



Non-financial Group statement

pursuant to
Section 315b
of the German
Commercial
Code (HGB)

2023 fiscal year

ALLGEIER

Non-financial Group statement pursuant to Section 315b of the German Commercial Code (HGB)



1. Sustainability management

1.1 Legal requirements and reporting standards

This non-financial Group statement by Allgeier SE fulfills the requirements of commercial law pursuant to Section 315 b of the German Commercial Code (HGB) and the extended reporting obligations of Article 8 of the EU Taxonomy Regulation. It is based on the CSR Directive Implementation Act and transparently describes the material non-financial activities of the Allgeier Group in the aspects of “respect for human rights”, “combating corruption and bribery”, “employee matters”, “environmental matters” and “social matters”. The non-financial Group statement provides information on the extent to which the Group’s activities are associated with sustainable economic activities in accordance with the EU Taxonomy Regulation. Allgeier SE has examined which national, European or international frameworks are suitable for the non-financial Group statement in accordance with Section 289d HGB. In the future, the Allgeier Group plans to apply the European Sustainability Reporting Standards (ESRS) in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD). Implementation activities for the 2024 reporting year were intensified in the 2023 fiscal year. Parts of the sustainability reporting are based on common standards, in particular the materiality analysis and the description of the management approach.

1.2 Allgeier SE in brief

Allgeier SE is the holding company of the Allgeier Group, a German company whose companies operate in the IT and consulting sector. The Group companies offer various services and solutions in the areas of information technology, software development, managed services and personnel management. Some of the key areas in which the Allgeier Group is engaged are listed below:

- IT services: IT consulting, software development, IT infrastructure solutions and services for companies and public clients
- Software development: software products and customized software solutions for various industries and application areas
- Managed services: support, operation and maintenance of software solutions, IT systems and infrastructures

The Allgeier Group works for customers in various industries and supports customers with their IT and business challenges. The company focuses on services and solutions for digitizing business processes. The company’s business activities center primarily on German-speaking countries. However, many of Allgeier’s customers operate globally, which is why the international part of the company’s business is constantly growing.

1.3 Digital transformation as an opportunity for business locations and climate protection

Digitalization presents opportunities for sustainability and climate protection as well as for strengthening the competitiveness of Germany as a whole. This is the finding of a study conducted by Accenture on behalf of the industry association BITKOM. Companies can introduce climate-friendly business models through accelerated digitalization, thereby gaining a competitive edge. Digital technologies have the potential to support environmental and climate protection by promoting sustainability and reducing emissions. According to the association, politicians should provide better support for small and medium-sized companies in the form of advice and funding programs in order to take advantage of these opportunities. BITKOM shows that accelerated digitalization in Germany could reduce CO₂ emissions by 73 million tonnes by 2030. This corresponds to a quarter of Germany’s climate targets for 2030 and at the same time boosts competitiveness. As a digitalization partner for many industries, Allgeier can drive digitalization forward with solutions and services and help customers to secure competitive advantages, reduce CO₂ emissions and increase resource efficiency. According to the BITKOM study, the use of digital technologies in the particularly relevant sectors of energy, buildings, industry, transport and agriculture can reduce CO₂ emissions. The savings already take into account the CO₂ emissions (net effect) caused by the operation of technologies such as data centers and end devices. The environmental impact of digital technologies can be divided into three main components:

- Computing and storage components: cloud infrastructure and platforms for artificial intelligence, big data and data analysis
- Communication network: network devices such as routers, access points and mobile networks
- End devices: laptops, computers, monitors, TVs, cameras, smartphones, tablets, IoT devices

Data centers in particular have a significant impact on the overall output of digital technologies, which is why efficiency improvements in the operation of the facilities are important. Allgeier SE implemented measures at an early stage, such as the leasing (on behalf of customers and clients) of data centers with green electricity (where technically possible) and the introduction of specific environmental measures. This includes environmental management systems pursuant to DIN EN ISO 14001 in a large number of Group companies, which are certified accordingly or aligned with the standard.

