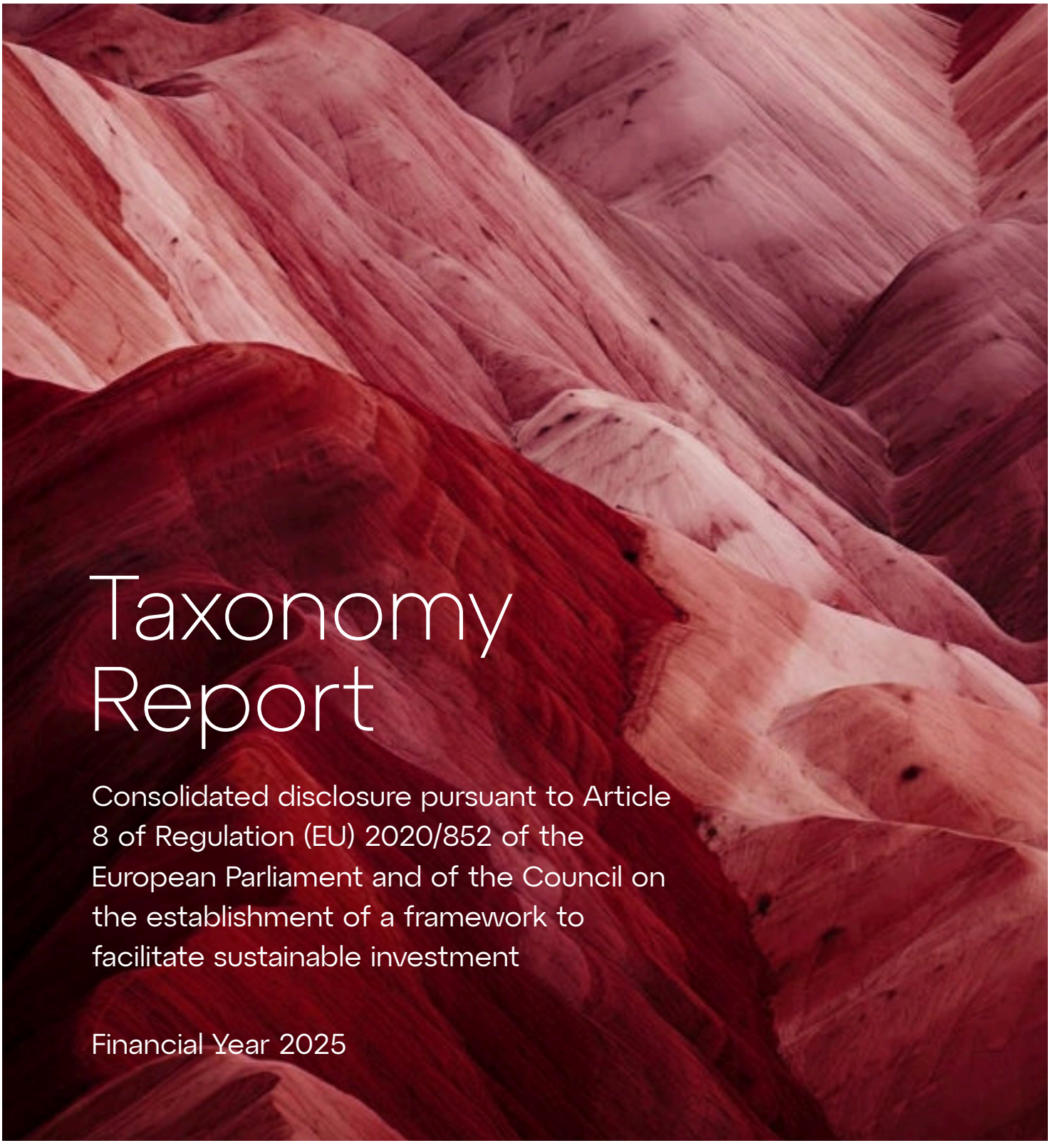
SILON



Taxonomy Report

Consolidated disclosure pursuant to Article 8 of Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment

Financial Year 2025

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Article 8 of the Taxonomy Regulation

The Taxonomy Regulation is a key component of the European Commission's action plan for redirecting capital flows towards a more sustainable economy. It represents an important step towards achieving carbon neutrality by 2050 in line with the EU's climate targets, as it establishes a classification system for environmentally sustainable economic activities.

