



## EU Taxonomy

### 1 Background

In 2018, the European Commission launched an action plan<sup>20</sup> with the objective of financing sustainable growth, in a bid to boost sustainable finance and redirect capital flows towards more sustainable activities. In 2019, the Commission presented the European Green Deal, a package of policy initiatives, which aims to set the European Union (EU) on the path to a green transition, with the ultimate goal of reaching climate neutrality by 2050. As a result of this initiative, several pieces of legislation were developed, including the **EU taxonomy for sustainable activities**, a system for classifying **economic activities according to their potential impact and contribution to sustainability**.

The **European Taxonomy** is a unified classification system that outlines a series of harmonized benchmarks for determining whether an economic activity is sustainable based on current practices in the market and the technical expert group's initiatives and advisory assistance. This paved the way for drafting a number of standards and labels for sustainable financial products. By viewing the list of activities and the technical criteria for each activity, companies, investors and regulators alike can obtain more standard and reliable information on which activities help to achieve environmental objectives and are therefore making a greater contribution to the transition to a green economy.



<sup>20</sup> Action Plan: Financing sustainable growth



## Regulatory context

The regulatory framework of the Taxonomy was set out in **Regulation (EU) 2020/852**<sup>21</sup> on the establishment of a framework to facilitate sustainable investment, which listed six environmental objectives:

- Climate change mitigation.
- Climate change adaptation.
- Sustainable use and protection of water and marine resources.
- Transition to a circular economy.
- Pollution prevention and control.
- The protection and restoration of biodiversity and ecosystems.

This Regulation was followed by two complementary Commission Delegated Regulations, **Delegated Regulation (EU) 2021/2139 of 4 June and Delegated Regulations (EU) 2021/2178 of 6 July**<sup>22</sup>. The first listed economic activities that contribute substantially to climate change mitigation, establishing technical screening criteria by economic activity listed. The second specified the content and presentation of information to be disclosed by undertakings concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation (indicators and calculation methodology).

New updates were made to the Taxonomy's regulatory framework in 2023. One was **Delegated Regulation (EU) 2023/2485**<sup>23</sup> of 27 June, which includes additional economic activities that contribute substantially to climate change mitigation and adaptation and updates some of the technical screening criteria for selecting those objectives. Another was **Delegated Regulation (EU) 2023/2486** 27 June, which publishes the list of economic activities and establishes the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems.

<sup>21</sup> The taxonomy regulation outlines several reporting requirements for certain financial market participants that make available financial products and undertakings that are subject to the obligation to publish a non-financial statement pursuant to Article 19bis Directive 2013/34/EU of the European Parliament and of the Council or a consolidated non-financial statement pursuant to Article 29 bis of that Directive.

<sup>22</sup> Amended to introduce economic activities in the nuclear and natural gas sector by Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosure for those economic activities.

<sup>23</sup> None of the activities reported by Atresmedia in 2023 changed as a result of updates to that Regulation.

## Taxonomy reporting requirements

Undertakings falling under the Taxonomy must perform annual assessments of compliance with the eligibility and alignment criteria and report the results in the Statement of Non-Financial Information:

- **Eligible activities:** an economic activity carried out by an undertaking is eligible if it matches the description of an activity listed in the annexes of Delegated Regulation (EU) 2021/2139 of 4 June 2021 or one listed in the annexes of Delegated Regulation (EU) 2023/2486 of 27 June 2023. Eligibility has a nature of potentiality, i.e. an eligible activity is one that could become sustainable according to the European Taxonomy.

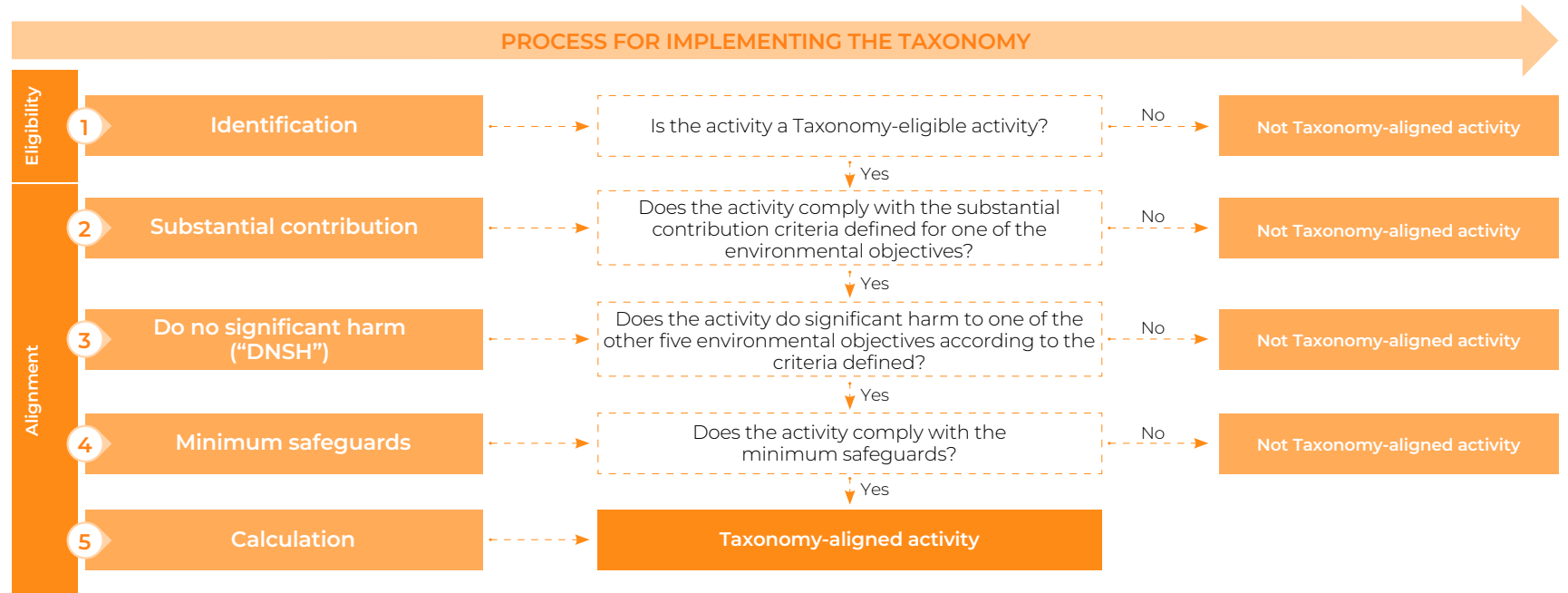




- **Aligned activities:** alignment of an economic activity shows its substantial contribution to one or more of the environmental objectives defined by the European Commission. This level of contribution is measured by compliance, not only with the definitions of the economic activities, but also at least one substantial contribution criteria, the principle of do no significant harm (DNSH) and certain minimum social safeguards.

In addition, Commission Delegated Regulation (EU) 2021/2178 requires undertakings to disclose information on key performance indicators (KPIs): the proportion of Taxonomy-eligible and Taxonomy-aligned economic activities of the undertaking's total **turnover, capital expenditure (CapEx) and operating expenditure (OpEx)**.