1.4 Management approach

Allgeier SE pursues an integrative approach to corporate governance that ensures a consistent structure and cooperation between the functions involved. The Group’s decentralized structure facilitates the implementation of a consistent system across the entire organization, with a clear focus on continuous improvement. Clear responsibilities are defined at Group level and in the individual Group companies, including risk management, compliance, information security, data protection and internal auditing – both centrally in the Group holding company and decentrally in the operating business units.

The governance system also extends to sustainability reporting. We created the necessary conditions and responsibilities at an early stage in order to meet the regulatory requirements of the CSRD and ESRS in the 2024 fiscal year. The Supervisory Board is responsible for monitoring the effectiveness of the governance functions, while the Management Board bears overall responsibility and is updated regularly on various topics.

Other relevant topics are also of great importance. In this context, the fight against corruption and bribery, and respect for human rights are built into the fabric of the Allgeier Group as a standardized system (integrity & compliance). Our understanding of business and our relationships are characterized by high ethical standards, both within the Allgeier Group and towards customers, suppliers and other stakeholders. Our Group structure and our management approach are based on the principle of sustainable and responsible corporate action at all levels – from the Group holding company to the segments and operating units. Due to our investment approach, many non-financial issues within the Allgeier Group are managed independently by the Group companies. There are Group-wide minimum standards and a systematic exchange takes place to coordinate and harmonize activities. The working groups within the Group, particularly in the areas of compliance, data protection and information security, serve as an instrument for cooperation and the exchange of best practices.

Contact persons are in place in all key companies for sustainability issues. A materiality analysis (“dual materiality”) was carried out in the 2023 reporting year. The designated contact persons in the companies are actively involved in the relevant topics and promote the exchange of information within the respective companies as well as with Allgeier SE and other relevant stakeholders.

1.5 Materiality analysis

In the 2023 fiscal year, we carried out a comprehensive “dual materiality analysis.” We used external frameworks, such as the ESRS standard and various ESG and sustainability ratings, to review the topicality and relevance of selected topics for our business activities and our sustainability reporting. By involving internal and external stakeholders, we identified significant topics and assessed their business relevance and impact on the environment, employees and society. The individual results were weighted and summarized as part of a representative overall result. What’s more, open, continuous

dialogue with the various stakeholder groups is important to us. That is why it is possible to have stakeholder dialogue with us via our website (<https://www.allgeier.com/de/who-we-are/responsibility/>). Furthermore, in a final workshop with key Group companies, the ranking of the topics was discussed and validated. The results were presented to the Management Board and subsequently reported to the Supervisory Board.

2. Employee and social matters

2.1 Influence and materiality

Our employees are the cornerstone of and the driving force behind the Allgeier Group’s business activities. Well-trained, motivated, successful and healthy employees provide the basis for outstanding and technologically superior services and solutions. We offer these to our customers for sustainably successful business development. Our primary goal is to create an optimal, positive working environment and to attract and retain first-class talent for our company. We treat every employee with the utmost respect and appreciation and offer equal development opportunities for all employees. Our social responsibility extends not only to the Group’s employees but also to customers, partners and society as a whole. The Allgeier Group’s Code of Conduct (CoC) obliges us to act responsibly towards all our stakeholders.

2.2 Risks and opportunities

The IT sector is characterized by a consistently high demand for skilled workers. The Allgeier Group believes that having qualified and responsible employees at all levels is crucial to our current and future business success. A potential loss of qualified specialists or managers could have a negative impact on our Group, which is why we attach great importance to continuous development and increasing employee satisfaction. Competitive pay and flexible working models are essential factors in retaining employees within the Allgeier Group over the long term. We compete with a large number of companies when it comes to recruiting specialists. The promotion of positive performance development combined with an appealing work-life balance are very important aspects of our corporate philosophy. Our greatest and most important asset is our motivated employees. We actively support and encourage their commitment and creativity through a wide range of training opportunities.