In the text that follows, as the non-financial parent company (SILON CZ s.r.o.), we present for the reporting period 2025 the proportion of economic activities in line with the taxonomy relating to the first two environmental objectives (climate change mitigation and climate change adaptation) and the proportion of economic activities eligible under the taxonomy relating to the remaining four environmental objectives as a percentage of the company's total turnover (turnover KPI), the company's capital expenditure (capital expenditure KPI) and the company's operating expenditure (operating expenditure KPI) in accordance with Article 8 of the Taxonomy Regulation.

Our activities

Overview

Eligible Activities, Activities in Line with the Taxonomy and Ineligible Activities

For more detailed information and templates, see the Annexes.

Definitions

An economic activity eligible under the taxonomy is one that is described in the Commission delegated regulations supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council (the Taxonomy Regulation), regardless of whether the economic activity in question meets the technical screening criteria set out in those delegated regulations.

Table 1: Proportion of eligible activities, activities in line with the taxonomy and ineligible activities pursuant to the taxonomy as a proportion of total turnover, capital expenditure and operating expenditure in financial year 2025

SILON CZ s.r.o.	Total (tCZK)	Proportion of economic activities eligible under the taxonomy	Proportion of economic activities in line with the taxonomy	Proportion of economic activities ineligible under the taxonomy
Turnover	2,805,952	0 %	0 %	100 %
Capital expenditure (CapEx)	54,270	54.39 %	3.18 %	45.61 %
Operating expenditure (OpEx)	71,447	0.80 %	0 %	99.20 %

Table 2: Economic Activities Eligible under the Taxonomy

Economic activity	Description	Environmental objective
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	operating leases for electric vehicles acquired as part of a fleet renewal programme	Climate-change mitigation
7.3 Installation, maintenance and repair of energy efficiency equipment	replacement of windows with new energy-efficient windows, replacement of building heating systems, replacement of light fittings with LED lighting, Clean Sweep, EHS investment (sewerage renovation)	Climate-change mitigation
7.7 Acquisition and ownership of buildings	the purchase and administration of administrative and production buildings, the energy performance of which is monitored	Climate-change mitigation

An economic activity is in line with the taxonomy if it is carried out in accordance with the technical screening criteria as set out in the delegated regulations supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council and the minimum safeguards relating to human rights, anti-corruption and bribery, fair taxation and fair competition rules. In order to meet the technical screening criteria, an economic activity must contribute materially to the achievement of one or more environmental objectives, while not materially undermining any other environmental objective.

An economic activity ineligible under the taxonomy is any activity that is not described in the delegated regulations supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.

Eligible economic activities and activities in line with the taxonomy

We have reviewed all the economic activities carried out by the group in order to ascertain which of them are eligible and in line with the taxonomy set out in all the annexes to the relevant delegated regulations. Table 2 below shows the environmental objectives under which eligible activities were identified. The templates for reporting the mandatory indicators set out below (see the Annexes) show, among other things, which environmental objective each activity qualifies for. Our activities are primarily focused on climate change mitigation; for this reason, we classify all our activities under the environmental objective 'Climate Change Mitigation'.

Assessment of Our Economic Activities in Terms of Taxonomic Suitability

Activities identified as eligible under the taxonomy were therefore identified based on an assessment of the nature of the individual economic activity, its potential to contribute materially to the Climate Change Mitigation environmental objective and its compliance with the description of the activity in question in the annexes to the relevant delegated regulations.

- We consider activity 6.5 to be eligible and include the renewal of the vehicle fleet within it.
- Activity 7.3 encompasses investments in activities relating to the repair and improvement of the operational efficiency of buildings, including the optimisation of

material storage and handling, modifications to laboratory and production areas, technical improvements to production lines, the modernisation of selected technological equipment, Clean Sweep projects and environmental and safety investments, such as the renovation of sewerage infrastructure and other investments leading to increased energy and operational efficiency.

