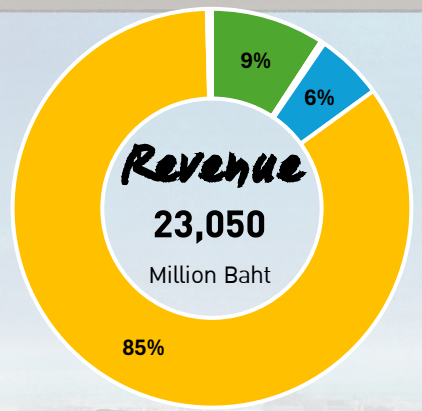
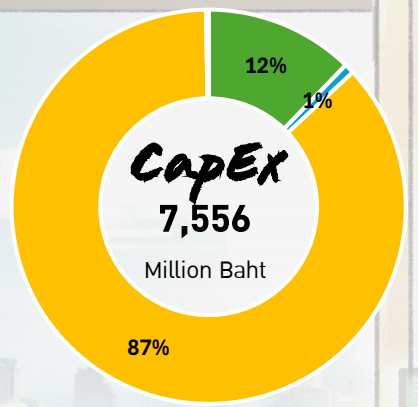
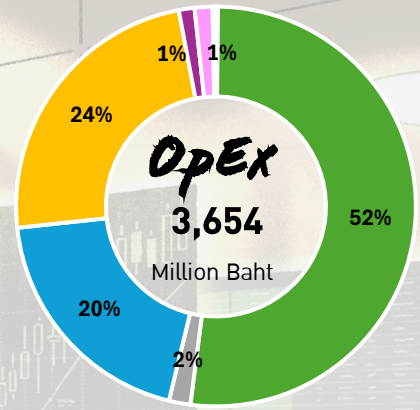
BANGCHAK GROUP TAXONOMY 2024

Applying the EU Taxonomy disclosures on a voluntary basis (Self Declaration Method)

BANGCHAK GROUP TAXONOMY 2024







Bangchak Group considers applying the EU Taxonomy disclosures voluntarily (Self-Declaration Method) as its criteria will provide an important reference point to demonstrate the positive impact of sustainability activities. The European Taxonomy is the classification system for economic activities that the European Union has adopted to direct financial flows towards environmentally sustainable projects.

Bangchak Group mapped its ***operating economic activities*** eligible according to the EU Taxonomy, which comprises the first two environmental objectives, climate change adaptation and mitigation targets. The Bangchak group activities apply to the EU Taxonomy in 10 main eligible activities as follows,

1. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event
2. Conservation forestry
3. Restoration of wetlands
4. Electricity generation using solar photovoltaic technology
5. Electricity generation from wind power
6. Electricity generation from hydropower
7. Manufacture of biofuels for use in transport and of bioliquids
8. Anaerobic digestion of sewage sludge (Production and Utilizations of biogas)
9. Transport by electrical motorbikes rental vehicles
10. Close to market research, development and innovation

Note: Financial Data based on Year 2024

SUMMARY

An activity is ***"Taxonomy-eligible"*** if it is described in a delegated act adopted under the Taxonomy, irrespective of whether it complies with the technical screening criteria. Such an activity could potentially make a substantial contribution to a given environmental objective.

An activity is ***"Taxonomy-aligned"*** if it contributes substantially to one or more environmental objectives, does no significant harm "DNSH" to any of the other objectives, is carried out in compliance with minimum human and labor rights safeguards, and complies with the relevant technical screening criteria.