2.3 Guidelines and measures

Flexible working:

Attracting specialists and managers to the Allgeier Group and retaining them in the long term is a goal to which we are actively committed. Flexible working time models and attractive office locations play an important role in this. The operating companies have developed a variety of programs in this regard. For example, all companies generally encourage remote working and ensure that their employees are equipped accordingly. The structure of the individual working time models depends on the business model of the respective companies. At our 47 (previous year: 51) sites around the world, employees are offered an appealing work environment and the opportunity to meet and share ideas with others.

Remuneration:

We strive to continuously promote and improve the motivation and commitment of our employees through market and performance-oriented evaluation and variable remuneration and incentive models. These models are designed not only to keep employees motivated but also to provide appropriate recognition for outstanding performance. Within the Group companies, this is based on regular feedback, target discussions and target agreements that are geared towards individual competence levels and assignments.

Training and further education:

The Allgeier Group attaches great importance to the continuous training and further education of our employees. As a support partner in the field of digitalization, our company offers young people in particular long-term prospects and secure jobs. We enable young talent to develop within the company, to advance to specialist and management positions and to learn new technologies in depth. Our overriding goal in training and development is to support our employees with their professional and personal development. The Allgeier Group also provides training in various professional fields at numerous locations and supports dual study programs at a number of universities, in some cases by providing lecturers for courses and examinations.

Employee health:

The Allgeier Group attaches great importance to offering its employees a safe and healthy working environment. Minimizing the risk of accidents at work and occupational illnesses is a key concern. The company continuously adapts its health-related measures and initiatives to the changing requirements in the world of work. Occupational health management, which is the responsibility of the operating business units, contributes significantly to the well-being, satisfaction and motivation of our employees. It serves to maintain the performance of our dedicated teams over the long term.



Diversity and intercultural understanding:

The Allgeier Group fosters a vibrant corporate culture based on diversity and intercultural understanding. The diversity of cultural backgrounds and the unique individuality of our employees are driving forces for innovation. We have successfully increased the proportion of female employees in recent years to around 29 percent (previous year: 29 percent), well above the industry average of 15 percent (according to BITKOM figures). In addition, at least 22 different nationalities are represented in our workforce (previous year: 20). This diversity continues to make our company stronger.

Cooperation with universities:

Research and development and the promotion of universities, academia and talented young people are central concerns of the Allgeier Group. We want to offer our customers added value and innovative solutions at all times. We are therefore reliant on creative and excellently trained employees if we are to continue our sustainable corporate growth. For this reason, Allgeier cooperates with universities and research institutions, provides financial support to partner

universities and projects and is actively represented at various universities through recruiting and hiring events. In cooperation with universities, we conduct workshops and training courses, organize events and thereby enable students not only to build up theoretical knowledge, but also to gain valuable insights into practical applications and practical experience.

Social commitment:

Our operational business units create an awareness of responsible behavior among employees, encourage initiatives and campaigns and actively support them. In addition to their commitment at Group level and in our Group companies, many employees at the individual sites take on responsibility and are actively involved in the local communities, be it through social or ecological engagement. In the past fiscal year, the Allgeier Group took part in various fundraising campaigns. Besides these social activities, we also sponsor cultural, educational and sporting events, both at Group level, at Group company level and locally, at our company sites.

3. Environmental issues

3.1 Influence and materiality

The Allgeier Group mainly operates from temporary, rented office spaces at various locations. By using modern rental space, renewable energy and selecting sustainable products for hardware and office equipment, the company is emphasizing its commitment to sustainable practices. Implementing intelligent building technology – for example, in the state-of-the-art Munich Blue Tower at the head office – helps to increase resource efficiency. The Allgeier Group is a service provider that assumes ecological responsibility, setting itself the goal of reducing avoidable emissions.

As an IT services company, we have lower CO₂ emissions and a lower consumption of natural resources compared to other industries. Despite making a lower environmental impact, we are actively committed to continuous improvement. As part of our commitment to sustainability, we are constantly looking for ways to minimize the consumption of resources and energy and to shape our growth in a resource-efficient manner.

Energy consumption:

The development and provision of IT services requires the use of energy, particularly in the data centers we use. Allgeier SE is actively committed to the use of sustainably generated energy in order to reduce its carbon footprint.

