Company ABC 2026

Management and Sustainability Report

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# [GOV-3] Integration of sustainability-related performance in incentive schemes

Aliquam sagittis tortor sed lacinia aliquam. Nunc vitae molestie diam, vel ultricies tellus. Integer ut augue eget ligula congue lobortis ac eget nisi. Fusce quis arcu vitae arcu gravida interdum. Mauris tristique faucibus quam vel iaculis. Mauris viverra arcu dolor, eleifend luctus libero egestas ac. Integer laoreet, tortor eu vulputate tincidunt, elit lacus commodo augue, vitae aliquet risus dolor eu metus.

Nullam sodales, risus non condimentum egestas, nunc ligula malesuada magna, sed laoreet metus enim vel est. Mauris sit amet tincidunt elit. Aliquam a venenatis lorem, quis viverra quam. Donec tristique lacus gravida erat convallis lobortis.

Aenean blandit leo odio, ac vestibulum diam ultrices in. Curabitur dolor ante, elementum ac mi ut, sodales vestibulum velit. Nullam in convallis felis, in finibus sapien. Praesent blandit vulputate leo. Quisque efficitur pulvinar convallis. Mauris elit purus, molestie eget purus sit amet, efficitur ullamcorper turpis.

Sed malesuada augue vitae risus sagittis, in tempus felis ornare. Suspendisse nec sapien laoreet, ornare ligula id, finibus libero. Proin nec felis ullamcorper, tempor ante ut, porta lorem.

Percentage of remuneration recognised that is linked to climate related considerations – 25%. Interdum et malesuada fames ac ante ipsum primis in faucibus. Interdum et malesuada fames ac ante ipsum primis in faucibus.

Phasellus efficitur, eros id aliquam consectetur, urna tortor molestie magna, et semper ipsum libero eu magna. Fusce hendrerit faucibus leo, ut tincidunt nunc ullamcorper nec. Aenean at quam varius, vulputate ex vel, gravida metus.

# [SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model

Name of impact, risk and opportunity is Impact1. Nullam tristique nisi in erat lacinia bibendum nec ac tortor. Aenean facilisis ante sapien, a volutpat urna eleifend eget.

Cras et tincidunt eros. Aenean pellentesque, massa nec rhoncus pretium, justo purus eleifend dolor, vitae tristique ligula nunc in nisi. Nullam tristique nisi in erat lacinia bibendum nec ac tortor. Aenean facilisis ante sapien, a volutpat urna eleifend eget. Etiam eget malesuada felis. Suspendisse non mattis leo. Ut at tincidunt lacus. In tempus elementum odio, in interdum dolor malesuada et. Curabitur massa massa, dapibus iaculis augue id, convallis dapibus ligula.

Phasellus ut ipsum quis elit consectetur pulvinar eu at augue. Morbi tincidunt ligula turpis, in semper sapien ultrices vel. Fusce vitae venenatis nibh. Curabitur pharetra purus elit, sed accumsan massa hendrerit in. Duis non lectus mauris. Vestibulum suscipit, ante sit amet convallis volutpat, metus urna rutrum massa, id maximus mauris tellus eu lectus. Quisque in bibendum purus, in hendrerit enim. Praesent dignissim felis quis dui posuere lacinia. Phasellus sit amet volutpat libero.

Date of resilience analysis – 10.10.2023. Cras nunc nibh, convallis a turpis quis, laoreet feugiat enim. Morbi sagittis lacinia turpis non pharetra. Donec eu mi eget metus molestie condimentum eu nec risus.Phasellus lobortis odio congue, fermentum diam non, pretium augue. Fusce quam mauris, fermentum rutrum risus mattis, eleifend rhoncus erat. Nunc accumsan velit non lorem luctus tempor.

Fusce porttitor sed quam in sodales. Cras ultricies magna nec mollis sagittis. Etiam at gravida nisl, sit amet tincidunt purus. Donec aliquam, eros a bibendum feugiat, magna metus interdum quam, non elementum arcu quam non leo.

# [IRO-1] Description of processes to identify and assess material climate-related impacts, risks and opportunities

Donec metus nisi, faucibus sit amet sollicitudin id, dictum vel tellus. Sed varius auctor gravida. Vestibulum id arcu placerat, tincidunt mi et, bibendum ex. Sed suscipit porta neque, ac dictum diam faucibus et. Duis sit amet tellus porta, fermentum ipsum a, eleifend risus. Pellentesque ex lectus, interdum nec laoreet nec, porta eget augue. Nunc pharetra nibh nibh, vitae varius nibh tincidunt ac

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Nam cursus, magna sed vestibulum lacinia, massa mauris efficitur urna, sed vehicula leo erat id magna. Maecenas sit amet elit consequat, hendrerit magna vitae, porttitor libero. Etiam viverra luctus odio, nec tempus velit pretium sit amet. Suspendisse libero orci, lobortis nec ligula ut, sagittis efficitur ex. Nulla vulputate elit posuere faucibus aliquam.

Nam vel justo consequat, accumsan massa non, consectetur mauris. Etiam mollis pharetra leo, nec luctus risus suscipit sed. Curabitur vel urna vel dolor feugiat tincidunt id nec augue.

Nulla facilisi. Sed eu ornare dui. Sed varius dui nisl, sed vulputate nisi bibendum in. Class aptent taciti sociosqu ad litora torquent per conubia nostra, per inceptos himenaeos.Etiam a lacus congue, ultrices velit in, tempor turpis. Vestibulum luctus pharetra aliquetVivamus vel porttitor metus. Nullam sit amet mollis erat, eu ultrices ex. Aliquam et egestas erat, nec ultrices libero.Etiam vehicula egestas ipsum quis porttitor. In vehicula finibus est. In consectetur dapibus condimentum. Phasellus sit amet tellus rutrum, placerat elit posuere, volutpat turpis. Vestibulum sed risus condimentum, pretium massa id, cursus nisi.