The process for implementing the Taxonomy is as follows:



The requirements for applying the obligations of the Taxonomy have evolved. In 2021, undertakings only had to report on eligibility for the climate change mitigation and adaptation objectives. In the 2022 reporting year, they were required to provide disclosures for both eligibility and alignment with the same objectives. However, for the **2023 reporting year**, Atresmedia was required to report on the **eligibility and alignment** of all activities as regards compliance with the





**climate change mitigation and adaptation objectives** and, in addition, to disclose the extent of **eligibility** of the **rest of the environmental objectives**.

In applying the EU Taxonomy and calculating the KPIs, the activity of **Atresmedia Corporación de Medios de Comunicación S.A. and subsidiaries** (Atresmedia Group, the Group or Atresmedia) was considered in accordance with the scope of the consolidated financial statements.

## Scope of the taxonomy



Atresmedia Group, as an audiovisual media group, does not have a high potential impact on climate change. However, given its activity and leadership position in Spain, it can raise awareness among and inform viewers about climate change-related issues. This scenario implies that the Group's activity is considered an enabling economic activity in the European Taxonomy. However, this assumption does not mean that the Group cannot contribute to climate change mitigation if it performs an economic activity included in that Taxonomy objective.

To understand those activities considered eligible for the Group, the Atresmedia's business model must be put into context. This model is mainly based on the **production, distribution and broadcasting of audiovisual content** that is distributed through its traditional free-to-air television channels, its radio stations and its digital video-on-demand platform, atresplayer.

Atresmedia Group commercially operates these distribution channels through its marketing company **Atres Advertising** by selling airtime to advertisers. In addition, through its subsidiary smartclip (a digital marketing agency), the Group sells various forms of Internet advertising on third-party media.

The Company is also involved in **other businesses that are not advertising-driven**, such as production of film content for screening in cinemas, monetisation of content on the company's own subscription video-on-demand platform (atresplayer Premium), sale of content produced by the Group to other television networks or SVOD platforms, both individually and packaged as complete channels.

For the 2023 reporting year, as in 2022 and considering the Group's current business model, only non-advertising-driven businesses (e.g. content production and distribution through the above-mentioned channels) were included in the Taxonomy assessment.

 3.1

## Eligibility assessment

Following the publication of activities for the rest of the environmental objectives, Atresmedia conducted a robust assessment of new potentially eligible activities. It also assessed the Group's environmental investments carried out in 2023 to verify whether they are related to the Taxonomy activities listed for any of the six environmental objectives.

As a result of this eligibility assessment, taking information provided by Atresmedia's various areas, the following were identified as **eligible activities** that comply with **Delegated Regulation (EU) 2021/2139 of 4 June 2021**:

- Activities that can make a substantial contribution to **climate change adaptation** (already disclosed in the 2022 report):
  - **8.3** Programming and broadcasting activities
  - **13.3** Motion picture, video and television programme production, sound recording and music publishing activities
- Activities that can make a substantial contribution to **climate change mitigation** (new activities included in the 2023 report):
  - **7.3** Installation, maintenance and repair of energy efficiency equipment
  - **7.4** Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

After determining the eligibility of those activities, including for the first time in 2023 activities 7.3 and 7.4 from the mitigation annex, the **key assumptions** used in the process were:

- First, Atresmedia core business (news and entertainment content creation and broadcasting, and distribution through a range of audiovisual channels, including television, cinema or digital platforms, as well as radio) is related to the description of activities 8.3 and 13.3 in the climate change adaptation annex and, therefore, considered eligible activities. These activities generate turnover for the Group, while it also makes significant investments (CapEx) and incurs maintenance (OpEx) expenses associated with them.

- The review of investments undertaken in 2023 also uncovered the eligibility of the following economic activities in the climate change mitigation annex:
  - **7.3**, as Atresmedia has invested in lighting systems, air conditioning and solar filters that enhance the energy efficiency of the Group's offices. It also incurred maintenance expenses related to those assets.
  - **7.4**, as Atresmedia has installed charging stations for electric vehicles at its San Sebastián de los Reyes offices.





The following chart provides a summary of eligible activities by KPI based on the assessment conducted by Atresmedia:

|          | Climate change adaptation |      | Climate change mitigation |     |
|----------|---------------------------|------|---------------------------|-----|
|          | 8.3                       | 13.3 | 7.3                       | 7.4 |
| Turnover | Sí                        | Sí   | No                        | No  |
| CapEx    | Sí                        | Sí   | Sí                        | Sí  |
| OpEx     | Sí                        | Sí   | Sí                        | No  |

## 3.2 Alignment assessment

Alignment is based on compliance with three levels of assessment: substantial contribution criteria of eligible activities, do no significant harm (“DNSH”) to the rest of the environmental objectives, and minimum social safeguards. Following is a detailed description of compliance with these criteria, differentiating between the eligible activities in the climate mitigation annex and the eligible activities in the climate adaptation annex.

### Assessment of compliance with the substantial contribution criteria

Activities **8.3** and **13.3** of the climate change adaptation objective are included in the Taxonomy regulation as enabling activities. To qualify as an aligned activity, an activity must meet the technical screening criteria regarding its substantial contribution to climate change adaptation. This obligation results in the requirement to identify the physical climate risks with respect to the activity listed in Annex A of the Taxonomy.

<sup>24</sup> Delegated Regulation (EU) 2021/2139 laying down the technical selection criteria for determining the conditions under which an economic activity is deemed to make a substantial contribution to climate change mitigation or adaptation and for determining whether that economic activity does not cause significant harm to any of the other environmental objectives.





In 2022, Atresmedia carried out a climate risk analysis of all its assets, assessing its exposure to climate risk factors at the asset level, considering the short-term (2030) and long-term (2050) horizons, analysing scenarios RCP2.6 (in which mitigation efforts lead to a very low level of forcing) and RCP8.5 (with a very high level of GHG emissions) and considering all the risk factors set out in Annex A of the Taxonomy.

To assess their risks, the risk factors were assessed across different scenarios and those time horizons, the implications of the physical risk factors of climate change were translated into operational and financial risks for the Company and the criticality of the risks was assessed, concluding that there were no risks with the potential to significantly affect Atresmedia's operations or financial statements.

The assessment of physical climate risks confirms compliance with the substantial contribution to climate change adaptation criteria of activities 8.3 and 13.3 since no material risks for the Group derived from climate change were revealed (for further details on the assessment of physical climate risks, see section [9.1.1 Fighting climate change: towards Zero Net](#)).

As regards compliance with the substantial contribution to **climate change mitigation** criteria of **activity 7.3**, the assessment showed that CapEx and OpEx associated with that activity comply with at least one of those listed in the Taxonomy:

| CapEx/OpEx    | Substantial contribution criteria   |
|---------------|---|
| LED lighting  | d) installation and replacement of energy efficient light sources;  |
| Solar filters | a) addition of insulation to existing envelope components, such as external walls (including green walls), roofs (including green roofs), lofts, basements and ground floors (including measures to ensure air-tightness, measures to reduce the effects of thermal bridges and scaffolding) and products for the application of the insulation to the building envelope (including mechanical fixings and adhesive). |
| HVAC systems  | e) installation, replacement, maintenance and repair of heating, ventilation and air-conditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies;   |

For **activity 7.4**, the regulation does not require compliance with any substantial contribution criteria.