Mobility:

Allgeier SE promotes alternative working models, such as remote working and the use of environmentally friendly means of transportation, in order to reduce emissions caused by business travel and daily commuting. This enables flexible working practices. That said, as a holistic IT service provider, on-site visits are absolutely essential, especially in the eyes of our customers.

Electronic waste:

Allgeier SE is actively committed to minimizing electronic waste. We aim to maximize the life cycle of devices by extending their useful life and reusing hardware. If a replacement is necessary, the hardware components are disposed of in accordance with environmentally friendly processes and standards to ensure the sustainable use of resources.



3.2 Risks and opportunities

As an IT service provider, we see the potential that exists with regard to environmental issues. Implementing software to increase the efficiency of customers' business processes not only reduces the environmental footprint, but also promotes energy efficiency. Allgeier SE recognizes further opportunities in the development of special software and tailor-made solutions for complex customer requirements. This approach not only allows us to press ahead with digitalization for our customers, but the targeted design of software solutions enables efficiency gains, resource savings and the promotion of sustainable practices in various industries. These opportunities reflect our commitment to innovative IT solutions that promote not only business success but also environmental responsibility.

Opting for more sustainable office buildings, furnishings, employee equipment and company vehicles can lead to higher acquisition costs. The procurement of environmentally friendly work equipment (e.g. hardware, office equipment and company vehicles) may be more expensive than conventional alternatives, which can lead to additional costs. A precise cost-benefit analysis and careful budgeting are crucial in minimizing this risk.

3.3 Guidelines and measures

We are convinced that information technology can make a decisive contribution to reducing energy consumption and increasing energy efficiency. In line with our principles of ecological and economic sustainability, we actively support companies in implementing efficient IT solutions for their business processes and for controlling their energy system. At the same time, we are striving to further optimize our own resource consumption, the data centers we use and the IT infrastructure we employ.

By using modern cloud technologies to a greater extent, we minimize the need for hardware, which can save resources and increase energy efficiency. These sustainable approaches are in line with our conviction that IT can play a key role in promoting environmental friendliness and efficiency.

Some of our Group companies regularly carry out CO₂ audits to identify potential for reducing CO₂ and pollutant emissions. Furthermore, we undergo Group-wide energy audits every four years so that we can analyze the energy situation in detail and identify potential savings. To further minimize our ecological footprint, many of our companies have implemented specific environmental strategies and management systems, some of which are certified in accordance with DIN EN ISO 14001 or based on these standards. The data centers we use are certified according to the highest environmental and energy management standards (ISO 14001 and ISO 50001) and contribute to a sustainable IT infrastructure. We also attach great importance to sourcing electricity from renewable energy sources, which we have already succeeded in doing to a large extent.

Allgeier is proud to be serving customers in the renewable energy sector already, and to be helping to reduce CO₂ emissions with our solutions and services.

We regularly upgrade our hardware to adapt to ongoing digitalization and the continuous optimization of work processes. Discarded electrical appliances, if they are not leased, are used for a second purpose, either by being donated directly to local social organizations or by being refurbished for reuse. These measures are a reflection of our efforts to act in a sustainable and socially responsible manner in order to achieve a positive social impact.

4. Integrity and compliance

4.1 Influence and materiality

The Allgeier Group takes a comprehensive approach to compliance that combines the fight against corruption and bribery and respect for human rights as key elements within our compliance organization. Trust, integrity, morals and business conduct based on ethical standards are core values in our corporate culture and form the foundation for our entrepreneurial success. These principles apply to all locations throughout the Group, nationally and internationally.

In the Allgeier Group, compliance means not only ensuring law-abiding conduct, but also ensuring that our standards go beyond the legal requirements in some cases. We are committed to fair and transparent competition. Our good reputation and economic success are based on strict compliance with these standards and requirements.

Data protection and information security is another key area of focus that is of outstanding importance to the Allgeier Group. These two topics are pooled within the broader concept of "integrity and compliance". We attach great importance to ensuring that the integrity and security of information are in line with the Group's compliance guidelines and standards, not to mention legal requirements.

