



# European Taxonomy Reporting

Extract from the 2024 Universal Registration Document

## 3.3 EUROPEAN TAXONOMY

### 3.3.1 BACKGROUND

#### 3.3.1.1 Regulatory framework

Introduced by Regulation (EU) 2020/852 of June 18, 2020, the European taxonomy translates the European Union (EU) climate and environmental objectives into qualification criteria for economic activities. The general framework and the conditions for selection and qualification of economic activities are specified in the following documents:

- “Climate” Delegated Acts 2021/2139 and 2021/2178 specifying the qualification criteria for the climate change mitigation and adaptation objectives;
- Complementary Delegated Act 2022/1214 specifying the conditions for inclusion in the European taxonomy of activities in the nuclear and gas sector;
- Delegated Acts 2023/2485 and 2023/2486 specifying the qualification criteria with regard to the environmental objectives of the taxonomy and amending the list of activities relating to climate objectives.

The taxonomy classifies economic activities into three categories:

- a taxonomy-eligible economic activity is one which is described in the taxonomy, whether or not it meets the technical screening criteria;
- a taxonomy-aligned economic activity is one which is described in the taxonomy and which meets the technical screening criteria;
- a taxonomy-non-eligible economic activity is an economic activity that is not included and described in the taxonomy, for various reasons: the economic activity in question may be explicitly excluded from the system, or the qualification criteria for the activity have not yet been defined and approved.

The activities currently included in the European taxonomy assessment system are emitting activities with strong potential to improve their carbon footprint. The portion of a company's activities that are taxonomy-eligible and/or taxonomy-aligned therefore makes it possible to assess its current level of performance and current contribution in relation to the scenario in which the global temperature is limited to 1.5°, and not its sustainability and responsibility approach as a whole.

### 3.3.2 GTT'S ELIGIBLE AND ALIGNED ACTIVITIES

#### 3.3.2.1 Eligible activities

In relation to the above corpus, the following activities have been identified as eligible for GTT:

Group activities	Taxonomy objective	Reference Climate Delegated Act (Annex I)	Taxonomic title of the activity
Elogen	Climate change mitigation	3.2	Manufacture of equipment for hydrogen production and use
LNG as fuel	Climate change mitigation	3.3	Manufacture of low-carbon transportation technologies
Digital Services	Climate change mitigation	8.2	Data-driven solutions to reduce GHG emissions
R&D	Climate change mitigation	9.1	Research, development and innovation (RD&I) to reduce, prevent or eliminate GHG emissions

#### 3.3.2.2 Analysis of eligible activities

To be considered aligned, GTT's eligible activities must satisfy three types of criteria:

- technical criteria that make a “substantial contribution” to one or more of the environmental objectives of the taxonomy;
- Do No Significant Harm (DNSH) criteria;
- minimum safeguards criteria.

Only activities that meet all three criteria can be recognised as aligned.

#### Activity 3.2 – Elogen

##### Analysis of substantial contribution criterion

Activities related to the Elogen subsidiary's hydrogen infrastructure are designed to produce low-carbon hydrogen, in line with the Taxonomy criteria.

In 2024, Elogen performed a life cycle analysis (LCA) in conjunction with Bureau Veritas on the manufacture of its electrolyzers. The analysis confirmed that the carbon footprint of manufacturing a 5MW electrolyser was 655 tCO<sub>2</sub>e.

By comparing this impact to typical hydrogen production over the equipment's lifetime, manufacturing-related emissions represented around 0.1 to 0.16 CO<sub>2</sub>e/th<sub>2</sub>, depending on the electrolyser's effective lifetime (10 to 15 years) and an optimised load factor. These calculations were based on estimates made by the Group's in-house experts.

In addition, since Elogen's electrolysers are designed for green hydrogen production, the carbon footprint from their use complies with Green Taxonomy requirements, with emissions below the 3 tCO<sub>2</sub>e/th<sub>2</sub> threshold set by European regulations. Using electrolysers is the customer's responsibility once the project is delivered. GTT Group relies on commitments and public communications with Elogen's customers regarding their use of renewable energy to produce green hydrogen.

Therefore, these activities are considered to be aligned with the substantial contribution criterion.

### Analysis of Do No Significant Harm criterion

#### Climate change adaptation

In accordance with Appendix A of the Climate Change Mitigation annex, GTT has verified its compliance with the generic DNSH criteria for climate change adaptation by analysing its exposure to the physical risks corresponding to the acute or chronic hazards specified by the European Commission.