- The company includes in item 7.7 investments relating to the administration, modernisation and refurbishment of administrative, storage and production buildings and associated infrastructure, including structural optimisations, modifications to storage areas, hardened surfaces and other construction measures supporting the long-term use and operation of buildings.
  The company owns and administers administrative and production buildings, monitoring their energy consumption and implementing appropriate measures to ensure efficient energy management and the technical upgrading of the buildings.

Activities Ineligible under the Taxonomy

The group's core business activity, namely, the production and sale of technical polymer compounds, was classified as an ineligible activity under the taxonomy.

Assessment of compliance with the taxonomy

Substantial Contribution

The first step in assessing whether an economic activity is in line with the taxonomy is to meet the first requirement described in the Taxonomy Regulation – the activity must contribute materially to one or more environmental objectives. In order for an activity to be recognised as contributing to the achievement of an environmental objective, it must meet the specific technical screening criteria set out for that particular activity in the relevant annex to the delegated regulation in question. Below, we set out the individual criteria and how they were assessed.

- Activity 6.5 – Transport by motorbikes, passenger cars and light commercial vehicles (in line with a substantial contribution)

  As an activity in line with a substantial contribution to the EU taxonomy, we include the operating lease of electric vehicles that were acquired as part of the fleet renewal programme. This activity contributes to the decarbonisation of corporate mobility and the reduction of greenhouse gas emissions.

- Activity 7.3 – Installation, maintenance and repair of equipment to improve energy efficiency (in line with a material contribution)

  Activities in line with a substantial contribution include refurbishments aimed at reducing the energy intensity of production and support processes. They include, for example, the modernisation of cooling towers, optimisation of storage and logistics processes, modifications to laboratory and production facilities, technical improvements to production lines and modernisation of selected pieces of plant.

- Activity 7.7 – Acquisition and ownership of buildings (in line with a substantial contribution)

  The company includes in this activity investments relating to the modernisation and technical appreciation of administrative, storage and production buildings and associated infrastructure. They include, in particular, structural optimisations, modifications to storage areas, loading bays, hardened areas and other construction measures that support the efficient and long-term sustainable use of buildings. At the same time, the company monitors the energy performance of its buildings and implements measures aimed at efficient energy management.

'Do No Significant Harm' ('DNSH') Principle

For all economic activities where we have demonstrated a substantial contribution to the Climate Change Mitigation environmental objective, we also provide an analysis of the criteria under the 'do no significant harm' principle.

- The 'do no significant harm' principle in relation to the objective of 'adaptation to climate change' (Annex A)

Activities 6.5, 7.3, 7.7

As part of the climate risk analysis, a total of 28 different risks were assessed, covering a wide range of potential climate events and their impacts on the company's assets within defined timeframes. The analysis identified storms (including blizzards, dust storms and sandstorms), heat stress and tornadoes as risks to the company. Based on the methodology used, the other hazards were assessed as not posing a material climate hazard in the short, medium and long term.

- The 'do no significant harm' principle in relation to the objective of 'sustainable use and protection of water and marine resources' (Annex B)

Activities 6.5, 7.3, 7.7

The EU taxonomy does not set out any criteria for these activities under this objective.

- The 'do no significant harm' principle in relation to the objective of 'transition to a circular economy'

Activities 7.3, 7.7

- The EU taxonomy does not set out any criteria for these activities under this objective.

Activity 6.5

The company does not currently have access to complete technical data from vehicle manufacturers or detailed documentation on the material composition and recyclability of individual vehicles; therefore, it is not possible to unequivocally confirm full compliance with this criterion.

- The 'do no significant harm' principle in relation to the objective of 'prevention and reduction of pollution' (Annex C)

Activities 7.7

The EU taxonomy does not set out any criteria for these activities under this objective.

Activity 6.5

The company does not have access to complete documentation to verify the DNSH specifics for all vehicles; therefore, it is not possible to confirm unequivocally that these criteria have been met.

Activity 7.3

Complete material and technical documentation regarding the building materials used and the renovation procedures followed is not available for all the works carried out; therefore, it is not possible to unequivocally confirm compliance with the DNSH criteria in all cases.

