GreenGroup

SUSTAINABILITY REPORT

2023

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Dear Partners,

It is my pleasure to present GreenGroup's Sustainability Report, which outlines our activities and achievements over the past two years. This document reaffirms our steadfast commitment to sustainable development and the principles of the circular economy , through the implementation of advanced practices and active support for the circular economy. Our business model harnesses resources in a continuous cycle, reducing dependency on new raw materials. The report highlights not only our accomplishments but also the challenges and goals ahead, underscoring our contribution to environmental protection, economic growth, and community well-being.

Our short-, medium-, and long-term strategy focuses on reducing negative impacts and maximizing benefits for the environment, economy, and community. Our business model adopts a circular approach, transforming waste into valuable resources and integrating sustainability principles across our value chain. Through advanced recycling and material regeneration, we contribute to reducing waste and transforming products at the end of their life cycle into useful resources. This approach not only mitigates environmental impact, but also contributes to job creation and fosters industrial innovation, generating economic and social value in the communities in which we operate.

We remain committed to safeguarding human rights within our operations and throughout our business relationships.

During this reporting period, we have implemented concrete measures to prevent negative impacts and amplify positive effects on the environment and people. Our efforts focus on reducing carbon emissions, optimizing water usage, enhancing workplace safety and quality, and supporting the communities where we operate. These objectives align with European sustainability initiatives, including the European Green Deal and ESRS standards, and emphasize innovation, reducing emissions, and strengthening the circular economy.

In a dynamic economic and social landscape, we acknowledge the influence of global and European trends, which bring both opportunities and challenges. From macroeconomic and political changes to evolving environmental requirements, we integrate these aspects into our strategy to contribute to a sustainable future.

Looking ahead, we reinforce our commitment to sustainability, transparency, and continuous improvement, striving to become a reference model in the recycling industry globally. Together, we will continue this journey toward a cleaner, greener world.

With respect and gratitude for your support and trust,

Constantin Damov
President, GreenGroup

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SBM-1

GreenGroup is a European leader in circular economy with over 22 years of experience, bringing together companies with diverse activities across Romania, Lithuania, and Slovakia.

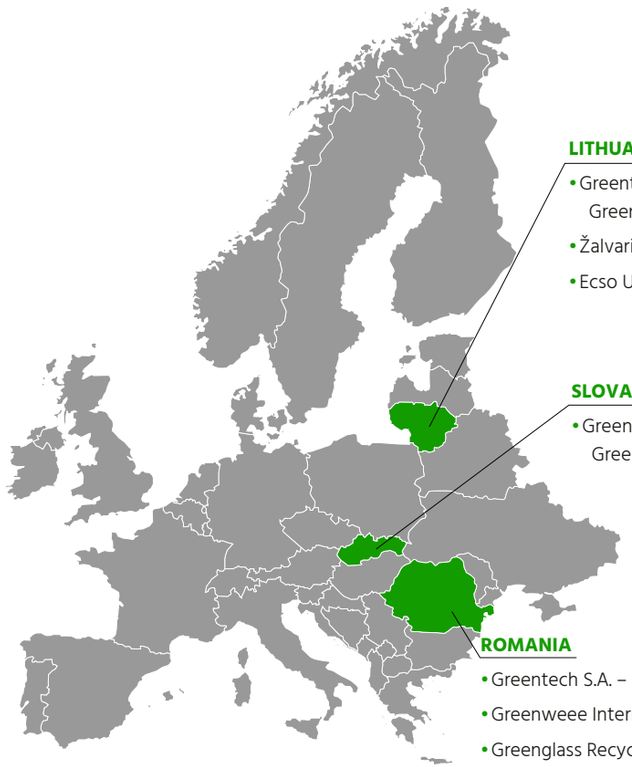
GreenGroup offers a complete range of services, from collecting PET, electronic and electrical waste, glass, cardboard, and hazardous waste, to recycling and transforming these materials into new resources used in various industries.

With a strong presence in Central and Eastern Europe, GreenGroup leads in PET recycling, polyester fiber production, PET and rPET bands, and plays a critical role in recycling electrical equipment, glass waste, and industrial waste management. Additionally, the group provides environmental services, EPR (Extended Producer Responsibility) compliance, and waste management solutions.

The statements in this report always refer to the GreenGroup entities in Romania, Lithuania, and Slovakia, as shown on the adjacent map, unless otherwise specified. The abbreviation N/A indicates that certain information requests are not applicable, while a dash (–) indicates unavailable data.

To simplify the reading of this report, we use "GreenGroup," "Organization," or "Group" when referring to all mapped entities. If a statement refers to specific entities, this is explicitly mentioned. "GreenTech" refers to the PET recycling division, encompassing GreenTech S.A., GreenTech Slovakia s.r.o., and GreenTech Baltic UAB in Romania, Slovakia, and Lithuania. When referring to one specific company, we specify GreenTech followed by the country of registration.

Statements on the future development of GreenGroup entities are projections based on available information at the time of reporting; actual outcomes may differ from these forecasts.



LITHUANIA
- Greentech Baltic UAB – GreenTech Lithuania
- Žalvaris UAB – Žalvaris
- Ecso UAB – ECSO

SLOVAKIA
- Greentech Slovakia sro – GreenTech Slovakia

ROMANIA
- Greentech S.A. – GreenTech Romania
- Greenweee International S.A. – GreenWEEE
- Greenglass Recycling S.A. – GreenGlass
- Green Resources Management S.A. – GreenResources
- Verdum Romania S.A. – Verdum
- Senex Sigad S.R.L. – Sigad
- Expert Cleaning S.R.L. – Expert Cleaning

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Our History at a Glance

GreenGroup began its journey in 2002 in Buzău, evolving into an integrated group of companies that today offers a full range of circular solutions. From waste collection to recycling and re-manufacturing, GreenGroup transforms 100% of waste into valuable resources, advancing the circular economy and reducing reliance on raw materials.

The vision behind came from Clement Hung, a Taiwanese entrepreneur who, in 2002, founded GreenTech - Romania's first PET plastic recycling company. GreenGroup emerged as a pioneer of the circular economy in Southeast Europe. With determination and innovation, Clement Hung developed a recycling industry from scratch, transforming GreenGroup into a conglomerate of companies covering multiple segments of the circular economy. Under his leadership, GreenGroup became a European leader in PET recycling and the production of polyester fibers, PET and rPET tape, later expanding its activity as to include the recycling of electrical and electronic equipment, glass and managing industrial waste.

Clement Hung's contribution significantly impacted the local economy and community in Buzău. Until his passing in 2018, Clement Hung continued to lead GreenGroup with the same passion, leaving a legacy that continues to inspire the team. Today, GreenGroup continues this mission, turning environmental challenges into opportunities for growth and innovation, while staying true to the vision of its founder.

GreenTech is a European leader in PET recycling, with an annual processing capacity of 150,000 tonnes, transforming waste into PET flakes, granules, and synthetic fibers used as resources in various industries. In 2004, the expansion continued with the launch of GreenFiber, Romania's sole producer of recycled polyester fibers, with production facilities in Buzău and Urziceni. This growth led to the merger of GreenFiber with GreenTech in 2022, consolidating GreenTech's position as Europe's largest producer of polyester fibers made entirely from recycled materials.

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In 2009, GreenGroup established GreenWEEE, a recycling facility for electrical and electronic equipment, becoming the first recycler in Europe to obtain the international WEEELABEX standard. GreenWEEE processes a wide range of electrical and electronic devices, including lighting equipment and batteries, across its three facilities—two in Buzău and one in Câmpia Turzii. With a material recovery rate of over 98%, GreenWEEE ensures responsible management of hazardous substances, significantly contributing to environmental protection.

> In 2013, GreenGroup inaugurated GreenGlass, the most advanced glass recycling facility in Romania. Post-consumer glass waste is transformed into high-quality raw material for the packaging industry. Investments in state-of-the-art technology allow reaching a purity level of 99.99%, according to the „End of Waste" criteria.enable GreenGlass to achieve a purity level of 99.99%, meeting „End of Waste" criteria.

With the acquisition of Eltex Recycling in 2020, rebranded as Verdum in 2024, GreenGroup integrated industrial waste management solutions into its portfolio. Verdum operates as a „one-stop shop" for large companies, offering tailored on-site waste management solutions for clients, directing recyclable materials toward reuse, and promoting a „zero waste to landfill" model.

GreenGroup also owns GreenResources Management, a key player in implementing Extended Producer Responsibility (EPR) schemes, supporting companies in the efficient management of packaging waste.

Sigad is the GreenGroup company providing waste reporting and management solutions through an integrated ERP system. This platform simplifies environmental parameter reporting and monitors packaging impact. Utilized by companies across various industries, Sigad manages environmental data for over 100,000 products and tracks packaging's environmental impact. This ensures regulatory compliance and helps clients reduce their ecological footprint.

Expert Cleaning has been providing building cleaning and maintenance services for major industrial operators in Romania since 2005. With a system grounded in efficient organization and detailed planning, Expert Cleaning supports companies in maintaining high hygiene standards and managing waste across approximately 100 locations across the country.

GreenGroup has expanded its impact through a network of companies supporting the circular economy, both locally and across the Southeast European region.

As part of its growth in Slovakia and Lithuania since 2019, GreenTech operates PET recycling facilities under its GreenTech Lithuania and GreenTech Slovakia divisions.

ECSO is another company within the group specializing in plastic recycling and the production of high-quality pellets. Through a rigorous process of sorting, washing, grinding, and melting, ECSO provides recycled pellets for various industries, conserving virgin resources and energy.

Žalvaris, based in Lithuania, is dedicated to managing hazardous and non-hazardous waste, including waste from the automotive and maintenance industries such as batteries, oils, filters, and other components. Žalvaris collects, processes, and recycles a large portion of these materials, contributing to pollution reduction and energy generation from waste. Additionally, the company is a member of the United Nations Global Compact.

> Each company contributes to reducing greenhouse gas emissions and combating climate change by saving resources and energy through efficient recycling processes.

With modern facilities in Romania, Lithuania, and Slovakia, GreenGroup continues its mission to transform waste into resources, supporting innovation and sustainable development, and positioning itself as a benchmark model in sustainability and recycling at the European level.

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Business Areas

Through a comprehensive approach – from recycling and transforming waste into finished products to digital solutions for environmental reporting – we support sustainable development, contribute to environmental protection, and position ourselves as a European leader in sustainability.

Structure of GreenGroup's Activities:

1. Recycling of plastic materials and production of sustainable resources.

- **GreenTech:** It specializes in recycling PETs, which it transforms into a diverse range of resources: PET flakes, rPET granules, and polyester synthetic fibers. With factories in Romania, Lithuania, and Slovakia, GreenTech significantly contributes to preventing plastic pollution. The state-of-the-art technologies of GreenTech factories and the volumes processed within these facilities make this company a European leader in PET recycling. GreenTech is also the first company in Europe to obtain carbon credits (VER) resulting from its waste recycling activity. The project validated by Gold Standard supports the issuance of approximately 453,000 such certificates, equivalent to the same amount in tonnes of carbon emissions saved through PET waste recycling.
- **ECSO:** It is the leader in the Lithuanian market for recycling LDPE plastic materials. Annually, it transforms approximately 30,000 tonnes of plastic waste into high-quality pellets, intended for the packaging, retail, and manufacturing industries. Founded in 2009, the company expanded its operations in 2015 by opening its own factory, focusing on independent plastic processing. ECSO uses a variety of raw materials, such as clear, colored, and black foil, sourced from industrial and household sectors, thus promoting the principles of the circular economy.

2. Recycling of electrical and electronic equipment

- **GreenWEEE:** As the market leader in electronic waste recycling in Romania, GreenWEEE processes annually 140,000 tonnes of waste electrical and electronic equipment (WEEE) at its three factories in Buzău and Câmpia Turzii. GreenWEEE ensures proper treatment of the equipment, guaranteeing that hazardous substances are managed responsibly, thus preventing environmental pollution. GreenWEEE also adopts a sustainable approach to managing storage media (HDD and SSD), offering an integrated solution for erasing, repairing, or recycling them, using a unique service in the country. Through this certified service, not only is sensitive information protected, but companies also contribute to reducing environmental impact and promoting a model of responsible resource use.

3. Recycling of glass

- **GreenGlass:** With the most modern glass recycling unit in Romania, GreenGlass processes annually 110,000 tonnes of glass, which it transforms into raw materials for the packaging industry. By using advanced technologies, GreenGlass succeeds in producing glass that is 99.99% pure and significantly reduces CO_2 emissions associated with the production of new glass.

4. Industrial waste management

- **Verdum:** The company located in Romania offers customized solutions for managing industrial waste nationwide, supporting large companies in reducing their ecological footprint through integrated collection, recycling, and disposal services. Verdum provides clients with dedicated teams and equipment at their sites to efficiently manage waste, either by directing it towards recycling or ensuring the responsible disposal of non-recyclable materials. The company offers „zero waste to landfill" solutions, thereby optimizing waste management systems and actively contributing to the circular economy.
- **Žalvaris:** Located in Lithuania, the company specializes in the collection and treatment of hazardous and non-hazardous waste, primarily from the automotive industry. In 2022, Žalvaris collected and managed 54,000 tonnes of waste, of which 45% was destined for recycling and production, 48% for the generation of electricity and heat, and 6% was utilized through other methods. In 2023, the company increased the volume managed to 63,000 tonnes, of which 53.65% was used for recycling, 43.97% for energy generation, and 2.38% for other utilization methods.

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Žalvaris has been a member of the United Nations Global Compact (UNGC) since 2022, a commitment that reflects its support for the UNGC principles on human rights, labor standards, environmental sustainability, and anti-corruption. Joining the UNGC underscores Žalvaris's commitment to responsible business practices and sustainability in all its activities.

5. Extended producer responsibility and packaging waste management

- **Green Resources Management:** It provides support for extended producer responsibility (EPR), assisting companies in managing packaging waste. In 2023, GreenResources managed 78 million kilograms of packaging waste, supporting the transition to a circular economy.
  In 2023, the quantities of packaging for which we managed the extended producer responsibility obligations were 41 million kilograms on the municipal waste stream and 37 million kilograms on the industrial stream.

6. Digital solutions for waste management and environmental reporting

- **Sigad:** The company has developed an integrated ERP for managing and reporting waste, used by companies across various industries to monitor the environmental impact of packaging and comply with environmental regulations. Sigad offers great flexibility in adapting its products to the needs of any type of industry. Its main clients come from the pharmaceutical, industrial, automotive, and retail sectors.
  The Sigad environmental application provides a solution for monitoring and managing the impact of packaging generated by companies. Through this platform, data from 100,000 products, coming from several companies, are analyzed, contributing to the generation of over 50,000 tonnes of packaging monthly.
  The application accurately tracks 7 types of packaging materials: cardboard, plastic, PET, aluminum, steel, glass, and wood, offering companies a comprehensive assessment of their environmental impact. With the help of this data, users can make accurate reports, avoiding potential penalties from authorities.

7. Professional cleaning and maintenance services

- **Expert Cleaning:** Active since 2005, Expert Cleaning offers national cleaning and maintenance services for industrial operators. With an efficient organizational system and attention to detail, the company ensures high standards of hygiene at about 100 locations. The company provides multi-year and periodic maintenance and/or cleaning services (carpets, windows, ducts, etc.), as well as consumables for about 100 workplaces. Expert Cleaning has developed a system based on mathematical planning, organization, and attention to detail, which ensures the high quality of cleaning services over the long term. The company has cleaning teams across the country, coordinated remotely from its headquarters in Făgăraș, Brașov County, and supervised by regional team leaders.

Through its diverse and integrated activities, GreenGroup closes the recycling loop, reducing greenhouse gas emissions, supporting the circular economy, and positioning itself as a benchmark model in recycling, while also being a trusted partner in achieving sustainability goals at the European level.

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How we grow

GreenGroup, with a team of over 2,000 employees, continues to expand its presence in the recycling industry, playing an essential active role in implementing the behaviors and practices of the circular economy. Our employees, located in Romania, Lithuania, and Slovakia, actively support the diverse activities of the companies within the group, bringing expertise and dedication at every stage. The growth of the workforce reflects GreenGroup's commitment to innovation, sustainable development, and a positive impact on the environment and the communities we are part of.

Total number of employees by geographical area	2022	2023
Romania	1,728	1,833
Lithuania	175	306
Slovakia	84	77
GreenGroup	**1,987**	**2,216**

Total revenues of GreenGroup saw a slight decrease in 2023 compared to 2022, from €228,463,251 to €195,938,918, mainly due to decreased production volumes and falling sales prices at GreenTech, as well as the elimination of internal transactions between GreenTech and GreenFiber, following the merger of the two companies. In contrast, other divisions, such as GreenWEEE and Verdum, reported increases, due particularly to the expansion of GreenWEEE's production capacity and the expansion of Verdum's operations.

Total revenues[1] reported in euros	2022	2023
GreenTech Romania	142,188,208	81,400,130
GreenTech Lithuania	12,543,505	5,886,944
GreenTech Slovakia	10,034,578	5,356,200
GreenWEEE	31,298,519	38,057,489
GreenGlass	4,909,315	5,541,893
Sigad **	150,864	314,539
GreenResources	6,897,568	6,895,179
Expert Cleaning ***	N/A	2,567,282
Verdum	16,733,190	18,627,669
ECSO *	3,707,504	16,109,000
Žalvaris ****	N/A	15,182,593
GreenGroup	**228,463,251**	**195,938,918**

* ECSO: October-December 2022
** Sigad: July-December 2022
*** Expert Cleaning: July-December 2023
**** Žalvaris: April- December 2023

[1] Reporting in accordance with OMFP 1802/2014

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Our sustainability goals

GreenGroup bases its operations on the three ESG pillars – environment, social, governance – with the aim of being an example of best practices, paving the way for sustainability, and driving positive changes in the industry. Through an integrated approach to recycling and reusing resources, GreenGroup contributes to reducing the ecological footprint and building a clean environment for Europe and beyond.

E Pillar - Environmental Protection

GreenGroup is committed to reducing its environmental impact through efficient waste management, pollution prevention, and transforming waste into new resources. Our objectives include:

1. **Transforming waste into resources:** By 2026, we aim to diversify the categories of recycled PET waste by up to 20%. Additionally, we target a reduction of up to 10% in the amount of waste generated during the recycling process.
2. **Resource recirculation:** By 2026, we will increase the amount of recirculated water used in production processes from 5% to 20%, promoting efficient use of this resource. Furthermore, by 2026, we aim to source all packaging from responsible materials (recycled or reused).
3. **Reducing carbon emissions:** We aim for carbon neutrality for CO_2 emissions associated with electricity consumption by 2026 through the use of renewable energy and the implementation of an energy efficiency plan to reduce utility consumption by 3% annually.
4. **Pollution prevention:** Our commitment is to achieve zero pollution incidents through constant monitoring and proactive environmental protection measures.

S Pillar – Responsibility towards the community and employees

GreenGroup prioritizes the safety and well-being of its employees and the communities in which it operates, with the following objectives:

1. **Workplace safety:** We aim for zero workplace accidents and the full implementation of safety measures, ensuring 100% use of protective equipment.
2. **Respect for human rights:** We are committed to achieving zero human rights violations across all our operations, promoting respect and equality in every work environment.

G Pillar – Governance and Ethics

GreenGroup strengthens its position as a responsible leader through ethical governance and integrity:

1. **Ethical compliance:** Our objective is zero cases of ethical non-compliance, and we are committed to investigating 100% of reported corruption cases.
2. **Transparency in leadership:** We ensure that all top management members annually submit a conflict of interest statement, promoting transparent and responsible governance.

> GreenGroup is a catalyst for Europe's transition to a circular economy, being one of the largest recycling players in Europe and significantly contributing to environmental protection by transforming waste into valuable resources. More information about GreenGroup can also be found at https://www.green-group-europe.com/en.

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BP-1

For 2023, GreenGroup voluntarily reports in accordance with the requirements of the European Sustainability Reporting Standards (ESRS), integrating best practices and sustainability objectives across all its activities. Within the group, GreenTech S.A. is the only company that prepares the Non-Financial Statement in compliance with the Order of the Minister of Public Finance (OMFP) no. 1.802/2014 for the approval of Accounting Regulations on individual and consolidated annual financial statements, as subsequently amended and supplemented.

> The GreenGroup report presents operational data for the period 01.01.2023 – 31.12.2023 and, where relevant, details strategic objectives, measures, and actions proposed to strengthen sustainable performance across the entire group.

The 2023 sustainability report was prepared in accordance with the ESRS, aiming to align as closely as possible with the fundamental structure of these standards. We intend to continue this process to ensure that the reporting for 2024 complies with the requirements of the Corporate Sustainability Reporting Directive (CSRD).

This report focuses on the group's own operations but also includes information from the value chain, both upstream and downstream, depending on the accessibility and availability of such data. It specifically highlights our efforts to establish and maintain strong business relationships with partners who comply with legal regulations and prioritize sustainable economic development.

The double materiality analysis includes an assessment of the impacts, risks, and opportunities related to GreenGroup's operations, including its products and services. For each impact, risk, or opportunity deemed significant, GreenGroup has identified the relevant information to be included in the reporting in accordance with ESRS or presents organization-specific relevant information. Each chapter provides detailed information on material topics, organized into two categories: environmental and social.

GreenGroup has omitted certain information that constitutes its intellectual property or pertains to organizational know-how used to identify new products or represents the outcomes of innovations in production processes. Additionally, confidential details whose disclosure could affect the organization's financial performance, including information on ongoing acquisition projects or data related to the cybersecurity system, are not included.

GreenGroup is legally obligated to comply with the requirements of the NIS 2 Directive on cybersecurity. To this end, the group has already initiated an action plan to meet the Directive's requirements and maintain ongoing communication with relevant authorities, thereby facilitating the monitoring of implementation progress.

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BP-2

GreenTech S.A. is currently the only company within GreenGroup that has a legal obligation to prepare a non-financial statement. Until this year, the non-financial statement was included in the annual administrator's report, which accompanies the company's financial statements. The publication of this sustainability report represents a significant step for GreenGroup, marking the first time the group provides the public with information related to its sustainability performance.

Expanding sustainability reporting to include more GreenGroup companies, such as GreenTech Romania, Slovakia, and Lithuania, GreenWEEE, GreenGlass, GreenResources, Verdum, Žalvaris, ECSO, Sigad, and Expert Cleaning, highlights the Group's commitment to transparency and accountability.

This report aims to offer a comprehensive and unified perspective on the Group's sustainability practices, aligning with the increasing demands for corporate responsibility and transparency in reporting environmental and social impact.

This shift aims to ensure stakeholders (investors, clients, regulatory authorities) have access to relevant and up-to-date information regarding GreenGroup's contribution to sustainable development. This step enhances internal coordination and ensures that all Group entities follow consistent practices in data collection and sustainability initiative reporting.

> The GreenGroup sustainability report includes information developed based on multiple reporting standards, ensuring transparency and compliance with legal regulations. These include the Principal Adverse Impact (PAI) indicators in accordance with Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosure Regulation or SFDR), which highlight the main negative impact on sustainability, as well as the Group's carbon footprint in line with the recommendations of the GHG Protocol (Greenhouse Gas Protocol).

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The data collected within the organization's activities are based on a combination of internal and external sources, ensuring a high degree of reliability. These sources include internal reports prepared by managers and specialists from various fields such as human resources, environment, health, and safety (H&S). Additionally, specialized software supporting the organization's activities is utilized. Reliability is further enhanced by incorporating monitoring reports, emission analyses, microclimate studies, and financial reports, ensuring increased accuracy and transparency in strategic decisions.

Although the data presented in this sustainability report and the processes used have not been verified by an independent external service provider, the variety of sources and tools employed for data collection ensures a high level of confidence in the relevance and accuracy of the information presented.

GreenGroup companies have obtained and maintained internationally recognized certifications that demonstrate their commitment to quality standards, environmental protection, occupational health and safety, and energy efficiency:

- **ISO 9001:** Quality Management System, ensures high-quality processes and products – all companies
- **ISO 14001:** Environmental Management System, manages negative environmental impacts – 10 out of 11 companies
- **ISO 45001:** Occupational Health and Safety Management System – 7 out of 11 companies
- **ISO 50001:2018:** Energy Management System, supports energy consumption optimization in daily operations – 1 out of 11 companies

These certifications demonstrate GreenGroup's commitment to sustainability and continuous improvement, while also supporting the collection of reliable data for sustainability reporting. They contribute to achieving sustainable development goals by ensuring that the organization's processes and operations comply with the highest international standards for quality, environmental protection, occupational health and safety, and energy efficiency.

In addition, GreenGroup companies hold certifications specific to their activities, as follows:

- **Žalvaris** - FSC Certification - assures consumers that the company uses raw materials sourced from legally and responsibly managed forests.
- **GreenWEEE** - CENELEC Certification (under the aegis of WEEELabex) - represents a European standard of excellence in the treatment of waste electrical and electronic equipment (WEEE). This standard sets strict requirements for operators in the field, ensuring that the collection, transport, storage, treatment, and recycling of WEEE are conducted in accordance with the highest environmental protection and safety standards.
  Maintaining this certification involves a two-year audit cycle: a general audit in the first year and a surveillance audit in the second year. The certification is valid for each location, and for GreenWEEE, the Buzău plant is certified for multiple equipment streams: refrigeration equipment, large appliances, small appliances, IT&C equipment, lamps, and flat screens.
  GreenWEEE is a certified type 2 treatment operator for the mechanical treatment of refrigeration equipment and lamps and type 3 for the advanced mechanical treatment of large, mixed equipment and flat screens (including an optical sorting line for these types of waste).
  Periodic performance and batch tests are conducted to verify the efficiency of the treatment processes for which certification has been obtained.
- **GreenTech companies in Romania and Lithuania** - EuCertPlast and RecyClass Certification - these certifications focus on the recyclability of plastics, transparency regarding the origin of plastic waste, and the traceability of recycled materials, including those from selective collection. These certifications promote a circular economy by developing protocols and guidelines for innovative plastic packaging, ensuring transparency across the entire supply chain. Starting in 2024, GreenTech Slovakia has also obtained the EuCertPlast certification.
- **GreenTech Romania** - GRS, OEKO-TEX, ECOVADIS și EFSA Certifications - certifications that attest to the sustainability and quality of verified processes.
  GRS (Global Recycled Standard) is a voluntary international certification that ensures products contain quality recycled materials and that production pro-

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cesses adhere to responsible practices regarding environmental protection and workplace safety. Additionally, certain products under the „GreenFiber" brand are tested in compliance with IKEA standards, IOS-MAT-0010 and IOS-MAT-0054, certifying the absence of compounds and chemicals that could affect children aged 0 to 14 years.
OEKO-TEX 100 ensures that polyester staple fibers are safe for consumers, even for babies. Moreover, OEKO-TEX Standard 100 also guarantees environmental responsibility, meaning that both raw materials and production processes comply with environmental protection requirements.
EcoVadis evaluates a company's sustainability management system, while EFSA certification confirms the safety of PET recycling for materials intended for food contact, using the VACUREMA Prime® technology.