Curabitur odio diam, pretium non lacinia id, fringilla in mauris. Phasellus nisi justo, suscipit at pulvinar in, mollis in quam. Donec mauris elit, convallis eu porta id, semper sed eros. Cras lobortis laoreet ligula, vel convallis dui blandit a. Proin commodo lectus ut magna blandit eleifend. Donec rutrum velit ut risus eleifend aliquam. Curabitur tempor accumsan dignissim.

Morbi blandit pharetra nulla, non accumsan magna ultrices eu. Aliquam vitae risus auctor neque placerat imperdiet. Aenean orci mi, facilisis non viverra et, mattis sit amet sem. Nam consequat eros eu turpis molestie, ut tempus metus varius.

In sed ex justo. Donec maximus est a quam porttitor imperdiet. In scelerisque quam at dolor pharetra, eu sollicitudin neque rutrum. Pellentesque purus magna, dignissim a arcu nec, gravida dignissim libero. Cras augue mi, euismod ac mauris vestibulum, gravida porttitor metus. Aliquam eget auctor ligula. Etiam nec pellentesque turpis. Aenean maximus justo ex, vel mollis ligula tempus in.

Nunc quam nisl, rutrum ac consectetur eu, sollicitudin a mi. Vivamus cursus libero magna, egestas lobortis metus tristique non. Nullam blandit ante vel porta suscipit. Lorem ipsum dolor sit amet, consectetur adipiscing elit. Nulla libero mauris, sollicitudin eget egestas ut, suscipit a velit.

Fusce scelerisque enim eget suscipit malesuada. Etiam hendrerit rutrum augue quis interdum. Proin id ipsum in sapien porta placerat.

Cras venenatis quis leo quis malesuada. Duis tellus velit, pellentesque non venenatis et, venenatis interdum ligula. Vestibulum placerat mauris eget mauris cursus tincidunt.

Nulla facilisi. Sed eu ornare dui. Sed varius dui nisl, sed vulputate nisi bibendum in. Class aptent taciti sociosqu ad litora torquent per conubia nostra, per inceptos himenaeos.Etiam a lacus congue, ultrices velit in, tempor turpis. Vestibulum luctus pharetra aliquetVivamus vel porttitor metus. Nullam sit amet mollis erat, eu ultrices ex. Aliquam et egestas erat, nec ultrices libero.

Suspendisse ac nisl blandit erat facilisis ultricies. Quisque faucibus dui est, et pharetra dolor maximus at. Vestibulum consectetur neque non quam maximus, quis porttitor neque vehicula. Donec quis dui in elit vehicula sollicitudin. Integer varius enim a magna gravida viverra. Nullam nec porttitor tortor, non rhoncus quam. Etiam ut turpis ornare, cursus tellus et, convallis nisi. Pellentesque non blandit lacus. Morbi scelerisque leo at fermentum lacinia. Suspendisse felis ante, tempus quis iaculis et, pellentesque non risus. Pellentesque ex turpis, venenatis et auctor et, faucibus eu ipsum. Curabitur ut congue ligula. Ut cursus posuere lacus. Pellentesque sed lobortis dolor.

Donec bibendum neque ac velit consequat efficitur. Suspendisse efficitur efficitur gravida. Cras dictum mattis elit, et tempus nulla pellentesque vitae.

Suspendisse pharetra feugiat libero vestibulum fermentum. Integer quis leo et nunc ultrices rutrum ac quis odio. Sed efficitur efficitur felis, id malesuada metus. Ut sit amet felis erat.

Pellentesque consectetur congue felis, quis porttitor libero suscipit id. Aenean lobortis eu ligula et lacinia. Phasellus porttitor ullamcorper ligula, non dignissim lorem commodo eu. Pellentesque quis auctor quam. Fusce tristique efficitur porttitor.

Curabitur interdum sollicitudin laoreet. Pellentesque in eleifend erat. Praesent vel faucibus erat. Integer accumsan nec nunc eu accumsan. Aliquam erat volutpat. Vestibulum tempor neque in leo iaculis elementum. Suspendisse egestas nunc eget urna venenatis tincidunt.

# [E1-1] Transition plan for climate change mitigation

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Curabitur quis lobortis risus. Proin ipsum magna, dignissim at ante ac, elementum tristique felis. Quisque lacinia ante in leo dictum convallis. Proin gravida blandit mauris. Donec a sollicitudin purus, ut dignissim magna. Sed libero tellus, luctus tempor risus eu, euismod pulvinar sapien. Integer ac diam nisi. Integer sit amet gravida augue. Nulla laoreet rhoncus nibh, id tempor felis. Proin molestie gravida urna nec mollis. Integer hendrerit leo sit amet nulla ultrices, eu tincidunt justo faucibus. Quisque iaculis odio et tristique molestie.

Nunc augue nunc, finibus ac volutpat non, tristique a justo. Vivamus fringilla, diam eget tincidunt lobortis, diam lectus luctus libero, eget tincidunt odio nibh id ligula. Pellentesque imperdiet magna non mauris blandit, vitae condimentum quam luctus. Aenean ultricies at dolor sit amet dapibus. Suspendisse semper sapien dui, ac dictum sem pulvinar vitae. Etiam fermentum mauris sed lorem lacinia, vitae faucibus ligula lobortis. Aliquam erat volutpat.

Nullam vestibulum posuere nisl non luctus. In id eros massa. Curabitur placerat nunc enim. Aliquam in neque ultrices, bibendum dolor ac, tempor turpis. Cras accumsan, velit eget sodales feugiat, tellus magna mattis velit, in rutrum metus ligula et libero. Curabitur vel tempor nibh, non tempus est. Duis venenatis bibendum sapien, in lacinia metus dictum vel. Phasellus a posuere augue.

Financial resources allocated to action plan (OpEx) – 38 million EUR.

Financial resources allocated to action plan (CapEx) – 27 million EUR

Sed cursus tempus lectus, non finibus tellus finibus eget. Maecenas posuere pulvinar ipsum eget varius. Morbi quis sodales sapien. Fusce malesuada libero nec nibh rutrum viverra. Nulla aliquam mi ut diam condimentum gravida. Class aptent taciti sociosqu ad litora torquent per conubia nostra, per inceptos himenaeos.