- The 'do no significant harm' principle in relation to the objective of 'protecting and restoring biodiversity and ecosystems'

Activities 6.5, 7.3, 7.7

The EU taxonomy does not set out any criteria for these activities under this objective.

Minimum Safeguards

The final step towards compliance with the taxonomy is adherence to the 'minimum safeguards'. The minimum safeguards encompass all the processes put in place to ensure that economic activities are carried out in accordance with:

- the OECD Guidelines for Multinational Enterprises (OECD MNE Guidelines);
- the United Nations Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions referred to in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work and in the International Bill of Human Rights.

The scope of the Minimum Safeguards covers the following four areas:

- human rights (including labour and consumer rights);
- corruption and bribery;
- taxes;
- fair competition.

To assess compliance with the Minimum Safeguards, we follow a two-dimensional assessment model. Firstly, an assessment of whether adequate processes have been put in place to prevent adverse incidents from occurring (the process dimension). Secondly, an evaluation of results in order to assess whether our processes are effective (the results dimension).

Human Rights (including labour and consumer rights)

SILON fully complies with all applicable Czech and European legal regulations in the areas of human rights, labour law and consumer protection. We do not tolerate child labour or forced labour, and we are not aware of any cases of breaches of acts of parliament in this area. Any person who believes that his/her rights have been infringed by the actions of the company or our suppliers may contact our reporting mechanism, through which he/she can submit a request for an investigation.

Corruption and Bribery

SILON CZ s.r.o. applies a zero-tolerance policy towards any form of corruption or bribery. This applies to both the giving and receiving of bribes. We neither support nor tolerate fraud, corrupt practices or breaches of competition rules. In order to prevent and combat corrupt practices, the Corruption Prevention Programme was introduced and its principles are enshrined in the Company Code of Conduct. In addition, anti-corruption guidelines were drawn up and communicated to employees, suppliers and business partners. All employees, including the company's management, undergo regular compliance training, which also covers topics relating to the prevention of corruption. The company has also put in place a clear reporting procedure that enables employees to report suspected corrupt practices, and every report is thoroughly investigated.

Taxation

In line with our ethical values, we regard tax transparency and compliance with tax regulations as important elements of corporate governance. SILON CZ s.r.o. fulfils all its tax liabilities in accordance with the applicable legislation and to a high standard of professionalism and integrity. The company's tax strategy is transparent and sustainable in the long term. All tax returns are prepared in accordance with national requirements and the relevant accounting standards (IFRS). Tax risk management is an integral part of the company's risk management system and is carried out by a qualified team of specialists who work closely with the company's management.

Competition

SILON CZ s.r.o. conducts its business in accordance with all applicable legal regulations on competition and strives to promote a fair and transparent business environment. We adhere to high ethical standards and avoid any unfair practices, such as price-fixing, market-sharing or the abuse of a dominant position. The company's employees, particularly those in managerial roles, regularly attend training courses on competition law and ethical business practices, which help them prevent, detect and address potential breaches of competition rules. SILON CZ s.r.o. focuses on innovative and sustainable solutions and strives to ensure that fair competition benefits the market, the environment and society alike.

Our key performance indicators (KPIs) and accounting policies

Key performance indicators (KPIs) include the turnover KPI, capital expenditure KPI and operating expenditure KPI. We use the templates published in Annex V to Commission Delegated Regulation (EU) 2023/2486 to present taxonomic KPIs. As we do not carry out activities relating to the generation of nuclear energy or energy from fossil fuels, we do not include here the templates published in Commission Delegated Regulation (EU) 2022/1214.

The specifications for each KPI are set out in accordance with Annex I to Commission Delegated Regulation (EU) 2021/2178. We set individual KPIs in accordance with legal requirements and, in this regard, describe our accounting policies as follows:

Turnover KPI

Definition

The proportion of economic activities in line with the taxonomy in our total turnover was calculated as the proportion of net turnover derived from products and services associated with economic activities in line with the taxonomy (numerator) divided by net turnover (denominator), in each case for the financial year from 1 January 2025 to 31 December 2025.

The denominator for the turnover KPI is based on our consolidated net turnover in accordance with IAS 1.82(a). Further details regarding our accounting policies relating to our consolidated net turnover are set out in the Consolidated Financial Statements.