- **GreenGlass** - complies with the criteria established by EU Regulation 1179/2012 - This certification guarantees that the glass cullet obtained from recovery processes meets the technical standards of the glass manufacturing industry, complies with applicable legislation, and has no negative effects on the environment or human health.

By publishing this information, GreenGroup aims to highlight its sustainability commitments, strengthen its corporate strategy, and build stronger relationships with stakeholders. The new reporting structure not only complies with regulatory requirements but also demonstrates the Group's determination to continuously improve its sustainability initiatives and remain a benchmark in the recycling industry.

> GreenGroup will publish a sustainability report annually, ensuring compliance with legal requirements and addressing the growing expectations of an attentive and sustainability-conscious audience.

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SBM-2

GreenGroup stakeholder engagement

GreenGroup considers maintaining constant interaction with stakeholders essential for a better understanding of their needs and ensuring the organization's long-term success. This active dialogue helps gain a deeper understanding of their expectations, facilitating the alignment of the organization's strategies with their requirements. Continuous interaction enables GreenGroup to respond more effectively to challenges and opportunities in the business environment and strengthen relationships with key partners.

We believe stakeholders play a significant role in assessing the economic, social, and environmental impacts generated by GreenGroup's activities, as well as those of our partners across the entire value chain. They can influence or be directly influenced by GreenGroup's projects, which is why their active involvement is crucial for the sustainable success of our business.

By collaborating with all stakeholders, we gain valuable insights that contribute to improving our sustainability performance, identifying impacts, risks, and opportunities, and aligning our business strategies with their expectations.

An important tool for managing our relationship with clients is the annual satisfaction survey. The results are analyzed and integrated into our management review, providing us with a detailed perspective on our clients' experiences and levels of satisfaction. This approach helps us identify areas for improvement and better address clients' needs and expectations, ensuring the continuous enhancement of the services and products we offer.

In addition to clients, we actively collaborate with other stakeholders, such as employees, investors, suppliers, banks, financial institutions, civil society, and authorities. We use various communication and interaction channels to understand and respond to their needs, maintaining an open and transparent relationship. We ensure that their feedback and opinions are integrated into our decision-making processes and sustainable development strategy, contributing to the creation of a responsible and balanced business environment.

> Between June and December 2023, 70% of our employees anonymously completed a survey addressing essential aspects such as workplace relationships, health and safety, working conditions in production and rest areas, as well as employee satisfaction with their jobs. Based on the results, internal action plans were developed to improve and maintain working conditions and the overall work environment for employees.

In the context of preparing the sustainability report, GreenGroup consults stakeholders to identify the material impacts that the organization or its partners across the entire value chain have or may have on the environment, people, and society.

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Identification and assessment of impacts, risks, and opportunities

IRO-1

As part of the double materiality assessment, GreenGroup conducted a detailed screening of its activities and factories. This evaluation considered internal records and reports documenting situations with the potential to generate impacts, risks, or opportunities in the realm of sustainability, related to the activities of the Group's companies or its partners across the entire value chain.

The assessment process integrated the organization's internal data and consultations with external stakeholders to ensure a comprehensive understanding of the challenges and opportunities related to environmental, social, and governance (ESG) aspects, both current and potential.

The process of identifying material aspects includes consulting sustainability initiatives and regulations at the European and global levels, as well as examining GRI, SASB standards, and other relevant documents and information available in online media.

To ensure a thorough evaluation, GreenGroup conducted a benchmarking analysis with other companies engaged in similar activities, identifying best practices and potential risks related to sustainability aspects. This external analysis provided a broader perspective on the challenges faced by the industry and contributed to identifying additional impacts, risks, and opportunities.

The universe of identified impacts, risks, and opportunities was assessed in accordance with the principles of the ESRS standards to determine which could significantly influence GreenGroup's business model, value chain, strategy, and decision-making process. This evaluation was internally validated by the management team.

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Assessment of impacts

In 2024, GreenGroup conducted an extensive stakeholder consultation process to identify and assess its material sustainability impacts, both positive and negative, on the environment, individuals, and society. This consultation was facilitated through an online survey where stakeholders evaluated the significance of impacts generated by GreenGroup's activities, considering their intensity and scope. This approach allowed for a comprehensive analysis of current and potential positive or negative impacts, fostering a collaborative understanding of the organization's sustainability footprint.

The irremediable character and the likelihood of occurrence of the impacts were assessed internally with the support of an external consultant. The conclusion of this analysis highlighted that the likelihood of occurrence of the identified impacts is similar, and negative impacts present a high potential for remediation, aligning with GreenGroup's commitment to corporate responsibility and sustainability.

The results were analyzed by GreenGroup's management team and contributed to the materiality assessment of impacts, providing a solid foundation for decisions regarding the organization's sustainability strategy and business model. This report presents the topics and subtopics associated with material impacts that scored above 2.5 out of a maximum of 5 points. The integration of feedback received from stakeholders reflects GreenGroup's clear commitment to collaboration and transparency in its sustainability efforts.

> GreenGroup plans to continue this process annually, maintaining an ongoing dialogue with stakeholders to improve sustainability practices and the organization's overall performance.

		Current negative impacts	Potential negative impacts	Current positive impacts	Potential positive impacts
1. Severity	Scale	How severe are the impacts?		How positive are the impacts?	
	Scope	What is the scope of the impacts?			
	Irremediable character	How difficult would it be to remediate them?		N/A	
2. Likelihood of impacts occurrence		N/A	The likelihood of a potential negative impact on people and the environment	N/A	The likelihood of a potential positive impact on people and the environment

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Risk and opportunity assessment

GreenGroup has assessed the significance of sustainability risks and opportunities by leveraging the expertise of specialists from various areas of the organization, including sustainability and finance. While the analysis of these risks and opportunities has so far been primarily qualitative, the organization aims to develop advanced methods for quantifying their financial effects. This approach will enable more effective integration of ESG aspects into the financial strategy, further strengthening GreenGroup's commitment to sustainability and long-term performance.

A sustainability-related risk or opportunity is considered financially significant if it impacts or is likely to impact the organization's financial position, financial performance, cash flows, access to financing, or cost of capital in the short, medium, or long term. These impacts are reflected in the perspective of impact significance.

Opportunities

Likelihood of occurrence	Very high	High	Medium	Low	Minimum
Almost certain	25	20	15	10	5
Probable	20	16	12	8	4
Moderate	15	12	9	6	3
Unlikely	10	8	6	4	2
Rare	5	4	3	2	1

Risks

Likelihood of occurrence	Minimum	Low	Medium	High	Very high
Almost certain	5	10	15	20	25
Probable	4	8	12	16	20
Moderate	3	6	9	12	15
Unlikely	2	4	6	8	10
Rare	1	2	3	4	5

Potential dimension of financial effects

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Topics and subtopics material for GreenGroup

SBM-3 Following the double materiality analysis, the significant topics and subtopics for GreenGroup have been identified. These are outlined in the adjacent table and detailed within the 2023 Sustainability Report. These categories represent GreenGroup's commitments to sustainable development and serve as a framework to guide the organization's efforts in improving environmental, social, and governance (ESG) impacts.

The analysis of the connection between identified impacts and associated risks and opportunities (IRO) is conducted in compliance with ESRS requirements. It addresses each material topic and subtopic in dedicated chapters. This structured presentation clarifies how sustainability influences the organization's strategy and operations. By detailing the risks and opportunities linked to each material aspect, GreenGroup ensures greater transparency and deeper integration of ESG principles into decision-making and operations, reflecting long-term impacts on the organization's performance and value.

This sustainability report details the organization's performance concerning the environmental, social, and governance topics and subtopics considered material from an impact or financial perspective—or both.

IRO-2 The materiality analysis for the 2023 financial year followed a structured process involving the consultation of internal stakeholders, including representatives from various GreenGroup departments, who acted as experts in their respective fields. The following table presents the environmental, social, and governance (ESG) topics, subtopics, and sub-subtopics considered material for GreenGroup.

Thematic standard	Topic	Subtopic	Sub-sub topic
ESRS E1	Climate change	Climate change adaptation	
ESRS E1	Climate change	Climate change mitigation	
ESRS E1	Climate change	Energy	
ESRS E2	Pollution	Pollution of air	
ESRS E2	Pollution	Pollution of water	
ESRS E2	Pollution	Pollution of soil	
ESRS E2	Pollution	Substances of concern	
ESRS E2	Pollution	Microplastics	
ESRS E4	Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	Pollution
ESRS E5	Circular economy	Resource outflows related to products and services	
ESRS E5	Circular economy	Waste	
ESRS S1	Own workforce	Working conditions	Secure employment
ESRS S1	Own workforce	Working conditions	Working time

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Thematic standard	Topic	Subtopic	Sub-sub topic
ESRS S1	Own workforce	Working conditions	Adequate wages
ESRS S1	Own workforce	Working conditions	Social dialogue
ESRS S1	Own workforce	Working conditions	Freedom of association, the existence of works councils and the information, consultation and participation rights of workers
ESRS S1	Own workforce	Working conditions	Collective bargaining, including rate of workers covered by collective agreements
ESRS S1	Own workforce	Working conditions	Work-life balance
ESRS S1	Own workforce	Working conditions	Health and safety
ESRS S1	Own workforce	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value
ESRS S1	Own workforce	Equal treatment and opportunities for all	Training and skills development
ESRS S1	Own workforce	Equal treatment and opportunities for all	Employment and inclusion of persons with disabilities
ESRS S1	Own workforce	Equal treatment and opportunities for all	Measures against violence and harassment in the workplace
ESRS S1	Own workforce	Equal treatment and opportunities for all	Diversity

Thematic standard	Topic	Subtopic	Sub-sub topic
ESRS S1	Own workforce	Other work-related rights	Child labour
ESRS S1	Own workforce	Other work-related rights	Forced labour
ESRS S1	Own workforce	Other work-related rights	Adequate housing
ESRS S1	Own workforce	Other work-related rights	Privacy
ESRS S2	Workers in the value chain	Working conditions	Secure employment
ESRS S2	Workers in the value chain	Working conditions	Working time
ESRS S2	Workers in the value chain	Working conditions	Adequate wages
ESRS S2	Workers in the value chain	Working conditions	Social dialogue
ESRS S2	Workers in the value chain	Working conditions	Freedom of association, including the existence of work councils
ESRS S2	Workers in the value chain	Working conditions	Collective bargaining
ESRS S2	Workers in the value chain	Working conditions	Work-life balance
ESRS S2	Workers in the value chain	Working conditions	Health and safety
ESRS S2	Workers in the value chain	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value
ESRS S2	Workers in the value chain	Equal treatment and opportunities for all	Training and skills development

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Thematic standard	Topic	Subtopic	Sub-sub topic
ESRS S2	Workers in the value chain	Equal treatment and opportunities for all	The employment and inclusion of persons with disabilities
ESRS S2	Workers in the value chain	Equal treatment and opportunities for all	Measures against violence and harassment in the workplace
ESRS S2	Workers in the value chain	Equal treatment and opportunities for all	Diversity
ESRS S2	Workers in the value chain	Other work-related rights	Child labour
ESRS S2	Workers in the value chain	Other work-related rights	Forced labour
ESRS S2	Workers in the value chain	Other work-related rights	Adequate housing
ESRS S2	Workers in the value chain	Other work-related rights	Water and sanitation
ESRS S2	Workers in the value chain	Other work-related rights	Privacy
ESRS S3	Affected communities	Communities' economic, social and cultural rights	Adequate housing
ESRS S3	Affected communities	Communities' economic, social and cultural rights	Adequate food
ESRS S3	Affected communities	Communities' economic, social and cultural rights	Water and sanitation

Thematic standard	Topic	Subtopic	Sub-sub topic
ESRS S3	Affected communities	Communities' economic, social and cultural rights	Land-related impacts
ESRS S3	Affected communities	Communities' economic, social and cultural rights	Security-related impacts
ESRS S4	Consumers and end-users	Information-related impacts for consumers and/or end-users	Privacy
ESRS S4	Consumers and end-users	Information-related impacts for consumers and/or end-users	Freedom of expression
ESRS S4	Consumers and end-users	Information-related impacts for consumers and/or end-users	Access to (quality) information
ESRS G1	Business conduct	Corporate culture	
ESRS G1	Business conduct	Management of relationships with suppliers including payment practices	
ESRS G1	Business conduct	Corruption and bribery	Prevention and detection including training
ESRS G1	Business conduct	Corruption and bribery	Incidents

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GOV-1 The statutory bodies play a vital role in ensuring the efficient operation of GreenGroup by holding ultimate responsibility for strategic decision-making. These bodies define the organization's long-term direction, oversee daily management activities, and ensure compliance with corporate governance standards. They actively manage risks and opportunities, shape organizational culture, and promote ethical conduct. Clear disclosure of their activities is essential for fostering transparency, trust, and accountability among stakeholders.

Annually, members of GreenGroup's top management team participate in ESG training sessions addressing key topics such as corporate governance, climate change strategies, and social impacts on communities and employees. These sessions aim to enhance leadership competencies in managing ESG challenges and encourage informed decision-making, thereby supporting the organization's sustainable performance.

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The composition of the statutory bodies within GreenGroup entities

The General Assembly of Shareholders

The General Assembly of Shareholders is the supreme governing body of GreenGroup companies, authorized to make decisions on all matters related to the Company's operations and establish its economic and commercial policies.

It serves as the deliberative body through which the shareholders exercise their will regarding the matters regulated by law or the Articles of Association that fall within its jurisdiction. The General Assembly of Shareholders are convened by the Board of Directors/ Executive Board/ Administrator (depending on the management system adopted at the level of the GreenGroup entities). The Ordinary General Assembly of Shareholders meets at least once a year, within five (5) months after the end of the previous financial year, to approve the Financial Statements for the preceding year and to set the activity program and the revenue and expenditure budget for the current year. The General Assembly of Shareholders is held at the Company's headquarters or in other locations in Buzău, with precise indications of these locations.

Company management

Company management refers to the direction and administration of the company, in accordance with legal regulations and the articles of incorporation, aimed at achieving the desired results.

The joint-stock companies within GreenGroup located in Romania (with the exception of GreenResources), as well as Žalvaris and ECSO, are managed under a dual system by a Directorate operating under the control of the Supervisory Board, according to the corporate laws of the two jurisdictions. The rest of the companies are managed through a Board of Directors consisting of three members.

The Supervisory Board

The Supervisory Board consists of three (3) members who are elected or dismissed by the Ordinary General Assembly of Shareholders. Among its duties, the board is responsible for the general supervision and verification of the companies' adherence to good corporate governance policies and internal control mechanisms, including the verification of internal assessments of key company processes and the annual verification of their objective fulfillment. Members of the Board can be re-elected and serve until death, incapacity, or replacement.

The Supervisory Board plays a crucial role in setting business objectives and in the development of the organization. Its main responsibilities include approving and monitoring business plans, budgets, and investment strategies. Furthermore, the Board approves the appointment and dismissal of members of the Directorate, sets remuneration systems, and oversees management activities. With the authority to suspend or replace members of the Directorate in cases of incapacity, the Board ensures strict control over the organization's leadership.

The Board also approves the contracting of loans and changes in the financial and accounting practices of the organization, ensuring compliance with corporate governance norms, supervises the implementation of audit policies, and participates in external audits. Additionally, the Board has the authority to approve reorganization measures, changes to the organizational structure, and insolvency or bankruptcy procedures. All major decisions that exceed the competencies of the Board are brought to the attention of the General Assembly of Shareholders.

The Directorate

The Directorate consists of three (3) members, appointed for a four-year term by the Supervisory Board, which may also revoke them. The Directorate represents the Company in relations with third parties, in accordance with the law, through the President of the Directorate. The President of the Directorate, who may also be the General Director, represents the organization in its dealings with third parties. The Directorate is responsible for preparing periodic activity reports, developing the strategy, business plan, and budget of the organization, and ensuring management transparency. Additionally, the Directorate is responsible for implementing an internal control system to prevent abuses or economic crimes that could affect the organization.

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The Directorate plays a crucial role in leading the organization. It is required to prepare financial statements and annual reports, support external audits, and oversee the execution of approved business plans. Another important duty is to convene and organize the General Assemblies of Shareholders and implement their decisions. Furthermore, the Directorate is obliged to inform the Supervisory Board in cases of legal non-compliance or unusual financial changes.

The Directorate is essential in crafting the strategy and setting the annual objectives of the organization, all of which are subject to the approval of the Supervisory Board. Once approved, the Directorate is responsible for their implementation, ensuring a transparent and efficient management system. In case of major changes in the financial situation of the organization or difficulties in executing the budget, the Directorate must immediately inform the Supervisory Board.

The Board of Directors

The Board of Directors of companies that have opted for a unitary management system consists of 3 directors, who are jointly liable to the company, regardless of their citizenship or nationality. The directors are elected by the General Assembly of Shareholders for a maximum period of 4 years. The main responsibilities of the Board of Directors include the following:

a. establishing the main directions of activity and development of the Company;

b. setting up the accounting and financial control system and approving financial planning;

c. approving the conclusion of legal acts by the Company with third parties for fulfilling the company's business purpose; approving the contracting of bank loans while complying with legal provisions.

Company	Supervisory Board	Directorate	General Director (CEO)	CEO mandate validity period
GreenTech Romania	Constantin Damov – President Georgian-Ionuț Marin Adrian Stănculescu	Alina Elena Genes Nicoleta Iulia Damian Aureliu-Marius Ghica	Alina Elena Genes	12.11.2025
GreenWEEE	Constantin Damov – President Mihai Zamfir Matei Enache-Pommer	Iulian Marius Costache Ramon-Leonardo Tudose Aurel Pop	Iulian Marius Costache	12.11.2025
GreenGlass	Matei Enache-Pommer – President Constantin Damov Alina Elena Genes	Iulian Marius Costache Dan Mihai Ivan Cristian Petru Dobre	Iulian Marius Costache	01.04.2025
Eltex Recycling	Constantin Damov – President Mihai Zamfir Iulian Marius Costache	Zoltán Bartha Ramon-Leonardo Tudose Cosmin-Ioan Perde	Zoltán Bartha	12.11.2025
Žalvaris	Adrian Stănculescu Georgian-Ionuț Marin Iulian Marius Costache	Vitoldas Sapoznikovas Adomas Gendvilas Paulius Repsys Romas Mizutavicius Kristina Kavaliauskiene	Vitoldas Sapoznikovas	Unlimited
ECSO	Adrian Stănculescu Audrius Bendaravičius Georgian-Ionuț Marin	Vladas Venskutonis Vvaidotas Vaitiekus Egidijus Noreikis	Egidijus Noreikis	Unlimited

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Company	Board of Directors / Administrator	General Director (CEO)	CEO mandate validity period
Sigad	Iulian-Marius Costache Aureliu-Marius Ghica Andrei Dobrin	Andrei Dobrin	2026
GreenTech Slovakia	Michal Figúr Lukáš Čierny	-	Unlimited
GreenTech Lithuania	Vladas Venskutonis	Vladas Venskutonis	Unlimited
GreenResources	Alina Georgescu – President Nicoleta Iulia Damian Flavius Adrian Cimpian	Alina Georgescu	09.05.2027
Expert Cleaning	Andreea-Elena Mija – President Zoltán Bartha Loredana-Nicoleta Suiugan	Andreea-Elena Mija	09.06.2027

With respect to the competencies reserved for the General Assembly of Shareholders, the Supervisory Board, the Directorate, and/or the Board of Directors, the appointed directors are responsible for taking all necessary measures related to the management of the company, within the limits of the companies' business objectives.

The team of directors at GreenGroup companies consists of leaders with extensive experience in managing operations in the recycling and circular economy sectors. These include the CEO, CFO, CCO, and COO, who play key roles in the development and implementation of business strategies, negotiating strategic partnerships, managing sustainability initiatives, and coordinating international expansion. Each of these leaders contributes to the coordination of various activities, from recycling plastics, glass, and electronic waste to streamlining operations, all aimed at reducing environmental impact and sustainable growth of the Group.

Furthermore, the team of directors ensures compliance with legal regulations and the implementation of innovative solutions for sustainable resource management. Under the guidance of these leaders, GreenGroup continues to expand its presence in European and global markets, successfully applying the principles of the circular economy and promoting responsible waste management. Each team member makes a significant contribution to achieving sustainability goals and aligning with international trends and standards in the field.

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Echipa de directori

Constantin Damov
President of GreenGroup

Constantin Damov is the co-founder and President of GreenGroup. With extensive experience spanning over 25 years in recycling and resource management, he has brought valuable expertise and knowledge that have significantly contributed to the development of the Buzău community, where GreenGroup's journey began.

He is also actively involved in supporting the circular economy in Romania, serving as the President of the Coalition for Circular Economy (CERC), an organization dedicated to promoting and accelerating Romania's transition to a circular economy. Additionally, he advocates for education on topics such as recycling, resource efficiency, and sustainability, mentoring the next generation of experts as an associate professor in the first master's program in circular economy at the Bucharest University of Economic Studies, starting in 2021. Damov frequently delivers presentations on the circular economy at industry forums and conferences, both in Romania and internationally.

Marius Ghica
Chief Financial Officer (CFO) of GreenGroup

Marius Ghica is the Chief Financial Officer (CFO) of GreenGroup, bringing extensive experience in corporate development, strategy, and finance. With over 18 years in leadership roles across Romania and France, Marius has managed complex projects with strategic impact, including financial restructurings and the development of financial strategies. At GreenGroup, he plays a vital role in supporting the group's strategic and financial development, leveraging his expertise to implement efficient financial strategies and optimize resource management, thereby strengthening the organization's position in the industry.

Alina Genes
Chief Executive Officer (CEO) of Plastic Division

Alina Genes leads the plastic recycling division of GreenGroup, which is the largest PET recycler in Central and Eastern Europe and a top producer of polyester fibers made from recycled material. Under her leadership, the division delivers sustainable solutions, CO_2 emission offsets, and products made entirely from recycled materials. With over 20 years of experience in the PET recycling industry and a strong background in finance, Alina is passionate about her work, prioritizing responsibility toward nature, partners, and employees.

Marius Costache
Chief Executive Officer (CEO) of GreenWEEE International S.A., Chief Executive Officer (CEO) of GreenGlass Recycling S.A.

Marius Costache is the CEO of GreenWEEE and GreenGlass, with over 15 years of experience in the waste management industry, focusing on the collection and recycling of electronic and packaging waste. Since 2016, he has been a board member of EERA – the European Electronics Recyclers Association, contributing to national and international studies on the economic analysis of business models related to WEEE. With a vision centered on sustainability, Marius Costache actively facilitates the transition to a circular economy, sustainability, and reducing the environmental impact of waste.

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Andreea Mija
Chief Executive Officer (CEO) of Expert Cleaning S.R.L.

Andreea Mija is the founder and CEO of Expert Cleaning, a company specializing in cleaning solutions for heavy industries and DIY stores in Romania. Under her leadership, Expert Cleaning has demonstrated strong growth potential and was recently acquired by GreenGroup.

Andreea retains a minority stake in the business and works closely with Verdum to develop innovative and efficient solutions for industrial clients.

Zoltán Bartha
Chief Executive Officer (CEO) of Verdum Romania S.A.

Zoltán Bartha is the Chief Executive Officer of Verdum. With over 15 years of industry experience, Zoltán has a deep understanding of waste management and recycling processes. Under his leadership, Verdum has become a key player in promoting sustainability, providing services that reduce environmental impact and advance the circular economy.

His passion for responsible resource management and environmental protection is reflected in Verdum's continuous growth and the company's commitment to sustainable practices.

Alina Georgescu
Chief Executive Officer (CEO) of Green Resources Management S.A.

Alina Georgescu is a professional with 15 years of experience in both the public and private sectors, currently serving as the CEO of GreenResources. Throughout her career, she has been recognized for her strategic thinking, leadership in sustainability initiatives, and ability to develop meaningful partnerships with manufacturers and industry players.

Alina has a strong understanding of environmental regulations and sustainable business practices, playing a significant role in promoting legislative changes that support recycling and waste reduction in Romania.

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Egidijus Noreikis

Chief Executive Officer (CEO) of ECSO UAB

Egidijus Noreikis has served as the CEO of ECSO since July 2021. He is a results-driven professional with over 10 years of experience as a Head of Production in various companies, including ECSO.

Egidijus leverages his extensive technical expertise to achieve organizational goals and lead teams to success. He holds both a bachelor's and a master's degree in mechanical and industrial engineering, reflecting his strong technical foundation.

Andrei Dobrin

Chief Executive Officer (CEO) of Senex Sigad S.R.L.

Andrei Dobrin is the CEO of Sigad, bringing over 8 years of experience in developing environmental reporting platforms and the reporting process itself. With a background in Automation and Computer Science and experience in multinational companies, he joined Sigad to drive the company's growth as a leading provider of environmental reporting solutions in Romania.

Andrei plays a key role in helping companies understand their reporting needs, efficiently collect data, and ensure fully digitalized and integrated reporting.

Vitoldas Sapožnikovas

Chief Executive Officer (CEO) of Žalvaris UAB

Vitoldas Sapožnikovas is the CEO of Žalvaris, one of the largest waste management companies in Lithuania. With a strong background in finance and over 20 years of experience across various industries and countries in Europe, he oversees multiple areas of activity, focusing on attracting investments, acquisitions, and implementing waste recycling strategies.