Details of this analysis can be found in section 2.2.1 *Description of the processes to identify and assess material climate-related impacts, risks and opportunities and analysis of climate resilience* of the sustainability report.

#### Water resources

Elogen's HSE policy commits to minimising the use of natural resources required to manufacture electrolysers. In 2023, Elogen conducted an environmental impact assessment for its megafactory. The assessment did not identify water as a significant environmental issue or identify any risk of environmental degradation related to water quality or water stress.

#### Circular economy

For its waste management and recycling processes, Elogen is currently engaging with PAPREC, a leader in recycling and waste management, for its future production site.

#### Pollution prevention

Elogen's electrolysers do not contain any substances or products mentioned in the pollution prevention annex of the delegated act. In general, the Group has installed systems for the selective sorting, collection and recycling of its waste, such as electrical and electronic equipment, batteries and accumulators, chemical waste, paper and organic waste.

#### Biodiversity

The environmental impact assessment conducted by Elogen for its megafactory did not identify any major issues requiring immediate mitigation or offsetting measures.

The activities are therefore considered to be aligned with the DNSH criteria.

#### Revenue

Activity 3.2 is deemed to comply with technical criteria, thus validating the alignment of revenues and the associated CapEx and OpEx.

### Activity 3.3 – LNG as fuel

#### Analysis of substantial contribution criterion

The Group's activities related to the transportation of LNG as fuel fall under the criteria of activity 3.3 of the European Taxonomy related to the manufacture of low-carbon technologies for transport. More specifically, GTT includes the criterion defined in point L (iv).

The EEDI (*Energy Efficiency Design Index*) is a regulatory indicator established by the International Maritime Organization (IMO) to improve the energy efficiency of vessels and reduce their greenhouse gas emissions.

In 2024, GTT applied a rigorous methodology to assess the compliance of its vessels with this criterion. The approach involved selecting a representative vessel from each series of LFS in service. Analyses conducted on these samples confirmed that the vessels in question performed significantly better than required, with a reduction in EEDI of more than 10% compared to the regulatory threshold.

In addition, GTT's solutions for LNG as fuel enable vessels to run on fuels from renewable sources (bio-LNG or synthetic LNG).

The Group believes these activities are in line with the criteria of a material contribution, and are therefore aligned, with the exception of LNG-propulsion projects for LNG carriers: indeed, vessels designed for the transportation of fossil fuels are explicitly excluded from the European taxonomy.

## Analysis of Do No Significant Harm criterion

### Climate change adaptation

In accordance with Appendix A of the Climate Change Mitigation annex, GTT has verified its compliance with the generic DNSH criteria for climate change adaptation by analysing its exposure to the physical risks corresponding to the acute or chronic hazards specified by the European Commission.

Details of this analysis can be found in section 2.2.1 *Description of the processes to identify and assess material climate-related impacts, risks and opportunities and analysis of climate resilience* of the Sustainability Report.

### Water resources

GTT does not manufacture the solution that it designs. The quality of the water used to manufacture the product is therefore outside the scope of GTT.

### Circular economy

GTT has a rigorous process in place to ensure that the materials used in GTT's technologies adhere to the strictest standards. The Group provides each manufacturer with a list of certified suppliers of materials. A specific GTT department is responsible for supplier qualification. Its mission consists in making a rigorous selection of suppliers who provide the materials used in GTT technologies.

The latter must meet the requirements set out in the supplier qualification procedure and the requirements set out in the material specifications. A Selection Committee approves the launch of the approval process for a new material following a thorough analysis of the file sent by the materials supplier. The decision is based on the quality of the supplier, the means of production, the characteristics of the material, the state of the market, and the effort made to provide materials which are increasingly environmentally friendly.

After analysing the material data sheets, the Selection Committee will not propose materials if they are less environmentally friendly than those already available on the market.

### Pollution prevention

The solutions designed by GTT for LNG as fuel do not contain any substances or products mentioned in the pollution prevention annex of the delegated act. In general, the Group has installed systems for the selective sorting, collection and recycling of its waste, such as electrical and electronic equipment, batteries and accumulators, chemical waste, paper and organic waste.

### Biodiversity

GTT designs but does not manufacture the solutions sold to its customers.