### Assessment of compliance with criteria for 'do no significant harm' (DNSH)

Atresmedia assessed compliance with the technical screening criteria for 'do no significant harm' ("DNSH") of its eligible activities. The Taxonomy considers that activities **8.3** and **13.3** of the climate change adaptation objective are not likely to cause significant harm to the other objectives.

Meanwhile, activities 7.3 and 7.4 of the Taxonomy's climate change mitigation annex list set out different requirements, which were assessed by Atresmedia to determine that:

- All eligible items of CapEx and OpEx of activity **7.3** comply with the requirements set out in **Appendix A** and **Appendix C**.
- All eligible items of CapEx of activity **7.4** comply with the requirements set out in **Appendix A**.

As explained above, **Appendix A** relates to having an assessment of physical climate risks, which Atresmedia does. Regarding **Appendix C**, a review was carried out confirming that none of the Group's activities relate to manufacturing, placing on the market or use of the substances (chemicals) listed in that appendix. Therefore, Atresmedia Group complies with the DNSH of all its eligible activities.

### Assessment of compliance with minimum safeguards

Lastly, for an activity to be considered Taxonomy-aligned, it must respect the minimum safeguards. Compliance with these safeguards was assessed at corporate level and are set out in Article 18 of Regulation (EU) 2020/852<sup>25</sup>. The social minimum safeguards are divided up into four core topics:

- Human rights.
- Fair competition.
- Taxation.
- Bribery/corruption.

The Group has a Code of Conduct (updated in 2023) which outlines its commitment to conducting its business and professional activities in accordance with applicable legislation and ensuring respect for, protection of and compliance with regulations regarding human rights, anti-corruption, anti-tax evasion and anti-competitive behaviour. The code includes a whistleblowing channel available to all stakeholders to ensure correct compliance with relevant legislation. Atresmedia also has a series of internal policies reinforcing the commitments outlined in the Code of Conduct, such

<sup>25</sup> "The minimum safeguards shall be procedures implemented by an undertaking that is carrying out an economic activity to ensure the alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights".



as the Human Resources Policy, the General Corporate Responsibility Policy, the Responsible Advertising Policy and the Supplier Code of Ethics. As a socially responsible company, Atresmedia is a signatory of the United Nations Global Compact, endorses Autocontrol's Code of Conduct, has an Anti-corruption Policy, a crime prevention model, a Procurement Policy that embeds ESG criteria, an Internal Control over Financial Reporting system, and a Protocol for Tax-Significant Transactions. Moreover, Atresmedia continuously implements measures to protect minors, subtitles its content to make it more accessible and carries out fact-checking processes, while it also provides ongoing training to employees on topics related to human rights, competition and corruption, and monitors the related risks.

For the first time in 2023, Atresmedia performed a human rights due diligence process. The findings confirmed that Atresmedia Group had not had any adverse impact on human rights. Nevertheless, the process helped the Group to understand which salient issues require it to reinforce control mechanisms (see section [8.2.4 Respect for human rights](#)).

Within its management model, Atresmedia can consider that its procedures are aligned with principles and good practices in human rights, fair competition, taxation, and bribery/corruption.





## 4 Methodology and results

### General considerations

#### 4.1

In accordance with Delegated Regulation (EU) 2021/2178 of 6 July, Atresmedia calculated the proportion of its **turnover, CapEx and OpEx** derived from Taxonomy-eligible and Taxonomy-aligned economic activities for the climate change mitigation and climate change adaptation objectives.

For the calculation, Atresmedia used the **Group's consolidated information**, including all companies that fall within the consolidation scope, without considering intercompany transactions. The various items used for the three key indicators were identified on the basis of corporate management control criteria.

To ensure the reliability of the information reported, Atresmedia took proper care to **avoid double counting**:

- The main sources of information are accounting and management information used for the consolidated statement of profit or loss, based on the outward reporting form provided by the National Securities Market Commission.
- To analyse this accounting information, subtotals were verified to ensure that all data are included at all times.
- CapEx and OpEx items related to economic activities 7.3 and 7.4 were identified, to exclude them from eligible CapEx of economic activities 8.3 and 13.3 to ensure that it avoids double accounting.

For activities considered to be climate change enabling activities (8.3 and 13.3), they must provide a technology, product, service, information or practice that helps to increase the level of resilience to physical climate risks of third parties. Due to the diversity of the content it broadcasts and produces, as well as the breadth of its audiences, Atresmedia is able to convey messages that inform and raise awareness of the possible impacts of climate change, thus helping to make audiences more resilient. To meet this criterion:

- The Group has identified the content it broadcasts that does help raise awareness within society by finding content that bears some connection with climate change, such as rising sea levels, rising temperatures, water stress, heat waves and floods, among others<sup>26</sup>.

<sup>26</sup> The associated concepts are aligned with the risk factors identified in Annex A of Commission Delegated Regulation (EU) 2021/2139.





- In addition to these terms, all meteorological content broadcast by Atresmedia Group will also be considered aligned, including both the weather sections of the news programmes and weather-related programming (for example, *Mundo Brasero*).

Lastly, given that Atresmedia's normal activity includes both radio and television programming and broadcasting, as well as the production of audiovisual content for its different platforms, channels and broadcasters, from an accounting standpoint it is hard to discriminate the various items linked to economic activities 8.3 and 13.3. Similarly, according to the description of these activities, the technical screening criteria are identical for both activities, which is why the KPIs are still reported jointly.

**4.2**

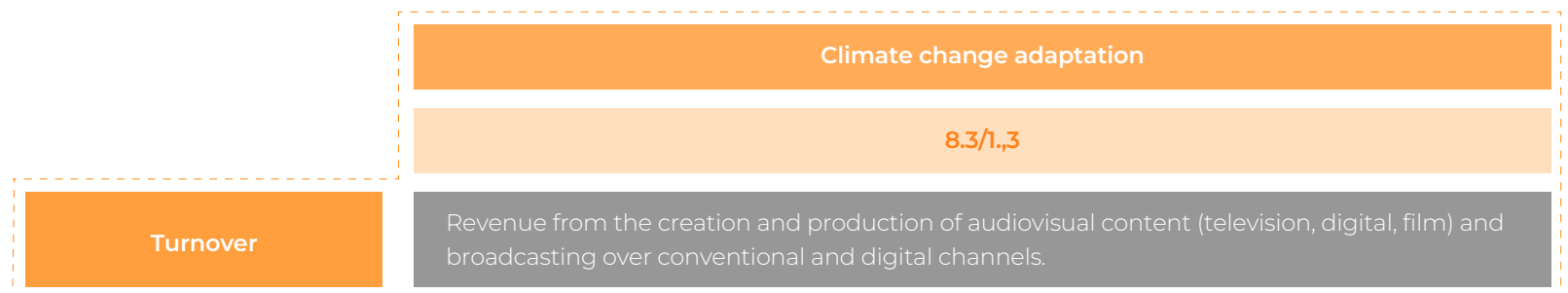
## Proportion of Taxonomy-eligible and Taxonomy-aligned turnover

Section 1.1.1 of Annex I of Commission Delegated Act 2021/2178 of 6 July states that the numerator is defined the part of the net turnover derived from products or services, including intangibles, associated with Taxonomy-aligned economic activities and that the denominator is net turnover as defined in IAS 1, paragraph 82(a).