4.2 Risks and opportunities

External and internal compliance audits enable a thorough analysis and evaluation of the relevant topics. In addition to the ongoing monitoring measures, the Group companies carry out regular self-assessments to ensure that compliance issues are dealt with appropriately. These assessments are



summarized on an ongoing basis, checked for quality and reported to the Management Board. The central compliance organization is available to provide support and promote preventive measures.

The Allgeier Group is committed to handling the data of employees, customers, suppliers and other stakeholders responsibly throughout the Group. Our goal is to ensure that data is processed securely within the Allgeier Group and to comply with all relevant legal regulations.

The Allgeier Group guarantees the security of information at Group level and in the operating Group companies through appropriate organizational and technical measures. The Central Information Security Officer (CISO) proactively specifies and monitors the overarching security standards and measures. Our information security management system is based on the internationally recognized standards of the ISO norm 27001. It includes binding regulations for the protection of all IT systems, stored data and the security of our products. Ensuring the availability, confidentiality and integrity of our data is crucial for security in all information processing operations.

4.3 Guidelines and measures

The Allgeier Group enshrines statutory anti-corruption requirements and internal guidelines Group-wide in a comprehensive compliance guideline. This is implemented by our Group companies and monitored by accountable colleagues. The managers and compliance coordinators at our companies are responsible for implementation. The aim of the compliance management system is to ensure responsible and ethically correct conduct within the Group, actively supported by the Supervisory Board, Management Board, managers and employees.

Binding regulations applicable to all employees ensure fair and respectful interaction. The active compliance organization also defines binding regulations on other key topics such as corruption, money laundering, insider trading, data protection and employee leasing. New regulatory requirements are proactively evaluated and implemented. In the 2023 reporting year, the Supply Chain Due Diligence Act was evaluated and risk analyses were initiated. The initial results show a relatively low-risk potential compared to internationally operating or manufacturing companies.



It is possible to report reasonable grounds for suspicion (“whistleblowing”) in accordance with the Whistleblower Protection Act. The central compliance organization ensures compliance with and implementation of this law. Reports are evaluated and can have appropriate consequences depending on the individual case.

The Allgeier Group has a zero-tolerance policy towards compliance violations. Effective and active compliance management is ensured across the board through guidelines, risk analyses, measures, training, audits and reporting.

The Allgeier Group has developed a comprehensive, Group-wide set of data protection rules that are observed and implemented accordingly by the companies. Regional obligations and regulations, such as the European Union’s General Data Protection Regulation (GDPR), are taken into account.

The ongoing task of risk management is to identify and evaluate risks and their potential negative effects on the Allgeier Group at an early stage and to implement suitable measures. It is an integral part of the management system and enables risks to be identified and their impact limited.



5. EU taxonomy

5.1 Objectives and overview of requirements

The Paris Climate Agreement (2015) and the EU's European Green Deal form the basis for a series of European regulations aimed at achieving climate neutrality by 2050. To this end, Regulation (EU) 2020/852, also known as the EU Taxonomy, was adopted with its six environmental targets. The aim of this regulation is to create greater transparency and make it easier for companies and investors to identify sustainable investments.

The EU Taxonomy is a common classification system for the European Economic Area that requires companies to determine taxonomy-compliant revenue, capital expenditure and operating expenses. The Regulation and the Delegated Acts set out specific economic activities and six environmental objectives to which these activities must make a significant contribution. A relevant economic activity must make a significant contribution to at least one of the six environmental objectives and, at the same time, must not compromise any of the other environmental objectives. The six environmental objectives that have been defined are:

- Climate protection
 - Adjustment to climate change
 - Sustainable use and protection of water and marine resources
 - Transition to a circular economy
 - Prevention and reduction of environmental pollution
 - Protection and restoration of biodiversity and ecosystems
- The published Delegated Acts describe the economic activities and define technical screening criteria used to perform an assessment and calculate the corresponding data. All six environmental targets are now relevant for this reporting period. Allgeier SE is subject to the scope of the Non-Financial Reporting Directive in conjunction with Sections 289c, 315b of the German Commercial Code (HGB) and is therefore obliged to prepare a non-financial Group statement and consequently also to disclose the taxonomy-compliant revenues, capital expenditures and operating expenses.