2024	TURNOVER (REVENUE)			CAPEX			OPEX	
A. TAXONOMY-ELIGIBLE ACTIVITIES								
A.1: Environmentally sustainable activities (Taxonomy-aligned)	**3,551**	**Million Baht**	**0.59%**	**1,001**	**Million Baht**	**4.50%**	**2,772 Million Baht**	**9.68%**
A.2: Taxonomy-eligible but not environmentally sustainable activities (non Taxonomy-aligned)*	19,499	Million Baht	3.23%	6,555	Million Baht	29.45%	882 Million Baht	3.08%
TOTAL A.1+A.2	**23,050**	**Million Baht**	**3.82%**	**7,556**	**Million Baht**	**33.95%**	**3,654 Million Baht**	**12.76%**
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES	580,413	Million Baht	96.18%	14,699	Million Baht	66.05%	24,986 Million Baht	87.24%
TOTAL A+B	**603,463**	**Million Baht**	**100%**	**22,255**	**Million Baht**	**100%**	**28,640 Million Baht**	**100%**

Note: * Partially complies technical screening criteria of Manufacture of biogas and biofuels for use in transport and of bioliquids, production based on palm oil, molasses, cassava chips and waste cooking oil feedstock without CCS

TURNOVER of Bangchak Group were determined on the basis of Revenues from contracts with customers (sales from operations)

CapEx of Bangchak Group were determined on the basis of Property, Plant and Equipment, Intangible Assets also covers additions to tangible and intangible assets resulting from business combinations.

OpEx of Bangchak Group were determined on the basis of fixed costs which, starting from accounting data relating to purchases of goods and materials, services, labour costs and other charges, and non-capitalized R&D cost excluding raw materials costs and own used fuel costs.

OUR ASSESSMENT

Number *	Activity Lists	Description
4.1	Electricity generation using solar photovoltaic technology	**BCPG Public Company Limited (BCPG),** is one of Asia-Pacific's leading companies in clean energy with solar, hydro, wind, and natural gas power located in Thailand, Taiwan, Laos, Vietnam, the Philippines and the United States. BCPG generated a total of 1,257.9 megawatts of electricity and under development 786.2 MW. *Solar Power* *(Thailand and Taiwan)* Total contracted capacity **754.4 MW** *Hydropower* *(Laos/Vietnam)* Total contracted capacity **114.0 MW** *Wind Power* *(Thailand, The Philippines, Laos)* Total contracted capacity **318.7 MW** *Cogeneration (Natural Gas)* *(The United States)* Total contracted capacity **857.0 MW**
4.3	Electricity generation from wind power	
4.5	Electricity generation from hydropower	
4.13	Manufacture of biogas and biofuels for use in transport and of bioliquids	The largest biofuel producer and distributor in Thailand. **BBGI Biodiesel Company Limited (BBGI-BI),** biodiesel capacity 1,000,000 ML/D **BBGI Bioethanol Public Company Limited,** Located in Nam Phong District **(BBGI-NP)**, ethanol capacity 350,000 ML/D **BBGI Bioethanol Public Company Limited,** Located in Bo Phloi District **(BBGI-BP)**, ethanol capacity 300,000 ML/D **BBGI Bioethanol (Chachoengsao) Company Limited (BBGI-PS),** ethanol capacity 150,000 ML/D
		Thailand's First and Only Producer and Supplier of Sustainable Aviation Fuel (SAF), capacity of 1 million liters
5.6	Anaerobic digestion of sewage sludge (Production and Utilization of biogas)	**BBGI Utility and Power Co., Ltd. (BUP),** a company to produce and distribute bioenergy, electricity and public utilities (Group subsidiary)
6.5	Transport by electrical motorbikes rental vehicles	Winnonie, a startup within Bangchak Group that brings green energy innovations to electric motorcycles to improve the quality of life of public motorcycle riders.
9.1	Close to market research, development and innovation	Bangchak established **Bangchak Initiative and Innovation Center (BiiC)** to create a Green Ecosystem to drive innovation with a focus on climate change mitigation and decarbonization technology, green energy and bio-based businesses.

*Activity number by EU taxonomy guideline

OUR ASSESSMENT

Bangchak Group has conducted projects on natural carbon dioxide absorption and storage sources, including both terrestrial and marine ecosystems (Green and Blue Carbon). The Company performs projects with various partners to study and develop carbon credit projects that benefit the ecosystem, community, and society simultaneously. The goal is to support a sustainable way of life for the people through 3 key activities.