The turnover KPI numerator is defined as net turnover derived from products and services associated with economic activities in line with the taxonomy.

Approval of the Financial Statements

Our consolidated net turnover can be reconciled with our consolidated financial statements; see the consolidated profit and loss statement (line 256).

Capital expenditure KPI

Definition

The capital expenditure KPI is defined as capital expenditure in line with the taxonomy (numerator) divided by our total capital expenditure (denominator).

Total capital expenditure comprises additions to tangible and intangible fixed assets during the financial year, before depreciation, amortisation and any revaluation. It includes the acquisition of property, plant and equipment (IAS 16), fixed intangible assets (IAS 38), right-of-use assets (IFRS 16) and investment property (IAS 40). Acquisitions arising from business combinations are also included. Capital expenditure does not include goodwill, which, in accordance with IAS 38, is not regarded as an intangible asset. For further details of our accounting policies relating to capital expenditure, see the Consolidated Financial Statements.

The numerator comprises the following categories of capital expenditure in line with the taxonomy:

a) Capital expenditure relating to assets or processes associated with economic activities in line with the taxonomy ("category (a)"):
We consider assets and processes to be related to economic activities in line with the taxonomy if they are fundamental components necessary for the performance of economic activities. Consequently, all capital expenditure invested in the following areas is taken into account in the numerator of the capital expenditure KPI:

- Measures aimed at improving the energy efficiency of technological equipment and optimising operational processes, in particular the modernisation of cooling towers.

b) Capital expenditure that forms part of investment plans aimed at upgrading economic activities eligible under the taxonomy to activities that will be in line with the taxonomy, or at expanding economic activities in line with the taxonomy ("category (b)"):
During the period under review, SILON did not report any capital expenditure that formed part of investment plans to upgrade economic activities eligible under the taxonomy to activities in line with the taxonomy or to expand such activities.

c) Capital expenditure relating to the purchase of outputs from economic activities in line with the taxonomy and individual measures enabling certain target activities to become low-carbon or to lead to a reduction in greenhouse gas emissions ("category (c)").
During the period under review, SILON did not report any capital expenditure relating to the purchase of outputs from economic activities in line with the taxonomy, nor did it report any individual measures leading to a reduction in greenhouse gas emissions within the meaning of category (c).

Approval of the Financial Statements

Our total capital expenditure can be reconciled with our consolidated financial statements, see the Intangible and Tangible Fixed Assets table in the notes to the consolidated financial statements (in tCZK). They are the sum of all types of increases in tangible and intangible assets.

Operating expenditure KPI

Definition

The operating expenditure KPI is defined as operating expenditure in line with the taxonomy (numerator) divided by our total operating expenditure (denominator).

Total operating expenditure includes direct, non-capitalised costs relating to research and development, building refurbishment measures, short-term leases, maintenance and repairs, and any other direct expenditure relating to the day-to-day maintenance of assets such as land, buildings and equipment that is necessary to ensure the continuous and efficient operation of such assets. This includes:

- **Research and development expenditure** – recognised as a cost during the reporting period in the profit and loss statement (see the 2025 Annual Report: F. Other Operating Costs, p. 8). In accordance with the consolidated financial statements, this item includes all non-capitalised costs directly attributable to research and development activities.
- **The volume of non-capitalised leases** determined in accordance with IFRS 16 and including the costs of short-term leases and low-value leases (see the 2025 Annual Report: Leasing, p. 15 and 19, Notes to the Financial Statements: Tangible and Intangible Fixed Assets, p. 12, 18).
- **Maintenance and repair costs** – determined based on the maintenance and repair costs allocated to our internal cost centres. Related items can be found in various lines of the profit and loss statement (see the 2025 Annual Report: A. Consumption of Material, Energy and Services, F. Other Operating Costs, p. 8). They usually include:
  - salary costs for maintenance staff;
  - costs of services and materials associated with routine maintenance;
  - expenditure on regular and exceptional maintenance and repairs.
  - These costs are directly allocated to tangible fixed assets.