Taxonomy key figures (total) for 2023 at a glance:

	Total in EUR million	Taxonomy compliant (in percent)	Taxonomy eligible, but not compliant (in percent)	Taxonomy eligible (in percent)	Not taxonomy eligible (in EUR million)
Revenue	488.8	0	0	0	488.8
CapEx	28.3	0	0	0	28.3
OpEx	438.0	0	0	0	438.0

Taxonomy-compliant revenue

Taxonomy-compliant revenue is the share of revenue associated with the sale of products or the provision of services that are to be classified as environmentally sustainable economic activities (Art. 8 (2) EU Tax Regulation).

Taxonomy-compliant CapEx and OpEx

Taxonomy-compliant CapEx and OpEx represent the share of capital expenditure (CapEx) and operating expenditure (OpEx) and expenses related to assets or processes that are classified as environmentally sustainable economic activities. Taxonomy-compliant capital expenditure can exist independently of sales.

Economic activities at Allgeier SE

The core activities of Allgeier SE comprise the development of software solutions and the provision of IT and software services, including associated consulting services, which together account for the majority of revenue. The following economic activity to be reported in accordance with the Taxonomy Regulation was identified:

- 8.1 Data processing, hosting and related activities: Storage, manipulation, management, movement, control, display, switching, exchange, transfer or processing of data via data centers, including edge computing. As we understand it, the IT and software sector has so far not been covered by the EU taxonomy at all, or only to a limited extent. Therefore, the revenue of the Allgeier Group cannot yet be subsumed under the economic activities and requirements of the delegated act.

Share of revenue from goods or services associated with taxonomy-compliant economic activities – Disclosure for 2023

Revenue		Criteria for a significant contribution									DNSH criteria ("Do no significant harm")						Category			
Economic activities	Code	Revenue in EUR million	Share of revenue in 2023 in percent	CCM ¹⁾	CCA ²⁾	WTR ³⁾	PPC ⁴⁾	CE ⁵⁾	BIO ⁶⁾	CCM ¹⁾	CCA ²⁾	WTR ³⁾	PPC ⁴⁾	CE ⁵⁾	BIO ⁶⁾	Minimum protection	Share of taxonomy-compliant (A.1) or taxonomy-eligible (A.2) revenue, year 2022 in percent	Facilitating activities	Transitional activities	
A. Taxonomy-eligible activities																				
A.1 Ecologically sustainable activities (taxonomy compliant)																				
Of which facilitating activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	F	
Of which transitional activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities)																				
8.1 Data processing and hosting and related activities		CCM 8.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue from taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
A. Revenue from taxonomy-eligible activities A.1 and A.2			0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
B. Non-taxonomy-eligible activities																				
Revenue from non-taxonomy-eligible activities			488.8	100																
Total			488.8	100																

¹⁾ CCM Climate Change Mitigation (climate protection)
²⁾ CCA Climate Change Adaptation (adjustment to climate change)
³⁾ WTR Water and Marine Resources (sustainable use and protection of water and marine resources)
⁴⁾ PPC Pollution Prevention and Control
⁵⁾ CE Circular Economy (transition to a circular economy)
⁶⁾ BIO Biodiversity and Ecosystems (protection and restoration of biodiversity and ecosystems)
Y Yes, taxonomy-eligible activity that is taxonomy compliant with the relevant environmental objective
N No, taxonomy-eligible activity but not taxonomy compliant with the relevant environmental objective
F Facilitating activity
T Transitional activity
N/EL "not eligible," activity not taxonomy eligible for the respective environmental objective
EL "eligible," activity taxonomy eligible for the respective environmental objective

Share of CapEx from goods or services associated with taxonomy-eligible economic activities – Disclosure for 2023