Number *	Activity Lists	Description
1.2	Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event Bangchak : sd2024-en.pdf page 129 sd2022-en.pdf page 134	**Bangchak group: "Phu Long: Lam Pa Thao Watershed Forest Restoration Collaborative Project " Phu Kiew district, Chaiyaphum province.** Phu Long Forest (a dry evergreen forest that covers an area of over 4,000 rai (640 hectares)) serves as the headwaters for key rivers in northeastern of Thailand, including the Chi River, Lam Patao River. Bangchak group has participated in restoring, supporting, and preserving Phu Long forest to remain abundant to serve as a food source and a source of learning about the nature of wildfire for local communities (Buddhist monks, villagers, teachers, students, and local government agencies. Moreover, over the 20 years of operation with partners, we have continually faced the problem of wildfires, which is why we have adopted the King Rama IX royal initiative of "Wet Forest" as a guideline for forest restoration.
1.4	Conservation forestry Bangchak : sd2024-en.pdf page 129	**Bangchak** : Community Forest Conservation more than 6,500 rai (1,040 hectares), in cooperation with the Mae Fah Luang Foundation under Royal Patronage and the Department of Forestry, conserves forests in the north of Thailand, reduces wildfires from upstream forests, and reduces PM 2.5 pollution.
2.1	Restoration of wetlands Bangchak : sd2024-en.pdf page 129 BCPG : Sustainability Report 2024 | BCPG page 175	**Bangchak and BCPG: "Mangrove Plantation"** with a commitment to preserving the abundance of marine and coastal resources and mitigating the impacts of climate change. Bangchak and BCPG planted mangrove to enlarge blue carbon source which serve as both a nursery for aquatic animals and a place to absorb and store carbon dioxide in an existing mangrove forest in various regions of Thailand including the Central region, Samut Songkhram province and the Eastern region, Trat and Chantaburi provinces, and the Southern: Ranong Province covering an areas of more than 500 rai (80 hectares). The project has been incorporated into the Thailand Voluntary Emission Reduction (T-VER) program, focusing on enhancing carbon dioxide sequestration capacity and generating benefits through carbon credits.

*Activity number by EU taxonomy guideline

Electricity Generation Using Solar, Wind and Hydro (1/3)

Substantial contribution to climate change mitigation as following,

4.1 The activity generates electricity using solar PV technology

4.3 Electricity generation from wind power

4.5 Electricity generation from hydropower

Climate change adaptation

The management has assessed the climate-related risk of exposure of the BCPG's assets to acute (solar, wind, and hydropower) and chronic hazards (solar), setting generic criteria for DNSH to climate change adaptation, following the guidelines of **TCFD report.**

BCPG conducts context-specific qualitative and quantitative scenario analysis of climate-related risks in accordance with **Enterprise Risk Management Framework - COSO ERM 2017**

We used Think Hazard (qualitative assessment methodology) to identify hazard baseline and used CCKP (Climate Change Knowledge Portal by World Bank) to project change under SSP1-2.6 and SSP5-8.5 scenarios in 2025, 2030, and 2050 timeframes "

The outcome to define the action plan to achieve the objective of climate change adaptation:

- **Existing asset:** Prepare a natural disaster risk assessment and management plan before starting each investment, Obtain insurance to cover loss of income (All Risk and Business Interruption Program), Prepare a recovery plan for natural disasters, Weather forecast and closely monitor on a daily, monthly, and yearly basis as appropriate
- **New Asset**: Develop a business continuity plan (BCP) and business continuity management (BCM) system which cover major operations, Conduct training and create a crisis management plan to limit the consequences of an emergency, Expand sources of water supply for hydro power business.