As indicated in section 1.4.1 *Description of the processes to identify and assess material impacts, risks and opportunities* of the Sustainability Report, the issues of water resources, the circular economy, pollution and biodiversity were not defined as material in the double materiality assessment.

### Revenue

Activity 3.3 is deemed to comply with technical criteria.

In 2024, revenue from the LNG as fuel business increased by +5%. CapEx also increased year-on-year, with 3% of investment in this business considered aligned at the end of 2024. These changes are the result of an increase in orders and the recognition of associated revenues.

See note 20.1 of section 5.1.5 *Notes to the consolidated financial statements*.

## Activity 7.3 – Energy performance

### Analysis of substantial contribution criterion

In 2024, the Group carried out energy renovation work at its head office to improve its energy efficiency and reduce its Scope 1 emissions. These efforts were part of the emissions reduction trajectory defined in section 3.2.5.2 *Summary table of climate targets*.

### Analysis of Do No Significant Harm criterion

#### Climate change adaptation

As with other activities, GTT has taken all necessary steps to comply with the generic DNSH criteria for climate change adaptation. Details of the analysis of exposure to physical risks, which took into account the acute and chronic hazards defined by the European Commission, can be found in section 2.2.1 *Description of the processes to identify and assess material climate-related impacts, risks and opportunities and analysis of climate resilience* of the Sustainability Report.

#### Pollution prevention

The construction components and materials used comply with the criteria set out in Annex C of the delegated act.

#### Revenue

Activity 7.3 is deemed to comply with technical criteria. In 2024, expenditure associated with activity 7.3 accounted for 11% of the total capital expenditure described in note 20.3 of section 5.1.5. *Notes to the consolidated financial statements* of the URD.

## Activity 8.2 – Digital services

### Analysis of substantial contribution criterion

Ascenz Marorka's digital solutions, particularly its weather routing solution, help reduce fuel consumption and, consequently, greenhouse gas (GHG) emissions. By providing ship-owners and crews with recommendations based on advanced analyses, these tools promote more efficient and sustainable shipping.

While there are other maritime routing solutions on the market, there is no standardised data on their environmental performance. Consequently, Ascenz Marorka is unable to produce a quantified comparison of GHG savings over the entire life cycle. This means that it is not possible to fully demonstrate a reduction in GHG emissions *via* normative assessments (ISO 14067, ISO 14064-2). However, energy efficiency gains are clearly measurable by users of the Ascenz Marorka solution. Internal simulations indicate that route optimisation can deliver fuel savings of up to 10% per journey, with a commensurate reduction in GHG emissions.<sup>(1)</sup> This approach compensates for the lack of market data and demonstrates Ascenz Marorka's contribution to decarbonising the maritime sector.

### Revenue

Despite significant advances in digital services and proven environmental benefits, the Group is unable to fully demonstrate its alignment with activity 8.2 due to the lack of comparative data and standardised methodologies. For this reason, GTT classifies this activity as eligible but not aligned.

### 3.3.2.3 Methodology

GTT's methodology for identifying taxonomy-aligned activities has been executed in four main steps:

#### 1. Mapping and eligibility assessment of the Group's activities

GTT has conducted a mapping of the Group's activities to determine if they are included in the economic activities described by the EU Taxonomy Environmental Delegated Act, thus identifying them as eligible for the taxonomy's climate change mitigation objective. The assessment focused on the specific technical operations the Group performs rather than on generic activity codes used in financial consolidation (NACE). Given GTT's specialised nature and relatively small size, this approach ensures a more accurate representation of its sustainable activities, as industry-standard classifications like NACE codes do not adequately capture the nuances of GTT's operations.

In 2024, the Group recorded eligible revenues of 2.4% and substantial year-on-year increases in CapEx and OpEx. See note 20.3 of section 5.1.5 *Notes to the consolidated financial statements*.

These results reflect both the boom in the digital solutions market and the Group's strategic ambitions in this area. In particular, they demonstrate the Group's commitment to supporting the maritime sector's digital transformation and decarbonisation.

#### Activity 9.1 – Research, development and innovation

As of December 31, 2024, several GTT Group innovation and R&D projects dedicated to reducing GHG emissions have reached the TRL6 stage, and can therefore be considered eligible.