Maecenas vestibulum enim at augue scelerisque, sed faucibus tellus tincidunt. Proin quis nulla dignissim sapien gravida rutrum. Etiam tristique mi turpis. Duis sed odio diam. Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia curae; Mauris turpis elit, rutrum nec ante sit amet, rutrum scelerisque eros.

Nulla dapibus nisi non maximus vehicula. Nulla facilisi. Orci varius natoque penatibus et magnis dis parturient montes, nascetur ridiculus mus. Curabitur placerat ultrices interdum. Praesent mollis turpis at commodo posuere. Aenean commodo ligula vitae lectus vulputate, ac dignissim justo sodales. Sed ac commodo nulla, sit amet lacinia ligula. Praesent magna odio, suscipit imperdiet justo vitae, dignissim fermentum nisl.

Vestibulum efficitur, ligula quis dapibus tincidunt, ex ligula varius quam, at luctus tortor mi faucibus neque. Pellentesque quis augue id ipsum facilisis scelerisque. Pellentesque ex ex, mollis sed leo ut, efficitur egestas urna.

Significant CapEx for coal-related economic activities – 1 million EUR. Significant CapEx for oil-related economic activities – 2 million EUR. Significant CapEx for gas-related economic activities – 3 million EUR

Integer id pharetra orci. Sed gravida euismod eros quis dapibus. Mauris magna risus, consectetur sed scelerisque quis, efficitur eget sem. Phasellus sagittis rhoncus magna, at auctor urna convallis in. Nulla non magna et ligula rhoncus malesuada. Ut nec enim nunc. Integer tempor sodales est nec eleifend. Sed non pharetra lectus. Nam eget velit purus.

Duis accumsan aliquam metus vel maximus. Ut vulputate fermentum metus, at congue magna imperdiet at. Ut vel consequat augue. Sed viverra turpis a ante tempor, sed volutpat nulla varius.

Sed vitae ullamcorper odio. Integer sit amet elit quam. Donec nunc velit, fermentum sit amet vehicula vitae, ultrices vel lorem. Curabitur eget eros eget lectus tempus eleifend. Donec in elementum mi. Pellentesque vulputate feugiat commodo.

Praesent at mauris in urna rhoncus feugiat nec sit amet arcu. Curabitur porta magna sed dui venenatis volutpat. Fusce in urna a enim molestie tincidunt sed nec justo. Suspendisse molestie libero vitae consequat elementum..

Date of adoption of transition plan – 12.12.2026

Mauris aliquet aliquet nibh, a pulvinar nunc. Morbi id elementum ligula. Aenean posuere justo et risus iaculis, sit amet vulputate tellus luctus. Nulla vel nibh malesuada augue sollicitudin feugiat.

Praesent blandit vitae lacus sit amet viverra. Suspendisse arcu tellus, laoreet sit amet mattis at, efficitur vel tellus. In rutrum est ut convallis ornare.

# [E1-2] Policies related to climate change mitigation and adaptation

Policy 1  
Aliquam in dolor elit. Proin sed sem sit amet elit luctus tincidunt at ut massa. In tincidunt felis justo, ut porttitor dui auctor vitae. Policy name is Policy1

A indentifier of related impacts, risk and opportunities is Impact1 and name Impacts, risk and opportunities. Aliquam erat volutpat. Morbi erat ante, ultrices finibus enim vel, iaculis vestibulum sapien.

Proin pellentesque auctor nisi, non ornare augue euismod et. Praesent eu molestie purus, nec posuere mauris. Donec id justo lacus.

Sed et venenatis velit, et tincidunt ante. Donec id blandit nunc, et auctor nibh.

Mauris eleifend dignissim sem a scelerisque. Integer vehicula metus sit amet purus interdum, id sollicitudin magna dictum.

Aliquam vitae leo commodo, efficitur lorem finibus, consequat magna. Aliquam vestibulum sapien et vehicula feugiat.

Phasellus ac varius mi. In leo sapien, semper nec tellus vehicula, commodo tempor massa. Sed consequat bibendum dapibus.

Policy 2  
Aliquam in dolor elit. Proin sed sem sit amet elit luctus tincidunt at ut massa. Policy name is Policy2

A indentifier of related impacts, risk and opportunities is Impact1 and name Impacts, risk and opportunities.Aliquam erat volutpat. Morbi erat ante, ultrices finibus enim vel, iaculis vestibulum sapien.

Proin pellentesque auctor nisi, non ornare augue euismod et. Praesent eu molestie purus, nec posuere mauris. Donec id justo lacus.

Sed et venenatis velit, et tincidunt ante. Donec id blandit nunc, et auctor nibh.

Mauris eleifend dignissim sem a scelerisque. Integer vehicula metus sit amet purus interdum, id sollicitudin magna dictum.

Aliquam vitae leo commodo, efficitur lorem finibus, consequat magna.

Phasellus ac varius mi. In leo sapien, semper nec tellus vehicula, commodo tempor massa. Sed consequat bibendum dapibus. Mauris mollis luctus enim eu imperdiet.

# [E1-3] Actions and resources in relation to climate change policies

Praesent sit amet neque turpis. Vivamus malesuada mauris dui. Sed ullamcorper ligula ac est ultrices consequat. Pellentesque habitant morbi tristique senectus et netus et malesuada fames ac turpis egestas. Nulla ornare efficitur lacinia.

Sed at efficitur metus, nec bibendum ligula. Integer fermentum fermentum lorem, ut tincidunt odio vestibulum tempus. Donec tempor vulputate orci quis posuere. Integer tincidunt lectus et sem fermentum, sed ultricies eros faucibus..

Phasellus non libero nec sapien tempor porttitor ut eget dolor. In massa tortor, rutrum sit amet lectus at, egestas scelerisque orci. Impact1 and Duis pharetra, nisl nec dictum ultricies, lorem nisl imperdiet justo, sed malesuada tortor nibh id odio. Vivamus efficitur justo risus, efficitur semper metus lobortis Identifier of the related impact is Impact1 Aliquam erat volutpat. Suspendisse vitae mi a ex auctor cursus. Sed vitae fermentum nisi, accumsan volutpat leo. Identifier of the related policy is Policy1 Cras laoreet nec nulla in consequat. Nam eu augue vestibulum, gravida dui at, lacinia diam. Identifier of the related target is Target1 Duis viverra suscipit enim vel elementum. Morbi malesuada ullamcorper lectus, ut commodo velit molestie et. Etiam interdum est vitae imperdiet pellentesque. Curabitur aliquam efficitur egestas. Donec lacinia in mauris id mollis.