Physical Risk Baseline by ThinkHazard Tool

Solar & Wind Power (17 Sites)

Hydro Power (2 Sites)

No.	Company Name	Location			Technology	Think Hazard evaluator							
		District	Province	Country		River flood	Urban flood	Coastal flood	Earthquake	Landslide	Tsunami	Volcano	Cyclone	Water scarcity
1	Bangchak Solar Energy (Prachinburi) Co., Ltd.	Wiset Chai Chan	Ang Thong	Thailand	Solar	H	H	N/A	L	VL	N/A	N/A	L	H
2	Bangchak Solar Energy (Buriram 1) Co., Ltd.	Nong Ki	Buriram	Thailand	Solar	L	L	N/A	L	VL	N/A	N/A	L	VL
3	Bangchak SolarEnergy (Buriram) Co., Ltd.	Prakhon Chai	Buriram	Thailand	Solar	L	L	N/A	L	VL	N/A	N/A	L	VL
4	Bangchak Solar Energy (Chaiya- phum 1) Co., Ltd.	Bamnet Narong	Chaiyaphum	Thailand	Solar	L	M	N/A	L	VL	N/A	N/A	L	VL
5	Bangchak Solar Energy Co., Ltd.	Bamnet Narong	Chaiyaphum	Thailand	Solar	L	M	N/A	L	VL	N/A	N/A	L	VL
6	BCPG PCL.	Tha Muang	Kanchanaburi	Thailand	Solar	H	H	N/A	L	VL	N/A	N/A	H	L
7	BSE Power (Kanjanaburi) Co., Ltd.	Bo Phloi	Kanchanaburi	Thailand	Solar	H	H	N/A	L	L	N/A	N/A	H	L
8	BSE Power (Kanjanaburi 1) Co., Ltd.	Bo Phloi	Kanchanaburi	Thailand	Solar	H	H	N/A	L	L	N/A	N/A	H	L
9	BSE Power (Lopburi) Co., Ltd.	Khok Samrong	Lopburi	Thailand	Solar	L	L	N/A	L	L	N/A	N/A	L	H
10	Bangchak Solar Energy (Nakhon Ratchasima) Co., Ltd.	Dan Khun Thot	Nakhon Ratchasima	Thailand	Solar	L	L	N/A	L	VL	N/A	N/A	L	H
11	BCPG PCL.	Bang Pa-In	Phra Nakhon Si Ayutthaya	Thailand	Solar	N/A	H	N/A	L	VL	N/A	N/A	H	H
12	Bangchak Solar Energy Co., Ltd.	Bang Pa-In	Phra Nakhon Si Ayutthaya	Thailand	Solar	N/A	H	N/A	L	VL	N/A	N/A	H	H
13	Bangchak Solar Energy (Prachinburi) Co., Ltd.	Bang Pa-In	Phra Nakhon Si Ayutthaya	Thailand	Solar	N/A	H	N/A	L	VL	N/A	N/A	H	H
14	BCPG Wind (Ligor) Co., Ltd.	Pak Phanang	Nakhon Si Thammarat	Thailand	Wind	H	H	H	L	VL	L	N/A	H	VL
15	Bangchak Solar Energy (Prachinburi) Co., Ltd.	Bang Pa-In	Phra Nakhon Si Ayutthaya	Thailand	Solar	N/A	H	N/A	L	VL	N/A	N/A	H	H
16	Bangchak Solar Energy (Prachinburi) Co., Ltd.	Kabin Buri	Prachinburi	Thailand	Solar	H	H	N/A	L	VL	N/A	N/A	L	L
17	BSE Power (Prachinburi) Co., Ltd.	Muang	Prachinburi	Thailand	Solar	H	H	N/A	L	VL	N/A	N/A	L	L
18	BCPG PCL.	Phra Phutthabat	Saraburi	Thailand	Solar	H	L	N/A	L	H	N/A	N/A	L	H
19	Asia Link Terminal Co., Ltd.	Ban Laem	Phetchaburi	Thailand	Infrastructure	H	L	H	L	VL	L	N/A	H	L
20	Nam San 3A	Khoune	Xiang Khouang	Lao PDR	Hydro	VL	H	N/A	VL	H	N/A	N/A	H	L
21	Nam San 3B	Thathom	Xiang Khouang	Lao PDR	Hydro	H	VL	N/A	L	H	N/A	N/A	H	L