### Analysis of substantial contribution criterion

In the context of the taxonomy, only innovations projects and activities linked to eligible economic activities can be considered aligned. Innovation projects connected to the transportation of LNG (an activity not included in the taxonomy) do not meet this criterion. Other projects have not yet reached the level of maturity required for eligibility.

### Revenue

As GTT's R&D projects do not meet the substantial contribution criteria, the associated CapEx and OpEx are not aligned.

#### 2. Screening of taxonomy-eligible activities

GTT has implemented a detailed screening process for its taxonomy-eligible activities, evaluating them against the technical criteria for substantial contribution and Do No Significant Harm (DNSH). This assessment was conducted at an individual project level for the Group's non-homogeneous business activities and at the level of a subsidiary for homogeneous business activities. The Group first determined alignment with the substantial contribution criteria before conducting the DNSH screening. Given that GTT's activities identified as eligible are so because of the climate change mitigation objective, DNSH assessments were focused on climate change adaptation, water, circular economy, pollution prevention and biodiversity.

For this assessment, GTT draws on its environmental policy and, in particular, on its waste management, as well as on its decisions regarding the choice of materials for its solutions, and environmental impact assessments.

(1) *Travel Optimisation – Ascenz Marorka.*

### 3. Assessment of the Group’s minimum safeguard policies and procedures

GTT has conducted a comprehensive assessment of its policies and procedures against the EU Taxonomy’s minimum safeguards. This assessment concentrated on four principal areas: Human rights (including labour rights), anti-corruption measures, taxation, and fair competition.

GTT’s approach to assessing its adherence to minimum safeguards is grounded in the Group’s existing frameworks, including, but not limited to its Ethics Charter, which underlines the Group’s commitment to respect for human rights, corruption prevention, competition law adherence, and tax regulation compliance.

In its Ethics Charter, applicable to GTT and all its subsidiaries, the Group explicitly commits to respecting human rights, preventing and combating corruption (highlighted by the Group’s ISO 37001

certification since 2018), adhering to competition laws and regulations, and respecting tax regulations in all countries where GTT operates. Furthermore, in 2023 the Group joined the United Nations Global Compact, thereby committing to promote the “Ten Principles” on human rights, labour standards, the environment and anti-corruption, and to implementing the 17 Sustainable Development Goals (SDGs) in its environmental, social and governance policies.

Thus, the Group pursues its activities in compliance with the United Nations Guiding Principles on Business and Human Rights. In addition, GTT has adopted the Organisation for Economic Co-Operation and Development (OECD) Guidelines for Multinational Enterprises – in particular, in relation to human rights, anti-corruption, competition, taxation and environment. For a more detailed description, please refer to section 3.5 *Business conduct [ESRS G1]* of this Universal Registration Document.

### Summary of internal policies and procedures relating to Minimum Safeguards

Requirements	As applicable to GTT
<b>Human rights due diligence</b>	As part of its Governance policy, GTT has documents governing its business conduct. These documents are listed below and are described in section 3.5.3 <i>Business conduct policies and corporate culture</i> of this chapter: <ul style="list-style-type: none"> <li>• Code of Conduct</li> <li>• Ethics Charter</li> <li>• Internal procedures relating to Ethics &amp; Compliance</li> <li>• Procedure for avoiding conflicts of interest</li> <li>• Procedure for collecting and processing reports</li> </ul>
<b>Human rights conviction</b>	In 2024 the Group was not the subject of any conviction related to human rights.
<b>Anti-corruption procedures</b>	The Group has set up a procedure for collecting and processing reports, as described in section 3.5.3 <i>Business conduct policies and corporate culture</i> of this chapter:
<b>Corruption conviction</b>	In 2024 the Group was not the subject of any conviction related to corruption.
<b>Tax governance</b>	The Group has not set up a tax governance procedure.
<b>Tax penalties</b>	In 2024 the Group was not the subject of any conviction related to tax penalties.
<b>Open competition procedure</b>	The Group has not set up a free-competition procedure.
<b>Free-competition conviction</b>	In 2024 the Group was not the subject of any conviction related to free competition.

**4. Allocation of revenue, CapEx, and OpEx**

The allocation of revenue, capital expenditure (CapEx), and operating expenditure (OpEx) is determined based on the Group’s assessment of whether each economic activity is aligned, eligible, or non-eligible. This financial allocation to taxonomy-eligible or taxonomy-aligned activities is carried out at the level of individual projects or at the level of subsidiaries, if a subsidiary is entirely dedicated to an economic activity defined in the taxonomy.