CapEx										DNSH criteria ("Do no significant harm")						Category					
Economic activities	Code	CapEx in EUR million	CapEx share Year 2023 in percent	Criteria for a significant contribution						Minimum protection	Share of taxonomy-compliant (A.1) or taxonomy-eligible (A.2) CapEx, year 2022 in percent	Facilitating activities	Transitional activities								
				CCM ¹⁾	CCA ²⁾	WTR ³⁾	PPC ⁴⁾	CE ⁵⁾	BIO ⁶⁾												
A. Taxonomy-eligible activities																					
A.1 Ecologically sustainable activities (taxonomy compliant)																					
CapEx of environmentally sustainable activities (taxonomy-compliant) (A.1)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of which facilitating activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	F
Of which transitional activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities)																					
8.1 Data processing and hosting and related activities	CCM 8.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CapEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
A. CapEx of taxonomy-eligible activities (A.1 and A.2)		0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
B. Non-taxonomy-eligible activities																					
CapEx of non-taxonomy-eligible activities		28.3	100																		
Total		28.3	100																		

¹⁾ CCM Climate Change Mitigation (climate protection)
²⁾ CCA Climate Change Adaptation (adjustment to climate change)
³⁾ WTR Water and Marine Resources (sustainable use and protection of water and marine resources)
⁴⁾ PPC Pollution Prevention and Control
⁵⁾ CE Circular Economy (transition to a circular economy)
⁶⁾ BIO Biodiversity and Ecosystems (protection and restoration of biodiversity and ecosystems)
Y Yes, taxonomy-eligible activity that is taxonomy compliant with the relevant environmental objective
N No, taxonomy-eligible activity but not taxonomy compliant with the relevant environmental objective
F Facilitating activity
T Transitional activity
N/EL "not eligible," activity not taxonomy eligible for the respective environmental objective
EL "eligible," activity taxonomy eligible for the respective environmental objective

Share of OpEx from goods or services associated with taxonomy-compliant economic activities – Disclosure for 2023

OpEx		Criteria for a significant contribution								DNSH criteria ("Do no significant harm")						Category				
Economic activities	Code	OpEx in EUR million	OpEx share Year 2023 in percent	CCM ¹⁾	CCA ²⁾	WTR ³⁾	PPC ⁴⁾	CE ⁵⁾	BIO ⁶⁾	CCM ¹⁾	CCA ²⁾	WTR ³⁾	PPC ⁴⁾	CE ⁵⁾	BIO ⁶⁾	Minimum protection	Share of taxonomy-compliant (A.1) or taxonomy-eligible (A.2) OpEx, year 2022 in percent	Facilitating activities	Transitional activities	
A. Taxonomy-eligible activities																				
A.1 Ecologically sustainable activities (taxonomy compliant)																				
OpEx of environmentally sustainable activities (taxonomy compliant) (A.1)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of which facilitating activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	F		
Of which transitional activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		T	
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities)																				
8.1 Data processing and hosting and related activities		CCM 8.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OpEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-compliant activities) (A.2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
A. OpEx of taxonomy-eligible activities (A.1 and A.2)		0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
B. Non-taxonomy-eligible activities																				
OpEx of non-taxonomy-eligible activities		438.0	100																	
Total		438.0	100																	

¹⁾ CCM Climate Change Mitigation (climate protection)
²⁾ CCA Climate Change Adaptation (adjustment to climate change)
³⁾ WTR Water and Marine Resources (sustainable use and protection of water and marine resources)
⁴⁾ PPC Pollution Prevention and Control
⁵⁾ CE Circular Economy (transition to a circular economy)
⁶⁾ BIO Biodiversity and Ecosystems (protection and restoration of biodiversity and ecosystems)
Y Yes, taxonomy-eligible activity that is taxonomy compliant with the relevant environmental objective
N No, taxonomy-eligible activity but not taxonomy compliant with the relevant environmental objective
F Facilitating activity
T Transitional activity
N/EL "not eligible," activity not taxonomy eligible for the respective environmental objective
EL "eligible," activity taxonomy eligible for the respective environmental objective

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2023 fiscal year