Additional Information: https://www.bcpggroup.com/storage/document/tcfd-report/2024/bcpg-tcfd.pdf

Electricity Generation Using Solar, Wind and Hydro (2/3)

Transition to a circular economy

BCPG has set a target to minimize environmental and community impacts from its operations by integrating the concept of the circular economy. This involves reducing waste at the source, reusing materials, and disposing of waste in accordance with international and environmental standards at every stage of operations. We promote awareness through 5R workplace organization activities and participation in the Low Emission Support Scheme (LESS), which aims to reduce greenhouse gas (GHG) emissions and raise employee awareness about the importance of using resources efficiently.

Additional Information: https://www.bcpggroup.com/storage/document/cg/waste-management-en.pdf

Protection and restoration of biodiversity and ecosystem

BCPG recognizes the importance of biodiversity and conducts risk assessments and impact evaluations that may occur. We adhere to the policy of "Protecting biodiversity that may be impacted by operations" by managing impacts on biodiversity to align with this policy. We aim to avoid operations that may have an impact on biodiversity, reduce impacts, restore, and offset impacts created to prevent losses to biodiversity.

Having evaluated the biodiversity risk of projects within the operational areas in Thailand based on their proximity to conservation zones and areas with high critical biodiversity, it has been determined that a Biodiversity Action Plan (BAP) needs to be developed to mitigate potential impacts on living organisms, the environment, and ecosystems.

Additional Information: https://www.bcpggroup.com/storage/document/cg/bcpg-biodiversity-action-plan-en.pdf

Pollution prevention and control

BCPG is committed to environmental protection and conservation, pollution prevention, compliance with environmental laws and applicable requirements, and continuous improvement of environmental management system to enhance environmental efficiency (ISO 14001: 2015).

Additional Information: https://www.bcpggroup.com/storage/document/cg/air-pollution-management-en.pdf

Electricity Generation Using Solar, Wind and Hydro (3/3)

Sustainable use and protection of water

BCPG recognizes the importance of water resources as a fundamental factor for life and sustainable development. The Company is committed to efficient water management, from project site selection to operational processes. BCPG strictly adheres to the Code of Practice (COP) for photovoltaic solar power generation and the ISO 14001 environmental management system standards to ensure that its operations utilize water resources efficiently while continuously monitoring potential risks.

Additional Information: https://www.bcpggroup.com/storage/document/cg/water-resource-management-en.pdf

Water reserve for panel cleaning and water storage system	• Assess water level to ensure its adequacy for cleaning solar panels without impacting locals and communities. • Install water storage tank and control the water level well below the required limit. • Evaluate water quality to ensure it aligns with standards before usage.
Systematic flood prevention	• Research and evaluate flood risks in designated areas. • Establish emergency response plan and prevention measures. • Design and construction of earthen berms in flood-prone areas.
Inspection of water drainage systems	• Maintain and inspect drainage system including relevant tool and machinery to ensure the system is operable. • Train personals and suppliers to operate with caution and safety. • Minimize the impacts of discharged water to the environment.
Reused water	• Use water resource efficiently, and inspect water quality to ensure it meets international standards • Design water reuse system effectively to decrease water loss and lessen environmental impacts in a long run
Assessment of water stress in the watershed near the operational area	• Evaluate the degree of water stress in the watershed adjacent to the project's operational site.

Manufacture of biogas and biofuels (1/3)

Substantial contribution to climate change mitigation as following,

4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids

5.6 Anaerobic digestion of sewage sludge (Production and Utilization of biogas)

Climate change adaptation

BBGI main business relies on agricultural products as raw materials. The group of companies faces climate change risks from the energy transition , droughts, floods, and other natural disasters that may affect raw materials, as well as changes in government policies or regulations. We has adopted the guidelines of the Task Force on Climate-related Financial Disclosures (TCFD) to developed a risk management plan.