In accumsan sem ut auctor mollis. Ut in dui et metus vulputate convallis et sit amet mi. Sed condimentum vitae lacus et bibendum. Nullam vestibulum mi sit amet turpis sagittis tristique sed at tortor. Curabitur ut tellus dui. Mauris malesuada, lorem ut molestie fringilla, velit elit finibus elit, et pharetra justo lacus non libero. Aliquam erat volutpat. Vestibulum iaculis fringilla mauris, vitae tempor elit semper vitae. Integer a nibh ac lectus venenatis lacinia eu nec urna. Duis ipsum orci, sodales ac quam et, condimentum congue nunc. Quisque nec pellentesque nisl. Sed molestie congue tellus, quis consectetur velit blandit non. In aliquet metus vel mi imperdiet consectetur. Phasellus laoreet urna turpis, sit amet pellentesque dolor vulputate ut. Maecenas sodales bibendum lorem, at pulvinar purus convallis eget. Proin convallis vulputate elementum. Vestibulum sagittis, nunc vel convallis pretium, massa erat mattis sapien, id finibus lectus ante sit amet ipsum. Donec et rutrum erat, a pretium enim. Fusce convallis elit vitae metus eleifend accumsan. Aenean laoreet, augue id facilisis volutpat, nisi arcu maximus nulla, vitae ultrices felis mi in lorem. Vivamus ut varius velit. Integer id commodo leo, ut fermentum libero.

Achieved GHG emissions reductions is 47 tCO2e and expected GHG emissions reductions is 60 tCO2e.

Aenean malesuada vestibulum mauris, et aliquet turpis laoreet sed. Maecenas vitae eros eget turpis imperdiet bibendum. Mauris venenatis nibh id augue maximus, vel convallis neque porta. Quisque malesuada nec massa sed fringilla. Phasellus ornare lacinia nulla vitae ullamcorper.

Sed placerat magna eget lacus maximus pulvinar. Suspendisse potenti Mauris elementum, elit nec feugiat dignissim, turpis libero interdum nulla, vitae placerat ex mauris quis libero. Duis tincidunt consequat lacus, sit amet imperdiet massa luctus at. Sed condimentum imperdiet velit vitae efficitur.Etiam commodo rutrum metus et fermentum. Suspendisse pulvinar vitae urna eu maximus. Ut pellentesque magna eget varius volutpat. Morbi quis libero purus. Sed posuere pretium placerat.

Cras semper ante condimentum commodo gravida. Sed at rutrum dolor. Vestibulum sagittis eros posuere mattis sollicitudin. Integer ultrices tincidunt gravida.

Morbi tincidunt scelerisque arcu, at mattis felis mattis et. Ut facilisis mollis facilisis. Ut malesuada lectus interdum ornare molestie. Quisque non faucibus eros. Nulla a sapien dignissim, dictum diam sed, dapibus orci. Sed sed porttitor felis. Etiam pharetra turpis libero, placerat imperdiet orci accumsan ac. Proin non mattis nunc, ut dictum arcu. Sed sit amet laoreet urna. Cras vel mauris nec magna vestibulum dapibus ac nec lectus. Nam vel orci sit amet arcu venenatis maximus at at enim.

Fusce imperdiet suscipit magna, ut efficitur sapien vehicula id. Nulla nunc enim, scelerisque quis ligula a, euismod dignissim nunc. Duis condimentum dolor ante, vitae suscipit nulla fermentum in. Nullam et odio non ex varius imperdiet. Pellentesque egestas velit ut erat viverra aliquet. Curabitur auctor orci vitae aliquet fringilla. Vestibulum dictum orci quis ante placerat, eu commodo magna dictum. Donec laoreet metus pellentesque enim porttitor scelerisque. Nulla nec egestas erat, eget elementum diam.

Cras viverra viverra lacus vel hendrerit. Nulla varius molestie erat, a consequat dui consectetur nec. Nullam tristique at magna vel volutpat.

Pellentesque suscipit, nisl sed pharetra imperdiet, enim risus semper dui, sit amet fringilla nulla risus sit amet justo. Pellentesque tincidunt iaculis erat. In vel leo at risus molestie fermentum ut eu ipsum. Aenean urna lacus, interdum quis ipsum ac, maximus placerat massa. Etiam nec leo libero. Sed egestas pulvinar dolor.

Aenean consequat, turpis luctus euismod auctor, eros dolor consequat est, in mollis elit nisl quis turpis. Duis nec urna lacus. Maecenas accumsan condimentum ex fermentum tincidunt. Duis lorem orci, posuere at ultrices ultrices, ornare ut dui. Pellentesque euismod sagittis enim, at placerat mauris bibendum et. Donec sodales eros at urna lacinia pulvinar.

Table 1 Disclosure content on resources in relation to climate change policies (in thousands EUR)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2026** | **Short-term** | **Medium-term** | **Long-term** |
| Financial resources allocated to action plan (OpEx) | 9500 | 4000 | 3000 | 2500 |
| Financial resources allocated to action plan (CapEx) | 2250 | 1400 | 600 | 250 |

# [E1-4] Targets related to climate change mitigation and adaptation

Cras semper convallis augue, quis ultricies quam placerat ut. Sed at mi congue, aliquam risus sit amet, lobortis tortor. Nullam ultrices blandit massa, quis commodo arcu fermentum eget. Aliquam non gravida diam, vel sagittis arcu.

Sed pellentesque aliquet enim ac gravida. Donec ornare orci a neque posuere efficitur. Vivamus dictum nec libero a molestie. Ut sed nisl hendrerit, dapibus leo nec, mattis lectus. Ut vel tellus interdum, ultricies nisl vel, commodo arcu.