Maintenance and repair costs were determined based on the maintenance and repair costs allocated to our internal cost centres. Related cost items can be found in the line items of our profit and loss statement (see the 2025 Annual Report, p. 8).

Generally speaking, they include employee costs, service costs and material costs for day-to-day operations, as well as for regular and unscheduled maintenance and repairs. These costs are directly allocated to our fixed tangible assets. This does not include expenditure relating to the day-to-day operation of fixed assets, such as: operating fluids and fuels, the costs of employees operating the machinery, the energy required to operate the assets and any indirect costs. Amortisation and depreciation are also not included in the operating expenditure KPI.

Furthermore, we exclude direct training costs and other human resources adaptation costs from both the numerator and the denominator, as Annex I to the Disclosures Delegated Act specifies these costs only for the numerator, so it would mathematically undermine the validity of the operating expenditure KPI calculation.

As regards the numerator, please refer to the relevant statement on the capital expenditure KPI.

Contextual information

Turnover KPI

Quantitative Breakdown of the Numerator
In Table 3 below, we present a quantitative breakdown of the turnover KPI numerator. It includes: projects, sales of goods, sales of products, sales of energy, services and other items. The turnover KPI numerator for the 2025 financial year is zero, as the economic activities that generate turnover for the company were classified as ineligible under the EU taxonomy.

Capital Expenditure KPI

Quantitative Breakdown by Economic Activity
In the 2025 financial year, capital expenditure in line with the EU taxonomy was associated with activity 7.3 – Installation, maintenance and repair of equipment to improve energy efficiency. In Table 4 below, there is a breakdown of the values of the capital expenditure KPI numerator.

Operating Expenditure KPI

Quantitative Breakdown of the Numerator
Table 5 shows the breakdown of the operating expenditure KPI numerator into its individual components, as included in the definition of operating expenditure in Delegated Regulation 2021/2178:

Table 3: Quantitative Breakdown of Turnover KPI Numerator

Quantitative Breakdown of Turnover Numerator	Turnover (tCZK)
Projects	0
Sales of goods	0
Sales of products	0
Sales of energy	0
Services	0
Other	0
Total	**0**

Table 4: Quantitative Breakdown of Capital Expenditure Numerator by Economic Activity (in tCZK)

Activity	NACE code	Additions to fixed tangible assets	Additions to fixed intangible assets	Right-of-use assets	Total	Of which: acquired through business combinations
7.3 Installation, maintenance and repair of energy efficiency equipment: improving cooling water management – modernisation of cooling towers	M71/F43/F42	1,725	0	0	1,725	0
Total	**-**	**1,725**	**0**	**0**	**1,725**	**0**

Table 5: Quantitative Breakdown of Operating Expenditure KPI Numerator (in tCZK)

Quantitative Breakdown of Operating Expenditure KPI Numerator	OpEx (tCZK)
Total	0

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Annexes

Table 6: Proportion of Turnover from Products or Services Related to Economic Activities in Line with the Taxonomy – Publication for 2025

Financial year 2025	Year			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	Code (2)	Absolute turnover (3)	Proportion of Turnover, year 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned activities (A.1.) Taxonomy-Eligible activities (A.2.) in total revenue, year N-1 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
Currency		tCZK	%	A, N, N/EL	A, N, N/EL	A, N, N/EL	A, N, N/EL	A, N, N/EL	A, N, N/EL	A/N	A/N	A/N	A/N	A/N	A/N	A/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
N/A	N/A	0	0.0 %	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/A		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	0.0 %	%	%	%	%	%	%								N/A		
Of which enabling activities		-	%	%	%	%	%	%	%								N/A	E	
Of which transitional activities		-	%	%													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										
N/A	N/A	0	0.0 %	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/A		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		-	0.0 %	%	%	%	%	%	%								N/A		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		-	0.0 %	%	%	%	%	%	%								N/A		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		2,805,952	100.0 %																
TOTAL		2,805,952	100.0 %																

Table 7: Proportion of Capital Expenditure from Products or Services Related to Economic Activities in Line with the Taxonomy – Publication for 2025