To calculate the **numerator** for the assessment of **eligibility**, the most restrictive scenario was selected, so it did not consider the sale of advertising spaces; i.e. it only considered accounting items linked to content product and distribution.

To determine the **denominator**, Atresmedia considered the disclosures in Note 20 to the Group's consolidated annual financial statements for both the assessment of eligibility and the assessment of alignment.

In 2023, Atresmedia Group turnover considered **eligible** relates exclusively to economic activities **8.3 and 13.3** as revenue generators:





The percentage proportion from Taxonomy-eligible activities in 2023 was 7.84%, up from 7.45% the year before, i.e. with no significant differences.

To calculate the numerator for Taxonomy-aligned activities, an estimate was made of the number of hours of broadcasting of content related to the key concepts associated with climate change adaptation, focusing on own productions that generate revenue not associated with advertising (atresplayer and Canal Internacional). The time of the taxonomy-aligned content was multiplied by the turnover/hour of those platforms, thus giving the total turnover aligned with the taxonomy.

After the assessment of alignment, the conclusion was that the proportion of turnover from environmentally sustainable activities (Taxonomy-aligned) was 0.02% (EUR 227,297). For more information, please see [ANNEX I. European Taxonomy](#).

### 4.3

## Proportion of Taxonomy-eligible and Taxonomy-aligned CapEx

This second KPI envisaged in the regulations is the proportion of capital expenditure (CapEx) relating to assets or processes associated with economic activities covered by the Taxonomy.

Therefore, to calculate the percentage of Taxonomy-eligible and Taxonomy-aligned percentages, the **denominator** will include all additions to property, plant and equipment (in accordance with IAS 16 *Property, Plant and Equipment*, paragraph 73) and intangible assets (in accordance with IAS 38 *Intangible Assets*, paragraph 118), before depreciation, amortisation and any remeasurements. Considerations regarding investment property, agriculture and leases under accounting standards IAS 40, IAS 41 and IFRS 16, respectively, do not apply.

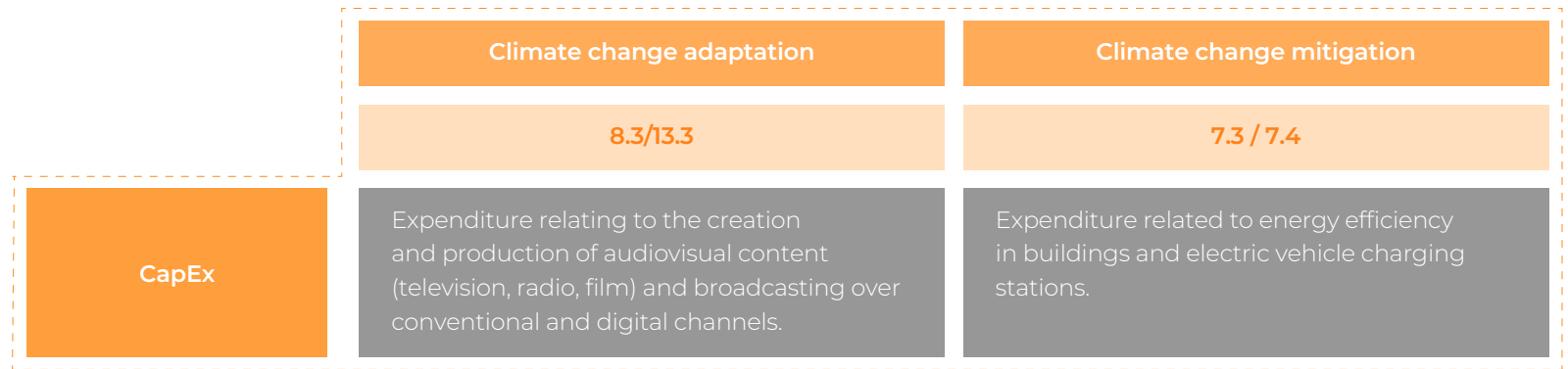
When calculating the numerator for obtaining the **Taxonomy-eligible** percentage, and continuing with the interpretation carried out in the previous exercise, we considered investments in property, plant and equipment, more precisely investments in plant such as video and audio equipment for television and radio, as well as other investments in other installations and tooling. Additions to intangible assets related to computer software (directly related to the broadcasting activity), the atresplayer platform, digital systems, radio applications and website development, and audiovisual production were counted as Taxonomy-eligible items.

As in the previous year, investments in property, plant and equipment consisting of acquisition of land and buildings, furniture, information processing equipment, or other tangible and intangible fixed assets related to industrial property or other computer applications were considered Taxonomy-non-eligible activities.



To calculate the **numerator** of economic activities **7.3 and 7.4**, items relating to investments that meet the description of those activities were used. After obtaining the calculations of both numerators, the CapEx of economic activities 7.3 and 7.4 was excluded from the items related to Taxonomy-eligible CapEx of economic activities 8.3 and 13.3 to avoid double accounting.

In short, Atresmedia Group's investments considered **eligible** in 2023 were related to activities 8.3 and 13.3 of the Annex for climate change adaptation and activities 7.3 and 7.4 of the Annex for climate change mitigation.





The trend in Taxonomy-eligible CapEx in 2023 was broadly similar to that of the year before, with a proportion of 84.67% compared to 84.65% in 2022.

The calculation of the numerator for alignment of activities 8.3 and 13.3 used an estimate of eligible CapEx derived from Atresmedia's own productions (% of own production costs). Own production CapEx was multiplied using an additional proxy to the one used to calculate turnover, estimating the hours of broadcasting of programming labelled under climate change adaptation over the total hours of broadcasting.

The calculation of the aligned numerator of activity 7.3 considered that the entire amount is aligned after the review of the related technical factsheets and compliance with DNSH criteria. For activity 7.4, the full amount is aligned as it complies with the technical screening criteria.

In 2023, after the assessment of alignment, the conclusion was that the proportion of CapEx of environmentally sustainable activities (Taxonomy-aligned) was 2.43% (EUR 402,831). The trend in aligned CapEx compared to the year before is slightly significant (0.59%), although the increase is warranted by the alignment of the two new activities of the climate change mitigation objective (7.3 and 7.4). For more information, please see [ANNEX I. European Taxonomy](#).



## Proportion of Taxonomy-eligible and Taxonomy-aligned OpEx

The last KPI to report is OpEx, defined as the proportion of operating or maintenance expenditure derived from assets or processes associated with economic activities covered by the Taxonomy.