Sed id tellus ut lectus tempor eleifend. Morbi mollis nibh felis, in tristique enim malesuada quis. Pellentesque sem leo, volutpat vitae ante quis, imperdiet interdum ipsum. Nunc efficitur mauris lobortis tortor sodales vehicula. Donec in elit venenatis, laoreet neque ut, rutrum dui.

Pellentesque ultricies, diam nec aliquet malesuada, libero orci consequat felis, nec vulputate augue tortor sit amet lacus. Integer in mi ut orci semper ultrices accumsan eget erat. Identifier of releated impact is Impact1. Aliquam nec diam arcu. Morbi molestie facilisis arcu, nec hendrerit ipsum eleifend a.Identifier of related policy is Policy1

Duis hendrerit dui a nibh viverra pulvinar. Suspendisse scelerisque lacus id arcu suscipit, eget condimentum purus finibus. Sed dictum velit ut eros gravida tristique. Aliquam erat volutpat. Fusce vestibulum tincidunt justo at vulputate. Duis velit arcu, feugiat in enim et, facilisis placerat leo. Aenean vel urna nec libero interdum sodales et sed quam.

The measurable target is set to 313 or 20%. Ut rhoncus odio a nunc porta, a feugiat urna vehicula. Lorem ipsum dolor sit amet, consectetur adipiscing elit.

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The baseline year is 2020.

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Target applies to from 2026to 2030.

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*Table 2 GHG emission reduction targets*

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2025** | **2026** | **Milestones and target years** | | | | |
|  | **2030** | **2035** | **2040** | **2045** | **2050** |
| **GHG emissions (location-based) [tCO2]** | **1070** | **807** | **610** | **400** | **200** | **150** | **20** |
| GHG Scope 1 [tCO2] |  |  | 310 | 100 | 70 | 50 | 5 |
| GHG Scope 2 location-based [tCO2] |  |  | 110 | 80 | 40 | 20 | 5 |
| GHG Scope 2 market-based [tCO2] |  |  | 200 | 80 | 50 | 20 | 5 |
| GHG Scope 3 [tCO2] |  |  | 100 | 90 | 80 | 70 | 60 |
| Energy efficiency and consumption reduction |  |  | -10 | -10 | -10 | -10 | -10 |
| Material efficiency and consumption reduction |  |  | -5 | -5 | -5 | -5 | -5 |
| Fuel switching |  |  | -2 | -2 | -2 | -2 | -2 |
| Electrification |  |  | 0 | 0 | 0 | 0 | 0 |
| Use of renewable energy |  |  | -10 | -10 | -10 | -10 | -10 |
| Phase out, substitution or modification of product |  |  | -8 | -8 | -8 | -8 | -8 |
| Phase out, substitution or modification of process |  |  | -5 | -5 | -5 | -5 | -5 |
| Other |  |  | -3 | -3 | -3 | -3 | -3 |

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Table 3 GHG emissions reduction targets by decarbonisation levers

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| tCO2 | Total reduction | Energy efficiency and consumption reduction | | Use of renewable energy | |
|  | 2026 | 2030 | 2050 | 2030 | 2050 |
| GHG emissions reduction | 300 | -50 | -100 | -50 | -100 |
| Percentage of target related to total GHG emissions |  | 17% | 33% | 17% | 33% |
| Scope 1 GHG emissions reduction | 150 | -20 | -40 | -40 | -50 |
| Percentage of target related to Scope 1 GHG emissions |  | 13% | 27% | 27% | 33% |

Table 4 GHG emissions reduction targets by decarbonisation levers - intensity value per unit of production or economic output (denominator)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| CO2 | | Energy efficiency and consumption reduction | | Use of renewable energy | |
|  | 2026 | 2030 | 2050 | 2030 | 2050 |
| Intensity value of total GHG emissions reduction | 40 | 4 | 8 | 4 | 8 |
| Percentage of target related to total GHG emissions |  | 10% | 20% | 10% | 20% |
| Intensity value of Scope 1 GHG emissions reduction | 20 | 2 | 4 | 2 | 4 |
| Percentage of target related to Scope 1 GHG emissions |  | 10% | 20% | 10% | 20% |
| Intensity value of Scope 2 location-based GHG emissions reduction | 10 | 1 | 2 | 1 | 2 |
| Percentage of target related to Scope 2 location-based GHG emissions |  | 10% | 20% | 10% | 20% |
| Intensity value of Scope 2 market-based GHG emissions reduction | 10 | 1 | 2 | 1 | 2 |
| Percentage of target related to Scope 2 market-based GHG emissions |  | 10% | 20% | 10% | 20% |
| Intensity value of Scope 3 GHG emissions reduction | 10 | 1 | 2 | 1 | 2 |
| Percentage of target related to Scope 3 GHG emissions |  | 10% | 20% | 10% | 20% |

Table 5 Targets related to climate change mitigation and adaptation - GHG emissions reduction targets by decarbonisation levers