The risk of Shifting Growing Seasons and Increased Frequency of Extreme Weather Event

BBGI has developed a risk management plan to address fluctuations in raw material prices and the inability to procure quality raw materials in sufficient quantities and at reasonable prices as previously mentioned. This plan emphasizes production using a variety of raw materials to reduce dependence on any single primary raw material. Additionally, the group of companies has established a network of raw material producers in various geographical areas to mitigate the risk of relying on any single source that may be affected by severe weather.

To further reduce price volatility and supply risks, the group of companies enters into forward contracts with producers for raw materials at fixed prices and quantities, thereby reducing costs and increasing production efficiency. Moreover, the group of companies is committed to studying and researching biodiesel production through innovative biotechnology processes and expanding into high-value bio-products.

Additional Information: BBGI Sustainability report 2024 Page. 34, https://www.bbgigroup.com/en/sustainability/document/sustainability-reports

Manufacture of biogas and biofuels (2/3)

Sustainable use and protection of water

BBGI has short-term, medium-term, and long-term plans to enhance water efficiency based on the 3R principles: reduce, reuse, recycle. significant water reduction strategies are being studied, with targets set to reduce water consumption per unit of product by 4% in 2024, 5% by 2025, and 10% by 2030, compared to the 2020 baseline. The projects as following,

- Increasing the concentration of alcohol in fermentation process
- Soft water reuse in the fermentation and cleaning processes
- Reducing the use of soft water in the flash tank

Additional Information: BBGI Sustainability report 2024 Page. 65-66, https://www.bbgigroup.com/en/sustainability/document/sustainability-reports

Transition to a circular economy

BBGI is committed to managing waste efficiently by utilizing resources to their fullest potential. The goal is to reduce production waste by adhering to the principles of the 4Rs: Reduce, Reuse, Recover, and Recycle. This approach not only aims to minimize waste but also supports the overall management of the country's circular economy. For example, one project involves transforming ash and wood chips (used as fuel for combustion) into interlocking bricks, patterned bricks, and composite bricks.

Additional Information: BBGI Sustainability report 2024 Page. 67-68, https://www.bbgigroup.com/en/sustainability/document/sustainability-reports

Pollution prevention and control

BBGI has developed a comprehensive air quality management plan to ensure that air quality remains within acceptable standards. This plan includes continuous improvement of air quality control systems by setting targets, measuring, and monitoring air quality regularly. The company aims to strictly comply with legal requirements and build confidence among all stakeholders by consistently managing and mitigating any negative impacts from its business processes.

Additional Information: BBGI Sustainability report 2024 Page. 70-71, https://www.bbgigroup.com/en/sustainability/document/sustainability-reports

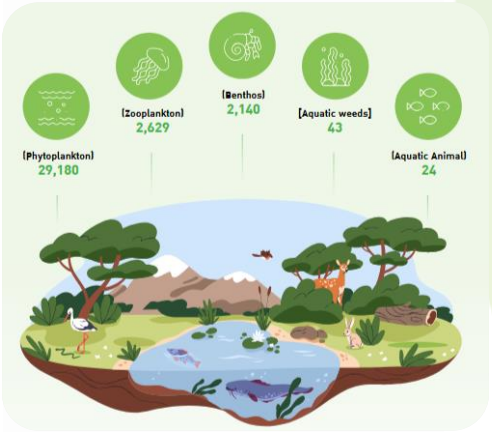
Manufacture of biogas and biofuels (3/3)

Protection and restoration of biodiversity and ecosystems)

BBGI adheres to international regulations, including the UN Convention on Biological Diversity, the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), the Convention on the Conservation of Migratory Species of Wild Animals (CMS), the Ramsar Convention on Wetlands of International Importance, the World Heritage Convention (WHC), and the International Treaty on Plant Genetic Resources for Food and Agriculture. Thus, we initiate projects to restore and conserve biodiversity and ecosystem services through community participation. The biodiversity management plan for the group includes the following:

Biodiversity Management Procedures

1. Biodiversity Risk Assessment: Evaluate the risks and impacts that operational activities may have on biodiversity and forest areas.
2. Due Diligence Process: Monitor and inspect risks to biodiversity, water sources, and forest areas comprehensively. Establish mechanisms for remediation when actions or participation in actions result in negative impacts.
3. Monitor and report operational performance, as well as continuously seek opportunities for improvement and development.
4. Track, report, and publicly disclose information on the impact assessments and operational performance related to biodiversity and forest areas.



BBGI Bioethanol Public Company Limited, Nam Phong Branch, has conducted an area assessment and found that the risk is low. The area is not near any protected zones and also has a diverse range of aquatic life in the surrounding water sources.

Additional Information: BBGI Sustainability report 2024 Page. 76-77, https://www.bbgigroup.com/en/sustainability/document/sustainability-reports

MINIMUM SOCIAL SAFEGUARDS: MSS

Bangchak complies with MMS criteria as below,

Laws, standards and regulations

- Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87)
- Right to Organise and Collective Bargaining Convention, 1949 (No. 98)
- Forced Labour Convention, 1930 (No. 29) (and its 2014 Protocol)
- Abolition of Forced Labour Convention, 1957 (No. 105)
- Minimum Age Convention, 1973 (No. 138)
- Worst Forms of Child Labour Convention, 1999 (No. 182)
- Equal Remuneration Convention, 1951 (No. 100)
- Discrimination (Employment and Occupation) Convention, 1958 (No. 111)

Human Rights

We recognize the importance of managing human rights and environmental issues systematically in its business operations. The business is conducted based on respecting the rights of stakeholders, including those with diverse gender identities (LGBTQ+), and embracing differences in thoughts as well as other social equality aspects such as religion, color, race, nationality, and vulnerable populations such as people with disabilities, children, and indigenous peoples. It also respects the environment. These principles are integrated into business operations with a commitment to preventing risks and impacts arising from human rights and environmental violations affecting stakeholders. To ensure that the business respects human rights and the environment, the Company has a business responsibility policy for human rights and environment, strictly adhering to international human rights organizations which serves as a framework for the Board of Directors, executives, and employees at all levels to follow.

Additional Information: Bangchak Sustainability report 2024 Page. 146-151, https://www.bangchak.co.th/storage/document/sd-report/2024/sd2024-en.pdf

MINIMUM SOCIAL SAFEGUARDS: MSS

Human Rights Due Diligence

Frequency: Continuously carried out every year, with the results published on the Company's website

Additional Information: Bangchak Sustainability report 2024 Page. 146-151, https://www.bangchak.co.th/storage/document/sd-report/2024/sd2024-en.pdf

TURNOVER (REVENUE)

				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	Code (2)	Absolute turnover (3)	Proportion of Turnover (4)	Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Taxonomy aligned proportion of total turnover, year N (18)**	Category (enabling activity) (20)	Category (transitional activity) (21)
Text		*Millions, Baht*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY-ELIGIBLE ACTIVITIES			**3.82%**																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Anaerobic digestion of sewage sludge	5.6 (Annex I)	67	0.01%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		
Electricity generation from hydropower	4.5 (Annex I)	1,259	0.21%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		
Electricity generation from wind power	4.3 (Annex I)	77	0.01%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		
Electricity generation using solar photovoltaic technology	4.1 (Annex I)	2,121	0.35%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		
Transport by motorbikes, passenger cars and light commercial vehicles	6.5 (Annex I)	27	0.00%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		T
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**3,551**	**0.59%**	**1%**	**0%**	**0%**	**0%**	**0%**	**0%**								**1%**	**0%**	**0%**
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Close to market research, development and innovation	9.1 (Annex I)	0	0.00%																
Conservation forestry	1.4 (Annex I)	0	0.00%																
Manufacture of biogas and biofuels for use in transport and of bioliquids	4.13 (Annex I)	19,499	3.23%																
Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event	1.2 (Annex I)	0	0.00%																
Restoration of wetlands	2.1 (Annex I)	0	0.00%																
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**19,499**	**3.23%**																
Total (A.1+A.2)		**23,050**	**3.82%**																
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		**580,413**	**96.18%**																
Total (A+B)		**603,463**	**100%**																