The **denominator** for both the taxonomy-eligible and taxonomy-aligned exercise includes accounting items 621 and 622 in Spain's General Accounting Plan, which cover direct non-capitalised costs that relate to maintenance and repairs and any other direct expenditures relating to the day-to-day servicing of property, plant and equipment that are necessary to ensure the continued and effective functioning of such assets.

The **eligibility numerator of activities 8.3 and 13.3**, included the repair and maintenance of plant for production systems, software and transport items, the latter mainly associated with radio, as was the case in 2022. In addition, short-term leases of buildings, offices and production facilities and leases of plant such as video production equipment, sound production, lighting, image capture, mobile units, and scenery leases, are counted as eligible, as was also the case the year before.



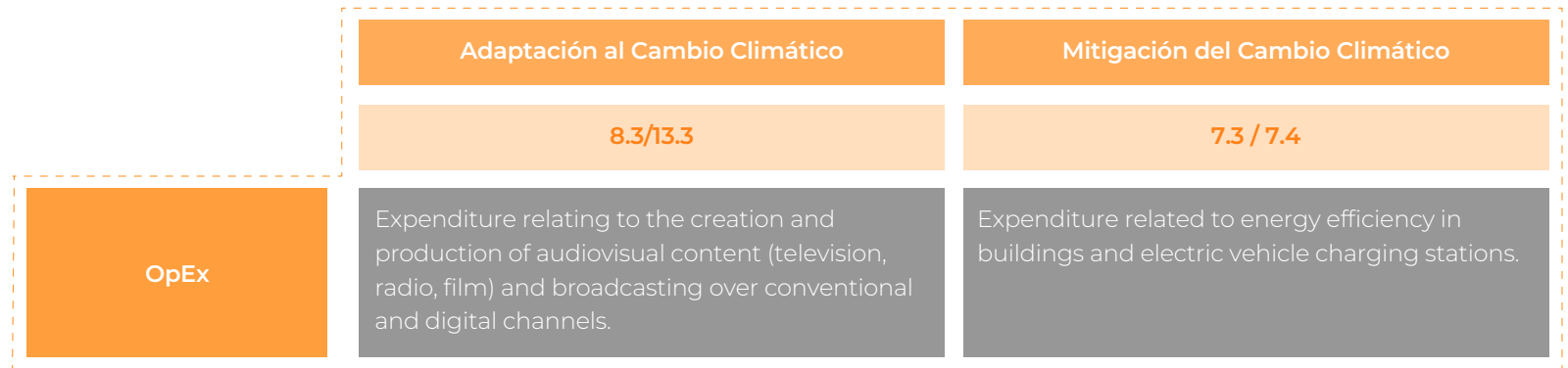


Lastly, the repair and maintenance of furniture and office equipment are not included as Taxonomy-eligible activities. We also excluded other leases, such as vehicle and computer equipment leases.

To calculate the **eligibility numerator of activity 7.3**, items relating to operating expenditure that meet the description of that activity were used. After obtaining the calculations of both numerators, the OpEx of activity 7.3 was excluded from the item related to Taxonomy-eligible OpEx of economic activities 8.3 and 13.3 to avoid double accounting.

Regarding activity 7.4, no maintenance expenditure was incurred in relation to this activity.

Atresmedia Group's operating expenditure considered **eligible** in 2023 were related to activities 8.3 and 13.3 of the Annex for climate change adaptation and activities 7.3 and 7.4 of the Annex for climate change mitigation.



The trend in OpEx in 2023 was broadly similar to that of the year before, with a proportion of 68.57% compared to 69.60% in 2022.

As with the calculation of the CapEx numerator, **taxonomy-aligned** OpEx of activities 8.3 and 13.3 was calculated by taking the estimated amount of OpEx associated with own productions (% of own productions) and multiplying it by the proxy associated with content that meets the technical screening criteria for substantial contribution.



Regarding the calculation of the aligned numerator of activity 7.3, the entire amount was considered aligned after the review of the technical factsheets of the assets associated with that activity under the Taxonomy and compliance with DNSH criteria.

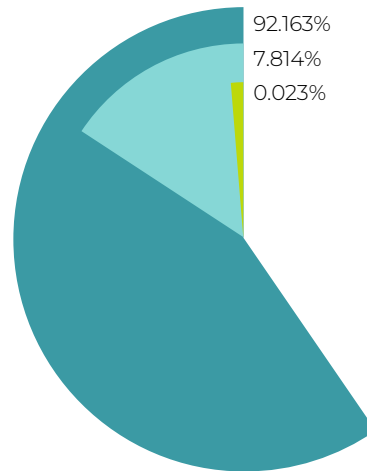
In 2023, after the assessment of alignment, the conclusion was that the proportion of OpEx of environmentally sustainable activities (Taxonomy-aligned) was 1.44% (EUR 290,085). The trend in aligned OpEx compared to the year before is slightly significant (0.43%), although the increase is warranted by the alignment of the new activity of the climate change mitigation objective (7.3). For more information, please see [ANNEX I. European Taxonomy](#).

**4.5**

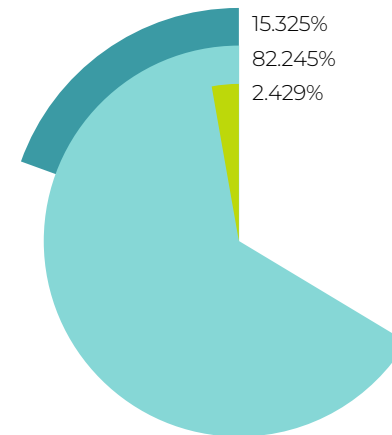
**Result of KPIs:  
Turnover, CapEx and OpEx**

The results of the proportion of Taxonomy-eligible and Taxonomy-aligned, Taxonomy-eligible but not Taxonomy-aligned, and not Taxonomy-non-eligible KPIs are as follows:

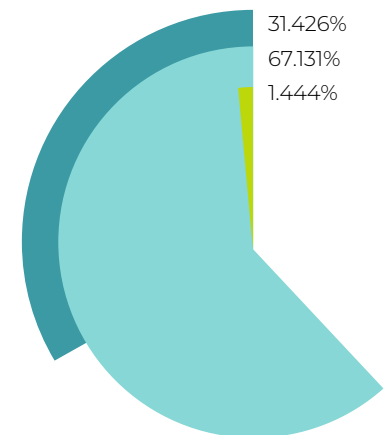
**Turnover**



**CapEx\***



**OpEx**



■ % eligible and aligned ■ % non-eligible ■ % eligible and not aligned

(\*) The sum of the eligible and non-eligible proportions of CapEx does not equal 100% as it only adds to three decimals.