|  |  |  |
| --- | --- | --- |
|  | 2025 | 2026 |
| Total greenhouse gas emissions [abstract] |  |  |
| Absolute value of total Greenhouse gas emissions reduction | 180 | 200 |
| Percentage of target related to total Greenhouse gas emissions | 4% | 5% |
| Percentage of total Greenhouse gas emissions reduction (as of emissions of base year) | 4% | 5% |
| Percentage of target related to total Greenhouse gas emissions (as of emissions of base year) | 4% | 5% |
| Percentage of Scope 1 Greenhouse gas emissions in total Greenhouse gas emissions reduction | 4% | 5% |
| Percentage of Scope 2 location-based Greenhouse gas emissions in total Greenhouse gas emissions reduction | 4% | 5% |
| Percentage of Scope 2 market-based Greenhouse gas emissions in total Greenhouse gas emissions reduction | 4% | 5% |
| Percentage of Scope 3 Greenhouse gas emissions in total Greenhouse gas emissions reduction | 4% | 5% |
| Scope 1 greenhouse gas emissions [abstract] |  |  |
| Absolute value of Scope 1 Greenhouse gas emissions reduction | 90 | 100 |
| Percentage of target related to Scope 1 Greenhouse gas emissions | 4% | 5% |
| Percentage of Scope 1 Greenhouse gas emissions reduction (as of emissions of base year) | 4% | 5% |
| Percentage of target related to Scope 1 Greenhouse gas emissions (as of emissions of base year) | 4% | 5% |
| Location-based Scope 2 greenhouse gas emissions [abstract] |  |  |
| Absolute value of location-based Scope 2 Greenhouse gas emissions reduction | 45 | 50 |
| Percentage of target related to location-based Scope 2 Greenhouse gas emissions | 4% | 5% |
| Percentage of location-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year) | 4% | 5% |
| Percentage of target related to location-based Scope 2 Greenhouse gas emissions (as of emissions of base year) | 4% | 5% |
| Market-based Scope 2 greenhouse gas emissions [abstract] |  |  |
| Absolute value of market-based Scope 2 Greenhouse gas emissions reduction | 45 | 50 |
| Percentage of target related to market-based Scope 2 Greenhouse gas emissions | 4% | 5% |
| Percentage of market-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year) | 4% | 5% |
| Percentage of target related to market-based Scope 2 Greenhouse gas emissions (as of emissions of base year) | 4% | 5% |
| Scope 3 greenhouse gas emissions [abstract] |  |  |
| Absolute value of Scope 3 Greenhouse gas emissions reduction | 45 | 50 |
| Percentage of target related to Scope 3 Greenhouse gas emissions | 4% | 5% |
| Percentage of Scope 3 Greenhouse gas emissions reduction (as of emissions of base year) | 4% | 5% |
| Percentage of target related to Scope 3 Greenhouse gas emissions (as of emissions of base year) | 4% | 5% |

Fusce vel arcu semper, tristique magna at, sodales nunc. Vestibulum lacinia imperdiet massa id posuere. Phasellus tortor elit, egestas imperdiet risus quis, elementum pretium dui. Integer tempus scelerisque purus 2027, Sed ac nisi nisl. Proin cursus nibh sit amet erat sodales elementum. Praesent congue eleifend condimentum Baseline value against which progress is considered (absolute value) is 330. Baseline value against which progress is considered (percentage) is 40%. Nullam a leo lacus. Ut tincidunt, massa et semper aliquam, erat quam ultricies orci, sit amet aliquam nibh sapien id neque. Nulla nec quam tincidunt, congue enim eu, pretium ligula.

# [E1-5] Energy consumption and mix

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Table 6 Energy consumption and mix (in thousands MWh)

|  |  |  |
| --- | --- | --- |
|  | **2025** | **2026** |
| Total energy consumption | 5100 | 4850 |
| **Total fossil energy consumption** | 3300 | 3000 |
| Fuel consumption from coal and coal products | 650 | 550 |
| Fuel consumption from crude oil and petroleum products | 360 | 320 |
| Fuel consumption from natural gas | 900 | 760 |
| Fuel consumption from other fossil sources | 540 | 540 |
| Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources | 850 | 830 |
| Share of fossil sources in total energy consumption | 64.71% | 61.86% |
| **Consumption from nuclear sources** | 600 | 550 |
| Share of consumption from nuclear sources in total energy consumption | 11.76% | 11.34% |
| **Total renewable energy consumption** | 1200 | 1300 |
| Fuel consumption from renewable sources | 200 | 250 |
| Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources | 450 | 450 |
| Consumption of self-generated non-fuel renewable energy | 550 | 600 |
| Share of renewable sources in total energy consumption | 23.57% | 26.8% |
| Non-renewable energy production | 2400 | 2250 |
| Renewable energy production | 1000 | 1100 |
| Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors | 5.26 | 5.11 |

Ut vel cursus ex. Ut ipsum metus, rutrum nec dui sit amet, pellentesque hendrerit ipsum. Suspendisse tristique vestibulum enim, sit amet interdum lacus tincidunt id. Nulla condimentum aliquam elit pretium rhoncus.

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# [E1-6] Gross Scopes 1, 2, 3 and Total GHG emissions

Maecenas mauris ligula, maximus quis interdum vel, ultrices nec metus. Suspendisse aliquam varius urna, vel efficitur sem vestibulum venenatis. Sed non mattis nisi, ac convallis ante.

Table 7 GHG emissions (in tCO2)

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | | **Milestones and target** | | | | | |  |
| **2025** | **2026** | **% N / N-1** | | **2030** | | **2040** | | **2050** | **Annual % target / Base year** |
| **Scope 1 GHG emissions** |  |  |  | |  |  | |  | |  |
| Gross Scope 1 greenhouse gas emissions | 320 | 300 | 6.25% | | 200 | 50 | | 8 | | 14.02% |
| Percentage of Scope 1 GHG emissions from regulated emission trading schemes | 10% | 10% |  | | 10% | 10% | | 5% | |  |
| **Scope 2 GHG emissions** |  |  |  | |  |  | |  | |  |
| Gross location-based Scope 2 greenhouse gas emissions | 210 | 200 | 4.76% | | 110 | 20 | | 2 | | 15.38% |
| Gross market-based Scope 2 greenhouse gas emissions | 196 | 190 | 3.06% | | 104 | 18 | | 8 | | 10.14% |
| **Significant scope 3 GHG emissions** |  |  |  | |  |  | |  | |  |
| Total Gross indirect (Scope 3) GHG emissions | 340 | 307 | 8,21% | | 300 | 130 | | 10 | | 13.85% |
| Percentage of Gross Scope 3 greenhouse gas emissions | 12% | 11% |  | | 15% | 26% | | 6% | |  |
| Purchased goods and services | 170 | 157 | 5,00% | | 134 | 65 | | 8 | | 13.41% |
| Cloud computing and data centre services | 20 | 18 | 10,00% | | 16 | 10 | | 2 | | 8.75% |
| Capital goods | 38 | 36 | 5,00% | | 30 | 10 | | 0 | | 21.93% |
| Fuel and energy-related activities | 2 | 2 | 0% | | 1 | 1 | | 0 | | 50% |
| Upstream transportation and distribution | 9 | 8 | 11,11% | | 7 | 4 | | 0 | | 16.69% |
| Waste generated in operations | 8 | 7 | 12,50% | | 6 | 3 | | 0 | | 16.22% |
| Business travel | 6 | 5 | 16,67% | | 4 | 3 | | 0 | | 15.04% |
| Employee commuting | 8 | 7 | 12,50% | | 6 | 3 | | 0 | | 16.22% |
| Upstream leased assets | 9 | 8 | 11,11% | | 7 | 4 | | 0 | | 16.69% |
| Downstream transportation | 6 | 5 | 16,67% | | 4 | 2 | | 0 | | 15.04% |
| Processing of sold products | 9 | 8 | 11,11% | | 7 | 4 | | 0 | | 16.69% |
| Use of sold products | 6 | 5 | 16,67% | | 4 | 3 | | 0 | | 15.04% |
| End-of-life treatment of sold products | 7 | 5 | 28,57% | | 4 | 2 | | 0 | | 15.04% |
| Downstream leased assets | 6 | 5 | 16,67% | | 2 | 1 | | 0 | | 15.04% |
| Franchises | 18 | 18 | 0,00% | | 14 | 6 | | 1 | | 11.35% |
| Investments | 38 | 31 | 18,42% | | 70 | 19 | | 1 | | 13.33% |
| Indirect GHG emissions from imported energy | 200 | 200 | 20% | | 200 | 80 | | 6 | | 10% |
| Indirect GHG emissions from transportation | 140 | 107 | 20% | | 100 | 50 | | 4 | | 10% |
| **Total GHG emissions** |  |  |  | |  |  | |  | |  |
| Total GHG emissions (location-based) | 860 | 807 | 6.16% | | 610 | 200 | | 20 | | 14.27% |
| Total GHG emissions (market-based) | 846 | 797 | 5.79% | | 604 | 198 | | 26 | | 13.29% |