With the ability to turn an idea into a solid business, Vitoldas promotes innovation and unconventional solutions, driving a positive sustainable impact on the sector.

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Alan Smith

Chief Operating Officer (COO) of Plastic Division

Alan Smith joined Plastic Division in January 2023, bringing 14 years of experience in the recycling industry. Previously, Alan worked as an independent engineer across residential, commercial, industrial, and automotive sectors. He holds a degree in engineering and lives by the philosophies, "I will find a way or create one" and "While I breathe, I hope". Alan believes that staying positive is more challenging than being negative, but the most difficult achievements are often the most rewarding.

Ramon Tudose

Commercial Director of GreenWEEE International S.A.

Ramon Tudose has over 20 years of extensive experience in the recycling sector and a strong background in the circular economy. He currently serves as the Commercial Director at GreenWEEE, GreenGroup's electronic waste recycling division, managing transactions involving recycled materials such as metals, plastics, and other essential resources. With a strategic approach, Ramon develops sustainable business relationships and negotiates contracts that support the integration of recycled materials into industrial supply chains.

Noel Maguire

Chief Commercial Officer (CCO) of Plastic Division

Noel Maguire joined Plastic Division as Chief Commercial Officer (CCO) in 2022. Originally from Ireland, he leverages his international experience to strengthen GreenTech's business presence in Europe. With a strong background as a Commercial Director in the chemical industry, Noel is an expert in negotiation, strategic procurement, and long-term commercial planning. His experience spans various industries, including sustainable raw materials and food and beverage processing. He is a dedicated professional, focused on growth and innovation.

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Nicoleta Damian

ESG Director of GreenGroup & HR Director of Plastic Division

Nicoleta Damian holds a dual role within the Group, serving as ESG Director at the Group level and Human Resources Director for the Plastics Division. With over 15 years of experience in human resources management, she joined the Group in 2012, leading HR teams to enhance organizational efficiency. In 2019, she took on the challenge of establishing the ESG department across the Group, building ESG standards and processes from the ground up. She elevated non-financial reporting to a new level and integrated sustainability into the Group's overall strategy.

Marina Bratu

Head of Legal Department of GreenGroup

Marina Bratu is the Legal Director of GreenGroup. With nearly 20 years of experience managing the Group's legal matters, she has been involved in numerous transactions, mergers, stock market listings, and litigations that have shaped the current image of the Group. Leading a team of senior lawyers and legal advisors at both national and international levels, she describes the role of GreenGroup's legal department as complex, focusing on the consistent assessment and management of legal risks and corporate governance rules.

2023		Supervisory Board			Directorate / Board of Directors		
Company	Management system	Total number of members	Independent members	Gender ratio (F/M)	Total number of members	Independent members	Gender ratio (F/M)
GreenTech Romania	Dualist	3	3	0%	3	0	67%
GreenTech Lithuania	N/A				1	0	0%
GreenTech Slovakia	N/A				2	2	0%
GreenWEEE	Dualist	3	3	0%	3	0	0%
GreenGlass	Dualist	3	3	33%	3	0	0%
Sigad	N/A				3	2	0%
GreenResources	Monist				3	2	67%
Expert Cleaning	N/A				3	2	33%
Verdum	Dualist	3	3	0%	3	0	0%
ECSO	Dualist	3	3	0%	3	0	0%
Žalvaris	Dualist	3	3	0%	5	0	20%

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2022		Consiliul de Supraveghere			Directorat/ Consiliul de Administrație		
Company	Management system	Total number of members	Independent members	Gender ratio (F/M)	Total number of members	Independent members	Gender ratio (F/M)
GreenTech Romania	Dualist	3	3	0%	3	0	67%
GreenTech Lithuania	N/A				1	0	0%
GreenTech Slovakia	N/A				2	2	0%
GreenWEEE	Dualist	3	3	0%	3	0	0%
GreenGlass	Monist				3	3	33%
Sigad	N/A				3	2	0%
GreenResources	Monist				3	2	67%
Verdum	Dual	3	3	0%	3	0	0%
ECSO	Dual	3	3	0%	3	0	0%

Main aspects:

1. **Dualist and Monist Governance:** Most companies within GreenGroup have adopted a dualist management system (Supervisory Board and Directorate), while GreenResources uses a monist system.
2. **Independence of Members:** All members of the supervisory boards of GreenGroup companies are independent, demonstrating a strong governance structure.
3. **Gender Diversity:** The gender ratio shows a low representation of women, particularly in the Supervisory Boards (0% in most cases), but the Directorate/ Board of Directors reflects a more balanced gender representation in some cases, such as GreenTech Romania, where 67% of the Board members are women.

These insights highlight the stability of governance within GreenGroup, but also emphasize the need for improvement in gender diversity.

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Risk management

GOV-2 The Directorate of GreenGroup regularly informs the Supervisory Board about the material impacts, risks, and opportunities, particularly regarding the implementation of due diligence processes and the assessment of the effectiveness of policies and objectives. This is done through periodic activity reports and immediate communication in the event of significant financial or legal issues. Both the Directorate and the Supervisory Board take these aspects into account when overseeing the organization's strategy, decisions regarding major transactions, and risk management, ensuring alignment with corporate governance and sustainability objectives.

GOV-3 In the case of GreenGroup, incentive schemes and remuneration policies also include evaluation elements related to sustainability aspects for the members of the Directorate and the Supervisory Board.

GOV-4 GreenGroup has developed a robust system to integrate sustainability principles into all stages of its procurement and business processes. The organization adheres to international standards, such as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, to ensure compliance with best practices. The Group aims to proactively identify and assess negative impacts, collaborate with affected stakeholders, and implement corrective measures. Additionally, to verify compliance with sustainability standards, GreenGroup requires suppliers to complete a Self-Assessment Questionnaire (SAQ) and a Pre-Qualification Questionnaire (KYP). This process includes continuous monitoring and transparent communication to ensure that sustainability is embedded in every component of the supply chain and business operations.

GOV-5 The risk management and internal control processes in sustainability reporting within GreenGroup are based on a common database used by all companies within the Group. This system tracks environmental, social, and governance (ESG) indicators and is regularly reviewed during monthly discussions between the compliance department and the reporting companies.

Risk assessment is carried out through regular discussions between the Group's compliance department and the companies, with a focus on identifying and mitigating risks related to sustainability reporting. These discussions include monthly updates to shareholders on key challenges and developments.

The main identified risks include deviations from sustainability goals and emerging risks related to ESG performance. These risks are managed through quarterly reports communicated to the Supervisory Board and through ongoing updates on progress, corrective actions, and improvement proposals.

The results of the risk assessment are integrated into internal processes through quarterly reports that provide updates to the Supervisory Board. Proposed improvements are discussed and implemented at both the company and Group levels, with additional factory visits for compliance monitoring.

Through the quarterly reports sent to the Supervisory Board, they are informed about the status of sustainability projects, updates on objectives, and any identified risks. Additionally, monthly updates are sent to shareholders regarding key developments in sustainability, while annual factory visits ensure continuous oversight and risk management.

G1-1 G1-2 G1-3 GreenGroup has adopted a comprehensive program for managing the impacts, risks, and opportunities related to business conduct and corporate culture. This program is based on the Human Rights Code, the Workplace Respect Policy, the Conflict of Interest Management Procedure, the Anti-Corruption Policy, the Business Code of Conduct, the Diversity, Equity, and Inclusion Policy, and the Whistleblower Procedure, along with the anonymous reporting platform for irregularities (whistleblowing). In the case of new acquisitions, the implementation of this package is a priority, ensuring a high level of confidence that our partners adhere to GreenGroup's principles related to business conduct and corporate culture. The highest level of responsibility for implementing the policy lies with the CEO.

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GreenGroup implemented its anti-corruption program in 2017, immediately after the acquisition by the current shareholders, continuously strengthening and improving existing processes.

In developing the Business Conduct and Ethics Code, the interests of key stakeholders were considered. A summary of GreenGroup's Business Code of Conduct is annexed to contracts signed by our companies, making it accessible to involved parties and ensuring adherence by our partners.

> An innovative element was the introduction of the „whistleblowing" platform, which allows anonymous reporting of any violations of integrity policies, among others. This platform, available on the Group's website, provides reporting options for both our employees and external business partners, ensuring an effective mechanism for identifying, reporting, and investigating concerns related to inappropriate behaviors.

Within GreenTech, GreenWEEE, Verdum, and GreenGlass, annual training sessions are organized on business conduct-related topics. These training programs are designed to strengthen employees' knowledge of the Code of Conduct and best business practices, ensuring compliance with ethical and professional standards in all activities.

Additionally, procedures relevant to maintaining a compliance environment with our business conduct program and corporate culture are outlined in the Internal Regulations and are available on the GreenGroup intranet. All functions exposed to risks are covered by training programs, and all members of the governing, administrative, and supervisory bodies have participated in training sessions focused on anti-corruption and anti-bribery topics, ensuring compliance across the entire organization.

Notifications received through the whistleblowing platform are initially evaluated and summarized by the external provider managing the platform, then forwarded to an internal committee of GreenGroup for detailed investigation. The Group reports annually to the Supervisory Board and shareholders the number of fraud incidents reported and/or identified, ensuring transparency and adherence to integrity standards.

To ensure compliance with GreenGroup's integrity policies across all acquisitions and mergers, the Group aims to expand and implement the anti-corruption program in newly acquired companies as the first phase of the integration program. Additionally, the organization plans to publish a brochure that will include key aspects related to business conduct. The brochure will be accessible to all stakeholders, promoting transparency and supporting an ethical and responsible organizational culture in all activities.

Number of convictions for violations of anti-corruption and anti-bribery laws **0**	**Value of fines for violations of anti-corruption and anti-bribery laws** **0**	**Number of confirmed incidents of corruption or bribery** **0**
Litigations against the organization and its employees regarding corruption or bribery **0**	**Number of contracts with business partners terminated or not renewed due to violations related to corruption or bribery** **0**	**Number of corruption or bribery incidents for which employees have been dismissed or sanctioned** **0**

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Relationship with suppliers

G1-2

G1-6

GreenGroup places a strong focus on building and maintaining solid and trustworthy business relationships with its partners. The Group has made it a priority to pay invoices on time, a commitment that was upheld in 2023. In exceptional situations, when cash flow constraints arise, the organization acts transparently, informing its partners in advance and negotiating new payment terms. This approach ensures the continuity and stability of business relationships, particularly supporting SMEs and preventing unjustified payment delays.

Average number of days for invoice payment	2022	2023	Variation compared to the previous year %
GreenTech Romania	128	98	-23.44
GreenTech Lithuania	48	61	27.08
GreenTech Slovakia	64	90	40.63
GreenWEEE	22	28	12.73
GreenGlass	21	24	14.29
Sigad	2	3	33.00
GreenResources	28	26	-7.14
Expert Cleaning		22	
Verdum	56	59	5.36
ECSO	28	28	0.00
Žalvaris	27	29	7.41

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GreenTech Romania	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated	128	98
Percentage of payments aligned with standard payment terms	41%	40%
Number of litigations for late payments	1	1

In 2022, GreenTech Romania established the following payment terms for key supplier categories: 120 days for auxiliary materials and packaging suppliers, 30-60 days for transporters, and 30-90 days for raw material suppliers. In 2023, these terms were adjusted, reducing to 30-60 days for auxiliary materials and packaging suppliers, 30-45 days for transporters, and 30-60 days for raw material suppliers, reflecting an improvement in payment terms.

In 2022, 44% of suppliers were paid through reverse factoring, with a payment term of 150 days. In 2023, this percentage decreased to 40%, maintaining the same 150-day payment term. This practice allows suppliers to be paid in advance through a financial institution, while GreenTech Romania settles the amount owed to the institution after 150 days. This mechanism helps manage the company's cash flow efficiently, as well as that of its suppliers.

GreenTech Lithuania	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated	48	61
Percentage of payments aligned with standard payment terms	17%	38%
Number of litigations for late payments	0	0

In 2022, GreenTech Lithuania established payment terms for different supplier categories as follows: 30 days for auxiliary materials and packaging suppliers, 15-30 days for transporters, 30-90 days for raw material suppliers, and 30 days for utility suppliers. In 2023, the payment term for auxiliary materials and packaging suppliers increased to 45 days, while the payment terms for other suppliers remained the same as in 2022.

Starting in December 2022, GreenTech Lithuania began offering processing services for GreenGroup entities in Romania and no longer has raw material suppliers. This change led to a decrease in debts to suppliers, reflecting the shift in the company's supply structure. This reorganization has a positive impact on short-term debt management, reducing financial obligations to suppliers.

GreenTech Slovakia	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated	64	90
Percentage of payments aligned with standard payment terms	19%	17%
Number of litigations for late payments	0	0

In 2022, GreenTech Slovakia established standard payment terms as follows: 60 days for auxiliary materials and packaging suppliers, 15-30 days for transport service providers, 30-90 days for raw material suppliers, and 60 days for utility suppliers. In 2023, these payment terms remained unchanged for all supplier categories, maintaining consistency in managing payments to business partners.

GreenWEEE	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated	22	28
Percentage of payments aligned with standard payment terms	91%	91%
Number of litigations for late payments	0	0

In 2022, GreenWEEE established the following payment terms for key supplier categories: 14 days for raw materials, 30 days for miscellaneous material purchases, 2 days for various services, 41 days for CAPEX, 35 days for transporters, 1 day for insurance and banks, 26 days for utilities, and 30 days for intercompany operations. In 2023, the payment terms underwent slight modifications, adjusting to 15 days for raw materials, 30 days for purchases, miscellaneous services, and CAPEX, and 32 days for transporters.

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GreenGlass	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated	21	24
Percentage of payments aligned with standard payment terms	98%	98%
Number of litigations for late payments	0	0

In 2022, GreenGlass established payment terms of 15 days for raw materials, 21 days for external transport services, 30 days for internal transport services, 5 days for utilities, 15 days for maintenance and repairs, and 60 days for fuel. In 2023, these terms remained largely unchanged, with one significant modification: the payment term for utilities was extended to 15 days, aligning it with other service categories.

GreenGlass aims to make payments for all invoices on the last day of the established payment terms. This practice is essential for maintaining a trustworthy and stable collaborative relationship with suppliers, ensuring the fulfillment of financial commitments and efficient cash flow management.

GreenResources	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated	28	26
Percentage of payments aligned with standard payment terms	62%	84%
Number of litigations for late payments	0	0

In 2022, invoices for traceability services were paid by GreenResources within 30 days of issuance, after validation by the technical department, representing approximately 96% of total payments made. The same practice was maintained in 2023, with a slight decrease, as traceability invoices accounted for 94% of total payments, reflecting a consistent approach to payment management, ensuring transparency and efficiency in relationships with suppliers.

Sigad	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated	2	3
Percentage of payments aligned with standard payment terms	100%	98%
Number of litigations for late payments	0	0

Sigad applies payment practices that ensure invoices are paid within 1-2 days, thus ensuring financial operations efficiency and maintaining an optimal relationship with suppliers.

Expert Cleaning	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated		22
Percentage of payments aligned with standard payment terms		95%
Number of litigations for late payments		0

In 2023, Expert Cleaning paid invoices on average within 22 days from the date the contractual or legal payment term began to be calculated, with 95% of payments adhering to standard payment terms. To improve payment timeliness, the company is implementing new payment systems, training sessions, and a new policy for staff in the finance and procurement departments, emphasizing the importance of complying with legal and contractual payment deadlines.

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Verdum	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated	56	59
Percentage of payments aligned with standard payment terms	100%	95%
Number of litigations for late payments	0	0

In 2022 and 2023, Verdum maintained standard payment terms for its key suppliers as follows: waste suppliers had payment terms of 30-60 days, while service providers were paid within 0-30 days. This consistency in payment terms reflects the company's commitment to honoring agreed terms and ensuring a stable and efficient relationship with all its business partners.

In 2022, the company's standard payment conditions were governed by the terms outlined in commercial contracts with waste generators, which accounted for approximately 80% of the total value of annual invoices, with payment terms of 30-60 days from the invoice date. Payments for services were made within 30 days of invoice receipt, representing about 15% of invoices. For certain on-site services provided without a contract, payments were made based on the order or proforma invoice at the time of the order. These practices were maintained in 2023.

Žalvaris	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated	27	29
Percentage of payments aligned with standard payment terms	90%	80%
Number of litigations for late payments	0	0

In 2022, Žalvaris established payment terms of 30 days for waste usage, export transportation, and maintenance and repair work, 15 days for local transportation, and 0 days for fuel. In 2023, payment terms remained the same for most categories, except for fuel, where the payment term was extended to 25 days. This adjustment reflects flexibility in managing fuel payments, aligning with the company's operational needs.

In 2022, Žalvaris aimed to make all invoice payments on time, adhering to the dates established in commercial contracts. This goal was maintained in 2023; however, in exceptional situations of cash flow constraints, the company communicated transparently with suppliers, agreeing on new payment terms. This approach ensures the maintenance of a long-term, trustworthy, and collaborative relationship with business partners.

ECSO	2022	2023
Average number of days for invoice payment from the date the contractual or legal payment term begins to be calculated	28	28
Percentage of payments aligned with standard payment terms	92%	97%
Number of litigations for late payments	0	0

The payment terms set by ECSO fall within a range of 25 to 30 days, with a few agreements having shorter terms of up to 15 days. In 2022 and 2023, ECSO maintained these standard payment terms for its key suppliers within these intervals. This consistency in payment terms reflects the company's commitment to honoring agreed terms and ensuring a stable and efficient relationship with all its business partners.

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Adaptation and resilience to climate change

E1-1

Transition plan for climate change mitigation

GreenGroup is committed to reducing its environmental impact and increasing resilience to the effects of climate change. As a leader in waste recycling and a proponent of sustainability principles, GreenGroup has aligned its operations with the objectives of the Paris Agreement to limit global temperature rise to below 1.5°C. This commitment is integrated into the group's core operational strategies and reflected in proactive policies and investments in climate mitigation and adaptation. While a formal climate transition plan is still under development, the organization has already outlined key actions and targets that demonstrate its proactive approach to decarbonization and sustainability. Through these initiatives, GreenGroup aims to reduce carbon emissions across all its operations, in line with national and international climate policies.

One of the key elements of GreenGroup's strategy is the transition of all its production units to renewable electricity by 2026. The organization is in the process of finalizing renewable energy purchase agreements for all production units and installing photovoltaic systems at certain key locations, thereby reducing dependence on grid electricity and further lowering emissions. This goal is designed to eliminate the organization's reliance on fossil fuels for energy needs, thus achieving zero emissions from Scope 2 (market-based). This measure aligns with global efforts to transition away from high-carbon energy sources and reflects GreenGroup's understanding of the urgency needed to meet climate objectives.

In addition to the transition to green energy, GreenGroup is implementing an Energy Efficiency Plan, which aims for a 3% annual reduction in utility consumption. This plan is supported by a set of well-defined key performance indicators and strategic measures that promote the efficient use of energy and resources across all the organization's operations.

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The main elements of the Energy Efficiency Plan include:

- Energy consumption assessment in production departments through a detailed analysis of all energy sources within its production units and identification of areas where consumption can be optimized. This analysis leads to the review of how equipment and processes use energy to ensure it is used efficiently during production.
- Optimizing operational flow during equipment shutdowns or inactivity: by implementing better operational protocols to minimize energy waste when equipment is idle. This may involve turning off machines during inactive periods or adjusting operations to maintain energy efficiency even during partial shutdowns.
- Upgrading equipment for better performance. GreenGroup assesses opportunities to replace old equipment with newer, more energy-efficient models. This measure not only reduces energy consumption but also improves overall performance and productivity of the organization's operations.
- Training employees on energy performance to ensure the success of energy efficiency initiatives. Employees are educated on best practices for energy conservation, the importance of reducing energy waste, and how they can contribute to achieving the organization's efficiency goals in their daily tasks.

In parallel with reducing energy consumption in production processes, GreenGroup also focuses on improving efficiency in internal logistics and fleet management.

Key actions in this area include:

- Implementing KPIs for consumption and efficient routes;
- Establishing standard operating procedures for turning off vehicle engines when parked or not in use to minimize fuel waste;
- Improving fleet management, either by upgrading it with more fuel-efficient vehicles or by adopting alternative fuel technologies.

In addition to energy-related objectives, GreenGroup places strong emphasis on sustainable packaging solutions applicable across all its operational and production processes. By 2026, the organization aims to use packaging made entirely from recycled or reusable materials. This commitment applies to all packaging materials used in its operations, including large bags, cardboard boxes, and wooden pallets. GreenGroup's operations in waste recycling and converting waste into valuable, sustainable products enhance its contribution to reducing the overall environmental impact of its activities.

The sourcing of raw materials is a key element of GreenGroup's climate strategy. The organization is committed to using only waste as its primary raw material, thus avoiding the extraction and processing of virgin resources. This approach not only supports climate change mitigation by preventing additional emissions associated with raw material extraction but also contributes to the conservation of ecosystems and natural resources. By minimizing the need for new resources, GreenGroup effectively reduces its carbon footprint and strengthens its position as a leader in sustainable business practices.

GreenGroup's climate transition plan will be fully integrated into the organization's overall business strategy, ensuring that climate change mitigation is not treated as a separate initiative, but as a central component of its long-term growth and resilience. From a financial perspective, this integration means that the organization's investments in reducing its carbon footprint are included in broader financial planning and operational budgeting. This ensures that the pursuit of sustainability is aligned with GreenGroup's profitability and operational efficiency.

Once finalized, the transition plan will be submitted for approval to GreenGroup's administrative, leadership, and supervisory bodies, highlighting the importance of governance in the organization's journey toward sustainability. Approval at these levels will ensure that the entire organization, from top leadership to operational teams, is committed to achieving the established objectives.

Regarding progress, GreenGroup has already begun implementing several measures that will form the core pillars of its transition plan. These include efforts to procure green energy and collaborate with suppliers who can provide packaging made from recycled materials or other responsible sources.

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GreenGroup has identified that the main climate-related risks it faces are transition risks. These include potential legislative changes, shifts in market dynamics, and technological advancements. The risks are associated with the transition to a low-carbon economy and include the impact of energy price changes, the evolution of the energy mix, and fluctuations in the competitive environment.

After formalizing the organization's climate transition plan, a comprehensive resilience assessment will be conducted.

This assessment will include:

- The scope of the resilience analysis, covering key aspects such as energy consumption, regulatory compliance, and raw material supply.
- Climate scenario analysis, which will explore various climate-related scenarios to assess potential risks and opportunities for GreenGroup. The analysis will examine both physical risks, such as temperature increases, and transition risks, such as changes in regulatory frameworks or market dynamics.
- The results of the resilience analysis, which will provide insights on how GreenGroup can adapt its business strategy and operations to ensure long-term sustainability in a changing climate.

IRO-1 **The impacts, risks, and opportunities identified during GreenGroup's double materiality assessment include:**

- **Risks:** Rising temperatures, which require climate change adaptation strategies;
- **Opportunities:** Changes in commodity and energy prices, shifts in the energy mix, diversity of available raw materials, market dynamics, and new resilience regulations. Financial opportunities linked to energy transition measures also provide GreenGroup with potential for growth through access to sustainable financing and increased competitiveness;
- **Positive impacts:** Improvements in energy efficiency, reduction in energy consumption, and lowering of the carbon footprint.

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E1-3

Actions and resources related to climate change mitigation and adaptation

Except for Sigad and GreenResources, which operate in offices, and Expert Cleaning, primarily active at client sites, all companies within GreenGroup are continuously focused on identifying and implementing actions to reduce internal energy consumption per unit of product.

A particular case is Verdum, which is constantly improving its business model to be a reliable partner in reducing greenhouse gas emissions. Verdum transports waste directly from the generation site to recycling or disposal facilities, avoiding passing through its own landfills. Additionally, it manages waste through compaction and crushing methods directly at the generation site, which streamlines costs and reduces transportation impact.

A similar operating model is adopted by Žalvaris, which, although it transports waste to its own landfills, ensures primary processing there, significantly impacting transport and disposal flow and, implicitly, contributing to the reduction of greenhouse gases.

All GreenGroup companies implement energy-efficient lighting solutions for office spaces and industrial areas, using high-efficiency sources and automation systems that reduce energy waste, thus contributing to sustainability and energy efficiency goals.

GreenGroup aims to define energy consumption reduction targets for all companies within the group in the near future. These targets will be monitored and periodically updated through the reports each company submits to investors.

GreenGroup is working to sign contracts with energy suppliers for the purchase of renewable energy wherever this option is available. However, certain companies within the group, such as Sigad, Expert Cleaning, and Verdum, operate in leased spaces and depend on the energy contracts that building owners have with energy suppliers. Additionally, GreenWEEE in Câmpia Turzii relies on the provision of electricity through the industrial park where it operates.

In Lithuania, GreenGroup companies have already signed contracts for the purchase of green energy since 2022, thus reinforcing their commitment to sustainability.

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Reduction of CO_2 emissions through PET recycling

GreenGroup demonstrates its commitment to combating and adapting to climate change through initiatives that go beyond its internal operations. The company runs educational programs and innovative projects aimed at reducing the carbon footprint and promoting sustainability. A notable example is the „Reducing CO_2 Emissions through PET Recycling" project, launched in 2017 by GreenTech S.A. and validated by Gold Standard[2]. This project, carried out over a period of 10 years, is the first in Europe to use recycling as a method for offsetting CO_2 emissions.

Through this project, GreenTech issues carbon offset certificates, with the number of certificates directly proportional to the amount of carbon emissions avoided by using recycled materials instead of virgin ones. The impact is significant: so far, over 180,000 tonnes of CO_2 have been neutralized, and by the end of the project, a total reduction of approximately 450,000 tonnes of CO_2 is estimated. This initiative also helps other organizations achieve their sustainability goals by offering them the opportunity to offset their own emissions through the purchase of carbon certificates.

The project also supports a positive impact on local communities. In addition to making a significant contribution to reducing emissions, it supports local economic development by creating jobs and improving working conditions. Gender equality is encouraged, with women in leadership and management positions. At the same time, GreenGroup collaborates with local municipalities to promote education on recycling and eco-friendly practices, encouraging community involvement in sustainable initiatives.

