Polestar EU Taxonomy voluntary report

Reporting in accordance with the EU Taxonomy Regulation

To facilitate financing of more sustainable businesses, the EU Commission has developed the EU Taxonomy Regulation which is a classification system for economic activities that can be considered environmentally sustainable. The Taxonomy defines sustainable economic activities in relation to six environmental objectives:

- Climate Change Mitigation (CCM)
- Climate Change Adaptation (CCA)
- The sustainable use and protection of Water and Marine Resources (WTR)
- The transition to a Circular Economy (CE)
- Pollution Prevention and Control (PPC)
- The protection and restoration of biodiversity and ecosystems (BIO)

A Taxonomy eligible economic activity means an economic activity that is described in the Delegated Acts supplementing the EU Taxonomy Regulation, irrespective of whether that economic activity meets any or all of the technical screening criteria (TSC) laid down in the Delegated Acts. A Taxonomy aligned economic activity must substantially contribute (SC) to at least one environmental objective and Do No Significant Harm (DNSH) to the remaining five environmental objectives. Polestar must also comply with the minimum safeguards at the organisation level to be considered aligned.

For FY2024 reporting companies in scope of the EU Taxonomy Regulation are required to report on Taxonomy eligibility and alignment for all environmental objectives.

Polestar and the EU Taxonomy

Polestar is not yet captured within the scope of the EU Taxonomy Regulation. However, we fully support its intentions and have voluntarily chosen to report on it together with our Sustainability report since FY2021. Our voluntary disclosures are part of our company's ongoing focus on transparency in reporting.

Our business activities in FY2024 contribute to the environmental objective climate change mitigation. We have identified the following economic activities as eligible in FY2024 based on the activity descriptions provided in the Climate Delegated Act and Environmental Delegated Act:

Volvo Cars AB is responsible for manufacturing the Polestar 2 and Polestar 3, while the Polestar 4 is produced by Geely. However, Polestar retains ownership of the product specifications, and as such, revenue from vehicle production and spare parts sales is considered reportable.

All disclosures are based on our current interpreta-

tion of applicable regulations. This understanding may evolve over time as market practices mature and new regulatory guidance becomes available.

Environmental objective	Economic activity	Description
Climate Change Mitigation (CCM)	3.3. Manufacture of low carbon technologies for transport	Design and sale of Battery Electric Vehicles (BEVs)
Climate Change Mitigation (CCM)	3.18 Manufacture of automotive and mobility components	Sale of software and perfor- mance-engineered kits for Battery Electric Vehicles (BEVs)
Climate Change Mitigation (CCM)	6.5. Transport by motorbikes, passenger cars and light commercial vehicles	Operating lease arrangements of vehicles sold with a repurchase obligation



Accounting policies

The KPIs have been determined in accordance with the Disclosures Delegated Act. In case an economic activity contributes to multiple environmental objectives measures are taken to ensure that no double-counting takes place. Moreover, depreciation and amortisation are removed from operating expenditure calculations.

Iurnover

In calculating the proportion of eligible turnover, we have used total turnover of Polestar Automotive Holdings UK PLC as the denominator. See Note 4 of the consolidated financial statement. Eligible turnover has been allocated to the economic activity CCM 3.3 in terms of revenue from sale of vehicles. This also includes the revenue from the sale of spare parts that are included in the purchase price of the vehicle. Further, eligible turnover has been allocated to the economic activity CCM 3.18 in terms of revenue from sale of software and performance engineered kits that are not included in the purchase price of the vehicles. Eligible turnover has also been allocated to the economic activity CCM 6.5 in terms of revenue from vehicle leasing. In FY2024 Polestar does not report Taxonomy alignment for any of the economic activities and thus no turnover has been allocated to the alignment KPI.

See the turnover KPI table on page 10.

Capital expenditure (Capex)

The denominator of the capital expenditure (Capex) KPI consists of additions to right-of-use assets (Note 10, 20-F), intangible assets (Note 15, 20-F), and property, plant and equipment (Note 16, 20-F) before depreciation, amortisation, and any remeasurements, including those from revaluations and impairments as well as changes in fair value. Goodwill is not included as it is not defined as an intangible asset according to the EU Taxonomy definition. In FY2024 it has not been possible to separate specific investments related to CCM 3.18 and CCM 6.5 and therefore all eligible Capex has been allocated to CCM 3.3. In FY2024 Polestar does not report Taxonomy alignment for any of the economic activities and thus no capex has been allocated to the alignment KPI.

See the CapEx KPI table on page 11.

