

Table 1 - EU Taxonomy eligibility: Assessment – Turnover

| CDA or EDA ¹ | Env. Objective | Activity number | Activity title | Eligible / Non-eligible | Reason for classifying the activity as non-eligible |
|-------------------------|----------------|-----------------|---|-------------------------|--|
| CDA / Annex I | CCM | 8.2 | Data-driven solutions for GHG emission reductions | Non-eligible | The NACE codes mentioned in the activity description match EVS' NACE code (J62). However, the title of the activity does not fit EVS' activity, neither does the description of the activity. EVS is the leader in live video technology for broadcast and new media productions but our solutions are not meant to reduce GHG emissions. |
| CDA / Annex II | CCA | 8.2 | Computer programming, consultancy and related activities | Non-eligible | Activity 8.2 is included in Annex II of the Climate Delegated Act, it is an adapted activity and has potential to substantially contribute to the climate change adaptation objective. The activity 8.2 will be aligned only when all the relevant Technical Screening Criteria are met, i.e. the adaptation solutions are implemented and as long as EVS meets the minimum social safeguards. It is important to note that there are no DNSH criteria for this activity. |
| CDA / Annex II | CCA | 8.3 | Programming and broadcasting activities | Non-eligible | At first sight the title of the activity 8.3 could seem like a good fit for EVS' activity. However, the description of the activity does not fit EVS' activity. EVS sells equipment (hardware and software) for the broadcast industry, but does not directly create content, produce pro-grams nor acquire the right to distribute content and subsequently broadcast that con-tent. This broadcasting activity is typically performed by our customers using our equip-ment. Furthermore, the NACE code mentioned in the activity description (J60) does not match EVS' NACE code. |
| CDA / Annex II | CCA | 8.4 | Software enabling physical climate risk management and adaptation | Non-eligible | The NACE codes mentioned in the activity description match EVS' NACE code (J62). However, the title of the activity does not fit EVS' activity, neither does the description of the activity as our solutions are not meant to manage physical climate risks. |
| EDA / Annex I | WTR | 4.1 | Provision of IT/OT data-driven solutions for leakage reduction | Non-eligible | The NACE codes mentioned in the activity description match EVS's NACE code (J62). Howev-er, the title of the activity does not fit EVS's activity neither does the description of the activ-ity as our solutions are not meant to reduce leakage. |
| EDA / Annex II | CE | 1.2 | Manufacture of electrical and electronic equipment | Eligible | |
| EDA / Annex II | CE | 4.1 | Provision of IT/OT data-driven solutions | Non-eligible | The NACE codes mentioned in the activity description match EVS' NACE code (J62). However, the title of the activity does not fit EVS' activity neither does the description of the activity as our solutions are not meant to support lifecycle assessment, eco-design, green procurement nor lifecycle performance. |
| EDA / Annex II | CE | 5.1 | Repair, refurbishment, and remanufacturing | Eligible | |
| EDA / Annex II | CE | 5.2 | Sales of spare parts | Eligible | |
| EDA / Annex II | CE | 5.4 | Sale of second-hand goods | Eligible | No revenue generated from this activity. |
| EDA / Annex II | CE | 5.5 | Product-as-a-service and other circular use- and result-oriented service models | Eligible | |
| EDA / Annex II | CE | 5.6 | Marketplace for the trade of second-hand goods for reuse | Non-eligible | The NACE codes mentioned in the activity description match EVS' NACE code (J62). However, the title of the activity does not fit EVS' activity neither does the description of the activity as we do not operate a marketplace for the trade of second-hand goods for reuse. |

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)