The project supports 10 of the 17 Sustainable Development Goals established by the United Nations, demonstrating a long-term commitment to the circular economy. Beyond addressing environmental issues, the initiative also aligns with other principles of sustainable development, strengthening the connection between environmental protection, economic progress, and social involvement.

The production of new resources through PET recycling ensures a 75% reduction in CO_2 emissions compared to the same process using virgin material.

Energy consumption represents 30% of the amount required in the process using virgin material.

Fuel consumption is reduced by up to 90% compared to the amount required in the production process using virgin material.

A clean environment, due to waste collection and preventing it from reaching rivers, lakes, forests, and meadows.

Increased employment opportunities for people in the region where the project is being carried out.

Regional economic development through income distribution, regional integration, and connection with other sectors.

Development of local technical capacity through the qualification of human resources in the region.

Community development through participation in municipal funds for social insurance (pensions, healthcare).

Development of civic awareness through the power of example.

[2] https://registry.goldstandard.org/projects/details/1640

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E1-5

Reduction of energy consumption

Throughout 2023, GreenTech companies reduced electricity consumption by 5% to 8% and aim to continue this reduction at the same pace until 2030. GreenTech Romania plans an investment of approximately 1 million euros in photovoltaic projects to further reduce energy consumption. This initiative supports GreenGroup's commitment to sustainable practices while also reducing carbon emissions. By adopting solar energy, GreenTech Romania aims to optimize operational sustainability, contributing to the organization's environmental and renewable energy innovation goals.

Additionally, GreenTech companies have planned reductions in natural gas consumption in Romania, Lithuania, and Slovakia by 4%, 11%, and 7%, respectively, by 2030. Furthermore, GreenTech Romania has set a goal to reduce water consumption by 21% by 2030, while GreenTech Slovakia targets a 15% reduction over the same period.

GreenTech Lithuania	2022	2023
Total energy consumption related to its own operations (MWh)	10,623	10,825
Total energy consumption from renewable sources (MWh)	2,782	3,088
Percentage of renewable sources in total energy consumption	26.19%	28.53%
Total energy consumption from fossil sources (MWh)	7,841	7,737
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	471	553
Fuel consumption from natural gas (MWh)	7,370	7,184
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	0	0
Percentage of fossil sources in total energy consumption	73.81%	71.47%

GreenTech Romania	2022	2023
Total energy consumption related to its own operations (MWh)	105,527	83,618
Total energy consumption from renewable sources (MWh)	43,554	36,459
Percentage of renewable sources in total energy consumption	41.27%	43.60%
Total energy consumption from fossil sources (MWh)	61,973	47,159
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	2,264	2,339
Fuel consumption from natural gas (MWh)	52,654	38,923
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	7,055	5,896
Percentage of fossil sources in total energy consumption	58.73%	56.40%

The reduction in energy consumption at GreenTech Romania was driven, on one hand, by the implementation of energy efficiency measures and, on the other hand, by placing a production line in conservation.

GreenTech Slovakia	2022	2023
Total energy consumption related to its own operations (MWh)	3,395	6,372
Total energy consumption from renewable sources (MWh)	0	217
Percentage of renewable sources in total energy consumption	0.00%	3.41%
Total energy consumption from fossil sources (MWh)	3,395	6,155
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	697	668
Fuel consumption from natural gas (MWh)	0	2,478
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	2,699	3,009
Percentage of fossil sources in total energy consumption	100%	96.59%

The increase in natural gas consumption is due to the commissioning of a facility that uses hot water produced with the help of natural gas.

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GreenWEEE	2022	2023
Total energy consumption related to its own operations (MWh)	7,408	10,326
Total energy consumption from renewable sources (MWh)	2,544	5,051
Percentage of renewable sources in total energy consumption	34.34%	48.91%
Total energy consumption from fossil sources (MWh)	4,864	5,276
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	2,162	2,604
Fuel consumption from natural gas (MWh)	1,262	1,750
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	1,440	922
Percentage of fossil sources in total energy consumption	65.66%	51.09%

Sigad	2022	2023
Total energy consumption related to its own operations (MWh)	39	65
Total energy consumption from renewable sources (MWh)	4	4
Percentage of renewable sources in total energy consumption	9.23%	5.95%
Total energy consumption from fossil sources (MWh)	36	61
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	22	42
Fuel consumption from natural gas (MWh)	9	14
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	5	5
Percentage of fossil sources in total energy consumption	90.77%	94.05%

In 2023, GreenWEEE discontinued its use of LPG (liquefied petroleum gas) and switched to the national natural gas network. Also in 2023, a new factory was built in Buzău, and its commissioning took place towards the end of the year.

GreenGlass	2022	2023
Total energy consumption related to its own operations (MWh)	5,843	5,097
Total energy consumption from renewable sources (MWh)	1,387	1,134
Percentage of renewable sources in total energy consumption	23.73%	22.26%
Total energy consumption from fossil sources (MWh)	4,457	3,962
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	429	433
Fuel consumption from natural gas (MWh)	3,803	3,344
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	225	185
Percentage of fossil sources in total energy consumption	76.27%	77.74%

GreenResources	2022	2023
Total energy consumption related to its own operations (MWh)	111	152
Total energy consumption from renewable sources (MWh)	0	70
Percentage of renewable sources in total energy consumption	0.00%	45.93%
Total energy consumption from fossil sources (MWh)	111	82
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	108	82
Fuel consumption from natural gas (MWh)	0	0
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	3	0
Percentage of fossil sources in total energy consumption	100%	54.07%

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Expert Cleaning	2022	2023
Total energy consumption related to its own operations (MWh)	223	234
Total energy consumption from renewable sources (MWh)	1	1
Percentage of renewable sources in total energy consumption	0.44%	0.60%
Total energy consumption from fossil sources (MWh)	222	233
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	200	206
Fuel consumption from natural gas (MWh)	20	25
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	1	2
Percentage of fossil sources in total energy consumption	99.56%	99.40%

The services provided by Expert Cleaning take place entirely at client locations, making it difficult to measure the exact energy consumption associated with these activities. For this reason, Expert Cleaning does not have direct access to data on energy consumption required for service delivery, such as lighting, equipment operation, or other resources consumed during the execution of these activities on-site. Additionally, variables related to the size of the spaces to be cleaned, the type of available equipment, and the operating hours vary from one client to another, contributing to the inability to precisely quantify the energy consumption associated with these activities. For this reason, only the energy consumption at the company's headquarters has been reported.

Verdum	2022	2023
Total energy consumption related to its own operations (MWh)	966	1,446
Total energy consumption from renewable sources (MWh)	0	0
Percentage of renewable sources in total energy consumption	0.00%	0.00%
Total energy consumption from fossil sources (MWh)	966	1,446
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	780	1,278
Fuel consumption from natural gas (MWh)	138	127
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	47	41
Percentage of fossil sources in total energy consumption	100%	100%

ECSO	2022	2023
Total energy consumption related to its own operations (MWh)	21,807	19,838
Total energy consumption from renewable sources (MWh)	20,980	19,314
Percentage of renewable sources in total energy consumption	96.21%	97.36%
Total energy consumption from fossil sources (MWh)	828	524
Fuel consumption from coal and coal products (MWh)	195	111
Fuel consumption from crude oil and petroleum products (MWh)	633	413
Fuel consumption from natural gas (MWh)	0	0
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	0	0
Percentage of fossil sources in total energy consumption	3.79%	2.64%

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Žalvaris	2022	2023
Total energy consumption related to its own operations (MWh)	5,103	5,369
Total energy consumption from renewable sources (MWh)	527	509
Percentage of renewable sources in total energy consumption	10.33%	9.48%
Total energy consumption from fossil sources (MWh)	4,576	4,860
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	4,501	4,781
Fuel consumption from natural gas (MWh)	75	78
Consumption of electricity, heat, steam, and cooling purchased or obtained from fossil sources (MWh)	0	0
Percentage of fossil sources in total energy consumption	89.67%	90.52%

The conversion factors used for energy calculation are as follows:	
Diesel	0.01035 MWh/liter
Gasoline	0.0091 MWh/liter
LPG (Liquefied Petroleum Gas)	0.0071 MWh/liter
Natural Gas	0.01055 MWh/cubic meter
Coal	0.0065 MWh/kg

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E1-6

Reduction of greenhouse gas emissions

To reduce its carbon footprint and increase energy efficiency, GreenGroup implements a series of measures, both low-cost and major investments. Low-cost actions include preventive maintenance of compressed air systems to prevent leaks, as well as the installation of sensors in critical areas and the improvement of thermal insulation, helping to reduce losses. Investment-based measures, such as integrating variable-speed compressors, installing photovoltaic systems, and upgrading heating equipment, support sustainable operations by significantly reducing energy consumption. These efforts reflect GreenGroup's commitment to long-term carbon emission reduction and operational sustainability.

Data on GreenGroup's GHG emissions are presented in CO_2eq tonnes; detailed information on the carbon footprint of each company within GreenGroup is provided in Annex 1 of this report.

GreenGroup	2022	2023	Variation compared to the previous year
Scope 1	**14,078**	**13,449**	-4.47%
Scope 2			
Gross location-based Scope 2 GHG emissions	13,797	11,752	-14.82%
Gross market-based Scope 2 GHG emissions	4,554	4,251	-6.67%
Scope 3	**30,614**	**40,146**	+31.13%
Total GHG emissions (location-based)	**58,490**	**65,347**	+11.72%
Total GHG emissions (market-based)	**49,247**	**57,845**	+17.46%
GHG intensity, tCO_2eq/mil. EUR			
Scope 1	61.62	68.64	
Scope 2 (location-based)	60.39	59.98	
Scope 2 (market-based)	19.94	21.69	
Scope 3	134.00	204.89	
Total (location-based)	**256.01**	**333.51**	
Total (market-based)	**215.56**	**295.22**	

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The calculation of the carbon footprint for all three scopes has been carried out within GreenGroup since 2022 and was done in accordance with the guidelines established by the GHG Protocol, an internationally recognized framework for measuring and managing GHG emissions. This framework helps organizations quantify their emissions across all three scopes, which include direct emissions (Scope 1), indirect emissions from energy consumption (Scope 2), and indirect emissions across the entire value chain (Scope 3).

GreenGroup has adopted a structured and systematic approach to measuring GHG emissions, based on the following methodologies:

1. **GHG Protocol Methodology:** This serves as the foundation for GreenGroup's emissions calculations. The GHG Protocol provides standards for accounting and reporting GHG emissions, including guidelines on setting boundaries, defining scopes, and calculating emissions. GreenGroup follows this methodology to ensure consistency, transparency, and comparability in its GHG emissions accounting process.
2. **Quantis Tool for Scope 3 Assessment:** For calculating Scope 3 GHG emissions, which include all indirect emissions along the value chain, GreenGroup used Quantis, an online platform previously available on the GHG Protocol website. This tool allowed for a detailed assessment of Scope 3 GHG emission categories, helping the organization identify the largest sources of indirect emissions and providing an initial estimate based on financial data and other relevant factors.
3. **Publicly Available Emission Factors:** To convert activity data (e.g., fuel usage, electricity consumption) into GHG emissions, GreenGroup used publicly available emission factors. Emission factors represent the amount of GHG emitted per unit of activity (e.g., per unit of energy consumed or per distance traveled) and are essential for quantifying emissions across all scopes.

Scope 1 GHG emissions refer to direct emissions from sources owned or controlled by the company. These include emissions from the combustion of fossil fuels in facilities and vehicles, as well as process emissions from industrial operations. Consumption data is collected from internal reports, monitoring systems, and specialized software that track fuel usage, production processes, and other relevant parameters. This data is then converted into metric tonnes of CO_2eq using emission factors.

Scope 2 GHG emissions are indirect emissions from the consumption of purchased electricity, steam, heating, and cooling. These emissions occur at the facility where the energy is generated but are attributed to GreenGroup's operations based on its energy consumption. Data on GreenGroup's energy consumption is collected from energy bills, internal reports, and monitoring systems that track electricity usage across all operations. These data are then converted into metric tonnes of CO_2eq using emission factors. GreenGroup follows the dual approach recommended by the GHG Protocol, which includes both market-based and location-based accounting methods. The market-based method reflects emissions based on the specific energy contracts the organization has with suppliers, while the location-based method uses average grid emission factors.

Scope 3 GHG emissions are the most complex and include all indirect emissions that are not covered by Scope 2.

To identify the main emission categories, a screening was conducted using the Quantis tool (previously available on the GHG Protocol website). Since many categories under Scope 3 are difficult to measure directly, GreenGroup uses financial data to estimate emissions. For example, the organization uses expenditure data to estimate emissions from purchased goods and services. This approach is widely accepted for estimating Scope 3 GHG emissions when primary data is not available. The calculation of Scope 3 GHG emissions is based on a combination of emission factors specific to each category and assumptions based on industry averages or data from similar sectors.

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Due to the complexity of calculating GHG emissions, especially for Scope 3, GreenGroup made several significant assumptions during the calculation process:

- **Use of average data:** For certain categories under Scope 3, the organization used industry average emission factors or assumed values based on similar operations or sectors.
- **Potential variability:** Emission factors and input data may vary over time, which can lead to variability in the calculated emissions. GreenGroup acknowledges that Scope 3 emissions are particularly prone to significant fluctuations due to changes in supplier data, transportation methods, or updates to emission factor databases.

The emission factors used by GreenGroup to convert activity data into GHG emissions are sourced from reliable publicly available databases, including DEFRA (Department for Environment, Food & Rural Affairs of the UK), IEA (International Energy Agency), EXIOBASE, etc.

To ensure the accuracy and comprehensiveness of GHG emissions data, GreenGroup integrates data from multiple internal and external sources:

- **Internal reports:** Data on fuel consumption, energy usage, and waste generation are collected from internal reports prepared by departments such as human resources, environmental management, and occupational health and safety.
- **Monitoring systems:** Specialized software tools are used to monitor emissions from production processes and other activities.
- **Emission monitoring reports:** Regular reports on emission levels, including air quality and microclimate reports, provide additional data for calculating Scope 1 and Scope 2 GHG emissions.
- **Financial reports:** Financial data, particularly for Scope 3 GHG emissions calculations, are derived from annual reports, expenditure statements, and supply chain data.

The methodology used for calculating Scope 3 GHG emissions involves a higher level of uncertainty compared to Scope 1 and 2. GreenGroup acknowledges that changes in emission factors, the number of indicators used, and the elements included in Scope 3 calculations can have a significant impact on the final emissions figures.

> To address these uncertainties, GreenGroup has adopted a continuous improvement approach. The organization annually reviews its emission calculation methodologies and adjusts its assumptions based on new data or changes in emission factors. This iterative process allows GreenGroup to refine its GHG emissions accounting practices and ensure that emission reports remain as accurate and relevant as possible.

The Scope 3 GHG emission categories included in the calculation of GreenGroup's carbon footprint are as follows:

1. Purchased goods and services
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)
4. Upstream transportation and distribution
5. Waste generated in operations
6. Business travel
7. Employee commuting
9. Downstream transportation and distribution
10. Processing of sold products
12. End-of-life treatment of sold products
13. Downstream leased assets

Categories 2. Capital goods, 8. Upstream leased assets, 11. Use of sold products, 14. Franchises, and 15. Investments have not been included in the calculation because, following the preliminary estimation of greenhouse gas emissions based on financial data, they were not found to be material.

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Combating pollution

IRO-1 In 2024, GreenGroup conducted a comprehensive analysis of the impacts, risks, and opportunities related to pollution as part of its double materiality assessment process.

The main potential negative impacts identified are as follows:

- Water pollution through contamination of local water sources due to industrial wastewater discharges;
- Air pollution with particulate emissions and volatile organic compounds from manufacturing processes;
- Soil pollution through contamination from materials stored on-site;
- Pollution with hazardous substances, especially from the treatment of refrigeration equipment and other electronic waste.

Pollution-related risks include the potential for stricter regulations on water and soil pollution, which could generate additional compliance costs and affect operations.

At the same time, GreenGroup identified significant opportunities related to pollution prevention and control. The organization's commitment and proactive approach to managing pollution-related impacts and risks can strengthen its eligibility for green bonds and other forms of environmental financing.

The results of the materiality assessment indicated that water, air, and soil pollution, along with the management of hazardous substances, are material sustainability topics for GreenGroup. These findings have been integrated into GreenGroup's sustainability reporting.

E2-2

Actions and Resources related to air, water, and soil pollution

GreenGroup has implemented a series of essential actions to combat pollution within its operations, with a special focus on air, water, and soil quality. Each unit within the group follows rigorous environmental management practices, including advanced air filtration systems, water recycling technologies, and efficient processes for managing hazardous waste.

These actions are aligned with national and international environmental standards, supporting GreenGroup's goal of minimizing ecological impact and promoting sustainable operations.

Air pollution control

GreenGlass has installed state-of-the-art air filtration systems, such as the ALWO Plus Jet, which uses compressed air to filter pollutants and ensure continuous removal of particles from emissions. The system automatically regenerates to maintain efficiency. Additionally, the unit uses a high-efficiency suction system equipped with HEPA filters to reduce dust levels in production areas.

Water pollution control

Wastewater management is a critical part of GreenGroup's operations, aiming to ensure that water discharged from facilities complies with environmental regulations.

> GreenGroup manages water usage through a combination of efficient strategies, namely reducing the amount, recycling, and treatment. Water usage management is tailored to the specific activities of each facility and regulatory requirements.

To prevent water pollution and ensure compliance with environmental regulations, GreenGroup companies have installed hydrocarbon separators and, where necessary, pre-treatment and wastewater treatment stations.

To ensure sustainability and reduce the environmental impact of its operations, GreenGroup is committed to modernizing the wastewater treatment stations at the Group's operational sites. These actions are estimated to cost over 6 million euros, with completion dates set for 2030.

For example, GreenTech Romania, at its Frasinu site, has a three-stage wastewater treatment plant: mechanical, physicochemical, and biological treatment. This facility serves both companies located on the industrial platform (GreenTech and GreenWEEE).

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At the Frasinu station, after the physicochemical treatment stage, a portion of the industrial wastewater is reused by being pumped back into the production systems, while the rest is directed to the biological treatment stage. The treated water is stored in a recirculation basin with a capacity of 257 cubic meters, approximately 80% of which is used as process water in certain production halls, with the remainder transferred to the biological treatment stage. Subsequently, the water is discharged through the pumping station into the municipal network via a sewer system built by GreenGroup in 2022, approximately 3 km long. This system connects to the city network, ensuring the transportation of treated wastewater to the municipal wastewater treatment plant.

For exceptional situations, such as major technical malfunctions, the station is equipped with 8 concrete basins for the temporary storage of untreated wastewater.

The dehydrated sludge resulting from the treatment processes is handed over to an external specialized company under a dedicated contract.

Another example is the treatment plant at Buzău. This is a compact station installed within the factory. In the industrial wastewater treatment process, the station aims to meet the accepted parameters, with necessary amendments specified by the Buzău Water Company in the discharge agreement. The water passes through a physicochemical treatment stage followed by a biological stage. After these processes, the water flows gravitationally to an existing pumping basin, from where it can either be recirculated into the fiber production process or discharged in a controlled manner into the urban sewer system.

The sludge resulting from the treatment processes is temporarily stored in a buffer basin and periodically emptied.

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Soil protection and waste management

GreenGroup companies have implemented protocols for the safe storage of both hazardous and non-hazardous materials (waste that predominantly represents raw material for the operations of certain companies within the group) to prevent soil contamination. Waste is stored in specially designed areas to ensure conditions that minimize risks to human health and the environment's quality.

The waste is stored in concrete and covered spaces, based on physical-chemical properties, compatibilities, and the nature of extinguishing substances that can be used for each waste category in the event of a fire.

The following hierarchy applies as a priority within the waste prevention and management policy: a) prevention; b) preparation for reuse; c) recycling; d) other recovery operations, such as energy recovery; e) disposal.

The actions mentioned focus on controlling air, water, and soil pollution, integrating into the operational context specific to each unit. For example, at GreenGlass, the emphasis is on air filtration and particle reduction, while at GreenTech, GreenWEEE, and ECSO, extensive waste management and water treatment strategies are implemented.

Pollution control actions are part of GreenGroup's long-term sustainability strategy. The initiatives are continuous and integrated into daily operations, periodically reviewed to ensure compliance with evolving regulations. Filtration systems, water treatment processes, and soil protection measures are designed for long-term operation, with regular maintenance.

GreenGroup takes prompt action by applying concrete measures and collaborates with local authorities to prevent potential pollution incidents. One such example is GreenTech Romania, which invested in an approximately 3 km sewer system connected to the municipal network, and modernized stormwater and wastewater systems to prevent pollution of local watercourses.

Environmental monitoring reports for water and air factors show a consistent improvement in the evaluated parameters by reducing deviations from regulated limits.

Qualitatively, the organization has received positive feedback from local communities, which reported a reduction in noise and air pollution in the areas adjacent to its units.

GreenGroup allocates significant financial resources for pollution control measures, both through capital expenditures and operational expenses.

Since environmental permits do not specify regulations regarding microplastic pollution, GreenGroup has not conducted testing on this issue.

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E2-3

Our pollution reduction goals and zero pollution incident strategy

GreenGroup's pollution prevention targets are defined by the pollution limits set in its operational authorization documents, which are based on national environmental regulations. These permits define specific parameters for air, water, and soil quality, ensuring that all of the organization's activities comply with legal requirements for pollutant emissions and wastewater discharges.

> For air quality, the targets include specific thresholds for particulate matter, nitrogen oxides, and sulfur oxides. Wastewater discharge is subject to strict parameters for pollutants such as chemical oxygen demand (COD) and suspended solids, as defined in national water legislation and in each company's environmental permit. Soil protection standards are also detailed in the environmental permits.

Additionally, GreenGroup intends to increase water recycling rates from 5% to 20% over the next two years, particularly in water-intensive processes such as washing in the PET waste recycling process, as well as in the cooling of fiber. This goal is supported by the implementation of closed-loop water systems in several facilities, as well as modifications to production equipment.

The zero pollution incident objective

Although the authorization documents set pollution limits, GreenGroup's strategic objective goes beyond compliance. The organization aims to achieve zero pollution incidents through:

- Implementing the best available techniques for pollution control;
- Ensuring continuous monitoring and reporting to maintain pollution levels within the regulated limits defined in their permits;
- Regular employee training to minimize operational risks and ensure compliance with pollution control measures.

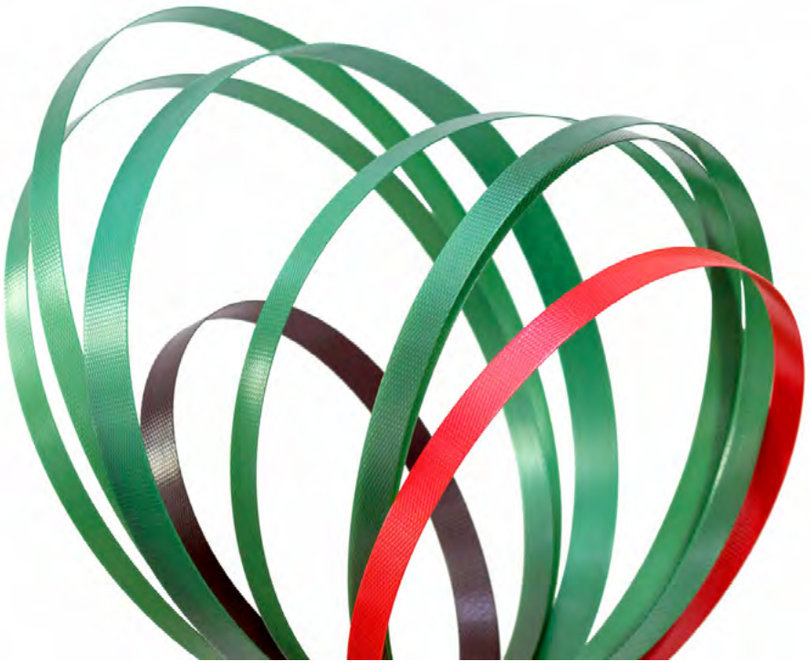
To ensure continuous monitoring of pollution regulation compliance, GreenGroup periodically tests wastewater and air emissions at the frequency required by regulations. These tests are carried out at accredited laboratories. To track the evolution of these parameters, the test results are centralized electronically, allowing progress in pollution prevention to be easily monitored.

E2-5

Substances of concern

Special attention is given to the treatment operations of refrigeration equipment and other electronic waste within GreenWEEE. Highly efficient filters are used to capture dust and fine particles that are formed during mechanical processes such as shredding and sorting refrigeration equipment and other electronic waste. Additionally, special filtration systems are used to capture refrigerants such as CFCs and pentane during the treatment of refrigeration equipment. Gas emissions are filtered, and the collected refrigerants are properly treated as hazardous waste.

Flat screens – LCD, plasma, and LED – contain beryllium, cadmium, lead, mercury, and other hazardous substances, each of which can pose risks to human health. They also contain CCFL fluorescent tubes, which is why the treatment process focuses on extracting hazardous substances and materials, particularly mercury, which is removed in a controlled environment.



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Biodiversity protection

Biodiversity conservation has become a critical global concern, especially for industries involved in recycling and waste management. Although GreenGroup primarily operates in this sector, and stakeholders initially expressed concerns that the organization's activities could have a significant impact on biodiversity, an internal analysis conducted by the company did not confirm these potential risks. This suggests that GreenGroup's operations, which involve waste collection, sorting, and recycling, are managed in a way that minimizes or avoids damage to ecosystems, habitats, and species diversity.

However, GreenGroup maintains ongoing vigilance, especially in areas where sensitive ecosystems exist. One of the organization's sites in Slovakia is located near, but not within, the protected area of Národný park Nízke Tatry, a national park known for its rich biodiversity and unique ecosystems. Recognizing the potential risks due to this proximity, GreenGroup has implemented strict environmental controls to ensure that its operations do not negatively impact the surrounding environment. These measures include careful monitoring and management of activities that could influence local flora and fauna.

All GreenGroup facilities, regardless of location, are equipped with advanced filtration systems to prevent contaminants from entering water systems. These systems include hydrocarbon separators, which play a key role in ensuring that any leaks or accidental spills from machinery or vehicles used in the recycling process are intercepted before they can cause damage to watercourses.