Operating expenditure (OpEx)

The denominator of the operating expenditure (OpEx) KPI consists of non-capitalised costs relating to research and development, short-term leases, and maintenance and repair. In FY2024 it has not been possible to separate specific operational expenditure related to CCM 3.18 and CCM 6.5 and therefore all eligible OpEx has been allocated to CCM 3.3. In FY2024 Polestar does not report Taxonomy alignment for any of the economic activities and thus no OpEx has been allocated to the alignment KPI.

See the OpEx KPI table on page 12.

Substantial contribution:

Climate change mitigation

- 3.3: We assessed alignment with the substantial contribution criteria by determining whether our vehicles have specific emissions* ('tailpipe emissions') lower than 50 g CO₂/km and 0 g CO₂/km respectively. The former requirement applies until 31 December 2025 and is reduced to 0 g CO₂/km from 1 January 2026. Polestar 2, Polestar 3 and Polestar 4 meet the criteria of 0 g CO₂/km. Therefore, we conclude that we are aligned with the criteria.
- 3.18: The criteria for alignment is that the automotive and mobility components (software and performance engineered kits) are for light-duty vehicles with zero tailpipe emissions. Therefore, we conclude that our software and performance engineered kits that are for such vehicles are aligned with the criteria.
- 6.5: The substantial contribution criteria for the economic activity CCM 6.5 are the same as for the economic activity CCM 3.3. Therefore, we conclude that we are aligned with the criteria.

^{*}As defined in Article 3(1), point (h), of Regulation (EU) 2019/631 of the European Parliament and of the Council.

Assessment of alignment for the economic activity CCM 3.3 - Manufacture of low carbon technologies for transport

For the sale of our vehicles, we rely on our manufacturing partner to provide us with most of the information, particularly relating to production plants. During 2024, only Polestar 2, Polestar 3 and Polestar 4 was manufactured and sold and hence our assessment of alignment with the SC and DNSH criteria focuses on these vehicles. We obtained information from Volvo Cars and Geely to assess DNSH for water, circularity, pollution, and biodiversity. For climate change adaptation, we obtained reports of conducted physical climate risk assessments for the plants where Polestar 2, Polestar 3 and Polestar 4 are manufactured. Moreover, we conduct our own physical climate assessments of our business operations. Read about Polestar's climate change risk assessment in the Climate neutrality section on pages 68-71 in the Sustainability report 2024.

Do No Significant Harm:

- Climate change adaptation

Alignment with the climate adaptation criteria was assessed through screening of physical risks and physical risk assessments. Physical risks that may affect our business have been identified for the short-term (2024–2025), medium-term (2025–2030), and long-term (2030–2050). A climate risk and vulnerability assessment has been conducted to assess the materiality of the physical risks on Polestar's business. However, we have not yet assessed adaptation solutions that can reduce the identified physical climate risks. Therefore, we conclude that we are not aligned with the criteria.

- Water and biodiversity

Alignment with the water and biodiversity criteria was assessed by collecting data from Polestar's suppliers as well as through our own environmental impact assessments. Based on Volvo Cars' and Geely's assessment of their manufacturing plants, we conclude that they, and therefore also we, are aligned with the water and biodiversity criteria for Polestar 2. Polestar 3 and Polestar 4.

– Circular economy

For alignment with the circular economy criteria the activity needs to assess the availability of and, where feasible, adopt techniques that support a circular economy, such as reuse and use of secondary materials, designing for circularity, recycling in waste management, and management of substances of concern. We depend on documentation and assessment from our suppliers and manufacturers to assess the traceability of substances of concern. Polestar and our manufacturing partners are using the online tool International Material Data System (IMDS) to track substances of concern in the components and materials in our vehicles. Based on our assessment and the documentation received from our suppliers, we conclude that we are aligned with the criteria for Polestar 2, Polestar 3 and Polestar 4.

Pollution

Polestar has assessed alignment with the EU Taxonomy's pollution prevention and control criteria by evaluating whether we manufacture, place on the market, or use substances of concern (SoC) and substances of very high concern (SVHC) as referenced in Appendix C of Annex I to the Climate Delegated Act (hereafter referred to as Appendix C).

We confirm that Polestar does not manufacture or place SoC or SVHC on the market in their pure form. However, certain substances listed in Appendix C are used in the manufacturing processes of our vehicles and are present in several vehicle components.

To conduct this assessment, we compared the substances listed in Appendix C to those used in our operations, relying on supplier-provided information to determine the presence and use of relevant substances. The criteria in Appendix C have been updated, and our evaluation has been adjusted accordingly.