**Revenues KPI**

The Revenues KPI is determined by the portion of revenues generated from products or services, including intangible assets, that are associated with taxonomy-eligible or taxonomy-aligned economic activities (the numerator), as a percentage of total revenues (the denominator). The revenues attributable to eligible or aligned activities is calculated on a per-project or per-subsidiary basis. The total revenues are documented in the financial statements, specifically under the “Revenues from operating activities” heading in the income statement (see section 5.1.2).

**CapEx KPI**

The CapEx KPI is assessed as the portion of capital expenditure (CapEx) associated with assets or processes related to taxonomy-eligible or taxonomy-aligned economic activities, as a percentage of total CapEx (the denominator). CapEx encompasses intangible

assets and property, plant and equipment acquired during the financial year before impairment, depreciation, amortisation and any revaluations, including those resulting from revaluations and impairments for the same financial year and excluding changes in fair value. This calculation includes research and development (R&D) expenditure activated in accordance with the IAS 38 criteria.

The CapEx under the heading “Acquisitions of non-current assets” in the statement of cash flows (section 5.1.3).

**OpEx KPI**

The OpEx KPI is measured by identifying the portion of operating expenditure (OpEx) linked to assets or processes that are aligned with taxonomy-eligible economic activities as a percentage of total OpEx (the denominator). This includes expenditure on training, payroll and direct non-capitalised costs attributed to R&D activities.

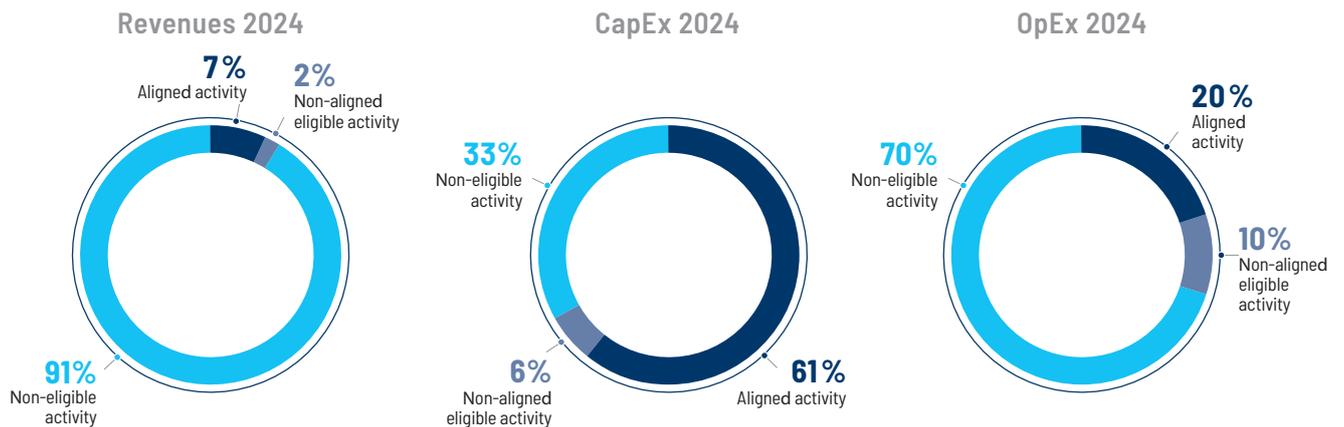
OpEx covers direct non-capitalised costs relating to the day-to-day servicing of assets of property, plant, and equipment by the undertaking or by the third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets. This OpEx is exclusively related to R&D, building upkeep and maintenance expenditure, short-term leasing and any other operating expenditure. R&D costs already accounted for in the CapEx KPI do not appear in OpEx.

OpEx appears under the headings “Costs of sales”, “External expenses”, “Personnel expenses” and “Tax and duties”, presented in comprehensive income (section 5.1.2).

**3.3.2.4 Metrics**

The graphs below show a summary of the portion of non-eligible, aligned, and eligible but non-aligned activities:

	2024 revenues	CapEx 2024	OpEx 2024
Eligible activities	9%	67%	30%
of which aligned activities	7%	61%	20%
Non-eligible activities	91%	33%	70%



The tables below show the percentage of eligible, aligned and non eligible economic activities in the form of three key performance indicators (KPIs): revenues, CapEx and OpEx.