> This is crucial for protecting water quality and aquatic biodiversity. By implementing these technologies, GreenGroup not only complies with legal requirements but also proactively protects local ecosystems from the potential negative effects of its activities.

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While GreenGroup's direct operations do not pose a significant threat to biodiversity, the organization understands the broader, indirect impacts of improper waste management on ecosystems. Through its recycling activities, GreenGroup actively contributes to protecting biodiversity by reducing the amount of waste abandoned in nature. Abandoned waste, particularly plastic and electronic waste, poses a considerable risk to ecosystems, as it can release harmful chemicals and pollutants that degrade soil and water quality, affect plant and animal life, and disrupt entire ecosystems. By recycling waste and diverting it away from landfills and the natural environment, GreenGroup prevents these negative effects, playing a crucial role in biodiversity conservation.

In addition to these internal efforts, GreenGroup has also made significant contributions to biodiversity conservation. Through its company Verdum, we supported a biodiversity restoration project carried out by the Crisius Association, an organization dedicated to environmental conservation. Verdum donated 10,000 euros to this project, which focused on repopulating several aquatic ecosystems with native fish species, including trout and grayling. These species, which are essential for local aquatic ecosystems, have declined due to habitat degradation and pollution. The project involved the release of fish eggs and juveniles into local rivers, contributing to the restoration of natural populations and improving the ecological balance in these waterways.

This financial contribution highlights GreenGroup's commitment to biodiversity beyond the organization's operational boundaries, demonstrating how it actively participates in environmental restoration efforts. The repopulation project not only helps restore fish populations but also supports the entire aquatic ecosystem, as fish play a crucial role in maintaining water quality and supporting other species in the food chain.

Furthermore, GreenGroup's approach to biodiversity is closely aligned with its overall sustainability mission, based on the principles of the circular economy. By turning waste into valuable resources, the organization reduces the demand for virgin raw materials, which in turn alleviates the pressure on ecosystems that would otherwise be exploited for these resources. GreenGroup's recycling activities help conserve natural habitats by reducing the need for mining, deforestation, and other resource extraction activities that can have devastating effects on biodiversity. For example, recycling plastic, glass, and electronic waste not only reduces pollution but also limits the need for new material extraction, thereby protecting natural landscapes and habitats.

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Our impact on the circular economy

To move towards a sustainable future, we must rethink how industries reintegrate secondary raw materials obtained from waste into finished products.

GreenGroup, a leader in the circular economy, restores the lost value of waste by reintegrating it into the economic chain, thus generating a positive impact on both the quality of life in communities and the surrounding environment.

We firmly believe that nothing should be discarded or wasted once it has completed its intended mission. For us, the end of a mission does not signify an end, but rather an opportunity for transformation. We know that anything can be reintegrated and transformed into a new product, with a new function and a new mission.

IRO-1 As highlighted in the double materiality analysis conducted for the preparation of this sustainability report, all material impacts of GreenGroup related to Circular Economy are positive, namely:

- Reducing the amount of unrecycled waste;
- Supporting the development of waste recycling infrastructure.

In addition to the positive impacts, the following opportunities were identified:

- Increased availability of pre-sorted waste for recycling due to legislative changes;
- Increased recyclability of packaging as a result of best practices adopted.

Our activity closely follows the principles by which nature around us lives. From nature, we have learned that everything is in a continuous state of transformation. And this transformation of nature inspires us every day to reshape and recreate things that have completed their mission and give them another reason to exist again.

GreenTech – A Leader in PET Recycling

GreenTech, a European leader in PET bottle recycling, is one of the most important divisions of GreenGroup. With an annual recycling capacity of 150,000 tonnes of PET in Romania, Slovakia, and Lithuania, GreenTech significantly contributes to reducing plastic waste by transforming PET bottles into high-quality PET flakes, PET tape, and rPET pellets. The PET flakes are then used in various industries, including food packaging, textiles, and polyester fiber production.

By replacing virgin material with recycled PET flakes, GreenTech supports the transition to a circular economy, reducing the demand for natural resources and CO_2 emissions associated with the extraction and refining processes of virgin plastic. PET recycling not only helps combat plastic pollution but also extends the lifespan of materials, allowing them to be reused multiple times in value-added products. For example, recycled PET is used in the production of new packaging (bottle-to-bottle), as well as sustainable textiles used in the automotive and garment industries.

> Through continuous innovation in recycling technologies and quality control, GreenTech aims to expand the applications of recycled materials and maximize the value obtained from waste.

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Additionally, collaborations with authorities and economic actors from the public and private sectors contribute to the creation of an efficient infrastructure for the collection and recycling of plastic waste, thereby ensuring better resource circularity.

Within GreenTech, the conversion yields of PET bottles into flakes vary by location: 1.58 in Romania, 1.46 in Slovakia, and 1.37 in Lithuania. This means that in Romania, nearly 1.6 tonnes of PET waste need to be processed to obtain one tonne of PET flakes. These differences reflect the lower quality of the waste collected in Romania, which requires additional resources to remove impurities and contaminants.

Once the PET flakes are obtained, they are transformed into secondary products, each with specific yield rates depending on the production process:

- **Fiber production:** Yield of 1.05, indicating that 1.05 tonnes of PET flakes are needed to produce one tonne of fiber.
- **PET tape production:** Yield of 1.19, meaning that 1.19 tonnes of PET flakes are required to obtain one tonne of PET tape.
- **rPET pellet production:** Yield of 1.06, implying that 1.06 tonnes of PET flakes are needed to produce one tonne of rPET pellets.

These yield rates reflect the efficiency of converting PET flakes into final products, with each process having its own technical characteristics.

The yield rates from flakes to product highlight GreenTech's ability to maximize the recovery of usable materials at each stage of the recycling process, supporting the circular economy by reducing reliance on virgin raw materials.

ECSO – LDPE plastic recycling in Lithuania

ECSO holds a leading position in the Lithuanian market for recycling LDPE (low-density polyethylene) plastics, using waste from industrial and household sectors, such as transparent, colored, and black film. The company transforms these materials into high-quality pellets, intended for the packaging, retail, and manufacturing industries, thereby contributing to the promotion of the circular economy.

In terms of process efficiency, to produce one tonne of high-quality LDPE pellets (Grade A and B), ECSO uses approximately 1.25 tonnes of waste from this category. For other types of pellets, about 1.6 tonnes of waste are required to produce one tonne of pellets.

GreenWEEE – Recycling of electrical and electronic waste

GreenWEEE, the GreenGroup company specializing in the recycling of waste from electrical and electronic equipment (WEEE), plays a crucial role in managing one of the fastest-growing sources of waste globally. Electronic waste accounts for approximately 70% of the toxic heavy metals in landfills, and improper disposal poses severe public health risks and long-term environmental damage. Recycling WEEE is vital not only for recovering valuable materials such as gold, silver, and copper but also for preventing environmental contamination with hazardous substances like lead, mercury, and cadmium.

> GreenWEEE recovers up to 93% of the materials contained in electronic waste, strictly adhering to environmental standards and regulations. The recycled materials are processed in accordance with best practices to minimize environmental impact and to extract valuable materials.

Depending on the type of waste, recycling results in various materials: ferrous and non-ferrous metals, iron, aluminum, copper, or brass, as well as various types of plastic, PVC, electrical and electronic components, printed circuit boards, and lighting equipment, with added glass and fluorescent powder.

Electronic waste contains various hazardous substances or materials: freon, heavy metals, electrolytes, PCBs, etc. The company pays special attention to extracting these substances in a controlled environment.

What results from recycling is reintroduced into the economic circuit, through domestic and international sales (approximately 10-15% of the secondary raw materials are exported), with the products being considered secondary raw materials.

GreenGlass – Glass recycling in an infinite loop

GreenGlass is the GreenGroup division dedicated to glass recycling, annually transforming over 200 million bottles into high-quality glass cullet. Glass, a 100% recyclable material that does not lose its properties, perfectly illustrates the concept of a circular economy, as it can be reused infinitely. The cullet produced by GreenGlass achieves a purity level of 99.99% and is used to manufacture new bottles.

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As recyclers, we see our role in decarbonizing the glass manufacturing industry, starting with resource conservation, reducing energy consumption, minimizing emissions, and diverting waste from landfills.

Thus, together with manufacturers, GreenGlass is taking a huge step toward decarbonization. Technically, glass bottles can reach a recycling rate of about 80%. GreenGlass reports a yield of 78% in its glass recycling operations. This yield reflects the challenges related to the presence of non-glass materials or contamination in the waste stream, which affects the overall efficiency of glass recycling.

> Each tonne of recycled glass eliminates the emission of one tonne of CO_2, thereby supporting global efforts to combat climate change. This continuous process of glass recycling provides a long-term sustainable solution, and GreenGlass' operations significantly contribute to the development of the circular economy and the reduction of the carbon footprint at the European level.

Verdum – Industrial waste management

Verdum has been a pioneer in the waste management sector in Romania for over 20 years. Based in Oradea, the company specializes in providing comprehensive waste management solutions, including industrial recycling, waste collection, and sustainability consulting.

Verdum has expanded its services nationwide to offer complete solutions to any factory in Romania, regardless of its geographical location. The company manages waste for some of the largest manufacturing companies in Romania, acting as a comprehensive solution for all their waste management needs.

As a member of GreenGroup, Verdum prioritizes sustainability and community engagement.

In conclusion, Verdum's commitment to sustainability, innovation, and customer satisfaction has transformed the company into a trusted partner for various businesses across Romania, helping them achieve their environmental goals and improve operational efficiency.

Through its specialized divisions – GreenTech, GreenWEEE, GreenGlass, and Verdum – GreenGroup establishes itself as a visionary leader in promoting the principles of the circular economy. The organization not only processes hundreds of thousands of tonnes of waste annually but actively contributes to the foundation of an economy based on the efficient reuse of resources, pollution reduction, and environmental conservation. Each type of recycled material, whether plastic, glass, electrical equipment, or industrial waste, is reintegrated into a sustainable loop, reducing the need for primary resources and strengthening sustainable development.

This holistic approach, which combines material recycling with transforming waste into high-value resources, highlights GreenGroup's commitment to a future where the circular economy becomes an inevitable and essential priority.

GreenGroup has implemented plans to prevent and reduce the amount of waste generated from its operations across all its production units, significantly contributing to its circular economy model.

An essential aspect of GreenGroup's waste management approach is the understanding that the waste generated from its activities is structurally linked to the quality of the waste the organization collects from the market. The waste processed by GreenGroup comes from various sources, including mixed waste that has gone through a prior sorting process. The variability in the quality of these collected materials plays a significant role in determining the amount of waste generated during processing.

In many cases, the waste entering the recycling process may contain contaminants or non-recyclable components, leading to the generation of residual waste after the recycling process. However, this waste is usually homogeneous, making it easier to manage and process further. These homogeneous waste streams are generally made up of secondary raw materials that can be efficiently managed by other recycling companies, ensuring the integration of the waste generated by GreenGroup into the broader recycling economy.

For example, the residual waste from the PET recycling process, such as labels or caps, is also sorted and redirected to specialized recycling facilities for further processing. This approach minimizes the amount of waste that ends up in landfills and ensures the recovery and reuse of as many materials as possible.

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Additionally, GreenGroup's waste management plans include continuous monitoring and optimization of material flows within the production process. Waste segregation at the source, identifying areas where production waste can be reduced, and developing solutions for the use of secondary raw materials are key aspects of the organization's sustainability efforts.

> Furthermore, GreenGroup's waste reduction initiatives extend beyond its internal operations. The organization actively promotes resource efficiency and waste minimization throughout the entire supply chain. By collaborating with suppliers and customers, GreenGroup encourages the adoption of sustainable packaging solutions, such as recyclable or reusable materials, and seeks opportunities to close material loops across the entire product lifecycle.

The yields achieved by GreenGroup not only serve as an indicator of operational efficiency but also illustrate the challenges the organization faces in managing and processing lower-quality waste. However, GreenGroup successfully recycles these materials into secondary raw materials, ensuring the diversion of a large volume of waste from landfills and reintegrating it into the production cycle, thus contributing to the circular economy.

Additionally, although the quality of processed waste is not always under GreenGroup's control, the organization's processes ensure that the final outcome is clean, consistent, and ready for further recycling or manufacturing. Furthermore, the organization's efforts to improve waste sorting and pre-processing at the early stages aim to increase the overall yield and efficiency of its recycling operations, even when starting from lower-quality waste.

Following legislative changes, particularly related to the Deposit-Return System, GreenGroup expects the yield achieved in its recycling plants to increase significantly in the coming periods.

Total waste generated

E5-5

- tonnes -	2022	2023
GreenTech Romania	13,417.36	16,820.04
GreenTech Lithuania	2,784.48	4,277.64
GreenTech Slovakia	6,497.52	4,362.36
GreenGlass	14,754.00	11,693.67
GreenWEEE	2,001.01	3,197.20
Žalvaris	231	252.23
ECSO	4,887.14	5,156.66
Verdum	2.20	2.90
Expert Cleaning	–[3]	1.00
Sigad	0.80	0.80
GreenResources	1.00	1.00

Detailed information regarding the waste generated is provided in Annex 2 of this report.

[3] Expert Cleaning joined GreenGroup in the second half of August 2023, so data for the year 2022 is not available.

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Reporting in accordance with the EU Regulation on Taxonomy requirements

For GreenGroup, the EU Taxonomy provides a means of assessing which of our current and future economic activities can be classified as environmentally sustainable. According to the Taxonomy Regulation, an activity is considered environmentally sustainable if it:

- Contributes substantially to one or more of the environmental objectives;
- Does not significantly harm any of the environmental objectives;
- Is carried out in compliance with the minimum safeguards layed down in Article 18 of the EU Taxonomy Regulation;
- Complies with the technical screening criteria established by the Commission.

The six relevant environmental objectives of the Taxonomy Regulation are:

1. Climate change mitigation
2. Climate change adaptation
3. The sustainable use and protection of water and marine resources
4. The transition to a circular economy
5. Pollution prevention and control
6. The protection and restoration of biodiversity and ecosystems

Assessment of the eligibility of activities in accordance with the EU Taxonomy

An economic activity is eligible for the EU Taxonomy if it aligns with the activity description in the Delegated Regulations on the Taxonomy. To identify GreenGroup's eligible activities, we conducted a comprehensive analysis of our activity portfolio to compare them with the economic activity descriptions presented in Annexes I or II of the Delegated Regulation on climate and Annexes I-IV of the Delegated Regulation on the environment.

The evaluation of eligible activities was carried out by an interdisciplinary project team, using both bottom-up and top-down approaches. A series of internal meetings and workshops with experts and management representatives were organized to provide the staff involved in identifying and assessing eligible and aligned activities with the EU Taxonomy with an introduction to the legislative requirements related to the EU Taxonomy. In the first stage of these workshops, a top-down identification of eligible activities at the group level was carried out. This was followed by a second stage, which involved bottom-up identification of activities, assets, processes, projects, and eligible CapEx/OpEx/Turnover indicators, with contributions from relevant staff in each GreenGroup member company.

> The economic activities eligible for the Taxonomy identified by GreenGroup are relevant to the climate change mitigation objective and the circular economy objective.

The analysis of all our economic activities will be conducted annually and will include an update of the assessment from the previous year.

Assessment of the alignment of activities in accordance with the EU Taxonomy

Since GreenGroup has not yet conducted a detailed analysis based on the EU Taxonomy criteria, particularly regarding all the requirements related to the DNSH (Do No Significant Harm) principles for the activities identified as eligible, for the year 2023, none of the activities could be considered aligned with the EU Taxonomy.

For the future, we plan to conduct these analyses to allow us to report the key performance indicators related to activities aligned with the EU Taxonomy.

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Considering their business activities, no eligible activities have been identified for GreenResources, Sigad, and Expert Cleaning. For the other companies, a relevant summary is presented below, and the key performance indicators related to the EU Taxonomy are presented in detail in Annex 3 of this report.

Turnover	Eligible						Non-eligible
	CE 2.3	CE 2.6	CE 2.7	CCM 3.17	CCM 5.9	Total	
GTH Romania				86.80%	6.75%	93.54%	6.46%
GTH Lithuania					99.85%	99.85%	0.15%
GTH Slovakia					100%	100%	0%
GreenWEEE		100%				100%	0%
GreenGlass					100%	100%	0%
Verdum	81.87%					81.87%	18.13%
ECSO			99.21%			99.21%	0.79%
Žalvaris	71.06%	25.75%				96.81%	3.19%

CapEx	Eligible						Non-eligible
	CE 2.3	CE 2.6	CE 2.7	CCM 3.17	CCM 5.9	Total	
GTH Romania				11.72%	43.33%	55.05%	44.95%
GTH Lithuania					92.42%	92.42%	7.58%
GTH Slovakia					99.47%	99.47%	0.53%
GreenWEEE		93.64%				93.64%	6.36%
GreenGlass					16.03%	16.03%	83.97%
Verdum	79.48%					79.48%	20.52%
ECSO			35.69%			35.69%	64.31%
Žalvaris	94.18%	1.15%				95.33%	4.67%

OpEx	Eligible						Non-eligible
	CE 2.3	CE 2.6	CE 2.7	CCM 3.17	CCM 5.9	Total	
GTH Romania				41.62%	26.35%	67.97%	32.03%
GTH Lithuania					93.34%	93.34%	6.66%
GTH Slovakia					81.44%	81.44%	18.56%
GreenWEEE		92.70%				92.70%	7.30%
GreenGlass					52.84%	52.84%	47.16%
Verdum	75.46%					75.46%	24.54%
ECSO			100%			100%	0%
Žalvaris	81.11%	5.92%				87.03%	12.97%

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People are at the core of GreenGroup's success, driving innovation, performance growth, and the achievement of strategic objectives. GreenGroup understands that attracting, retaining, and continuously developing a dedicated and competent team is key to fostering innovative processes and building a responsible and efficient work environment. Through their engagement and motivation, employees contribute not only to optimizing operations and reducing costs but also to generating sustainable value by bringing ideas for improvement and sustainable initiatives.

GreenGroup's investments in the professional and personal development of its employees play a crucial role in ensuring a high-performing and dedicated team. The organization's human resources strategy focuses on promoting internal talent, efficiently integrating new employees, and supporting a continuous learning environment that encourages performance and innovation. Through training and development programs, the organization ensures alignment between organizational needs and employee aspirations, providing them with a well-defined and adaptable career path.

Another important aspect is encouraging diversity and inclusion, with GreenGroup promoting a fair and respectful work environment where every employee feels valued. Diversity within the team not only strengthens the organizational culture but also contributes to its adaptability and resilience in a constantly changing business environment. The organization's diversity, equity, and inclusion policies reflect its commitment to creating a culture of respect and collaboration.

GreenTech and GreenWEEE are signatories of the Diversity Charter in Romania, demonstrating a strong commitment to promoting diversity, inclusion, equal opportunities, and non-discrimination within the organization. By joining the Diversity Charter, the two companies actively contribute to creating an inclusive and equitable work environment, integrating the principles of diversity into their business strategies and organizational culture. Membership provides access to the resources and best practices offered by the Charter and the European Diversity Platform, thus supporting the implementation of measures that go beyond legal requirements. GreenTech and GreenWEEE's commitment reflects the values of GreenGroup and

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the belief that diversity brings practical benefits to organizational performance and contributes to developing an equitable future.

Additionally, health and safety at work are major priorities for GreenGroup, which implements rigorous standards and training programs in this area. The organization believes that a safe work environment is essential for team performance and for fulfilling its commitments to employees and communities.

GreenGroup's human resources strategy emphasizes the importance of a strong team and a supportive work environment focused on sustainability and creating a positive impact in the community. Through this commitment to professional development, equity, and safety, the organization strengthens its ability to respond to current and future challenges, remaining dedicated to its core values.

SBM-3 GreenGroup's double materiality analysis has identified several **potential significant impact**s on the workforce, which can influence employee well-being and the organization's performance:

Working conditions, including working hours, adequate salaries, and health and safety at the workplace, are essential for attracting and retaining talent. GreenGroup places a strong emphasis on maintaining a safe and fair work environment, promoting employee health, and offering a competitive salary policy, which are essential for employee satisfaction and productivity.

Social dialogue, freedom of association, and collective bargaining are guarantees provided by GreenGroup to facilitate a stable and open work environment. Encouraging transparent dialogue between employees and management helps strengthen an organizational culture based on respect and collaboration.

Skill development and professional training are essential impacts, with a strategic contribution to the long-term success of the organization. GreenGroup prioritizes continuous training for employees, as well as attracting new talents through tailored programs and partnerships with educational institutions, ensuring a qualified team ready for current and future challenges.

Diversity and equal treatment and opportunities for all employees are a fundamental pillar for the development of a sustainable organization. GreenGroup promotes an inclusive work environment, in which all employees have equal access to development opportunities, thus contributing to an innovative and adaptable team.

In addition to these impacts, **the risk related to the increase in the national minimum wage**, which may influence operational costs and the profitability of GreenGroup, has been identified as financially material. To minimize the impact of this risk on financial performance, GreenGroup is considering cost-efficiency solutions, process optimization, and automation in the production flow.

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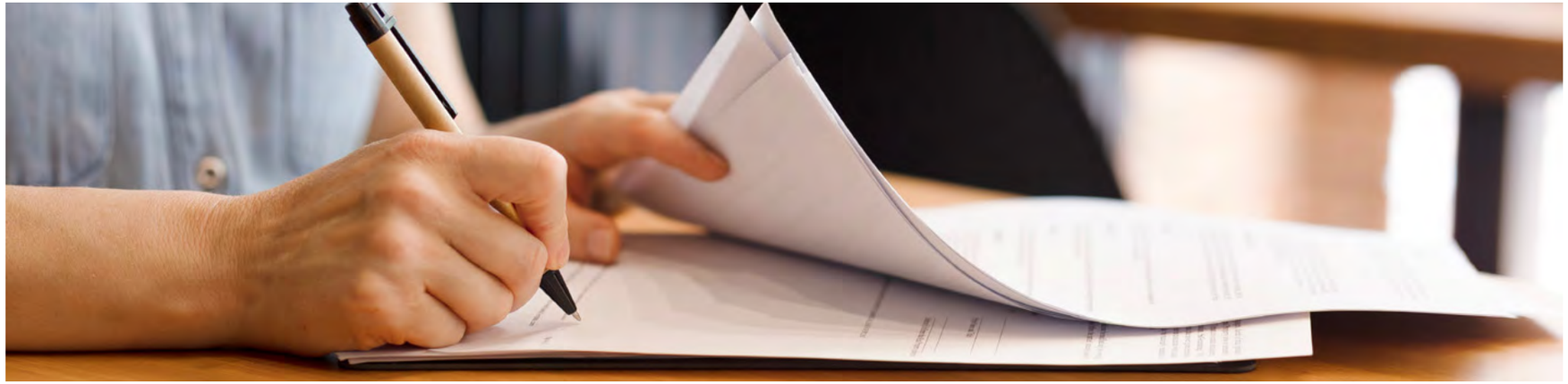
Employee policies

S1-1

GreenGroup consistently invests in employee development and in building an organizational culture that values diversity, equity, and well-being. A key component of GreenGroup's policy system is the policies related to the interaction between employees and the organization. These policies are designed to create a stable, safe, and motivating work environment, aligned with the values of sustainability and GreenGroup's strategic goals. Through policies aimed at employee interaction, we aim to define a unified framework for all GreenGroup companies. Each company is responsible for integrating the general principles and values of GreenGroup into their own policies and procedures, which are defined through the policies established at the group level.

The policies concerning employee interaction at GreenGroup include the following principles:

- **Recruitment** practices aim to promote a diverse and equitable work environment, ensuring that the employee selection process is based solely on their competencies and performance, without discrimination.
- **The compensation and benefits system** offered by GreenGroup is competitive, aligned with industry standards and individual performance, complemented by benefits such as additional health insurance. Employee rewards are also based on performance, ensuring transparency and recognition for their achievements.
- **Professional and personal development of employees** through training programs tailored to individual needs and career goals, from technical training to leadership courses. GreenGroup supports career paths through mentorship, coaching, and periodic assessments.
- **Promoting work-life balance** through flexible work policies, including remote work options and adaptable schedules, while avoiding excessive overtime beyond the standard working hours.
- **Facilitating social dialogue and involving employees** in decision-making processes through consultation and feedback mechanisms provides a platform for expressing opinions and resolving issues, contributing to a climate of trust and mutual respect.
- **Ensuring diversity, equity, and inclusion** by promoting an inclusive culture, offering equal opportunities to employees regardless of gender, age, ethnicity, or disabilities. GreenGroup has clear diversity goals and encourages diverse teams, including the integration of individuals with disabilities.



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- **Preventing discrimination and abuse at the workplace** by adopting a zero-tolerance approach to harassment, discrimination, and abuse, and ensuring effective reporting channels for ethical issues, so that every employee feels they work in a harmonious environment and are treated with respect.
- **Protecting the health and safety of employees, contractors, and visitors** by creating a safe work environment that actively prevents accidents and risks. The policy requires a structured safety management system at all locations, including risk assessment, hazard identification, training, and continuous improvement.

Policies within GreenGroup are adopted and implemented through a rigorous process that involves multiple stages, ensuring their compliance and understanding by all employees. Each policy is initiated by the relevant departments, depending on the area of responsibility, to address the specific needs of the organization. Once drafted, the policies are reviewed by a sponsoring manager who ensures that the proposed documents align with GreenGroup's strategic goals and legal and compliance requirements.

> Once reviewed, the policies are submitted to the CEO for final approval, a process that reflects top management's commitment to adhering to the organization's ethical and operational standards. After approval, the policies are distributed to all active employees within GreenGroup. Distribution is carried out through internal communication channels, ensuring that all employees have access to the essential information needed to perform their duties in alignment with the organization's values and standards.

Upon hiring new employees, GreenGroup provides them with the relevant policies to facilitate understanding and compliance with organizational regulations and procedures. This process ensures that new employees are integrated into the organizational culture and familiarized with the organization's standards and expectations from the start of their collaboration.