Under the EU Taxonomy, the Do No Significant Harm (DNSH) criteria may be considered met if it is assessed and documented that no suitable alternative substances or technologies are available on the market, and that the substances in use are managed under controlled conditions. While our manufacturing partners apply this principle, our current use of substances on the Candidate List and others meeting the criteria of REACH Article 57 means we are not currently aligned with the pollution criteria.

Polestar remains committed to transparency and continuous improvement. As part of our sustainability strategy, we are actively engaging with our supply chain to identify and prioritize the phase-out of substances where feasible, supporting our long-term goal of alignment with the EU Taxonomy and broader environmental objectives.

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Assessment of alignment for the economic activity CCM 3.18 - Manufacture of automotive and mobility components

Screening criteria: Climate change mitigation

The criteria for alignment is that the automotive and mobility components (software and performance engineered kits) are for light-duty vehicles with zero tailpipe emissions. Therefore, we conclude that our software and performance engineered kits that are for such vehicles are aligned with the criteria.

Do No Significant Harm:

- Climate change adaptation

The climate change adaptation criteria are the same as for the economic activity CCM 3.3 and therefore we conclude that we are not aligned with the criteria for the software and performance engineered kits.

- Water and biodiversity

Similar to the economic activity CCM 3.3, alignment with the water and biodiversity criteria was assessed by collecting data from Polestar's suppliers as well as through our own environmental impact assessments. Based on our manufacturing partners Volvo Cars' and Geely's assessment of their manufacturing plants, we conclude that they, and therefore we, are aligned with the water and biodiversity criteria for the software and performance engineered kits.

- Circular economy

The circularity criteria are the same as for the economic activity CCM 3.3 and therefore we conclude that we are aligned with the criteria for the software and performance engineered kits.

Pollution

The pollution criteria are the same as for the economic activity CCM 3.3 and therefore we conclude that we are not aligned with the criteria for the software and performance engineered kits.

Assessment of alignment for the economic activity CCM 6.5 – Transport by motorbikes, passenger cars and light commercial vehicles

Screening criteria: Climate change mitigation

The substantial contribution criteria for the economic activity CCM 6.5 are the same as for the economic activity CCM 3.3. Therefore, we conclude that we are aligned with the criteria.

Do No Significant Harm:

- Climate change adaptation

The climate change adaptation criteria are the same as for the economic activity CCM 3.3 and therefore we conclude that we are not aligned with the criteria.

- Circular economy

Alignment with the circular economy criteria requires that the vehicles are recyclable to a minimum of 85% by weight and recoverable to a minimum of 95% by weight as defined in Directive 2005/64/EC. We assessed that Polestar 2, Polestar 3 and Polestar 4 meets these criteria. Further, the criteria requires that measures are in place to manage waste in both the use and end-of-life phase of the vehicles. We conclude that we are aligned with the circular economy criteria.

- Pollution

Alignment with the pollution criteria was assessed in terms of whether vehicles meet the latest Euro 6 light-duty emission standards and adhere to the emission thresholds for clean light-duty vehicles. Further, the tyres of the vehicles must comply with the highest populated class for external rolling noise and the top two classes for Rolling Resistance Coefficient. Lastly, vehicles must comply with the sound level requirements. Polestar offers different tyre types across its car programs and both Polestar 3 and Polestar 4 have tyre types that fulfil all criteria and thus are aligned with the DNSH criteria for pollution.

- Water and biodiversity

The criteria regarding water and biodiversity are not applicable for the economic activity CCM 6.5.

Minimum safeguards assessment

Alignment with minimum safeguards is assessed at the organisation level. The minimum safeguards criteria require companies to be aligned with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. The assessment was made according to the indicators of the Platform on Sustainable Finance's Final Report on Minimum Safeguards. Our assessment references relevant human rights indicators, including those from the World Benchmarking Alliance. Moreover, the Principle Adverse Indicators are referenced in the Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Regulation and links to the Sustainable Finance Disclosure Regulation have been assessed.

Regarding the minimum safeguards criteria relating to human rights our assessment is:

- We have adequate human rights due diligence processes in accordance with UN Guiding Principles on Businesses and Human Rights (UNGP) and OECD Guidelines.
- In FY2024, we have not been found finally liable or in breach of labour law or human rights in certain types of court cases.
- In FY2024, to the best of our knowledge, Polestar has not been approached by stakeholders that are integral to the UN GPs, such as OECD National Contact Points and The Business and Human Rights Resource Centre (BHRRC), but we are committed to engage with them in the future if needed.

