM 9.1, CCA 9.2)

	Proportion of CapEx / Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	47%	47%
CCA	4%	4%
WTR	N/EL	N/EL
CE	N/EL	N/EL
PPC	N/EL	N/EL
BIO	N/EL	N/EL

N/EL - Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

Financial year 2023	2023		Substantial contribution criteria							DNSH criteria ("Does Not Significantly Harm")							Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year 2022	Category enabling activity	Category transitional activity
	Economic Activities	Code	OpEx	Proportion of OpEx, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity			
		k€	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Close to market research, development and innovation	CCM 9.1, CCA 9.2	N/A	N/A	Y	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	N/A	E	
Professional services related to energy performance of buildings	CCM 9.3	N/A	N/A	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	N/A	E	
Computer programming, consultancy and related activities	CCA 8.2	N/A	N/A	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	N/A		
Engineering activities and related technical consultancy dedicated to adaptation to climate change	CCA 9.1	N/A	N/A	N/EL	Y	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	N/A	E	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	N/A	N/A	N/A	N/A	N/A	N/A	Y	Y	Y	Y	Y	Y	Y	N/A	E	
Of which enabling		0	0%	N/A	N/A	N/A	N/A	N/A	N/A	Y	Y	Y	Y	Y	Y	Y	N/A	E	
Of which transitional		0	0%	N/A	N/A	N/A	N/A	N/A	N/A	Y	Y	Y	Y	Y	Y	Y	N/A		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Provision of IT/OT data-driven solutions for leakage reduction	WTR 4.1	N/A	N/A	N/EL	N/EL	EL	N/EL	N/EL	N/EL								N/A		
Provision of IT/OT data-driven solutions	CE 4.1	N/A	N/A	N/EL	N/EL	N/EL	N/EL	EL	N/EL								N/A		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%	N/A	N/A	N/A	N/A	N/A	N/A								N/A		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		0	0%	N/A	N/A	N/A	N/A	N/A	N/A								N/A		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		0	100%																
TOTAL		0	100%																

The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:

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- EL - Taxonomy-eligible activity for the relevant objective
- N/EL - Taxonomy-non-eligible activity for the relevant objective

OpEx - Close to market research, development and innovation (CCM 9.1, CCA 9.2)

	Proportion of OpEx / Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	N/A	N/A
CCA	N/A	N/A
WTR	N/EL	N/EL
CE	N/EL	N/EL
PPC	N/EL	N/EL
BIO	N/EL	N/EL

N/EL - Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

Nuclear and fossil gas related activities

Nuclear energy related activities

The undertaking 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
The undertaking 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
The undertaking 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.	YES

Fossil gas related activities

The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	YES



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