To assess the implementation and effectiveness of policies, the compliance officer and the sustainability department conduct periodic discussions and annual surveys addressed to all employees. These surveys aim to identify potential areas of concern for employees and detect the risks they may be exposed to. If risks are identified, measures are taken to mitigate them, thus contributing to creating a safe and ethical working environment for all members of the organization.

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At the end of 2023, GreenGroup had over 2,000 employees, showing a slight decrease compared to 2022, due to the modernization and conservation of some production lines. At the group level, women make up 30% of the workforce, with more significant variations in the companies GreenResources and Expert Cleaning, whose activities differ relatively from those of most of the companies in the group. The majority of employees are full-time (97%) and on permanent contracts (93%). In recent years, there has been a trend of increasing the number of foreign workers across all countries in Europe, a trend also observed within GreenGroup, with the proportion of foreign employees rising from 3% in 2022 to 5% in 2023.

Qualified personnel represents a strategic resource for the efficient operation of GreenGroup, especially considering the specialized and technical fields in which it operates. Over time, the group has faced challenges related to the lack of qualified personnel in certain sectors, such as operators in polymer manufacturing and processing, chemical operators, and those in the plastic materials area. This shortage of specialized workforce, exacerbated by the reduced interest of younger generations in these professions, has led GreenGroup to develop innovative recruitment and professional training strategies.

To address these challenges, GreenGroup has established strategic partnerships with educational institutions, including universities and technical high schools in the regions where it operates. Collaborations with educational institutions aim to attract new talents and train the future generation of professionals in the technical fields essential to the group's activities. By participating in career fairs and other events organized by these institutions, GreenGroup promotes its internship opportunities and available job positions within the company. These initiatives provide students with valuable practical experience and prepare them for potential future integration into the team.

In addition to collaborating with universities, GreenGroup also runs dual education initiatives aimed at students from technical high schools. Through these programs, the group partners with secondary education institutions that prepare students for essential technical professions such as electricians and welders. Students participating in the training programs benefit from practical instruction within GreenGroup facilities, under the guidance of specialized staff. Upon completing their studies, these young people can be employed by GreenGroup, already possessing the necessary skills and ensuring an easy integration into existing teams, which also supports internal growth.

For GreenGroup, maintaining a stable team is a priority. A high turnover rate can affect the continuity and quality of operations, and the departure of a qualified employee means the loss of valuable expertise, leading to additional costs for re-

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cruiting and training a new employee. To address this, GreenGroup has developed measures to support the retention of essential staff, through a combination of benefits, professional development opportunities, and performance recognition.

S1-10 The benefits system offered by GreenGroup includes competitive and attractive rewards, aligned with industry standards. In addition to a motivating salary package, GreenGroup pays special attention to performance bonuses, rewarding both individual and team achievements. These rewards are in the form of annual, quarterly, or even monthly bonuses, depending on the workplace and the performance achieved, both individually and as a team.

GreenGroup also supports transparency in performance evaluation by ensuring clear evaluation criteria and providing constructive feedback for employee development.

Although there are differences between the average salary of men and women in most GreenGroup companies, these differences stem from the predominance of men or women in jobs with different levels of difficulty, complexity, and consequently, different salaries. The policies and procedures implemented by GreenGroup ensure that the salary and working conditions setting process is free from any kind of discrimination. This is demonstrated by the fact that, in GreenWEEE, Verdum, and Žalvaris, the average salary of women is higher than that of men.

The professional development policies aim to support employees within the organization. GreenGroup invests in training and continuous learning programs, offering employees access to diverse opportunities to develop their skills and advance in their careers. Technical training courses, soft skills development, and leadership courses contribute to the formation of a well-prepared and motivated team. The mentoring and coaching system complements this strategy, where experienced employees provide guidance to new ones, thus building a learning community.

GreenGroup aims to ensure a diverse and inclusive working environment. By promoting fairness and equal access to opportunities, GreenGroup supports diversity within its teams and promotes gender balance in leadership roles. The group implements specific measures to integrate employees from underrepresented groups, encouraging an organizational culture based on respect and collaboration.

GreenGroup's approach to human resources also includes measures that facilitate work-life balance. Flexible policies, such as remote work options and adapted schedules, support employee well-being. This balance contributes to employee satisfaction and loyalty, thus supporting team stability.

S1-11 All GreenGroup employees are covered by public social protection programs against income loss due to any of the following major life events: illness, unemployment, workplace accidents and disabilities, parental leave, and retirement, in accordance with the legislation of each country where GreenGroup operates.

S1-17 GreenGroup is firmly committed to upholding the fundamental principles of human rights in all its activities and in relationships with employees, partners, and the communities in which it operates. In line with international standards, including guidelines set by the United Nations and the International Labour Organization (ILO), GreenGroup has adopted rigorous measures to ensure an ethical and respectful working environment. GreenGroup enforces these standards within its supply chain and collaborates only with suppliers and partners who also adhere to these principles. Each contract GreenGroup enters into with its business partners includes the partner's code of conduct.

> One of GreenGroup's principles is the prohibition of child labor. The organization strongly supports the right of children to education and personal development and considers the use of child labor in any operation or activity conducted by its partners as unacceptable.

Similarly, GreenGroup is against the use of forced or coerced labor in any form. The organization ensures that all of its employees are employed under transparent, voluntary contracts and comply with the legal standards of each country in which it operates. GreenGroup's policies prohibit any form of forced labor, including wage withholding or any other practices that could limit employees' freedom. These measures apply throughout the duration of employment, and their compliance is ensured through regular checks and audits, as well as reporting channels available to all employees.

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S1-2 GreenGroup actively supports the right to collective association and negotiation. The organization believes that an open and constructive dialogue with employees and their representatives is essential for maintaining a harmonious and fair working environment. By respecting the right of association, GreenGroup employees are free to join trade unions or other forms of collective organizations and participate in negotiations for better working conditions. GreenGroup collaborates transparently with employee representatives and complies with all agreed-upon collective agreements, actively engaging in supporting continuous dialogue with social partners.

> To improve collaboration between GreenGroup and its employees, biannual discussions with employee representatives have been established, during which they are informed about the overall state of the company. Additionally, these discussions are held before implementing major procedures that may affect working conditions, giving employees the opportunity to understand and contribute to organizational decisions.

In addition, GreenGroup has implemented a suggestion collection system in production departments, encouraging employees to contribute with ideas for improving activities and working conditions. For example, within GreenTech Romania, this system is integrated into a bonus program for health and safety at work, thus motivating employees to actively participate in creating a safer and more efficient working environment.

GreenGroup promotes respect for the dignity and rights of each employee by implementing policies and procedures that include clear measures against discrimination, bullying, or harassment, ensuring a working environment where every individual feels safe and valued. Through secure reporting channels, employees can report any violation of their rights, and GreenGroup guarantees a prompt and fair investigation of each complaint. S1-3

Respecting all these rights at GreenGroup is a central priority, not just a formal commitment. The group invests in employee training to ensure they understand the importance of fundamental human rights principles and contribute to maintaining an ethical and respectful working environment.

Compliance with these principles has been confirmed by the results of external and internal audits conducted within GreenGroup companies.

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Data about GreenGroup employees[4]

GreenTech Romania

In 2023, GreenTech Romania had 817 employees, a decrease of 19% compared to 2022. This variation was partly caused by the transition to conservation of the production line in Iași and partly by the reduced amount of waste processed by the company.

> At the level of the annual average number of employees, the decrease was only 13%. For 2024, the company anticipates an increase in the number of employees driven by the growth in the amount of waste collected in the Romanian market through the Deposit-Return System.

Although the number of employees decreased by 19% in 2023, the annual employee turnover rate decreased by 59%, demonstrating an increasing trend in employee loyalty. The share of local employees decreased by 19%, as the number of foreign employees remained more stable compared to the reduction in the number of local employees. By the end of 2023, women represented 33% of the workforce at GreenTech Romania, a slight decrease from 2022. In 2023, GreenTech Romania also focused on allocating additional funds for improvements, with the budget spent increasing by 60%.

At the company level, there is a small difference between the average salary of men and women, with women earning, on average, 6% less.

[4] Except for the number of new hires and those who left during the year, the indicators referring to the number of employees (Head Count) are calculated as the average of the number of employees listed on the payroll for each month.

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Indicators	2022	2023	Variation
Total number of employees (HC)	1,003	817	-19%
- full time	939	806	-14%
- part-time	59	7	-88%
- with management contract	5	4	-17%
- permanent	887	769	-13%
- fixed-term	116	48	-58%
Non-employee personnel - freelancers (HC)	2	3	50%
Non-employee personnel - external sources (HC)	0	0	0%
Average number of employees (FTE)	868	759	-13%
Number of new employees during the year (HC)	324	136	-58%
Number of employees who left during the year (HC)	513	184	-64%
Annual employee turnover rate	59%	24%	-59%
Number of female employees (HC)	351	268	-24%
Number of male employees (HC)	648	550	-15%
Proportion of women in total employees	35%	33%	-6%
Number of women in management positions (HC)	12	13	7%
Number of men in management positions (HC)	13	12	-8%
Proportion of women in management positions	48%	52%	8%
Number of local employees (HC)	956	776	-19%
Number of foreign employees from the EU (HC)	0	0	0%
Number of foreign employees from outside the EU (HC)	42	41	-2%
Number of employees with disabilities (HC)	2	3	50%
Number of employee representatives (HC)	6	3	-50%
Number of employees who received training	140	185	32%
Training expenses (euro)	14,653	23,388	60%
Number of reported incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Gender pay gap	7%	6.93%	-1%

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GreenTech Lithuania

At GreenTech Lithuania, there was a slight decrease in the total number of employees by 8% in 2023 compared to 2022, reaching 57 people. All employment contracts are permanent, and only one contract is part-time. The specific indicators did not undergo significant changes, remaining within a zone of continuity, indicating the efficient coordination of the location by the new location manager, who brought noticeable improvements to the work environment and employee relations, leading to improved retention and stability of the staff, even though turnover remains a significant factor.

The proportion of female employees has slightly increased from 33% to 35%, indicating a modest improvement in gender diversity. The number of employee participations in training programs increased by 68%, and training expenses increased by 318%, suggesting increased attention to skill development and professionalization of the staff. This could positively contribute to staff retention and team performance improvement. In 2022, one incident of discrimination was reported, but it was not confirmed after investigation, and no such cases were reported or confirmed in 2023.

Indicators	2022	2023	Variation
Total number of employees (HC)	62	57	-8%
- full time	54	55	1%
- part-time	1	1	0%
- with management contract	7	1	-88%
- permanent	62	57	-8%
- fixed-term	0	0	0%
Non-employee personnel - freelancers (HC)	0	0	0%
Non-employee personnel - external sources (HC)	0	0	0%
Average number of employees (FTE)	39	49	26%
Number of new employees during the year (HC)	58	54	-7%
Number of employees who left during the year (HC)	43	47	9%
Annual employee turnover rate	110%	95%	-13%
Number of female employees (HC)	18	20	11%
Number of male employees (HC)	37	37	0%
Proportion of women in total employees	33%	35%	6%
Number of women in management positions (HC)	3	0	-100%
Number of men in management positions (HC)	4	1	-75%
Proportion of women in management positions	43%	0%	-100%
Number of local employees (HC)	53	56	6%
Number of foreign employees from the EU (HC)	0	0	0%
Number of foreign employees from outside the EU (HC)	2	1	-46%
Number of employees with disabilities (HC)	0	0	0%
Number of employee representatives (HC)	1	1	0%
Number of employees who received training	138	232	68%
Training expenses (euro)	3,353	14,026	318%
Number of reported incidents of discrimination, psychological harassment, sexual harassment	1	0	-100%
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Gender pay gap	18%	29%	61%

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ECSO

The total number of employees at ECSO decreased by 6% in 2023, reaching 106 people. The company relies almost exclusively on full-time employment contracts, with only one part-time employment contract in 2023. All employees of the company have permanent employment contracts. The employee turnover rate increased from 60% in 2022 to 84% in 2023, with a 51% increase in the number of employees leaving the company. The proportion of women in the total workforce increased from 32% to 36%, and the number of women in leadership positions grew by 55%, leading to an increase in the proportion of women in leadership from 25% to 39%. This indicates progress in gender equity at the managerial level. However, the gender pay gap remains unchanged, with women earning, on average, 33% less than men.

The number of foreign employees showed a slight increase in 2023. The number of employee participations in training programs increased by 87%, suggesting heightened attention to skill development and professionalization of the staff. In 2023, there were 243 participations in professional training courses among a total of 106 employees at the company.

Indicators	2022	2023	Variation
Total number of employees (HC)	113	106	-6%
- full time	108	104	-4%
- part-time	4	1	-75%
- with management contract	8	1	-88%
- permanent	111	105	-5%
- fixed-term	2	1	-50%
Non-employee personnel - freelancers (HC)	0	0	0%
Non-employee personnel - external sources (HC)	0	0	0%
Average number of employees (FTE)	98	87	-12%
Number of new employees during the year (HC)	68	79	16%
Number of employees who left during the year (HC)	59	89	51%
Annual employee turnover rate	60%	84%	40%
Number of female employees (HC)	36	38	6%
Number of male employees (HC)	77	68	-12%
Proportion of women in total employees	32%	36%	12%
Number of women in management positions (HC)	2	3	42%
Number of men in management positions (HC)	6	4.5	-25%
Proportion of women in management positions	25%	39%	55%
Number of local employees (HC)	107	99	-7%
Number of foreign employees from the EU (HC)	0	0	0%
Number of foreign employees from outside the EU (HC)	6	7	19%
Number of employees with disabilities (HC)	2	1	-63%
Number of employee representatives (HC)	3	3	0%
Number of employees who received training	130	243	87%
Training expenses (euro)	26,575	22,056	-17%
Number of reported incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Gender pay gap	25%	33%	32%

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GreenTech Slovakia

The total number of employees at GreenTech Slovakia decreased by 8% in 2023, reaching 77 people due to a reduction in activity, while the number of high-performing employees stabilized, which is reflected in the increased proportion of permanent contracts. At the same time, the number of part-time contracts remained at a similar level in 2023 as in 2022. The annual employee turnover rate increased from 54% in 2022 to 78% in 2023, with a 44% increase in the number of employees leaving the company. The proportion of women in the total workforce decreased from 37% to 32%, and the number of women in leadership positions remained at the same level as the previous year. The gender pay gap continued to exist in 2023, remaining at the same level as in 2022. Throughout 2023, the proportion of local employees remained approximately the same as in 2022, at 99%. In 2023, there were 35 participations in training courses among GreenTech Slovakia employees.

Indicators	2022	2023	Variation
Total number of employees (HC)	84	77	-8%
- full time	76	70	-7%
- part-time	6	4	-31%
- with management contract	2	3	50%
- permanent	56	57	2%
- fixed-term	28	20	-29%
Non-employee personnel - freelancers (HC)	0	0	0%
Non-employee personnel - external sources (HC)	0	1	0%
Average number of employees (FTE)	72	75	5%
Number of new employees during the year (HC)	46	51	11%
Number of employees who left during the year (HC)	39	60	54%
Annual employee turnover rate	54%	78%	44%
Number of female employees (HC)	31	25	-20%
Number of male employees (HC)	53	52	-2%
Proportion of women in total employees	37%	32%	-13%
Number of women in management positions (HC)	1	1	0%
Number of men in management positions (HC)	4	4	0%
Proportion of women in management positions	20%	20%	0%
Number of local employees (HC)	83	76	-8%
Number of foreign employees from the EU (HC)	0	0	-99%
Number of foreign employees from outside the EU (HC)	1	1	0%
Number of employees with disabilities (HC)	5	2	-60%
Number of employee representatives (HC)	0	0	0%
Number of employees who received training	3	35	1,067%
Training expenses (euro)	10,761	8,210	-24%
Number of reported incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Gender pay gap	36%	36%	-1%

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GreenWEEE

The total number of employees at GreenWEEE increased by 13% in 2023, reaching 396 people. Of these, 5% have part-time employment contracts, a percentage similar to 2022, and 12% have fixed-term contracts, with their number increasing by 24% compared to 2022. The annual employee turnover rate increased from 48% in 2022 to 69% in 2023, driven by a 113% increase in the number of employees leaving the company. The proportion of women in the total workforce increased from 24% to 26%, while the number of women in leadership positions remained the same. However, their proportion increased from 20% to 26%, due to a reduction in the number of men in leadership roles. Notably, women have, on average, salaries 16% higher than men. The number of foreign employees remained negligible in 2023, with only one foreign employee within the company. The number of employee participations in training programs and the associated expenditures increased by 59% and 40%, respectively, indicating heightened attention to skill development and professional growth.

Indicators	2022	2023	Variation
Total number of employees (HC)	349	396	13%
- full time	327	372	14%
- part-time	17	19	14%
- with management contract	5	5	0%
- permanent	312	350	12%
- fixed-term	37	46	24%
Non-employee personnel - freelancers (HC)	5	4	-20%
Non-employee personnel - external sources (HC)	0	0	0%
Average number of employees (FTE)	268	313	17%
Number of new employees during the year (HC)	159	301	89%
Number of employees who left during the year (HC)	129	275	113%
Annual employee turnover rate	48%	69%	45%
Number of female employees (HC)	84	101	20%
Number of male employees (HC)	274	295	8%
Proportion of women in total employees	24%	26%	6%
Number of women in management positions (HC)	2	2	0%
Number of men in management positions (HC)	8	6	-30%
Proportion of women in management positions	20%	26%	32%
Number of local employees (HC)	348	395	14%
Number of foreign employees from the EU (HC)	1	1	0%
Number of foreign employees from outside the EU (HC)	0	0	0%
Number of employees with disabilities (HC)	0	0	0%
Number of employee representatives (HC)	3	3	0%
Number of employees who received training	116	184	59%
Training expenses (euro)	11.108	15.601	40%
Number of reported incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Gender pay gap	-16%	-13%	-16%

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GreenGlass

In 2023, GreenGlass recorded a 4% increase in its total number of employees, reaching 47 employees. Of these, 21% have part-time employment contracts, a decrease of 13% compared to 2022. On the other hand, 10% of the workforce is employed on fixed-term contracts. The annual employee turnover rate remained low compared to other companies within GreenGroup, at 23%, indicating good team stability.

The proportion of women in the total workforce increased from 31% to 32%, while the number of women in leadership positions remained constant. Progress in gender equity within the company is demonstrated by the reduction in the gender pay gap from 19% in 2022 to 13% in 2023. In both 2022 and 2023, GreenGlass had no foreign employees.

Indicators	2022	2023	Variation
Total number of employees (HC)	45	47	4%
- full time	32	34	6%
- part-time	12	10	-13%
- with management contract	1	3	150%
- permanent	38	42	11%
- fixed-term	6	5	-10%
Non-employee personnel - freelancers (HC)	2	2	0%
Non-employee personnel - external sources (HC)	0	0	0%
Average number of employees (FTE)	30	31	2%
Number of new employees during the year (HC)	8	15	88%
Number of employees who left during the year (HC)	9	11	22%
Annual employee turnover rate	30%	23%	-22%
Number of female employees (HC)	14	15	9%
Number of male employees (HC)	31	32	3%
Proportion of women in total employees	31%	32%	5%
Number of women in management positions (HC)	1	1	0%
Number of men in management positions (HC)	3	3	0%
Proportion of women in management positions	25%	25%	0%
Number of local employees (HC)	45	47	4%
Number of foreign employees from the EU (HC)	0	0	0%
Number of foreign employees from outside the EU (HC)	0	0	0%
Number of employees with disabilities (HC)	0	0	0%
Number of employee representatives (HC)	2	2	0%
Number of employees who received training	7	2	-71%
Training expenses (euro)	600	838	40%
Number of reported incidents of discrimination, psychological harassment, sexual harassment		0	0%
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment		0	0%
Gender pay gap	19%	13%	-33%

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Verdum

In 2023, Verdum had 342 employees, marking a 13% increase compared to the previous year. The company relies almost exclusively on permanent employment contracts, with only one fixed-term contract in 2023. At the same time, the proportion of part-time contracts remained at the same level as in 2022, at just 4%. The annual employee turnover rate remained high in 2023, with a slight decrease from 67% to 63%. The proportion of women in the total workforce increased from 18% to 20%, and the proportion of women in leadership roles slightly rose to 47%, primarily due to a more significant reduction in the number of men in leadership positions. Progress was also made in addressing the gender pay gap. In 2022, women earned, on average, 24% less than men, but in 2023 this trend reversed, with women earning 29% more than men on average. In 2022, Verdum had 10 foreign employees, while in 2023, this number decreased to 4.

Indicators	2022	2023	Variation
Total number of employees (HC)	304	342	13%
- full time	292	327	12%
- part-time	12	13	8%
- with management contract	2	2	0%
- permanent	304	341	12%
- fixed-term	0	1	100%
Non-employee personnel - freelancers (HC)	2	-	-100%
Non-employee personnel - external sources (HC)	0	-	0%
Average number of employees (FTE)	269	296	10%
Number of new employees during the year (HC)	227	211	-7%
Number of employees who left during the year (HC)	180	216	20%
Annual employee turnover rate	67%	63%	-6%
Number of female employees (HC)	54	68	26%
Number of male employees (HC)	250	274	10%
Proportion of women in total employees	18%	20%	10%
Number of women in management positions (HC)	5	5	-5%
Number of men in management positions (HC)	8	5	-32%
Proportion of women in management positions	38%	47%	23%
Number of local employees (HC)	294	338	15%
Number of foreign employees from the EU (HC)	0	1	100%
Number of foreign employees from outside the EU (HC)	10	3	-70%
Number of employees with disabilities (HC)	0	1	100%
Number of employee representatives (HC)	3	3	0%
Number of employees who received training	N/A	17	-
Training expenses (euro)	N/A	3.520	-
Number of reported incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Gender pay gap	24%	-29%	-220%

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Sigad

The total number of employees at Sigad doubled in 2023, increasing from 8 employees in 2022 to 16 employees in 2023. All employment contracts are permanent, while only 75% of them are for full-time positions. The annual employee turnover rate reached 19% in 2023. In 2022, no employees left the company. The proportion of women in the total workforce decreased from 63% to 38%, due to a more significant increase in the number of men hired by the company. In 2023, progress was made in reducing the gender pay gap. In 2022, women earned, on average, 43% less than men, while in 2023, this gap narrowed to just 33%.

Indicators	2022	2023	Variation
Total number of employees (HC)	8	16	100%
- full time	8	12	48%
- part-time	0	2	-
- with management contract	0	2	-
- permanent	8	16	100%
- fixed-term	0	0	0%
Non-employee personnel - freelancers (HC)	1	0	-100%
Non-employee personnel - external sources (HC)	0	0	0%
Average number of employees (FTE)	8	12	46%
Number of new employees during the year (HC)	0	10	-
Number of employees who left during the year (HC)	0	3	-
Annual employee turnover rate	0%	19%	-
Number of female employees (HC)	5	6	20%
Number of male employees (HC)	3	10	233%
Proportion of women in total employees	63%	38%	-40%
Number of women in management positions (HC)	1	0	-100%
Number of men in management positions (HC)	1	2	100%
Proportion of women in management positions	50%	0%	-100%
Number of local employees (HC)	8	16	100%
Number of foreign employees from the EU (HC)	0	0	0%
Number of foreign employees from outside the EU (HC)	0	0	0%
Number of employees with disabilities (HC)	0	0	0%
Number of employee representatives (HC)	0	0	0%
Number of employees who received training	0	8	-
Training expenses (euro)	0	1.500	-
Number of reported incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Gender pay gap	43%	33%	-23%

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GreenResources

GreenResources maintained the same number of employees in 2023 as in the previous year. Regarding employment contract types, the company has one part-time employment contract and one fixed-term contract. The annual employee turnover rate decreased from 17% in 2022 to 11% in 2023, indicating increased stability within the employee team. The proportion of women in the total workforce remained constant at 79%. The proportion of women in leadership roles increased from 60% in 2022 to 70% in 2023. Additionally, 2023 saw progress in gender equity within the company, with a reduction in the gender pay gap. On average, women earned 31% less than men in 2023, compared to 47% in 2022.

Indicators	2022	2023	Variation
Total number of employees (HC)	19	19	0%
- full time	15	16	7%
- part-time	2	1	-50%
- with management contract	2	2	0%
- permanent	17	18	6%
- fixed-term	0	1	-
Non-employee personnel - freelancers (HC)	1	0	-100%
Non-employee personnel - external sources (HC)	0	0	0%
Average number of employees (FTE)	12	14	17%
Number of new employees during the year (HC)	2	1	-50%
Number of employees who left during the year (HC)	2	2	0%
Annual employee turnover rate	17%	11%	-38%
Number of female employees (HC)	15	15	0%
Number of male employees (HC)	5	4	-20%
Proportion of women in total employees	79%	79%	0%
Number of women in management positions (HC)	6	7	17%
Number of men in management positions (HC)	4	3	-25%
Proportion of women in management positions	60%	70%	17%
Number of local employees (HC)	19	19	0%
Number of foreign employees from the EU (HC)	0	0	0%
Number of foreign employees from outside the EU (HC)	0	0	0%
Number of employees with disabilities (HC)	0	0	0%
Number of employee representatives (HC)	0	1	-
Number of employees who received training	0	11	-
Training expenses (euro)	0	2.057	-
Number of reported incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment	0	0	0%
Gender pay gap	47%	31%	-33%

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Expert Cleaning

Expert Cleaning became part of GreenGroup in the second half of August 2023, so the data presented for this company covers only the last five months of 2023, and data for 2022 is not available. In 2023, the company had a total of 196 employees. Of these, 17 employees (9%) had part-time contracts, and only one contract was fixed-term. In 2023, 69% of Expert Cleaning employees were women, and on average, women earned 6% more than men employed by the company.

