

Table 3 - EU Taxonomy eligibility: Assessment - OpEx

CDA ¹ or EDA	Env. Objective	Activity number	Activity title	Category of OpEx	% of total OpEx
CDA / Annex I	CCM	4.16	CCM 4.16 Installation and operation of electric heat pumps	Category C	0.0%
CDA / Annex I	CCM	5.1	CCM 5.1 Construction, extension and operation of water collection, treatment and supply systems	Category C	0.0%
CDA / Annex I	CCM	7.3	CCM 7.3 Installation, maintenance and repair of energy-efficient equipment	Category C	0.0%
CDA / Annex I	CCM	7.7	CCM 7.7 Acquisition and ownership of a building	Category C	4.2%
EDA / Annex II	CE	2.3	CE 2.3 Collection and transport of non-hazardous and hazardous waste	Category C	0.1%
EDA / Annex II	CE	1.2	Manufacture of electrical and electronic equipment	Category A	59.1%
EDA / Annex II	CE	5.1	Repair, refurbishment, and remanufacturing	Category A	0.9%
EDA / Annex II	CE	5.2	Sale of spare parts	Category A	0.4%
EDA / Annex II	CE	5.5	Product-as-a-service and other circular use- and result-oriented service models	Category A	0.6%

¹ CDA/ EU Taxonomy Climate Delegated Act (defining criteria for the first 2 environmental objectives); EDA/ EU Taxonomy Environmental Delegated Act (defining criteria for the remaining 4 environmental objectives)