**Proportion of revenues from products or services associated with taxonomy-aligned economic activities – Disclosures covering 2024**

2024 financial year				Substantial contribution criteria							Do No Significant Harm criteria										
	Code(s)	Revenues (3)	Portion of revenues (4)	Climate change mitigation (5)	Climate change adaptation (6)	Aquatic and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Aquatic and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum guarantees (17)	Proportion of revenues that is aligned (A.1.) or eligible (A.2.), 2023 (18)	Enabling category (19)	Transitioning category (20)		
Economic activities	thousands of euros	%	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	Y/N	%	E	T		
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																					
<b>A.1. Taxonomy-aligned activities</b>																					
Manufacture of equipment for hydrogen production and use	CCM 3.2	11,363	1.8%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	2.4%	E			
Manufacture of low-carbon transportation technologies	CCM 3.3	30,895	4.8%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	3.8%	E			
<b>Revenues of taxonomy-aligned activities (A.1)</b>		<b>42,258</b>	<b>6.6%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>6.1%</b>				
o/w enabling activities		42,258	6.6%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	6.1%	E			
o/w transitioning activities		0	0.0%	0%	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>A.2. Taxonomy-eligible but non-taxonomy-aligned activities</b>																					
Data-driven solutions to reduce GHG emissions	CCM 8.2	15,591	2.4%	N	N	N/EL	N/EL	N/EL	N/EL								2.2%				
Research, development and innovation (RD&I) to reduce, prevent or eliminate GHG emissions	CCM 9.1	0.00	0.0%	N	N	N/EL	N/EL	N/EL	N/EL								0%				
<b>Revenues of taxonomy-eligible but non-taxonomy-aligned activities (A.2.)</b>		<b>15,591</b>	<b>2.4%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>2.2%</b>				
<b>Total A (A.1+A.2)</b>		<b>57,849</b>	<b>9.0%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>8.3%</b>				
<b>B. NON-TAXONOMY-ELIGIBLE ACTIVITIES</b>																					
<b>Revenues of non-taxonomy-eligible activities (B)</b>		<b>583,538</b>	<b>91.0%</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>TOTAL</b>		<b>641,387</b>	<b>100%</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

CCM: Climate Change Mitigation  
Y: Yes  
N: No  
N/EL: Non eligible  
E: Enabling

**Proportion of revenues from taxonomy-eligible and/or taxonomy-aligned economic activities  
by environmental objective – Disclosures covering 2024**

	Proportion of revenues/total revenues	
	Taxonomy-aligned by objective	Taxonomy-eligible by objective
CCM	7%	9%
CCA	0%	0%
WTR	0%	0%
EC	0%	0%
PPC	0%	0%
BIO	0%	0%

Proportion of CapEx from products or services associated with taxonomy-aligned economic activities - Disclosures covering 2024

2024 financial year				Substantial contribution criteria						Do No Significant Harm criteria									
	Code(s)	CapEx (3)	Portion of CapEx (4)	Climate change mitigation (5)	Climate change adaptation (6)	Aquatic and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Aquatic and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum guarantees (17)	Portion of CapEx aligned (A.1.) or eligible (A.2.) 2023 (18)	Enabling category (19)	Transitioning category (20)
Economic activities		thousands of euros	%	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	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Taxonomy-aligned activities</b>																			
Manufacture of equipment for hydrogen production and use	CCM 3.2	28,700	47%	Y	N	N/EL	N/EL	N/EL	N/EL		Y	Y	Y	Y	Y	Y	44.2%	E	
Manufacture of low-carbon transportation technologies	CCM 3.3	1,727	3%	Y	N	N/EL	N/EL	N/EL	N/EL		Y	Y	Y	Y	Y	Y	2.6%	E	
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	6,977	11%	Y	N	N/EL	N/EL	N/EL	N/EL		Y	Y	Y	Y	Y	Y	-		E
<b>CapEx of taxonomy-aligned activities (A.1)</b>		<b>37,404</b>	<b>61%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>46.7%</b>		
o/w enabling activities		37,404	61%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	46.7%	E	
o/w transitioning activities		0	0.0%	0%	-	-	-	-	-		-	-	-	-	-	-	-		
<b>A.2. Taxonomy-eligible but non-taxonomy-aligned activities</b>																			
Data-driven solutions to reduce GHG emissions	CCM 8.2	3,300	5%	N	N	N/EL	N/EL	N/EL	N/EL								0.3%		
Research, development and innovation (RD&I) to reduce, prevent or eliminate GHG emissions	CCM 9.1	665	1%	N	N	N/EL	N/EL	N/EL	N/EL								3.4%		
<b>CapEx of taxonomy-eligible but non-taxonomy-aligned activities (A.2)</b>		<b>3,965</b>	<b>6%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>3.7%</b>		
<b>Total A (A.1+A.2)</b>		<b>41,368</b>	<b>67%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>50.4%</b>		
<b>B. NON-ELIGIBLE ACTIVITIES</b>																			
<b>CapEx of non-eligible activities</b>		<b>20,330</b>	<b>33%</b>	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>61,698</b>	<b>100%</b>	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-