Indicators	2023
Total number of employees (HC)	196
- full time	178
- part-time	17
- with management contract	1
- permanent	195
- fixed-term	1
Non-employee personnel - freelancers (HC)	0
Non-employee personnel - external sources (HC)	6
Average number of employees (FTE)	13
Number of new employees during the year (HC)	164
Number of employees who left during the year (HC)	157
Annual employee turnover rate	80%
Number of female employees (HC)	134
Number of male employees (HC)	62
Proportion of women in total employees	69%
Number of women in management positions (HC)	5
Number of men in management positions (HC)	2
Proportion of women in management positions	71%
Number of local employees (HC)	194
Number of foreign employees from the EU (HC)	0
Number of foreign employees from outside the EU (HC)	2
Number of employees with disabilities (HC)	1
Number of employee representatives (HC)	2
Number of employees who received training	1
Training expenses (euro)	2.500
Number of reported incidents of discrimination, psychological harassment, sexual harassment	0
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment	0
Gender pay gap	-6%

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Žalvaris

Žalvaris had 143 employees in 2023, all with permanent employment contracts, and 8% of them were part-time employees. The annual staff turnover rate remained low at just 24%. Women accounted for 27% of the company's workforce and 28% of its management staff in 2023. The gender pay gap was negligible, with women earning, on average, 1% more than men. Since Žalvaris joined GreenGroup in 2023, data for 2022 is not available.

Indicators	2023
Total number of employees (HC)	143
- full time	131
- part-time	12
- with management contract	0
- permanent	143
- fixed-term	0
Non-employee personnel - freelancers (HC)	0
Non-employee personnel - external sources (HC)	5
Average number of employees (FTE)	141
Number of new employees during the year (HC)	42
Number of employees who left during the year (HC)	35
Annual employee turnover rate	24%
Number of female employees (HC)	38
Number of male employees (HC)	105
Proportion of women in total employees	27%
Number of women in management positions (HC)	5
Number of men in management positions (HC)	13
Proportion of women in management positions	28%
Number of local employees (HC)	143
Number of foreign employees from the EU (HC)	0
Number of foreign employees from outside the EU (HC)	0
Number of employees with disabilities (HC)	0
Number of employee representatives (HC)	4
Number of employees who received training	157
Training expenses (euro)	9.700
Number of reported incidents of discrimination, psychological harassment, sexual harassment	0
Number of confirmed incidents of discrimination, psychological harassment, sexual harassment	0
Gender pay gap	-1%

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Health and Safety at work

GreenGroup adopts an integrated approach to occupational health and safety (OHS), with the primary objective of ensuring a safe and healthy working environment for all its employees. By implementing a robust health and safety management system, the organization demonstrates its commitment to protecting its personnel and adhering to the highest standards in the field.

GreenGroup views employee safety as essential to the long-term sustainability of its operations. The organization aims to prevent any work-related accidents or illnesses, ensuring that every employee performs their duties in a secure and protected environment.

To achieve this objective, GreenGroup has implemented an ISO 45001-certified OHS management system in most of its companies , particularly those engaged in production activities or those involving a high degree of physical labor.

This system includes:

- **Risk Identification and Assessment:** A systematic analysis is conducted to identify potential workplace hazards and evaluate the associated risks. This process enables the prioritization of necessary actions to eliminate or control identified risks.
- **Risk Control and Prevention:** Based on the evaluations, control measures are implemented, which may include technical modifications, safe working procedures, or the use of personal protective equipment. The primary focus is on eliminating risks through technical solutions, and where this is not possible, administrative or protective measures are applied.
- **Auditing and Continuous Improvement:** The OHS management system undergoes internal and external audits to ensure compliance with standards and identify opportunities for improvement. These audits contribute to maintaining a high level of safety and enable continuous adaptation to new requirements or technologies.

[5] GreenTech Romania, GreenTech Lithuania, GreenWEEE, GreenGlass, Verdum, Žalvaris and Expert Cleaning

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The organization makes significant investments in the continuous training of its employees. All new team members undergo an induction program that familiarizes them with security and health policies, as well as workplace-specific procedures. Regular training sessions and refresher courses maintain a high level of awareness and ensure that employees are updated on any changes in procedures or legislation. Leaders and supervisors are also trained to understand their role in promoting a safe working environment and to guide teams in correctly applying health and safety procedures at work.

To effectively manage incidents, GreenGroup has established clear reporting and investigation procedures. Any workplace accident, near-miss, or incident is immediately reported and analyzed to determine the causes and prevent recurrence. Using appropriate methodologies, the organization identifies the underlying factors that led to incidents and implements effective preventive measures. All this information is consolidated at the group level on a monthly basis.

GreenGroup pays particular attention to managing key risk areas. To reduce the physical strain on employees, the organization implements solutions such as automating certain processes or providing auxiliary equipment. Noise levels and exposure to chemicals are continuously monitored, and processes are adapted to mitigate these risks. Access to potentially hazardous areas, such as those at height or confined spaces, is strictly controlled, requiring special procedures and appropriate equipment to ensure employee safety.

> GreenGroup promotes a culture of dialogue and active engagement, encouraging employees to participate in discussions on health and safety at work. Any hazard or incident can be promptly reported by employees directly to their supervisor or through anonymous reporting mechanisms, thereby contributing to the continuous improvement of the working environment.

GreenGroup ensures that employees' rights are protected and that they receive appropriate support, including the right to family-related leave, as stipulated by internal policies and collective agreements. All GreenGroup employees are covered by social protection systems and are entitled to sick leave and parental care leave in accordance with the national legislation of each country.

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Indicators	GreenTech Romania		GreenTech Slovakia		GreenTech Lithuania		GreenWEEE	
	2022	2023	2022	2023	2022	2023	2022	2023
Number of fatalities in own workforce as a result of work-related injuries and work-related ill health	0	0	0	0	1	0	0	0
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	0	0	0	0	0	0	0	0
Number of recordable work-related accidents for own workforce	6	2	3	1	1	2	1	7
Rate of recordable work-related accidents for own workforce	4.45	2.23	36.51	8.44	12.84	30.43	1.86	11.61
Commuting accidents	1	1	0	0	0	1	0	0
Number of cases of recordable work-related ill health of employees	0	0	0	0	0	0	0	0
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	138	17	38	21	0	35	16	109
Near-miss situations	89	205	7	27	0	37	2	6

Indicators	Verdum		ECSO		GreenGlass		Žalvaris	
	2022	2023	2022	2023	2022	2023	2022	2023
Number of fatalities in own workforce as a result of work-related injuries and work-related ill health	0	0		0	0	0		0
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	0	0		0	0	0		0
Number of recordable work-related accidents for own workforce	0	2		3	0	0		1
Rate of recordable work-related accidents for own workforce	0	3.67		23.12	0	0,00		4.82
Commuting accidents	0	0		1	0	0	0	0
Number of cases of recordable work-related ill health of employees	0	0		0	0	0		0
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	0	5		121	0	0		7
Near-miss situations	2	1		4	0	5		0

* Datele nu sunt disponibile

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Indicators	Expert Cleaning		Sigad		GreenResources	
	2022	2023	2022	2023	2022	2023
Number of fatalities in own workforce as a result of work-related injuries and work-related ill health		0	0	0	0	0
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on under-taking's sites		0	0	0	0	0
Number of recordable work-related accidents for own workforce		3	0	0	0	0
Rate of recordable work-related accidents for own workforce		22.85	0	0.00	0.00	0.00
Number of cases of recordable work-related ill health of employees		0	0	0	0	0
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees		2	0	0	0	0
Near-miss situations		0	0	0	0	0

In 2022, GreenGroup recorded one fatal workplace accident. The incident occurred at GreenTech Lithuania and resulted in the death of a forklift operator. During a sharp turn, the forklift became unstable, leading to its imbalance and overturning. The operator was ejected from the seat and suffered fatal injuries under the weight of the overturned forklift.

GreenGroup continuously conducts detailed analyses of the causes of workplace accidents and implements preventive measures to reduce risks and ensure a safe working environment for employees. Generally, the main causes of accidents have included inattention when handling equipment, improper use of tools, inadequate marking of work zones, and non-compliance in the operation of machinery.

All accidents were followed by retraining sessions and risk reassessments, ensuring a continuous process of improving safety measures. The organization has focused on educating and raising employee awareness about the importance of safety while enhancing work procedures.

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Workers in the value chain

To maintain and promote high standards of ethics and social responsibility in its collaborations, GreenGroup has developed a Code of Conduct for business partners. This code establishes clear requirements in key areas of labor relations, such as compliance with labor standards, prevention of forced labor and child labor, workplace health and safety, equal opportunities, and respect for employees' rights to association and collective bargaining. By implementing these rules, GreenGroup strengthens a framework of respect and integrity, ensuring a collaborative environment based on care for human values and social responsibility. Additionally, to ensure the well-being of contractors' employees, GreenGroup provides occupational health and safety (OHS) training and conducts checks to guarantee compliance with safety regulations.

Through this Code of Conduct, GreenGroup imposes the following obligations on its partners:

- **Compliance with labor standards.** GreenGroup partners must ensure decent working conditions, providing employees with written employment contracts and complying with local legislation on working hours and remuneration. Salaries must meet legal requirements and industry minimum standards, ensuring that employees benefit from a fair and adequate standard of living.
- **Prevention of forced and child labor.** GreenGroup prohibits its partners from using forced labor or child labor, requiring them to adhere to regulations governing the employment of minors and to prevent any form of exploitation that forces employees to work against their will. Partners are required to implement clear policies and rigorous controls to eliminate any practices that violate these principles.
- **Respect and dignity in the workplace.** The Code of Conduct requires partners to treat employees with respect, prohibiting any form of abuse—whether physical, psychological, sexual, or verbal. Abuse and harassment are not tolerated, and disciplinary measures applied to employees must comply with national legislation and international human rights standards.
- **Workplace safety and health.** GreenGroup partners are required to provide a safe and hygienic working environment by implementing occupational health and safety practices. This includes ensuring that the workplace is designed and maintained in a way that does not endanger the health of employees. Partners must implement effective measures to prevent workplace accidents and health risks, in compliance with local and international standards.
- **Equal opportunities and non-discrimination.** GreenGroup requires its partners to uphold equal opportunities for all employees, prohibiting any form of discrimination. This commitment covers criteria such as gender, age, race, ethnicity, sexual orientation, and political or union affiliation. In accordance with International Labour Organization conventions, partners must ensure equal treatment and access to development opportunities for all employees.
- **Right to association and collective bargaining.** GreenGroup's Code of Conduct mandates that partners respect employees' rights to organize and join unions or other representative organizations. This right enables employees to engage in collective bargaining to advocate for their interests and contribute to improved working conditions.
- **Data protection and cybersecurity.** GreenGroup's Code of Conduct obliges partners to comply with GDPR regulations and adopt robust cybersecurity measures to protect the personal data of employees, clients, and partners. This commitment involves implementing clear privacy policies and protective systems to prevent unauthorized access, data loss, or breaches.

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SBM-3 GreenGroup operates with a clear responsibility towards local communities, actively contributing to their well-being by creating jobs, including for individuals from disadvantaged backgrounds or those without access to formal education. By employing local labor, including unskilled workers, the company provides genuine opportunities for social integration and supports community development.

The activities of GreenGroup companies are carried out in industrial areas specifically chosen to minimize impact on biodiversity and natural spaces, thereby protecting ecosystems and avoiding any influence on forested areas. Additionally, the group supports its partners across the value chain, contributing to the development of the waste management sector, which often creates job opportunities for vulnerable communities and ethnic minorities.

Through its Diversity, Equity, and Inclusion (DEI) Policy, GreenGroup ensures an open and respectful work environment for all employees, fostering an inclusive framework where every individual is treated with dignity and respect.

S3-1 GreenGroup considers its impact on local communities to be positive, as evidenced by both the creation and support of jobs and its investments, donations, and development projects for the communities where it operates. The organization plans to implement a specific policy by the end of 2024, which will include indicators and measures to monitor its impact starting in 2025. The new policy will enable the evaluation of the effectiveness of the organization's actions, establishing clear objectives and both qualitative and quantitative indicators to track progress.

GreenGroup focuses its actions on the communities where it operates, ensuring through detailed analyses for each project that biodiversity and the local environment are not negatively impacted. Regarding investments and social development programs, GreenGroup selects projects that generate positive effects both for local communities and for employees who live in or transit the areas where the projects are implemented. The organization also supports vulnerable communities, such as people with disabilities, through sponsorships for mobility and accessibility.

In 2023, GreenGroup initiated the process of formalizing the role responsible for managing social responsibility projects. Starting in 2024, this role will be taken on by a dedicated coordinator who will oversee the projects and assess the organization's positive impact on local communities. This position ensures a structured and centralized approach to implementing social responsibility initiatives, contributing to sustainable development and more active community engagement.

S3-3 GreenGroup addresses the concerns of affected communities through an anonymous reporting channel available on the organization's website, ensuring confidentiality and data protection for those submitting complaints. Additionally, each company within the group provides a physical suggestion and complaint box to facilitate open communication. These channels allow communities to express their needs and concerns anonymously, enabling the organization to address any negative impacts on them.

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S3-4

Community Initiatives

GreenGroup consistently runs sponsorship and community support projects focusing on health, education, the environment, and social inclusion. Our projects have included equipping medical and educational facilities, rehabilitating green spaces, supporting robotics teams and environmental journalists, as well as sponsoring cultural and social events.

These initiatives reflect GreenGroup's commitment to community development and the promotion of social sustainability.

Buzău – A Circular City

GreenGroup, through its company GreenWEEE, is laying the foundation for Romania's first circular city by supporting the innovative Buzău Circular platform.

The project outlines a vision for the city's future, setting an action agenda to transform municipal flows to stimulate innovation, reduce waste, extend product lifespans through repair and reuse, maximize recycling, and eliminate landfill disposal. A circular economy minimizes waste and pollution by focusing on REDUCING consumption, REUSING materials, and RECYCLING waste.

In collaboration with the Institute for Research in Circular Economy and Environment "Ernest Lupan," in partnership with the Buzău City Hall and the Circular Economy Coalition, we launched the innovative Buzău Circular platform on May 16, 2019. During the conference held in Buzău, under the name "Scaling the Circular Economy for Managing Resources from Waste", we identified the areas in the municipality that can take a significant and tangible step towards achieving a circular economy. Thus, the Buzău Circular program will focus on the 4 main pillars: Products/Consumption - Waste/Resource Consumption - Sustainable Construction - Transport/Mobility. The project outlines a vision for the city's future, providing an action plan to transform municipal flows, stimulate innovation, reduce waste, extend product lifespans through repair and reuse, maximize recycling, and eliminate landfill disposal.

2023 – "Grădina Drăgaica" Park in Buzău

"Grădina Drăgaica" Park is the first urban regeneration project in Buzău's industrial area, transforming an abandoned plot into a social, cultural, and ecological space for the city.

The €145,000 investment was funded entirely by GreenGroup and executed in close collaboration with the Buzău City Hall.

The project reflects GreenGroup's commitment to the local community where it operates and its aspiration to contribute to its development. This 3,500-square-meter green oasis was created in response to the need for relaxation and recreation spaces for the residents of Buzău's Poșta industrial neighborhood.

Inaugurated in May 2023 after an eight-month development period, the park was built entirely from reused materials. Key features such as wooden benches, the playground, fitness equipment, and informational panels were made from natural materials, aligning with sustainability principles and benefiting both the environment and visitors.

The project also addressed natural capital regeneration by revitalizing existing flora: saving and pruning trees, planting new ones, and using excavated soil to create mounds that have become a favorite play area for children visiting the park.

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The benches were crafted from reclaimed oak beams salvaged from demolitions.

The pathway running through the park, now the main transit route for workers in the area, is not made of concrete but rather pressed limestone gravel, providing a solid yet sustainable surface.

The "Grădina Drăgaica" Park development is part of the "Buzău Circular" program and serves as an excellent example of how industrial areas in cities can be revitalized and transformed. Through this project, GreenGroup has taken a significant step in turning Buzău into a city where green spaces become an integral part of the urban landscape, and industrial zones evolve beyond grey, concrete environments.

Our partnership with Buzău City Hall continues, with the municipality assuming responsibility for maintaining the park.

2023 – Plantropolis

The "Plantropolis" project was initiated by Verdum and started with 21 concrete courtyards and 21 dedicated individuals aiming to bring children closer to nature. This project, designed for schools and NGOs in Oradea, focuses on developing children's skills in setting up and maintaining urban gardens through hands-on activities such as selective waste collection, recycling, and plant care. In the end, over 3,000 children organized picnics and vegetable fairs, transforming schoolyards into mini urban gardens. The program's mascot, "Mrs. Aricescu," visited schools, promoting environmental protection education.

With support from experts at the Grund Association, the project fosters sustainable development and strengthens GreenGroup's presence within the community.

2023 – Donations in support of people with mobility disabilities

GreenGroup donated €10,000 to the Motivation Foundation to support the mobility and workforce integration of people with mobility disabilities. In 2023, this support materialized through the purchase of specialized equipment for people with disabilities and the organization of dedicated workshops in the Buzău, Oradea, and Cluj regions. These initiatives aim to improve quality of life and facilitate the social and professional inclusion of individuals with reduced mobility, highlighting GreenGroup's commitment to inclusion and social responsibility.

2023 – Donation to Community Services Complex No. 9 in Buzău

GreenWEEE supports the local community through a project aimed at teenagers from Community Services Complex No. 9 in Buzău. As part of this initiative, 48 mobile phones, tablets, and laptops were donated to the young people in the center, providing them with access to technology and the opportunity to connect with the outside world beyond their living environment.

The project reflects GreenGroup's commitment to supporting local communities and promoting the circular economy through the responsible use of resources. The donated equipment was purchased from a company specializing in refurbishing electronic devices, extending their lifespan and reducing their environmental impact. This initiative emphasizes the importance of collaboration in creating a more sustainable and inclusive future.

2023 – Recycling in Romania

GreenTech participated alongside the Ministry of Environment and the Environmental Fund Administration (AFM) in the national conferences of the "Recycling in Romania" campaign. The initiative aimed to raise awareness about the importance of waste separation and increase the level of selective waste collection.

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GreenTech specialists contributed to the regional conferences by informing local authorities about the key aspects of the circular economy. The events took place in various cities, including Cluj-Napoca, Constanța, Ploiești, Brașov, Târgu Jiu, and Bucharest, between July and August.

2023 – Reporting Climate – Academy for environmental journalists

GreenWEEE supported the program created by the ECOTECA Association in partnership with GRF+, dedicated to building a community of journalists equipped to address complex topics related to the environment, climate, and sustainability. The initiative aims to foster the development of environmental journalism in Romania and improve public awareness of these important issues.

2023 – Plogging Challenge by Eltex Recycling

Through this project, Verdum invited people of all ages and fitness levels to participate in the Plogging Challenge, an initiative that combines jogging with waste collection to promote an active lifestyle and environmental care. Throughout June, participants were encouraged to photograph or film themselves while plogging (a recreational activity originating in Sweden that combines jogging with picking up litter from nature), share their results on social media, and nominate friends to join the challenge.

Verdum provided a Plogging Kit that included reusable gloves, collection bags, a foldable backpack, and a waste picker. The campaign promoted environmental awareness and collective action for a cleaner environment.

2023 – "Darom" – annual national campaign for waste collection across Lithuania

As part of efforts to raise public awareness about environmental issues and promote collaboration, the ECSO team participates in ecological initiatives and organizes the annual "Darom" campaign. We believe that every contribution to environmental cleanliness is important, and together we can make a difference in preserving our planet for future generations.

"If not us, then who will set the example?"

Our employees contribute not only to cleaning the environment but also to actively sorting waste, promoting a responsible approach to waste management and a sustainable lifestyle. By participating in these initiatives, we not only improve our surroundings but also help spread knowledge about waste sorting, recycling, and the importance of environmental protection.

These efforts are an excellent way to unite our team and work together to create a cleaner, greener future. Additionally, such initiatives strengthen our organization's social responsibility and commitment to supporting a sustainable environment, both for our employees and the wider community.

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2023 – "Climate Hero" – Simplified Sustainability Goals!

The ECSO team is dedicated to actively contributing to combating climate change and protecting the environment. Through participation in tree-planting initiatives, we not only fight against carbon dioxide (CO_2) emissions but also directly contribute to creating a healthier planet.

Determined, well-trained, and ready to achieve the goal of reducing CO_2 levels in the atmosphere, we have planted hundreds of trees, which are specially registered as part of the "3 Billion Trees" initiative, a key element of the EU Biodiversity Strategy under the European Green Deal.

The trees we plant not only absorb CO_2 but also purify the air, strengthen the soil, and support biodiversity. Every tree planted represents a step toward a more sustainable future, ensuring a healthy environment for future generations.

Tree planting is a simple yet highly impactful action with long-term benefits. Our team believes that these efforts are both our responsibility and an opportunity to contribute to the fight against global warming, ensuring a greener and more sustainable future.

2023 – "Career Day" for Children

On Career Day, at one of the schools in Vilnius, ECSO's commercial manager visited the children and delivered an important message about the significance of waste collection, sorting, and recycling for the world, people, and nature.

He explained how these daily actions contribute to creating a cleaner environment, reduce the amount of waste in landfills, and help conserve natural resources. Sorting and recycling waste create a closed-loop system where waste becomes valuable material again, thereby reducing the impact on the climate.

The students were taught how their daily choices affect the environment and why we all have a responsibility in waste management.

This initiative encouraged reflection on the importance of sustainability and our roles in building a resilient world.

2022 – "The Good Deeds Machine"

GreenGroup has opened an automated waste collection center in Buzău, called "The Good Deeds Machine," as part of the projects implemented under the "Buzău Circular" platform.

Through "The Good Deeds Machine," GreenGroup facilitates the selective collection of various types of waste, offering the people of Buzău the opportunity to contribute to environmental protection. The collected waste will be transformed into recycled materials, a process carried out in the group's specialized facilities. Residents of Buzău who bring waste and support the collection efforts will be rewarded. Additionally, those interested can turn this gesture into a humanitarian act, supporting the community and promoting responsible recycling.

2022 – Support for Ukraine

When Ukraine was attacked on February 24, 2022, we were deeply affected, along with the entire civilized world. During those difficult times, we mobilized to sup-

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port and assist Ukraine and its people in any way possible. On February 28, 2022, Žalvaris donated €25,000 to the organization Blue/Yellow for Ukraine to support humanitarian efforts. Since then, many of our employees have remained actively involved, providing ongoing support to Ukraine through financial donations, goods, volunteering, and other forms of assistance.

2022 – Football Field at School

GreenGroup undertakes significant educational projects for the community, including a partnership with the school in Vernești, where it contributes to students' educational development through various activities and resources. In the Țintești community, GreenGroup supported the construction of a football field, providing children with a suitable space for sports and social activities. Additionally, the Științescu Fund supports innovative educational projects, encouraging young people to explore science and technology fields. These initiatives highlight GreenGroup's commitment to education and community development.

2022 – Waste Trap

Waste Trap for Clean Rivers is a pilot project launched in March 2022, benefiting the National Administration of Romanian Waters - Crișuri Water Basin Administration in Oradea. With a project value of €40,000, its aim is to combat plastic pollution, aligning with GreenGroup's values of waste recovery and reuse.

The system includes two floating buoys acting as a barrier, capturing and storing floating waste from rivers. Launched in the presence of the Minister of Environment, the project is part of GreenGroup's global commitment to water management and the development of efficient river-cleaning solutions.

The project has a local impact by reducing waste migration to Hungary and creates international opportunities both as an innovative environmental solution and as a source of raw materials for GreenGroup's production facilities. This initiative positions the group as a reliable partner in testing and implementing sustainable solutions for environmental protection.

2019-2023 – Support for the Mothers' Union Foundation

The Mothers' Union, a charitable foundation in Lithuania, supports children with oncological conditions. Since 2019, Žalvaris and its employees have been actively supporting the foundation's charitable activities and initiatives. The company's financial support and employee donations contributed to the establishment of the "Family Home" social enterprise in 2020, the organization of awareness camps for bereaved parents, and other foundation activities.

2013-2023 – Partnership with the Făgăraș Country Community Foundation (FCTF)

Expert Cleaning has long allocated resources and supported the development of the local community through its partnership with the Făgăraș Country Community Foundation.

We contribute up to 15,000 RON annually, prioritizing programs dedicated to young people, such as Științescu, Țara Făgărașului, which promote science and innovation, and YouthBank, which fosters civic engagement and financial education among youth.

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We believe in consistent and sustained interventions to create a significant and lasting impact. Additionally, we provide practical support for major events organized by FCTF, such as Bikeathon and the Community Gala, through cleaning services and the supply of necessary consumables. We also encourage collaboration between FCTF and other organizations within our network, recommending support from strategic partners, such as Union Otel. Through these actions, we actively take on a role in building a better future for the youth and the Făgăraș community.

2022 – Zile Colorate Association

Through the Swimathon Oradea platform, we supported a project by the Zile Colorate Association aimed at building an amphitheater in the garden of the Căsuța Zile Colorate for cultural, musical, and theatrical activities. The rural community has started enjoying this type of cultural activity, and we aim to help them by providing the proper infrastructure to continue doing so. The project aligns with the group's objectives to invest in the education of the younger generation.

2020-2023 – "Care for Health" Program

The "Care for Health" program is a donation platform aimed at identifying and supporting the health needs of the local community. It was initiated by GreenGroup during the Covid-19 pandemic, when Romania's healthcare system faced an urgent need for medical equipment and devices. Key Achievements of the "Care for Health" Program in 2022-2023:

- **2022 – Covid-19 Evaluation and Treatment Center in Smeeni**

In February 2022, GreenGroup, in partnership with the Buzău Prefecture Institution, inaugurated the Covid-19 Evaluation and Treatment Center within the Chronic Diseases Hospital in Smeeni, Buzău County.

The investment in the Covid-19 Evaluation and Treatment Center in Smeeni included setting up a consultation room, a treatment room, and a two-bed ward. The center provides outpatient medical services dedicated to evaluating and treating confirmed Covid-19 patients.

Additionally, GreenGroup donated 60,000 masks and medical equipment to the hospital to enhance the quality of patient care. The donation also included a HiTop high-tone electrotherapy device, five electric hospital beds, two electric examination couches, a modern blood collection chair, and medical furniture for equipping the cabinets and the MRI department.

The total value of the project amounts to approximately €20,000.

