

Table 44. OPEX

Financial year 2023	Economic activities	Codes	Turnover (Mill. PLN)	Proportion of turnover year 2023 (%)	Substantial contribution criteria					Criteria for no significant harm ("No significant harm").						Minimum guarantees	Proportion of Turnover conforming to taxonomy (A.1) or eligible according to taxonomy (A.2), year 2023 (%)	Facilitating activity category	Transition activity category
					Climate change mitigation	Adaptation to climate change	Water	Contamination	Circular economy	Biodiversity	Climate change mitigation	Adaptation to climate change	Water	Contamination	Circular economy				
A. ELIGIBLE ACTIVITIES ACCORDING TO TAXONOMY																			
A.1. Environmentally sustainable activities (conforming to the taxonomy)																			
	Construction and operation of WWTPs	CCM* 5.3	0.52	0.56%	Y	N	N**	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1.05%	
	Regound and transportation of non-hazardous waste	CCM* 5.5	7.69	8.32%	Y	N	N/EL	N**	N**	N/EL	Y	Y	Y	Y	Y	Y	Y	38.85%	
	Recovery of non-hazardous waste material	CCM* 5.9	2.04	2.21%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%	
	Pedestrian infrastructure	CCM* 6.13	0.40	0.43%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%	F
	Railroad construction and maintenance	CCM* 6.14	15.47	16.75%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	12.25%	F
	Construction and maintenance of ports and waterways	CCM* 6.16	1.64	1.77%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1.47%	F
	Construction of new buildings	CCM* 7.1	1.76	1.91%	Y	N	N/EL	N/EL	N**	N/EL	Y	Y	Y	Y	Y	Y	Y	0.52%	
	Building rehabilitation	CCM* 7.2	0.18	0.20%	Y	N	N/EL	N/EL	N**	N/EL	Y	Y	Y	Y	Y	Y	Y	0.00%	T
	OPEX of environmentally sustainable activities (conforming to the taxonomy) (A.1)		29.70	32.15%	32.15%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	54.14%	
	Of which: facilitators		17.51	58.96%	58.96%													25.34%	F
	Of which: transitional		0.18	0.61%	0.61%													0.00%	T
A.2. Taxonomy-eligible but not environmentally sustainable activities (activities that do not conform to the taxonomy)																			
	Wind energy	CCM* 4.3	-	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.10%	
	Electricity transmission and distribution	CCM* 4.9	0.36	0.39%	EL	EL	N/EL	N/EL	N/EL	N/EL									
	Construction and operation of WWTPs	CCM* 5.3/ WTR* 2.2	0.20	0.21%	EL	EL	EL	N/EL	N/EL	N/EL									
	Regound and transportation of non-hazardous waste	CCM* 5.5 CE* 2.3/ PPC* 2.1	5.72	6.20%	EL	EL	N/EL	EL	EL	N/EL									
	Recovery of non-hazardous waste material	CCM* 5.9	7.45	8.06%	EL	EL	N/EL	N/EL	N/EL	N/EL									
	Pedestrian infrastructure	CCM* 6.13	-	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL									
	Railroad construction and maintenance	CCM* 6.14	-	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL									
	Construction and maintenance of ports and waterways	CCM* 6.16	0.26	0.28%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.21%	
	Construction of new buildings	CCM* 7.1 / CE* 3.1	7.50	8.11%	EL	EL	N/EL	N/EL	EL	N/EL								7.12%	
	Building rehabilitation	CCM* 7.2 / CE* 3.2	0.07	0.08%	EL	EL	N/EL	N/EL	EL	N/EL									
	Installation and maintenance of recharging stations for electric vehicles in buildings	CCM* 7.4	-	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL									
	Installation and maintenance of instruments to measure, regulate and control the energy efficiency of buildings	CCM* 7.5	4.69	5.08%	EL	EL	N/EL	N/EL	N/EL	N/EL									
	OPEX of taxonomy-eligible but not environmentally sustainable activities (activities that do not comply with the taxonomy) (A.2)		26.25	28.41%	28.41%	0%	0%	0%	0%	0%								7.43%	
	A OPEX of eligible activities according to taxonomy (A.1+A.2)		55.95	60.56%	60.56%	0%	0%	0%	0%	0%								61.57%	
B. INELIGIBLE ACTIVITIES ACCORDING TO THE TAXONOMY																			
	OPEX of ineligible activities according to the taxonomy		36.42	39.44%															
TOTAL			92.37	100.00%															

**CCM - Climate change mitigation
 *WTR - Water and marine resources
 *CE - Circular economy
 *PPC - Pollution

*CCA - Climate change adaptation
 *BIO - Biodiversity
 **The analysis has not been conducted because it is not mandatory in this examination for four objectives not connected with climate change (adaptation and mitigation)

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
 EL - Eligible, Taxonomy-eligible activity for the relevant environmental objective