Table 8 GHG emissions - value chain

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Upstream value chain | Own operations | Transport | Downstream value chain |
| Gross Scope 1 greenhouse gas emissions | 20 | 220 | 40 | 20 |
| Gross Scope 3 greenhouse gas emissions | 17 | 200 | 60 | 30 |
| Total location-based greenhouse gas emissions | 47 | 590 | 110 | 60 |
| Gross location-based Scope 2 greenhouse gas emissions | 10 | 170 | 10 | 10 |
| Total market-based greenhouse gas emissions | 47 | 580 | 110 | 60 |
| Gross market-based Scope 2 greenhouse gas emissions | 10 | 160 | 10 | 10 |

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Biogenic emissions of CO2 from combustion or bio-degradation of biomass not included in Scope 1 GHG emissions is 20. Biogenic emissions of CO2 from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions is 30.

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Etiam tempor porttitor vulputate. Duis auctor, nunc et pharetra tempus, ante odio tincidunt turpis, quis eleifend tellus quam id ex. Quisque ultrices dictum mauris. Fusce in blandit ante. Vivamus lacus nisi, porttitor vitae facilisis a, varius non dui. Biogenic emissions of CO2 from combustion or bio-degradation of biomass that occur in upstream and downstream value chain not included in Scope 3 GHG emissions is 10. Percentage of contractual instruments, Scope 2 GHG emissions is 3%

Nunc luctus magna varius, ullamcorper libero quis, placerat velit. Quisque eget consequat eros. Quisque eget egestas libero, id gravida mi. Aliquam at scelerisque ipsum. Percentage of market-based Scope 2 GHG emissions linked to purchased electricity bundled with instruments is 7.8%. Percentage of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to Scope 2 GHG emissions is 3.6%. Percentage of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to Scope 2 GHG emissions is 2.3%.

Ut et nunc eros. Phasellus ac scelerisque nibh, nec ultrices ex. Curabitur ac rhoncus enim. Donec vitae nunc eget risus eleifend egestas. Quisque vel arcu convallis, volutpat tellus nec, porta dolor. Integer facilisis hendrerit tellus quis fermentum. Nulla vitae laoreet ante.

Integer eu lectus tellus. Nullam sed augue sagittis mauris commodo venenatis. Sed accumsan mollis sagittis. Nam eget commodo metus. Integer a lacus eu odio dapibus fermentum. Integer feugiat mauris est, in tincidunt felis elementum a. Suspendisse ante ante, vehicula porttitor sem congue, sagittis faucibus sapien.

Percentage of Gross Scope 3 greenhouse gas emissions calculated using primary data obtained from suppliers or other value chain partners is 1.2%.

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# [E1-7] GHG removals and GHG mitigation projects financed through carbon credits

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*Table 9 Disclosure of GHG removals and storage activity (in tCO2)*

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2025** | **2026** | **% N / N-1** |
| Forest restoration (own operations) |  | -20 | - |
| Direct air capture (own operations) |  | -10 | - |
| Direct air capture (own operations) – GHG emissions |  | 2 |  |
| Total GHG removals from own operations | -12 | -30 | 250% |
| Forest restoration (value chain) |  | -8 | - |
| Direct air capture (value chain) |  | -6 | - |
| Total GHG removals in the upstream and downstream value chain | -6 | -14 | 233% |
| GHG emissions associated with removal activity | -8 | -6 | 25% |
| **Reversals** | -4 | -2 | 50% |

*Table 10 Carbon Credits* *cancelled in the reporting year*

|  |  |  |
| --- | --- | --- |
|  | 2025 | 2026 |
| Total (tCO2eq) | 1200 | 600 |
| Share from reduction projects (%) | 10% | 5% |
| Share from removal projects (%) | 20% | 10% |
| Recognised quality standard 1 (%) | 30% | 15% |
| Share from projects within the EU (%) | 20% | 20% |
| Share of carbon credits that qualify as corresponding adjustments (%) | 10% | 10% |

*Table 11 Carbon Credits to be cancelled in the future*

|  |  |
| --- | --- |
|  | **Amount until 2030** |
| **Carbon credits planned to be cancelled in the future** | 60 |

Morbi ornare velit nec fringilla facilisis. Integer ut purus metus. Nam fermentum quis elit vel rhoncus. Donec accumsan velit ut eros tincidunt pharetra.