Financial year 2025	Year			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	Code (2)	Absolute CapEx (3)	Proportion of CapEx, year 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned activities (A.1.) Taxonomy-Eligible activities (A.2.) of total CapEx, year N-1 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
Currency		tCZK	%	A, N, N/EL	A, N, N/EL	A, N, N/EL	A, N, N/EL	A, N, N/EL	A, N, N/EL	A/N	A/N	A/N	A/N	A/N	A/N	A/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. CapEx of environmentally sustainable activities (Taxonomy-aligned)																			
Installation, maintenance and repair of energy efficiency equipment Improvement of cooling water management – modernization of cooling towers	CCM 7.3	1,725	0	A	N/EL	N/EL	N/EL	N/EL	N/EL	A	A	A	A	A	A	A	N/A		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		1,725	3.2 %	%	%	%	%	%	%								N/A	[redacted]	[redacted]
Of which enabling activities		-	0.0 %	%	%	%	%	%	%								N/A	E	[redacted]
Of which transitional activities		-	0.4 %	0.4 %	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]								N/A	[redacted]	T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	21,557	39.7 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	N/A	[redacted]	[redacted]
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	-	0.0 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	N/A	[redacted]	[redacted]
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	-		EL	N/EL	N/EL	N/EL	N/EL	N/EL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	N/A	[redacted]	[redacted]
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	-		EL	N/EL	N/EL	N/EL	N/EL	N/EL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	N/A	[redacted]	[redacted]
Acquisition and ownership of buildings	CCM 7.7	6,238		EL	N/EL	N/EL	N/EL	N/EL	N/EL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	N/A	[redacted]	[redacted]
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		27,795	51.2 %	%	%	%	%	%	%	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	N/A	[redacted]	[redacted]
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		29,520	54.4 %	%	%	%	%	%	%	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	N/A	[redacted]	[redacted]
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		24,750	45.6 %																
TOTAL		54,270	100.0 %																

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Table 8: Proportion of Operating Expenditure from Products or Services Related to Economic Activities in Line with the Taxonomy – Publication for 2025

Financial year 2025	Year			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	Code (2)	Absolute OpEx (3)	Proportion of OpEx, year 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned activities (A.1.) Taxonomy-Eligible activities (A.2.) of total OpEx, year N-1 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
Currency		tCZK	%	A, N, N/EL	A, N, N/EL	A, N, N/EL	A, N, N/EL	A, N, N/EL	A, N, N/EL	A/N	A/N	A/N	A/N	A/N	A/N	A/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. OpEx environmentally sustainable activities (Taxonomy-aligned)																			
		N/A	0.0 %	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/A		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	0.0 %	0	0	0	0	0	0								N/A		
Of which enabling activities		-	0.0 %	0	0	0	0	0	0								N/A	E	
Of which transitional activities		-	0.0 %	0													N/A		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Acquisition and ownership of buildings (repairs and maintenance)	CCM 7.7	-	0.0 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/A		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	574	0.8 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								N/A		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		574	0.8 %	0.8 %	0	0	0	0	0								N/A		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		574	0.8 %	0.8 %	0	0	0	0	0								N/A		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		70,873	99.2 %																
TOTAL		71,447	100.0 %																

Table 9: Activities Relating to Nuclear Energy and Fossil Gas

Row	Nuclear energy related activities	
1	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
2	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
3	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.	NO
	Fossil gas related activities	NO
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	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
6	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.	NO

Table 10: Taxonomy-aligned economic activities (denominator)

Row	Economic activities	Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
~~7~~	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0	0	0	0	0
8	Total applicable KPI	0	0 %	0	0 %	0	0 %

Table 11: Taxonomy-aligned economic activities (numerator)

Row	Economic activities	Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
~~7~~	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	0	0	0	0	0	0
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI	0	0 %	0	0 %	0	0 %

Table 12: Taxonomy-eligible but not taxonomy-aligned economic activities

Row	Economic activities	Proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount	%	Amount	%	Amount	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
~~7~~	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0	0	0	0	0
8	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI	0	0 %	0	0 %	0	0 %

Table 13: Taxonomy non-eligible economic activities

Row	Economic activities	Amount	Percentage
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0
2	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0
3	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0
4	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0
5	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0
6	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI	0	0%

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