CCM: Climate Change Mitigation

Y: Yes

N: No

N/EL: Non eligible

E: Enabling

**Proportion of CapEx from taxonomy-eligible and/or taxonomy-aligned economic activities  
by environmental objective - Disclosures covering 2024**

	Proportion of CapEx/Total CapEx	
	Taxonomy-aligned by objective	Taxonomy-eligible by objective
CCM	61%	67%
CCA	0%	0%
WTR	0%	0%
EC	0%	0%
PPC	0%	0%
BIO	0%	0%

Proportion of OpEx from products or services associated with taxonomy-aligned economic activities - Disclosures covering 2024

2024 financial year				Substantial contribution criteria						Do No Significant Harm criteria									
	Code(s)	OpEx (3)	Portion of OpEx (4)	Climate change mitigation (5)	Climate change adaptation (6)	Aquatic and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Aquatic and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum guarantees (17)	Portion of OpEx aligned (A.1.) or eligible (A.2.) 2023 (18)	Enabling category (19)	Transitioning category (20)
Economic activities	thousands of euros	%	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	Y/N	%	E	T
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>A.1. Taxonomy-aligned activities</b>																			
Manufacture of equipment for hydrogen production and use	CCM 3.2	44,660	18%	Y	N	N/EL	N/EL	N/EL	N/EL		Y	Y	Y	Y	Y	Y	15.0%	E	
Manufacture of low-carbon transportation technologies	CCM 3.3	5,415	2%	Y	N	N/EL	N/EL	N/EL	N/EL		Y	Y	Y	Y	Y	Y	2.9%	E	
<b>OpEx of taxonomy-aligned activities (A.1)</b>		<b>50,075</b>	<b>20%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>		<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>18%</b>		
o/w enabling activities		50,075	20%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	18%	E	
o/w transitioning activities		0	0.0%	0%	-	-	-	-	-		-	-	-	-	-	-	-		
<b>A.2. Taxonomy-eligible but non-taxonomy-aligned activities</b>																			
Data-driven solutions to reduce GHG emissions	CCM 8.2	22,870	9%	N	N	N/EL	N/EL	N/EL	N/EL								5.4%		
Research, development and innovation (RD&I) to reduce, prevent or eliminate GHG emissions	CCM 9.1	1,769	1%	N	N	N/EL	N/EL	N/EL	N/EL								1.0%		
<b>OpEx of taxonomy-eligible but non-taxonomy-aligned activities (A.2)</b>		<b>24,639</b>	<b>10%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>6.3%</b>		
<b>Total A (A.1+A.2)</b>		<b>74,714</b>	<b>30%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>24.3%</b>		
<b>B. NON-TAXONOMY-ELIGIBLE ACTIVITIES</b>																			
<b>OpEx of non-taxonomy-eligible activities:</b>		<b>172,567</b>	<b>70%</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>247,280</b>	<b>100%</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CCM: Climate Change Mitigation

Y: Yes

N: No

N/EL: Non eligible

E: Enabling

**Proportion of OpEx from taxonomy-eligible and/or taxonomy-aligned economic activities by environmental objective – Disclosures covering 2024**

	Proportion of OpEx/Total OpEx	
	Taxonomy-aligned by objective	Taxonomy-eligible by objective
CCM	20%	30%
CCA	0%	0%
WTR	0%	0%
EC	0%	0%
PPC	0%	0%
BIO	0%	0%

**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
<b>Fossil gas related activities</b>		
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



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