Regarding the minimum safeguards criteria relating to corruption and bribery, taxation, and fair competition our assessment is:

- We have anti-corruption processes in place. In FY2024, neither the company nor its senior management have finally been convicted in the court of corruption.
- We treat tax governance and compliance as important elements of oversight; there are adequate tax risk management and strategies in place. In FY2024, neither the company nor its subsidiaries have been found violating tax laws.
- We promote employee awareness of the importance of compliance with all applicable competition laws and regulations. In FY2024, neither the company nor its senior management have finally been convicted of violating competition laws.

Polestar is aligned with the OECD and UNGP, and the Articles of Association and Nominating and Governance Committee Charter consider diversity requirements as criteria for Board composition. The company is reporting on its gender pay gap assessment and promotes equal pay for equal work. We conclude that we are aligned with the minimum safeguards criteria.

Read more about the gender gap assessment on page 129 in our Sustainability report 2024.

Results of the financial year 2024

Polestar's core activities are covered by economic activities included in the Climate and Environmental Delegated Acts and substantially contribute to climate change mitigation in FY2024. Despite this, we conclude that we currently do not fulfil all DNSH criteria. Therefore, 0% Taxonomy alignment for Turnover, CapEx, and OpEx is reported in FY2024 (FY2023: 0%, 0% and 0%).

Looking ahead

To uphold our commitment to transparency, we have voluntarily assessed the EU Taxonomy alignment of our Polestar 2, Polestar 3, and Polestar 4 vehicles as sold in FY2024.

We remain dedicated to strengthening our sustainability strategy, particularly in relation to chemical management. This includes ongoing collaboration with our manufacturing partners and suppliers, as well as proactive engagement across our supply chains to identify and phase out substances that can feasibly be removed in the near term, an essential step toward achieving greater alignment with the EU Taxonomy.

In parallel, we are enhancing our due diligence processes to align with the proposed Corporate Sustainability Due Diligence Directive (CSDDD). We also continue to monitor new Delegated Acts and guidance from the European Commission to ensure our approach remains consistent with the evolving interpretation of the EU Taxonomy. Looking ahead, we plan to set specific targets for EU Taxonomy alignment.

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Nuclear and fossil gas related activities

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

Proportion of turnover from produ	ucts or services a	ssociated with ⁻	Taxonomy-aligned e	conomic activitie	es – disclosure cov	vering year 2024													
TURNOVER																			
Financial year 2024	2024			Substantial C	ontribution Citeria	١				DNSH Criteria	a ('Does Not Signif	icantly Harm')							
Economic activities	Code	Turnover	Proportion of Turnover, year 2024		Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Propotion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2023	Category Enabling Activity	Category Transactiona Activity
		USDm	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	Т
A.TAXONOMY ELIGIBLE ACTIVI	TIES																		
A.1 Environmentally sustainable a	ctivities (Taxonor	ny-aligned)																	
Manufacture of low carbon t echnologies for transport	CCM 3.3	-	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Υ	N	Υ	Υ	Υ	0%	E	
Manufacture of automotive and mobility components	CCM 3.18	-	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Y	N	Υ	Y	Y	0%	E	
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	-	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Y	N	Y	Y	Y	0%		Т
Turnover of environmentally susta (Taxonomy-aligned) (A.1)	ainable activities	-	0%	0%	0%	0%	0%	0%	0%	Υ	Y	Y	Y	Y	Υ	Y	0%		
Of which Enabling		-	0%	0%	0%	0%	0%	0%	0%	Υ	Υ	Υ	Υ	Υ	Υ	Υ	0%	Е	
Of which Transitional		-	0%	0%		<u> </u>	1		<u> </u>	Υ	Υ	Υ	Υ	Υ	Υ	Υ	0%		Т
A.2 Taxonomy-Eligible but not en	vironmentally sus	tainable activiti	ies (not Taxonomy-al	igned activities)	<u>'</u>					'	'	'		'	'		'	<u> </u>	'
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of low carbon technologies for transport	CCM 3.3	1975,9	97,1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								97,7%		
Manufacture of automotive and mobility components	CCM 3.18	15,3	0,8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,8%		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	17,2	0,8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,7%		
Turnover of Taxonomy-eligible bu mentally sustainable activities (no aligned activities) (A.2)	nt not environ- ot Taxonomy-	2 008,4	98,7%	98,7%	0%	0%	0%	0%	0%								99,2%		
Turnover of Taxonomy-eligible ac	tivities (A.1+A.2)	2008,4	98,7%	98,7%	0%	0%	0%	0%	0%								99,2%		
B.TAXONOMY-NON-ELIGIBLE A	CTIVITIES																		
Turnover of Taxonomy-non-eligib	le activities	25,9	1,3%																
TOTAL		2034,3	100%																