Following are Taxonomy-eligible and Taxonomy-aligned figures by KPI and economic activity covered by the Taxonomy:

| TURNOVER          |  | €            | %     |
|-------------------|--|--------------|-------|
| Activity 8.3/13.3 | Taxonomy-eligible and Taxonomy-aligned     | € 227,297    | 0.02% |
|                   | Taxonomy-eligible but not Taxonomy-aligned | € 75,905,783 | 7.81% |

| CapEx             |  | €            | %      |
|-------------------|--|--------------|--------|
| Activity 8.3/13.3 | Taxonomy-eligible and Taxonomy-aligned     | € 78,175     | 0.47%  |
|                   | Taxonomy-eligible but not Taxonomy-aligned | € 13,639,546 | 82.25% |
| Activity 7.3      | Taxonomy-eligible and Taxonomy-aligned     | € 110,508    | 0.67%  |
|                   | Taxonomy-eligible but not Taxonomy-aligned | € 0          | 0.00%  |
| Activity 7.4      | Taxonomy-eligible and Taxonomy-aligned     | € 214,148    | 1.29%  |
|                   | Taxonomy-eligible but not Taxonomy-aligned | € 0          | 0.00%  |

| OpEx              |  | €            | %      |
|-------------------|--|--------------|--------|
| Activity 8.3/13.3 | Taxonomy-eligible and Taxonomy-aligned     | € 70,182     | 0.35%  |
|                   | Taxonomy-eligible but not Taxonomy-aligned | € 13,489,002 | 67.13% |
| Activity 7.3      | Taxonomy-eligible and Taxonomy-aligned     | € 219,903    | 1.09%  |
|                   | Taxonomy-eligible but not Taxonomy-aligned | € 0          | 0.00%  |
| Activity 7.4      | Taxonomy-eligible and Taxonomy-aligned     | €* 0         | 0.00%  |
|                   | Taxonomy-eligible but not Taxonomy-aligned | €* 0         | 0.00%  |

(\*) No maintenance expenses were incurred in 2023 related to activity 7.4



The gap between the eligibility and alignment figures for activities 8.3 and 13.3 is because the content broadcast by Atresmedia is based on national and international events, which are completely variable depending on the events that occur. Meanwhile, the light entertainment content (e.g. films, series, radio) is not only climate-related, but varies according to the editorial focus, not to mention the freedom of content creation. Therefore, while Atresmedia uses its platforms to be a mouthpiece for climate, aligned content will always depend on the specific current affairs of each moment.

There is no gap between the eligibility and alignment figures for activities 7.3 and 7.4 since all eligible items are also aligned.







## ANNEX I. European Taxonomy

### Turnover

| Financial year 2023  |          |                         |                               | Substantial contribution criteria |                           |              |              |                  |              |                           | DNSH criteria<br>("Does Not Significantly Harm") |          |           |                  |              |                    |   |                            |                                |
|--|----------|-------------------------|-------------------------------|-----------------------------------|---------------------------|--------------|--------------|------------------|--------------|---------------------------|--|----------|-----------|------------------|--------------|--------------------|---|----------------------------|--------------------------------|
| ECONOMIC ACTIVITIES  | CODE(S)  | TURNOVER (€)            | PROPORTION OF TURNOVER, 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 | Proportion of Taxonomy-aligned (A.1) or eligible (A.2) turnover, 2022 | CATEGORY ENABLING ACTIVITY | CATEGORY TRANSITIONAL ACTIVITY |
| <b>A. TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES</b>  |          |                         |                               |                                   |                           |              |              |                  |              |                           |  |          |           |                  |              |                    |   |                            |                                |
| <b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>  |          |                         |                               |                                   |                           |              |              |                  |              |                           |  |          |           |                  |              |                    |   |                            |                                |
| Programming and broadcasting activities  | CCA 8.3  |                         |                               | N/EL                              | Y                         | N/EL         | N/EL         | N/EL             | N/EL         | Y                         | Y  | Y        | Y         | Y                | Y            | Y                  |   | E                          |                                |
| Motion picture, video and television programme production, sound recording and music publishing activities                           | CCA 13.3 | € 227,296.72            | 0.02%                         | N/EL                              | Y                         | N/EL         | N/EL         | N/EL             | N/EL         | Y                         | Y  | Y        | Y         | Y                | Y            | Y                  | 0.03%   | E                          |                                |
| <b>Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>   |          | <b>€ 227,296.72</b>     | <b>0.02%</b>                  | <b>0.00%</b>                      | <b>0.02%</b>              | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b>     | <b>0.00%</b> | <b>Y</b>                  | <b>Y</b>   | <b>Y</b> | <b>Y</b>  | <b>Y</b>         | <b>Y</b>     | <b>Y</b>           | <b>0.03%</b>  |                            |                                |
| Of which enabling  |          | € 227,296.72            | 100.00%                       | 0.00%                             | 100.00%                   | 0.00%        | 0,00 €       | 0.00%            | 0.00%        | Y                         | Y  | Y        | Y         | Y                | Y            | Y                  | 0.03%   | E                          |                                |
| Of which transitional  |          | € 0.00                  | 0.00%                         | 0.00%                             |                           |              |              |                  |              | Y                         | Y  | Y        | Y         | Y                | Y            | Y                  | 0.00%   |                            | T                              |
| <b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>                       |          |                         |                               |                                   |                           |              |              |                  |              |                           |  |          |           |                  |              |                    |   |                            |                                |
| Programming and broadcasting activities  | CCA 8.3  |                         |                               | N/EL                              | EL                        | N/EL         | N/EL         | N/EL             | N/EL         |                           |  |          |           |                  |              |                    |   |                            |                                |
| Motion picture, video and television programme production, sound recording and music publishing activities                           | CCA 13.3 | € 75,905,782.60         | 7.81%                         | N/EL                              | EL                        | N/EL         | N/EL         | N/EL             | N/EL         |                           |  |          |           |                  |              |                    | 7.42%   |                            |                                |
| <b>Turnover of Taxonomy-eligible but not environmentally sustainable economic activities (not Taxonomy-aligned activities) (A.2)</b> |          | <b>€ 75,905,782.60</b>  | <b>7.81%</b>                  | <b>0.00%</b>                      | <b>7.81%</b>              | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b>     | <b>0.00%</b> |                           |  |          |           |                  |              |                    | <b>7.42%</b>  |                            |                                |
| <b>A. Turnover of Taxonomy-eligible activities (A.1+A.2)</b>   |          | <b>€ 76,133,079.32</b>  | <b>7.84%</b>                  | <b>0.00%</b>                      | <b>7.84%</b>              | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b>     | <b>0.00%</b> |                           |  |          |           |                  |              |                    | <b>7.45%</b>  |                            |                                |
| <b>B. TAXONOMY NON-ELIGIBLE ECONOMIC ACTIVITIES</b>  |          |                         |                               |                                   |                           |              |              |                  |              |                           |  |          |           |                  |              |                    |   |                            |                                |
| Turnover of Taxonomy-non-eligible activities (B)   |          | € 895,296,145.00        | 92.16%                        |                                   |                           |              |              |                  |              |                           |  |          |           |                  |              |                    |   |                            |                                |
| <b>TOTAL</b>   |          | <b>€ 971,429,224.32</b> | <b>100.00%</b>                |                                   |                           |              |              |                  |              |                           |  |          |           |                  |              |                    |   |                            |                                |

