

Appendices EU taxonomy

KPI turnover

DNSH criteria (Does Not Significantly Harm)																
Substantial contribution criteria																
Economic activities (1)	Codes (2)	Absolute turnover (3)	Proportion of turnover (4)	Climate change mitigation (5)	Climate change adaptation (6)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Taxonomy-aligned proportion of turnover, year N (18)	Taxonomy-aligned proportion of turnover, year N-1 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)
				%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	%	
A. TAXONOMY-ELIGIBLE ACTIVITIES																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0 m€	0%	0%									0%			
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																
Broadcasting of radio and television programs	8.3	5.8	2%													
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)(A.2)		5.8	2%													
Total (A.1 + A.2)		5.8	2%													
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																
Turnover of Taxonomy-non-eligible activities (B)		337.3	98%													
Total (A+B)		343.1	100%													

KPI CapEx

Substantial contribution criteria																	DNSH criteria (Does Not Significantly Harm)				Minimum safeguards (17)	Taxonomy- aligned proportion of CapEx, year N /ESL	Taxonomy- aligned proportion of CapEx, year N-1 /ESL	Category (enabling activity) (20)	Category (transitional activity) (21)
Climate change mitigation (5)	Climate change adaptation (6)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)																		
Economic activities (1)	Code(s) (2)	Absolute CapEx (3)	Proportion of CapEx (4)	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	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%											
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																									
Broadcasting of radio and television programs	8.3	0		0%																					
Manufacturing of low-carbon technologies for transportation	3.3	0.5		1%																					
Installation, maintenance and repair of energy-efficient equipment	7.3	0.9		2%																					
Installation, maintenance and repair of electric vehicle charging stations in buildings (and parking lots adjacent to buildings)	7.4	0.1		0%																					
Installation, maintenance and repair of renewable energy technologies	7.6	0		0%																					
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)		1.5		3%																					
Total (A.1 + A.2)		1.5		3%												0.00%									
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																									
CapEx of Taxonomy-non-eligible activities (B)		41.0		97%																					
Total (A+B)		42.5		100%																					

KPI OpEx

Substantial contribution criteria				DNSH criteria (Does Not Significantly Harm)								Minimum safeguards (17)	Taxonomy-aligned proportion of OpEx, year N (18)	Taxonomy-aligned proportion of OpEx, year N+1 (19)	Category (enabling activity) (20)	Category (transitional activity) (21)
Climate change mitigation (5)	Climate change adaptation (6)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)									
Economic activities (1)	Code(s) (2)	Absolute OpEx (3)	Proportion of OpEx (4)	%	%	Y/N	Y/N	Y/N	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%					
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																
Broadcasting of radio and television programs	8.3	0	0.00%													
Manufacturing of low-carbon technologies for transportation	3.3	0	0.00%													
Installation, maintenance and repair of energy-efficient equipment	7.3	0	0.00%													
Installation, maintenance and repair of electric vehicle charging stations in buildings (and parking lots adjacent to buildings)	7.4	0	0.00%													
Installation, maintenance and repair of renewable energy technologies	7.6	0.02	0.24%													
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned) (A.2)		0.02	0.24%													
Total (A.1 + A.2)		0.02	0.24%								0.00%					
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																
OpEx of Taxonomy-non-eligible activities (B)		8.26	99.76%													
Total (A+B)		8.28	100.00%													

In preparing this reporting on taxonomy, Roularta Media Group has taken into account to the best of its ability all statements by the European Commission clarifying the content of the reporting requirements. The most recently published draft Commission Communications on the interpretation of certain legal provisions under Article 8 of the EU Taxonomy Regulation and on the interpretation and implementation of certain legal provisions of the Delegated Regulations were consulted and considered in the preparation of this reporting. Nevertheless, despite the FAQs published by the Commission, there still remain many ambiguities on the possible interpretation of the legal provisions.

Definitions KPIs

The following definitions were used in calculating KPIs on revenue, CapEx and OpEx for 2021 and 2022 reporting.

KPI ‘turnover’: the share of taxonomy-eligible economic activities to our total turnover was calculated as the share of turnover generated by taxonomy-eligible economic activities (numerator) divided by consolidated turnover (denominator). The denominator matches the revenue reported in our consolidated financial statements (Notes to Consolidated Annual Report 4).

Capital expenditure (CapEx) KPI: The share of capital expenditure pertaining to assets or processes related to taxonomy-eligible economic activities is calculated as the share of capital expenditure related to assets or processes related to taxonomy-eligible economic activities (numerator) divided by additions to tangible and intangible assets, including additions resulting from business combinations, as reported in the consolidated financial statements (Notes Consolidated Annual Report 14 and 15).

Operating expenditure (OpEx) KPI: the share of operating expenses pertaining to assets or processes related to taxonomy-eligible activities was calculated as the share of operating expenses related to assets or processes related to taxonomy-eligible activities divided by consolidated operating expenses as defined as follows: the sum of non-capitalised costs for research & development, leases (to the extent that they were not included in capital expenditures), and for maintenance and repair and other direct costs related to the day-to-day maintenance of property, plant and equipment.

Templates relating to the taxonomy-aligned economic activities referred to in Sections 4.26, 4.27, 4.28, 4.29, 4.30 and 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139. As Roularta Media Group has no identified activities as referred to in <u>Sections 4.26, 4.27, 4.28, 4.29, 4.30 and 4.31 of Annexes I and II to Delegated Regulation (EU) 2021/2139, the underlying templates have been completed with a zero digit or zero percentage.</u>	
<u>Nuclear energy related activities</u>	
1. The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2. The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3. The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
<u>Fossil gas related activities</u>	
4. The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5. The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6. The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Taxonomy-aligned economic activities (denominator)

Economic activities	Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
	CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
	Amount	%	Amount	%	Amount	%
Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
1.						
Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
2.						
Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
3.						
Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
4.						
Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
5.						
Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
6.						
Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0	0	0	0	0
7.						
8. Total applicable KPI	0	0	0	0	0	0

Taxonomy-aligned economic activities (numerator)

	Economic activities	Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		(CCM+CCA)		Climate change mitigation		Climate change adaptation	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0	0	0	0	0
7.	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI						
8.	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI	0	0	0	0	0	0

Taxonomy-eligible but not taxonomy-aligned economic activities

	Economic activities	Proportion (the information is to be presented in monetary amounts and as percentages)					
		(CCM+CCA)		Climate change mitigation		Climate change adaptation	
		Amount	%	Amount	%	Amount	%
1.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
2.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
3.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
4.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
5.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
6.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0	0	0	0	0
7.	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	0	0	0	0	0	0
8.	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI	0	0	0	0	0	0

Taxonomy non-eligible economic activities

Economic activities		Amount	Percentage
Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI			
1.		0	0
Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI			
2.		0	0
Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI			
3.		0	0
Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI			
4.		0	0
Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI			
5.		0	0
Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI			
6.		0	0
Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI			
7.		0	0
Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI			
8.		0	0

In preparing this reporting on taxonomy, Roularta Media Group has taken into account to the best of its ability all statements by the European Commission clarifying the content of the reporting requirements.

The most recently published draft Commission Communications on the interpretation of certain legal provisions on disclosure under Article 8 of the EU Taxonomy Regulation and on the interpretation and implementation of certain legal provisions of the Delegated Regulations were consulted and considered in the preparation of this reporting. Nevertheless, despite the FAQs published by the Commission, there still remain many ambiguities on the possible interpretation of the legal provisions.