Proportion of CapEx from produc	ts or services a	ssociated with Taxor	nomy-aligned eco	onomic activities	- disclosure cove	ring year 2024													
CapEx																			I
Financial year 2024	2024 Substantial Contribution Citeria								DNSH Criteria	a ('Does Not Signif	icantly Harm')								
Economic activities	Code (a)	Absolute OpEx mSEK	Proportion of OpEx, year 2024	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Propotion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2023	Category Enabling Activity	Category Transaction Activity
		USDm	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	Т
A. TAXONOMY ELIGIBLE ACTIVI	ΓIES																		
A.1 Environmentally sustainable a	ctivities (Taxono	omy-aligned)																	
Manufacture of low carbon technologies for transport	CCM 3.3	-	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Y	N	Y	Υ	Y	0%	E	
CapEx of environmen- tally sustainable activities (Taxonomy-aligned) (A.1)		-	0%	0%	0%	0%	0%	0%	0%	Υ	Y	Y	Y	Υ	Y	Υ	0%		
Of which Enabling		-	0%	0%	0%	0%	0%	0%	0%	Υ	Υ	Y	Υ	Υ	Υ	Υ	0%	E	
Of which Transitional		-	0%	0%						Υ	Υ	Υ	Υ	Υ	Υ	Υ	0%		Т
A.2 Taxonomy-Eligible but not env	/ironmentally s	ustainable activities	(not Taxonomy-a	ligned activities)															
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of low carbon technologies for transport	CCM 3.3	392,5	64,3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								73,8%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		392,5	64,3%	64,3%	0%	0%	0%	0%	0%								73,8%		
CapEx of Taxonomy eligible activities (A.1 + A.2)		392,5	64,3%	64,3%	0%	0%	0%	0%	0%								73,8%		
B. TAXONOMY-NON-ELIGIBLE A	CTIVITIES	1		'	1	ı		'	1	'							'	'	
CapEx of Taxonomy-non-eligible	activities	218,4	35,7%																
TOTAL		610,9	100%																

Proportion of OpEx from produ	cts or services ass	ociated with Taxon	omy-aligned eco	nomic activities -	- disclosure coveri	ing year 2024													
OpEx																			
Financial year 2024			Substantial Contribution Citeria							a ('Does Not Signif									
Economic activities	Code (a)	Absolute OpEx mSEK	Proportion of OpEx, year 2024	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Propotion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2023	Category Enabling Activity	Category Transactiona Activity
		USDm	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Е	Т
A. TAXONOMY ELIGIBLE ACTIV	VITIES																		
A.1 Environmentally sustainable	e activities (Taxonoi	my-aligned)																	
Manufacture of low carbon technologies for transport	CCM 3.3	-	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Υ	N	Y	Y	Y	0%	E	
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	-	0%	N	N/EL	N/EL	N/EL	N/EL	N/EL	Υ	N	Y	N	Y	Y	Y	0%		Т
OpEx of environmen- tally sustainable activities (Taxonomy-aligned) (A.1)		-	0%	0%	0%	0%	0%	0%	0%	Υ	Y	Y	Υ	Υ	Υ	Υ	0%		
Of which Enabling		-	0%	0%	0%	0%	0%	0%	0%	Υ	Υ	Υ	Υ	Υ	Υ	Υ	0%	E	
Of which Transitional		-	0%	0%						Υ	Υ	Υ	Υ	Υ	Υ	Υ	0%		Т
A.2 Taxonomy-Eligible but not e	environmentally su	stainable activities	(not Taxonomy-a	ligned activities)															
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of low carbon technologies for transport	CCM 3.3	19,3	96,8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								98,9%		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	-	0,0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0,0%		
OpEx of Taxonomy-eligible but tally sustainable activities (not Tactivities) (A.2)	not environmen- axonomy-aligned	19,3	96,8%	96,8%	0%	0%	0%	0%	0%								98,9%		
OpEx of Taxonomy-eligible acti	vities (A.1 + A.2)	19,3	96,8%	96,8%	0%	0%	0%	0%	0%								98,9%		
B.TAXONOMY-NON-ELIGIBLE	EACTIVITIES																		
OpEx of Taxonomy-non-eligible	activities	0,6	3,2%																
TOTAL		20,0	100%																