- **2022 – 2023 Modernization of Nehoiu Town Hospital**

GreenGroup contributed to the modernization of the intensive care unit at Nehoiu Town Hospital (Buzău County) by installing a medical oxygen storage and distribution system worth €23,000. This system increased the capacity for simultaneous oxygen supply from two to fourteen separate beds, thus ensuring adequate care for a larger number of patients requiring ventilatory support or oxygen therapy.

Continuing the modernization of Nehoiu Town Hospital's facilities, the following year, the hospital received a donation of a defibrillator and two sets of medical bags for emergency interventions, valued at €6,000.

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- **2023 – Microsurgery Clinic in Gura Teghii**

To support access to medical services in isolated rural areas, in 2023 GreenGroup contributed to the establishment of a microsurgery clinic in Gura Teghii, Buzău County. The donation included medical equipment necessary for consultations and minor surgical procedures, valued at €12,000. The clinic operates under the coordination of the Gura Teghii Commune Municipality.

2022-2023 – Education for a clean environment

In 2022 and 2023, GreenTech organized educational visits for pupils and students to its factories in Buzău and Frasinu, aiming to inspire the younger generation to understand the importance of environmental responsibility and sustainable living.

In 2022, due to pandemic restrictions, the number of visits was limited, with only 63 participants. However, in 2023, GreenTech enthusiastically supported the national "Green Week" program, welcoming 2,160 children.

2022-2023 – Environmental Caravan

The Environmental Caravan, launched by Verdum, is an innovative educational program that promotes sustainability through interactive activities conducted at the premises of partner companies. Designed for employees at all levels, the program includes practical workshops, educational materials, and demonstrations featuring recycled products made from waste such as PETs, electronics, and glass. The goal is to turn theoretical sustainability concepts into practices applied in daily life.

Over its 12 years of existence, the initiative has engaged more than 25,000 employees from renowned companies such as Bosch, Michelin, and Mercedes-Benz group, strengthening partnerships and providing free access to resources. Its impact is measured through surveys, which show that 85% of participants gained a better understanding of sustainability principles, and 75% applied them in their daily activities. The Environmental Caravan has a significant indirect impact on the wider community beyond our organization, influencing multiple sectors and stakeholders. Primarily, by integrating sustainability into the core operations of partner companies, the program raises environmental awareness in Romania's waste management industry and promotes the adoption of sustainable practices across the entire sector.

The Environmental Caravan is fully funded by Verdum and is regarded as an example of best practices, showcasing how waste can become valuable resources. Through this project, Verdum not only educates but also actively contributes to improving the environmental performance of partner companies and fostering a more nature-conscious community.

GreenGroup's commitment to communities reflects our core values of social responsibility and sustainability. Through various initiatives, ranging from supporting education and health to protecting the environment and fostering social inclusion, we have managed to create a lasting positive impact in the areas where we operate.

Looking ahead, we aim to strengthen our relationships with local communities by continuing initiatives that embody our fundamental values of social responsibility. Through these actions, GreenGroup reaffirms its commitment to contributing to a more sustainable future for people, the environment, and the economy.

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Annex 1

Carbon footprint

GreenTech Romania

	2022	2023	Variation compared to the previous year
Scope 1	**10,646**	**8,038**	**-24.50%**
Scope 2			
Gross location-based Scope 2 GHG emissions	12,045	9,445	-21.59%
Gross market-based Scope 2 GHG emissions	3,898	3,347	-14.13%
Scope 3	**21,682**	**19,638**	**-9.43%**
1. Purchased goods and services	1,501	859	-42.79%
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	5,321	4,345	-18.34%
4. Upstream transportation and distribution	2,864	2,588	-9.65%
5. Waste generated in operations	276	420	+51.85%
6. Business travel	3	49	+1338.49%
7. Employee commuting	0	118	
9. Downstream transportation and distribution	1,840	2,347	+27.52%
10. Processing of sold products	8,590	7,668	-10.73%
12. End-of-life treatment of sold products	1,286	1,245	-3.22%
Total GHG emissions (location-based)	**44,373**	**37,121**	**-16.34%**
Total GHG emissions (market-based)	**36,226**	**31,023**	**-14.36%**
GHG intensity, tCO_2eq/mil. EUR			
Scope 1	74.87	98.75	
Scope 2 (location-based)	84.71	116.03	
Scope 2 (market-based)	27.41	41.12	
Scope 3	152.49	241.25	
Total (location-based)	**312.07**	**456.03**	
Total (market-based)	**254.77**	**381.12**	

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GreenTech Lithuania

	2022	2023	Variation compared to the previous year
Scope 1	**1,545**	**1,502**	**-2.80%**
Scope 2			
Gross location-based Scope 2 GHG emissions	34	39	+15.22%
Gross market-based Scope 2 GHG emissions	0	0	
Scope 3	**736**	**542**	**-26.33%**
1. Purchased goods and services	126	138	+8.87%
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	325	326	+0.35%
4. Upstream transportation and distribution	24	0	-100.00%
5. Waste generated in operations	9	32	+241.42%
6. Business travel	2	3	+6.55%
7. Employee commuting	0	14	
9. Downstream transportation and distribution	0	0	
10. Processing of sold products	8	1	-87.79%
12. End-of-life treatment of sold products	240	29	-87.79%
Total GHG emissions (location-based)	**2,315**	**2,083**	**-10.01%**
Total GHG emissions (market-based)	**2,281**	**2,044**	**-10.39%**
GHG intensity, tCO_2eq/mil. EUR			
Scope 1	123.15	255.06	
Scope 2 (location-based)	2.71	6.66	
Scope 2 (market-based)	0.00	0.00	
Scope 3	58.66	92.08	
Total (location-based)	**184.53**	**353.80**	
Total (market-based)	**181.81**	**347.14**	

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GreenTech Slovakia

	2022	2023	Variation compared to the previous year
Scope 1	**171**	**635**	**+272.05%**
Scope 2			
Gross location-based Scope 2 GHG emissions	305	365	+19.55%
Gross market-based Scope 2 GHG emissions	221	264	+19.55%
Scope 3	**730**	**456**	**-37.50%**
1. Purchased goods and services	56	167	+196.34%
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	111	130	+16.84%
4. Upstream transportation and distribution	193	0	-100.00%
5. Waste generated in operations	69	101	46.09%
6. Business travel	11	8	-31.94%
9. Downstream transportation and distribution	0	0	
10. Processing of sold products	10	2	-82.36%
12. End-of-life treatment of sold products	280	49	-82.36%
Total GHG emissions (location-based)	**1,205**	**1,455**	**+20.74%**
Total GHG emissions (market-based)	**1,121**	**1,355**	**+20.83%**
GHG intensity, tCO_2eq/mil. EUR			
Scope 1	17.00	118.49	
Scope 2 (location-based)	30.39	68.07	
Scope 2 (market-based)	22.03	49.33	
Scope 3	72.74	85.17	
Total (location-based)	**120.13**	**271.73**	
Total (market-based)	**111.76**	**252.99**	

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GreenWEEE

	2022	2023	Variation compared to the previous year
Scope 1	**599**	**959**	**+59.97%**
Scope 2			
Gross location-based Scope 2 GHG emissions	948	1,332	+40.44%
Gross market-based Scope 2 GHG emissions	307	523	+70.54%
Scope 3	**1,151**	**4,317**	**+274.97%**
1. Purchased goods and services	1	2,726	+530030.95%
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	424	644	+51.83%
5. Waste generated in operations	1	2	+68.65%
6. Business travel	3	9	+191.80%
7. Employee commuting	0	88	
10. Processing of sold products	0	0	
12. End-of-life treatment of sold products	723	849	+17.49%
Total GHG emissions (location-based)	**2,699**	**6,608**	**+144.81%**
Total GHG emissions (market-based)	**2,058**	**5,799**	**+181.85%**
GHG intensity, tCO_2eq/mil. EUR			
Scope 1	19.15	25.19	
Scope 2 (location-based)	30.30	35.00	
Scope 2 (market-based)	9.81	13.75	
Scope 3	36.78	113.43	
Total (location-based)	**86.23**	**173.62**	
Total (market-based)	**65.74**	**152.38**	

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GreenGlass

	2022	2023	Variation compared to the previous year
Scope 1	**814**	**743**	**-8.75%**
Scope 2			
Gross location-based Scope 2 GHG emissions	383	294	-23.28%
Gross market-based Scope 2 GHG emissions	124	105	-15.39%
Scope 3	**1,908**	**2,002**	**+4.93%**
1. Purchased goods and services	0	0	
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	240	208	-13.08%
4. Upstream transportation and distribution	462	693	+50.01%
5. Waste generated in operations	1	6	+709.44%
6. Business travel	1	2	+18.58%
9. Downstream transportation and distribution	0	19	
10. Processing of sold products	0	0	
12. End-of-life treatment of sold products	1,204	1,074	-10.77%
Total GHG emissions (location-based)	**3,105**	**3,038**	**-2.14%**
Total GHG emissions (market-based)	**2,845**	**2,849**	**+0.13%**
GHG intensity, tCO_2eq/mil. EUR			
Scope 1	165.74	133.98	
Scope 2 (location-based)	78.11	53.08	
Scope 2 (market-based)	25.28	18.95	
Scope 3	388.56	361.17	
Total (location-based)	**632.40**	**548.24**	
Total (market-based)	**579.57**	**514.10**	

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Sigad

	2022	2023	Variation compared to the previous year
Scope 1	**11**	**13**	**+13.30%**
Scope 2			
Gross location-based Scope 2 GHG emissions	2	2	-2.85%
Gross market-based Scope 2 GHG emissions	1	2	+167.50%
Scope 3	**3**	**7**	**+134.55%**
1. Purchased goods and services	1	0	-99.13%
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	3	7	+182.81%
5. Waste generated in operations	0	0	
6. Business travel	0	0	
Total GHG emissions (location-based)	**16**	**22**	**+35.00%**
Total GHG emissions (market-based)	**15**	**22**	**+45.61%**
GHG intensity, tCO_2eq/mil. EUR			
Scope 1	74.28	40.37	
Scope 2 (location-based)	13.11	6.11	
Scope 2 (market-based)	4.24	5.44	
Scope 3	21.17	23.82	
Total (location-based)	**108.56**	**70.29**	
Total (market-based)	**99.70**	**69.63**	

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GreenResources

	2022	2023	Variation compared to the previous year
Scope 1	**33**	**19**	**-40.46%**
Scope 2			
Gross location-based Scope 2 GHG emissions	1	16	+1816.56%
Gross market-based Scope 2 GHG emissions	0	0	
Scope 3	**9**	**19**	**+103.67%**
1. Purchased goods and services	2	6	+300.43%
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	8	10	+34.93%
4. Upstream transportation and distribution	0	0	
5. Waste generated in operations	0	0	
6. Business travel	0	2	
9. Downstream transportation and distribution	0	0	
10. Processing of sold products	0	0	
12. End-of-life treatment of sold products	0	0	
Total GHG emissions (location-based)	**43**	**54**	**+26.05%**
Total GHG emissions (market-based)	**42**	**39**	**-9.02%**
GHG intensity, tCO_2eq/mil. EUR			
Scope 1	4.75	2.83	
Scope 2 (location-based)	0.12	2.25	
Scope 2 (market-based)	0.04	0.00	
Scope 3	1.35	2.76	
Total (location-based)	**6.22**	**7.84**	
Total (market-based)	**6.14**	**5.59**	

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Expert Cleaning

	2022	2023	Variation compared to the previous year
Scope 1	**0**	**21**	
Scope 2			
Gross location-based Scope 2 GHG emissions	0	0	
Gross market-based Scope 2 GHG emissions	0	0	
Scope 3	**0**	**52**	
1. Purchased goods and services	0	39	
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	0	5	
4. Upstream transportation and distribution	0	0	
5. Waste generated in operations	0	0	
6. Business travel	0	3	
7. Employee commuting	0	5	
9. Downstream transportation and distribution	0	0	
Total GHG emissions (location-based)	**0**	**73**	
Total GHG emissions (market-based)	**0**	**73**	
GHG intensity, tCO_2eq/mil. EUR			
Scope 1		8.00	
Scope 2 (location-based)		0.10	
Scope 2 (market-based)		0.05	
Scope 3		20.29	
Total (location-based)		**28.39**	
Total (market-based)		**28.34**	

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Verdum

	2022	2023	Variation compared to the previous year
Scope 1	**209**	**337**	**+61.28%**
Scope 2			
Gross location-based Scope 2 GHG emissions	12	9	-20.76%
Gross market-based Scope 2 GHG emissions	4	9	+147.07%
Scope 3	**667**	**651**	**-2.44%**
1. Purchased goods and services	32	109	+242.08%
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	51	82	+62.26%
4. Upstream transportation and distribution	0	0	
5. Waste generated in operations	0	0	
6. Business travel	17	8	-55.16%
7. Employee commuting	0	14	
9. Downstream transportation and distribution	552	366	-33.56%
13. Downstream leased assets	16	71	+355.28%
Total GHG emissions (location-based)	**887**	**996**	**+12.31%**
Total GHG emissions (market-based)	**879**	**997**	**+13.32%**
GHG intensity, tCO_2eq/mil. EUR			
Scope 1	12.47	18.07	
Scope 2 (location-based)	0.69	0.49	
Scope 2 (market-based)	0.22	0.50	
Scope 3	39.86	34.93	
Total (location-based)	**53.02**	**53.50**	
Total (market-based)	**52.55**	**53.50**	

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ECSO

	2022	2023	Variation compared to the previous year
Scope 1	**51**	**320**	**+526.41%**
Scope 2			
Gross location-based Scope 2 GHG emissions	67	245	+268.25%
Gross market-based Scope 2 GHG emissions	0	0	
Scope 3	**3,728**	**10,864**	**+191.38%**
1. Purchased goods and services	3	0	-100.00%
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	228	825	+262.37%
4. Upstream transportation and distribution	171	437	+154.91%
5. Waste generated in operations	0	19	
6. Business travel	3	8	+216.35%
9. Downstream transportation and distribution	15	27	+78.21%
10. Processing of sold products	3,174	9,160	+188.62%
12. End-of-life treatment of sold products	134	388	+188.62%
Total GHG emissions (location-based)	**3,846**	**11,429**	**+197.16%**
Total GHG emissions (market-based)	**3,779**	**11,184**	**+195.91%**
GHG intensity, tCO_2eq/mil. EUR			
Scope 1	13.78	19.86	
Scope 2 (location-based)	17.97	15.23	
Scope 2 (market-based)	0.00	0.00	
Scope 3	1,005.63	674.39	
Total (location-based)	**1,037.38**	**709.48**	
Total (market-based)	**1,019.41**	**694.26**	

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Žalvaris

	2022	2023	Variation compared to the previous year
Scope 1	**0**	**864**	
Scope 2			
Gross location-based Scope 2 GHG emissions	0	5	
Gross market-based Scope 2 GHG emissions	0	0	
Scope 3	**0**	**1,598**	
1. Purchased goods and services	0	782	
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	0	222	
4. Upstream transportation and distribution	0	0	
5. Waste generated in operations	0	1	
6. Business travel	0	1	
9. Downstream transportation and distribution	0	592	
Total GHG emissions (location-based)	**0**	**2,467**	
Total GHG emissions (market-based)	**0**	**2,462**	
GHG intensity, tCO_2eq/mil. EUR			
Scope 1		56.92	
Scope 2 (location-based)		0.32	
Scope 2 (market-based)		0.00	
Scope 3		105.26	
Total (location-based)		**162.49**	
Total (market-based)		**162.17**	

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GreenGroup

Annex 2

Waste management

- tonnes -	GreenTech Romania	GreenTech Lithuania	GreenTech Slovakia	GreenGlass	GreenWEEE	Žalvaris	ECSO	Verdum	Expert Cleaning	Sigad	Green Resources
Total amount of waste generated	16,820.04	4,277.64	4,362.36	11,693.67	3,197.20	252.23	5,156.66	2.90	1.00	0.80	1.00
Hazardous waste	7.50	14.36	0.04	0.81	291.77	90.20	2.74				
Diverted from disposal	7.30	13.16	0.00	0.00	0.00	90.20	0.81				
Valorisation	4.13	0.00									
Preparation for reuse	0.70										
Recycling		5.56				55.40	0.07				
Composting		0.60									
Recovery, including energy recovery	2.47	7.00				34.80	0.74				
Directed to disposal	0.20	1.20	0.04	0.81	291.77	0.00	1.93				
Incineration		0.80			291.77		1.82				
Landfill		0.40									
On-site storage			0.04	0.81			0.11				
Other disposal operations	0.20										
Non-hazardous waste	16,812.54	4,263.28	4,362.32	11,692.86	2,905.43	162.03	5,153.92	2.90	1.00	0.80	1.00
Diverted from disposal	14,723.53	3,939.98	119.06	10,499.00	2,849.50	71.63	4,420.64				
Valorisation	6,561.88	1,151.86	104.00	269.00			239.38				
Preparation for reuse											
Recycling	0.00	58.61	15.06		2,849.50	14.90	217.88				
Composting		549.52					1,856.32				
Recovery, including energy recovery	8,161.65	2,179.99		10,230.00		56.73	2,107.06				
Directed to disposal	2,089.01	323.30	4,243.26	1,193.86	55.93	90.40	733.28	2.90	1.00	0.80	1.00
Incineration			4,162.27		9.82						
Landfill	1,116.90	323.30	80.89	958.00	46.11	90.40	728.66	2.90	1.00	0.80	1.00
On-site storage	783.55		0.10	235.86			4.62				
Other disposal operations	188.56										

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Annex 3

Key performance indicators related to EU Taxonomy

GreenTech Romania

Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Manufacture of plastics in primary form	CCM 3.17	70,593,569	86.80%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
Material recovery from non-hazardous waste	CCM 5.9	5,487,731	6.75%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		76,081,300	93.54%	93.54%	0%	0%	0%	0%	0%								%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		76,081,300	93.54%	93.54%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		5,250,105	6.46%																
TOTAL		**81,331,405**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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GreenTech Romania

Financial year N		Year 2023		Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Manufacture of plastics in primary form	CCM 3.17	261,488	11.72%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
Material recovery from non-hazardous waste	CCM 5.9	966,399	43.33%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1,227,887	55.05%	55.05%	0%	0%	0%	0%	0%								%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		1,227,886	55.05%	55.05%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		1,002,677	44.95%																
TOTAL		**2,230,564**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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GreenTech Romania

Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Manufacture of plastics in primary form	CCM 3.17	1,226,923	41.62%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
Material recovery from non-hazardous waste	CCM 5.9	776,785	26.35%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		2,003,708	67.97%	67.97%	0%	0%	0%	0%	0%								%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		2,003,708	67.97%	67.97%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		944,198	32.03%																
TOTAL		**2,947,906**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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GreenGroup

GreenTech Lithuania

Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Material recovery from non-hazardous waste	CCM 5.9	5,906,787	99.85%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		5,906,787	99.85%	99.85%	0%	0%	0%	0%	0%								%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		5,906,787	99.85%	99.85%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		8,754	0.15%																
TOTAL		**5,915,541**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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GreenTech Lithuania

Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Material recovery from non-hazardous waste	CCM 5.9	169,468	92.42%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		169,468	92.42%	92.42%	0%	0%	0%	0%	0%								%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		169,468	92.42%	92.42%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		13,893	7.58%																
TOTAL		**183,361**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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GreenTech Lithuania

Financial year N		Year 2023		Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Material recovery from non-hazardous waste	CCM 5.9	199,855	93.34%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		199,855	93.34%	93.34%	0%	0%	0%	0%	0%								%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		199,855	93.34%	93.34%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		14,269	6.66%																
TOTAL		**214,124**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
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(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
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N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
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GreenTech Slovakia

Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Material recovery from non-hazardous waste	CCM 5.9	5,085,081	100%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		5,085,081	100%	100%	0%	0%	0%	0%	0%								%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		5,085,081	100%	100%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		0	0%																
TOTAL		**5,085,081**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
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(f) EL – Taxonomy-eligible activity for the relevant objective
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Financial year N		Year 2023		Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Material recovery from non-hazardous waste	CCM 5.9	6,330,117	99.47%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		6,330,117	99.47%	99.47%	0%	0%	0%	0%	0%								%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		6,330,117	99.47%	99.47%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		33,492	0.53%																
TOTAL		**6,363,609**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Material recovery from non-hazardous waste	CCM 5.9	443,739	81.44%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		443,739	81.44%	81.44%	0%	0%	0%	0%	0%								%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		443,739	81.44%	81.44%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		101,097	18.56%																
TOTAL		**544,836**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
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(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Depollution and dismantling of end-of-life products	CE 2.6	38,243,870	100%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		38,243,870	100%	0%	0%	0%	100%	0%	0%								%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		38,243,870	100%	0%	0%	0%	100%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		0	0%																
TOTAL		**38,243,870**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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GreenGroup

GreenWEEE

Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Depollution and dismantling of end-of-life products	CE 2.6	4,776,640	93.64%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		4,776,640	93.64%	0%	0%	0%	93.64%	0%	0%								%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		4,776,640	93.64%	0%	0%	0%	93.64%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		324,608	6.36%																
TOTAL		**5,101,248**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Depollution and dismantling of end-of-life products	CE 2.6	37,676,716	92.70%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		37,676,716	92.70%	0%	0%	0%	92.70%	0%	0%								%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		37,676,716	92.70%	0%	0%	0%	92.70%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		2,965,198	7.30%																
TOTAL		**40,641,914**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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GreenGlass

Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Material recovery from non-hazardous waste	CCM 5.9	5,569,436	100%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		5,569,436	100%	100%	0%	0%	0%	0%	0%								%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		5,569,436	100%	100%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		0	0%																
TOTAL		**5,569,436**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
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(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
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Financial year N		Year 2023		Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Material recovery from non-hazardous waste	CCM 5.9	59,110	16.03%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		59,110	16.03%	16.03%	0%	0%	0%	0%	0%								%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		59,110	16.03%	16.03%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		309,744	83.97%																
TOTAL		**368,854**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Material recovery from non-hazardous waste	CCM 5.9	2,328,580	52.84%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		2,328,580	52.84%	52.84%	0%	0%	0%	0%	0%								%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		2,328,580	52.84%	52.84%	0%	0%	0%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		2,078,478	47.16%																
TOTAL		**4,407,058**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Collection and transport of non-hazardous and hazardous waste	CE 2.3	15,249,395	81.87%	N/EL	N/EL	N/EL	EL	EL	N/EL								%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		15,249,395	81.87%	0%	0%	0%	81.87%	0%	0%								%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		15,249,395	81.87%	0%	0%	0%	81.87%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		3,378,000	18.13%																
TOTAL		**18,627,395**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
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(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Collection and transport of non-hazardous and hazardous waste	CE 2.3	200,333	79.48%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		200,333	79.48%	0%	0%	0%	79.48%	0%	0%								%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		200,333	79.48%	0%	0%	0%	79.48%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		51,729	20.52%																
TOTAL		**252,062**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
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(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Collection and transport of non-hazardous and hazardous waste	CE 2.3	14,446,357	75.46%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		14,446,357	75.46%	0%	0%	0%	75.46%	0%	0%								%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		14,446,357	75.46%	0%	0%	0%	75.46%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		4,697,431	24.54%																
TOTAL		**19,143,788**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
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(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Sorting and material recovery of non-hazardous waste	CE 2.7	16,010,477	99.21%	N/EL	N/EL	N/EL	EL	EL	N/EL								%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		16,010,477	99.21%	0%	0%	0%	99.21%	0%	0%								%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		16,010,477	99.21%	0%	0%	0%	99.21%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		128,106	0.79%																
TOTAL		**16,138,583**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
(a) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.:
CCM - Climate Change Mitigation; CCA - Climate Change Adaptation; WTR - Water and Marine Resources; CE - Circular Economy; PPC - Pollution Prevention and Control; BIO - Biodiversity and ecosystems
(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Sorting and material recovery of non-hazardous waste	CE 2.7	2,138,653	35.69%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		2,138,653	35.69%	0%	0%	0%	35.69%	0%	0%								%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		2,138,653	35.69%	0%	0%	0%	35.69%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		3,853,945	64.31%																
TOTAL		**5,992,597**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
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(b) Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
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N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective
(f) EL – Taxonomy-eligible activity for the relevant objective
N/EL – Taxonomy-non-eligible activity for the relevant objective

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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Sorting and material recovery of non-hazardous waste	CE 2.7	1,313,136	100%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1,313,136	100%	0%	0%	0%	100%	0%	0%								%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		1,313,136	100%	0%	0%	0%	100%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		0	0%																
TOTAL		**1,313,136**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
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N/EL – Taxonomy-non-eligible activity for the relevant objective

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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Collection and transport of non-hazardous and hazardous waste	CE 2.3	14,308,652	71.06%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
Depollution and dismantling of end-of-life products	CE 2.6	5,184,310	25.75%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		19,492,962	96.81%	0%	0%	0%	96.81%	0%	0%								%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		19,492,962	96.81%	0%	0%	0%	96.81%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		641,656	3.19%																
TOTAL		**20,134,618**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
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Financial year N		Year 2023		Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Collection and transport of non-hazardous and hazardous waste	CE 2.3	2,267,616	94.18%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
Depollution and dismantling of end-of-life products	CE 2.6	27,637	1.15%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		2,295,253	95.33%	0%	0%	0%	95.33%	0%	0%								%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		2,295,253	95.33%	0%	0%	0%	95.33%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		112,476	4.67%																
TOTAL		**2,407,729**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
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Financial year N	Year 2023			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	5	6	7	8	9	10	11	12	13	14	15	16				
		euro	%	Y; N; N/EL; (b)						Y/N						Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								%	E	
Of which transitional		0	0%	0%													%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL, N/EL (f)															
Collection and transport of non-hazardous and hazardous waste	CE 2.3	369,780	81.11%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
Depollution and dismantling of end-of-life products	CE 2.6	26,988	5.92%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		396,768	87.03%	0%	0%	0%	87.03%	0%	0%								%		
A. OpEx of Taxonomy eligible activities (A.1+A.2)		396,768	87.03%	0%	0%	0%	87.03%	0%	0%										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		59,133	12.97%																
TOTAL		**455,901**	**100%**																

Note:
(5), (11) - Climate Change Mitigation; (6), (12) - Climate Change Adaptation; (7), (13) - Water; (8), (14) - Pollution; (9), (15) - Circular Economy; (10), (16) - Biodiversity
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