Date when carbon credits outside value chain are planned to be cancelled – 20.02.2030

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# [E1-8] Internal carbon pricing

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*Table 12 Disclosure of application of carbon pricing schemes*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Volume at stake (tCO2eq)** | **Prices applied (€/tCO2eq)** | **GHG Scope 1 [%]** | **GHG Scope 2 [%]** | **GHG Scope 3 [%]** | **Perimeter description** |
| CapEx shadow price | 600 | 65 | 5% | 5% | 5% | Text 1 |
| Research and Development (R&D) investment shadow price | 100 | 60 | 10% | 5% | 5% | Text 2 |
| Internal carbon fee or fund | 87 | 11 | 15% | 15% | 5% | Text 3 |
| Carbon prices for impairment testing | 20 | 86 | 20% | 5% | 5% | Text 4 |

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Carbon price applied for each metric tonne of greenhouse gas emission. Percentage of gross Scope 1 greenhouse gas emissions covered by internal carbon pricing scheme – 50%. Percentage of gross Scope 2 greenhouse gas emissions covered by internal carbon pricing scheme – 30 %. Percentage of gross Scope 3 greenhouse gas emissions covered by internal carbon pricing scheme – 20%

Table 13 Emissions covered by target pricing schemes.

|  |  |  |
| --- | --- | --- |
|  | CapEx shadow price | R&D investment shadow price |
| GHG Scope 1 | 300 | 300 |
| GHG Scope 2 location-based | 200 | 200 |
| GHG Scope 2 market-based | 190 | 190 |
| GHG Scope 3 | 300 | 300 |
| Total GHG location-based | 800 | 800 |
| Total GHG market-based | 790 | 790 |

# [E1-9] Anticipated financial effects from material physical and transition risks and potential climate-related opportunities

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*Table 14 Potential financial effects from material physical and transition risks and potential climate-related opportunities (in thousands EUR)*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2025** | **2026** | **Short-term** | **Medium-term** | **Long-term** |
| Assets at material physical risk | 900 | 936 | 956 | 1000 | 1068 |
| Acute | 100 | 120 | 150 | 200 | 220 |
| Chronic | 100 | 120 | 150 | 200 | 220 |
| Percentage of assets at material physical risk | 45% | 46% | 46% | 47% | 45% |
| Net revenue from business activities at material physical risk | 300 | 312 | 318 | 330 | 350 |
| Percentage of net revenue from business activities at material physical risk | 4% | 4% | 4% | 4% | 4% |
| Assets at material transition risk | 240 | 250 | 255 | 220 | 208 |
| Stranded assets | 160 | 166 | 169 | 180 | 190 |
| Proportion of assets at material transition risk | 12% | 12% | 12% | 10% | 9% |
| Proportion of stranded assets | 8% | 8% | 8% | 8% | 8% |
| Liabilities from material transition | 850 | 880 | 900 | 950 | 1010 |
| Potential future liabilities | 600 | 650 | 660 | 700 | 750 |
| Net revenue from business activities at material transition risk | 60 | 56 | 53 | 52 | 50 |
| Coal-related activities | 20 | 20 | 20 | 20 | 20 |
| Oil-related activities | 20 | 20 | 20 | 20 | 20 |
| Gas-related activities | 20 | 16 | 13 | 12 | 10 |
| Percentage of net revenue from business activities at material transition risk | 6% | 6% | 6% | 6% | 6% |
| Coal-related activities | 2% | 2% | 2% | 2% | 2% |
| Oil-related activities | 2% | 2% | 2% | 2% | 2% |
| Gas-related activities | 2% | 2% | 2% | 2% | 2% |

*Table 15 Potential financial effects from material physical and transition risks percentage of net revenue (in thousands EUR)*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2025 | 2026 | Short-term | Medium-term | Long-term |
| Operating segment 1 at material physical risk | 86% | 86% | 86% | 85% | 85% |
| Operating segment 2 at material physical risk | 14% | 14% | 14% | 15% | 15% |
| Operating segment 1 at material transition risk | 60% | 60% | 60% | 60% | 60% |
| Operating segment 2 at material transition risk | 10% | 10% | 10% | 10% | 10% |

Table 16 Real estate assets (in thousands EUR)

|  |  |  |
| --- | --- | --- |
|  | Energy efficiency class 1 | Energy efficiency class 2 |
| Total carrying amount of real estate assets | 200 | 100 |

Percentage of assets at material physical risk addressed by climate change adaptation actions is 0.8%. Nullam dolor felis, dapibus id consequat id, vestibulum a velit. Vestibulum id turpis sit amet quam tempor accumsan ut a tellus.

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Percentage of assets at material transition risk addressed by climate change mitigation actions – 3%. Total carrying amount of real estate assets for which energy consumption is based on internal estimates is 200 thousands EUR. Nunc mi lorem, rhoncus vel metus a, ornare ullamcorper felis. In dapibus, ante eget ultricies convallis, dolor orci interdum lorem, et laoreet est nulla a urna. Sed vestibulum tortor non faucibus viverra. Donec at porta neque. Carrying amount of assets at material transition risk is 200 thousands EUR. Adjusting items to assets at material transition risk is 20 thousands EUR. Liabilities is 2000 thousands EUR, of which carrying amount of liabilities at material transition risk is 150 thousands EUR. Adjusting items to liabilities at material transition risk is 15 thousands EUR. Net revenue at material transition risk is 300 thousands EUR, and Adjusting items to net revenue at material transition risk is 30thousands EUR.

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Number of Scope 1 GHG emission allowances within regulated emission trading schemes – 5 000EUR. Number of emission allowances stored (from previous allowances) at beginning of reporting period – 3 000EUR. Monetised gross Scope 1 and 2 GHG emissions – 20 000 EUR. Monetised total GHG emissions – 30 000 EUR.

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Expected cost savings from climate change mitigation actions – 55 000 EUR. Expected cost savings from climate change adaptation actions – 33 000 EUR. Potential market size of low-carbon products and services or adaptation solutions to which undertaking has or may have access – 120 000 EUR. Expected changes to net revenue from low-carbon products and services or adaptation solutions to which undertaking has or may have access – 97 000 EUR.

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