ANNEX I. European Taxonomy



# CapEx

| Financial year 2023   | 2023     |                        |                            | Substantial contribution criteria |                           |              |              |                  |              | DNSH criteria<br>("Does Not Significantly Harm") |                           |          |           |                  |              | Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) turnover, 2022 | CATEGORY ENABLING ACTIVITY | CATEGORY TRANSITIONAL ACTIVITY |
|---|----------|------------------------|----------------------------|-----------------------------------|---------------------------|--------------|--------------|------------------|--------------|--|---------------------------|----------|-----------|------------------|--------------|---|----------------------------|--------------------------------|
|   | CODE(S)  | CapEx (€)              | PROPORTION OF CAPEX, 2023* | CLIMATE CHANGE MITIGATION         | CLIMATE CHANGE ADAPTATION | WATER        | POLLUTION    | CIRCULAR ECONOMY | BIODIVERSITY | CLIMATE CHANGE MITIGATION                        | CLIMATE CHANGE ADAPTATION | WATER    | POLLUTION | CIRCULAR ECONOMY | BIODIVERSITY |   |                            |                                |
| <b>A. TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES</b>   |          |                        |                            |                                   |                           |              |              |                  |              |  |                           |          |           |                  |              |   |                            |                                |
| <b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>   |          |                        |                            |                                   |                           |              |              |                  |              |  |                           |          |           |                  |              |   |                            |                                |
| Programming and broadcasting activities   | CCA 8.3  |                        |                            | N/EL                              | Y                         | N/EL         | N/EL         | N/EL             | N/EL         | Y  | Y                         | Y        | Y         | Y                | Y            | Y   |                            | E                              |
| Motion picture, video and television programme production, sound recording and music publishing activities                              | CCA 13.3 | € 78,175.09            | 0.47%                      | N/EL                              | Y                         | N/EL         | N/EL         | N/EL             | N/EL         | Y  | Y                         | Y        | Y         | Y                | Y            | Y   | 0.59%                      | E                              |
| Installation, maintenance and repair of energy efficiency equipment   | CCM 7.3  | € 110,508.28           | 0.67%                      | Y                                 | N/EL                      | N/EL         | N/EL         | N/EL             | N/EL         | Y  | Y                         | Y        | Y         | Y                | Y            | Y   | 0.00%                      | E                              |
| Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) | CCM 7.4  | € 214,147.89           | 1.29%                      | Y                                 | N/EL                      | N/EL         | N/EL         | N/EL             | N/EL         | Y  | Y                         | Y        | Y         | Y                | Y            | Y   | 0.00%                      | E                              |
| <b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>   |          | <b>€ 402,831.26</b>    | <b>2.43%</b>               | <b>1.96%</b>                      | <b>0.47%</b>              | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b>     | <b>0.00%</b> | <b>Y</b>   | <b>Y</b>                  | <b>Y</b> | <b>Y</b>  | <b>Y</b>         | <b>Y</b>     | <b>Y</b>  | <b>0.59%</b>               |                                |
| Of which enabling   |          | € 402,831.26           | 100.00%                    | 100.00%                           | 100.00%                   | 0.00%        | 0.00%        | 0.00%            | 0.00%        | Y  | Y                         | Y        | Y         | Y                | Y            | Y   | 0.59%                      | E                              |
| Of which transitional   |          | € 0.00                 | 0.00%                      | 0.00%                             |                           |              |              |                  |              | Y  | Y                         | Y        | Y         | Y                | Y            | Y   | 0.00%                      | T                              |
| <b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>                          |          |                        |                            |                                   |                           |              |              |                  |              |  |                           |          |           |                  |              |   |                            |                                |
| Programming and broadcasting activities   | CCA 8.3  |                        |                            | N/EL                              | EL                        | N/EL         | N/EL         | N/EL             | N/EL         |  |                           |          |           |                  |              |   |                            |                                |
| Motion picture, video and television programme production, sound recording and music publishing activities                              | CCA 13.3 | € 13,639,546.19        | 82.25%                     | N/EL                              | EL                        | N/EL         | N/EL         | N/EL             | N/EL         |  |                           |          |           |                  |              |   | 84.06%                     |                                |
| Installation, maintenance and repair of energy efficiency equipment   | CCM 7.3  | € 0.00                 | 0.00%                      | EL                                | N/EL                      | N/EL         | N/EL         | N/EL             | N/EL         |  |                           |          |           |                  |              |   | 0.00%                      |                                |
| Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) | CCM 7.4  | € 0.00                 | 0.00%                      | EL                                | N/EL                      | N/EL         | N/EL         | N/EL             | N/EL         |  |                           |          |           |                  |              |   | 0.00%                      |                                |
| <b>CapEx of Taxonomy-eligible but not environmentally sustainable economic activities (not Taxonomy-aligned activities) (A.2)</b>       |          | <b>€ 13,639,546.19</b> | <b>82.25%</b>              | <b>0.00%</b>                      | <b>82.25%</b>             | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b>     | <b>0.00%</b> |  |                           |          |           |                  |              |   | <b>84.06%</b>              |                                |
| <b>A. CapEx of Taxonomy-eligible activities (A.1+A.2)</b>   |          | <b>€ 14,042,377.45</b> | <b>84.67%</b>              | <b>1.96%</b>                      | <b>82.72%</b>             | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b>     | <b>0.00%</b> |  |                           |          |           |                  |              |   | <b>84.65%</b>              |                                |
| <b>B. TAXONOMY NON-ELIGIBLE ECONOMIC ACTIVITIES</b>   |          |                        |                            |                                   |                           |              |              |                  |              |  |                           |          |           |                  |              |   |                            |                                |
| CapEx of Taxonomy-non-eligible economic activities (B)  |          | € 2,541,569.56         | 15.33%                     |                                   |                           |              |              |                  |              |  |                           |          |           |                  |              |   |                            |                                |
| <b>TOTAL</b>  |          | <b>€ 16,583,947.01</b> | <b>100.00%</b>             |                                   |                           |              |              |                  |              |  |                           |          |           |                  |              |   |                            |                                |



OpEx

| Financial year 2023   | 2023     |                        | Substantial contribution criteria |                           |                           |              |              |                  |              | DNSH criteria<br>("Does Not Significantly Harm") |                           |          |           |                  |              |                    |   |                            |                                |
|---|----------|------------------------|-----------------------------------|---------------------------|---------------------------|--------------|--------------|------------------|--------------|--|---------------------------|----------|-----------|------------------|--------------|--------------------|---|----------------------------|--------------------------------|
| ECONOMIC ACTIVITIES   | CODE(S)  | OpEx (€)               | PROPORTION OF OPEX, 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 | Proportion of Taxonomy-aligned (A.1) or eligible (A.2) turnover, 2022 | CATEGORY ENABLING ACTIVITY | CATEGORY TRANSITIONAL ACTIVITY |
| <b>A. TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES</b>   |          |                        |                                   |                           |                           |              |              |                  |              |  |                           |          |           |                  |              |                    |   |                            |                                |
| <b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>   |          |                        |                                   |                           |                           |              |              |                  |              |  |                           |          |           |                  |              |                    |   |                            |                                |
| Programming and broadcasting activities   | CCA 8.3  |                        |                                   | N/EL                      | S                         | N/EL         | N/EL         | N/EL             | N/EL         | Y  | Y                         | Y        | Y         | Y                | Y            | Y                  | 0.43%   | E                          |                                |
| Motion picture, video and television programme production, sound recording and music publishing activities                              | CCA 13.3 | € 70,181.60            | 0.35%                             | N/EL                      | S                         | N/EL         | N/EL         | N/EL             | N/EL         | Y  | Y                         | Y        | Y         | Y                | Y            | Y                  | 0.00%   | E                          |                                |
| Installation, maintenance and repair of energy efficiency equipment   | CCM 7.3  | € 219,903.11           | 1.09%                             | Y                         | N/EL                      | N/EL         | N/EL         | N/EL             | N/EL         | Y  | Y                         | Y        | Y         | Y                | Y            | Y                  | 0.00%   | E                          |                                |
| Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) | CCM 7.4  | € 0.00                 | 0.00%                             | Y                         | N/EL                      | N/EL         | N/EL         | N/EL             | N/EL         | Y  | Y                         | Y        | Y         | Y                | Y            | Y                  | 0,00 €  | E                          |                                |
| <b>OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>  |          | <b>€ 290,084.71</b>    | <b>1.44%</b>                      | <b>1.09%</b>              | <b>0,35%</b>              | <b>0,00%</b> | <b>0,00%</b> | <b>0,00%</b>     | <b>0,00%</b> | <b>Y</b>   | <b>Y</b>                  | <b>Y</b> | <b>Y</b>  | <b>Y</b>         | <b>Y</b>     | <b>Y</b>           | <b>0.43%</b>  |                            |                                |
| Of which enabling   |          | € 290,084.71           | 100.00%                           | 100.00%                   | 100.00%                   | 0.00%        | 0.00%        | 0.00%            | 0.00%        | Y  | Y                         | Y        | Y         | Y                | Y            | Y                  | 0.43%   | E                          |                                |
| Of which transitional   |          | € 0.00                 | 0.00%                             | 0.00%                     |                           |              |              |                  |              | Y  | Y                         | Y        | Y         | Y                | Y            | Y                  | 0.00%   |                            | T                              |
| <b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>                          |          |                        |                                   |                           |                           |              |              |                  |              |  |                           |          |           |                  |              |                    |   |                            |                                |
| Programming and broadcasting activities   | CCA 8.3  |                        |                                   | N/EL                      | EL                        | N/EL         | N/EL         | N/EL             | N/EL         |  |                           |          |           |                  |              |                    |   |                            |                                |
| Motion picture, video and television programme production, sound recording and music publishing activities                              | CCA 13.3 | €13,489,002.38         | 67.13%                            | N/EL                      | EL                        | N/EL         | N/EL         | N/EL             | N/EL         |  |                           |          |           |                  |              |                    | 69.17%  |                            |                                |
| Installation, maintenance and repair of energy efficiency equipment   | CCM 7.3  | € 0.00                 | 0.00%                             | EL                        | N/EL                      | N/EL         | N/EL         | N/EL             | N/EL         |  |                           |          |           |                  |              |                    | 0.00%   |                            |                                |
| Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) | CCM 7.4  | € 0.00                 | 0.00%                             | EL                        | N/EL                      | N/EL         | N/EL         | N/EL             | N/EL         |  |                           |          |           |                  |              |                    | 0.00%   |                            |                                |
| <b>OpEx of Taxonomy-eligible but not environmentally sustainable economic activities (not Taxonomy-aligned activities) (A.2)</b>        |          | <b>€ 13,489,002.38</b> | <b>67.13%</b>                     | <b>0.00%</b>              | <b>67.13%</b>             | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b>     | <b>0.00%</b> |  |                           |          |           |                  |              |                    | <b>69.17%</b>   |                            |                                |
| <b>A. OpEx of Taxonomy eligible activities (A.1+A.2)</b>  |          | <b>€ 13,779,087.09</b> | <b>68.57%</b>                     | <b>1.09%</b>              | <b>67.48%</b>             | <b>0.00%</b> | <b>0.00%</b> | <b>0.00%</b>     | <b>0.00%</b> |  |                           |          |           |                  |              |                    | <b>69.60%</b>   |                            |                                |
| <b>B. TAXONOMY NON-ELIGIBLE ECONOMIC ACTIVITIES</b>   |          |                        |                                   |                           |                           |              |              |                  |              |  |                           |          |           |                  |              |                    |   |                            |                                |
| OpEx of Taxonomy-non-eligible economic activities (B)   |          | € 6,314,520.53         | 31.43%                            |                           |                           |              |              |                  |              |  |                           |          |           |                  |              |                    |   |                            |                                |
| <b>TOTAL</b>  |          | <b>€ 20,093,608</b>    | <b>100.00%</b>                    |                           |                           |              |              |                  |              |  |                           |          |           |                  |              |                    |   |                            |                                |

ANNEX I. European Taxonomy



## ANNEX I. European Taxonomy

|         | PROPORTION OF TURNOVER/TOTAL TURNOVER |                                 |
|---------|---------------------------------------|---------------------------------|
|         | Taxonomy-aligned per objective        | Taxonomy-eligible per objective |
| CCM     | 0.00%                                 | 0.00%                           |
| CCA     | <b>0.02%</b>                          | <b>7.84%</b>                    |
| WTR (*) | 0.00%                                 | 0.00%                           |
| CE (*)  | 0.00%                                 | 0.00%                           |
| PPC (*) | 0.00%                                 | 0.00%                           |
| BIO (*) | 0.00%                                 | 0.00%                           |

|         | PROPORTION OF OPEX/TOTAL OPEX  |                                 |
|---------|--------------------------------|---------------------------------|
|         | Taxonomy-aligned per objective | Taxonomy-eligible per objective |
| CCM     | <b>1.09%</b>                   | <b>1.09%</b>                    |
| CCA     | <b>0.35%</b>                   | <b>67.48%</b>                   |
| WTR (*) | 0.00%                          | 0.00%                           |
| CE (*)  | 0.00%                          | 0.00%                           |
| PPC (*) | 0.00%                          | 0.00%                           |
| BIO (*) | 0.00%                          | 0.00%                           |

|         | PROPORTION OF CAPEX/TOTAL CAPEX |                                 |
|---------|---------------------------------|---------------------------------|
|         | Taxonomy-aligned per objective  | Taxonomy-eligible per objective |
| CCM     | <b>1.96%</b>                    | <b>1.96%</b>                    |
| CCA     | <b>0.47%</b>                    | <b>82.72%</b>                   |
| WTR (*) | 0.00%                           | 0.00%                           |
| CE (*)  | 0.00%                           | 0.00%                           |
| PPC (*) | 0.00%                           | 0.00%                           |
| BIO (*) | 0.00%                           | 0.00%                           |

(\*) In 2023, undertakings are not required to report alignment of activities in those Annexes under the regulation.



## ANEXO I. Taxonomía Europea

| NUCLEAR AND FOSSIL GAS RELATED ACTIVITIES |  |    |
|---|--|----|
| 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             |  |    |
| 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 |