* For the purposes of this illustrative template, this figure shows the: Taxonomy-aligned turnover of the activity / Total Taxonomy eligible turnover of the activity.

** Taxonomy-aligned turnover of the activity/ Total turnover of undertaking

CAPEX

				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	Code (2)	Absolute CapEx (3)	Proportion of CapEx (4)	Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Taxonomy aligned proportion of total CapEx, year N (18)**	Category (enabling activity) (20)	Category (transitional activity) (21)
Text		*Millions, Baht*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY-ELIGIBLE ACTIVITIES			**33.95%**																
A.1. CapEx of environmentally sustainable activities (Taxonomy-aligned)																			
Anaerobic digestion of sewage sludge (CapEx A)	5.6 (Annex I)	1	0.00%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		
Electricity generation from hydropower (CapEx A)	4.5 (Annex I)	61	0.27%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		
Electricity generation from wind power (CapEx A)	4.3 (Annex I)	0	0.00%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		
Electricity generation using solar photovoltaic technology (CapEx A)	4.1 (Annex I)	925	4.16%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	4%		
Transport by motorbikes, passenger cars and light commercial vehicles (CapEx A)	6.5 (Annex I)	14	0.06%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		T
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**1,001**	**4.50%**	**4%**	**0%**	**0%**	**0%**	**0%**	**0%**								**4%**	**0%**	**0%**
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)																			
Close to market research, development and innovation (CapEx A)	9.1 (Annex I)	0	0.00%																
Conservation forestry (CapEx A)	1.4 (Annex I)	0	0.00%																
Manufacture of biogas and biofuels for use in transport and of bioliquids (CapEx A)	4.13 (Annex I)	55	0.25%																
Manufacture of biogas and biofuels for use in transport and of bioliquids (CapEx B)***	4.13 (Annex I)	6,500	29.21%																
Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event (CapEx A)	1.2 (Annex I)	0	0.00%																
Restoration of wetlands (CapEx A)	2.1 (Annex I)	0	0.00%																
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**6,555**	**29.45%**																
Total (A.1+A.2)		**7,556**	**33.95%**																
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Capex of Taxonomy-non-eligible activities		**14,699**	**66.05%**																
Total (A+B)		**22,255**	**100%**																

* For the purposes of this illustrative template, this figure shows the: Taxonomy-aligned turnover of the activity / Total Taxonomy eligible turnover of the activity.

** Taxonomy-aligned CapEx of the activity/ Total CapEx of undertaking

*** As SAF is still under development and not yet revenue-generating, all CapEx is classified as Type B.

OPEX

				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic Activities (1)	Code (2)	Absolute OpEx (3)	Proportion of OpEx (4)	Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Taxonomy aligned proportion of total OpEx, year N (18)**	Category (enabling activity) (20)	Category (transitional activity) (21)
Text		*Millions, Baht*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*Y/N*	*%*	*E*	*T*
A. TAXONOMY-ELIGIBLE ACTIVITIES			**12.76%**																
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Anaerobic digestion of sewage sludge (OpEx A)	5.6 (Annex I)	46.4	0.16%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		
Electricity generation from hydropower (OpEx A)	4.5 (Annex I)	713	2.49%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	2%		
Electricity generation from wind power (OpEx A)	4.3 (Annex I)	63.5	0.22%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		
Electricity generation using solar photovoltaic technology (OpEx A)	4.1 (Annex I)	1,896	6.62%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	7%		
Transport by motorbikes, passenger cars and light commercial vehicles (OpEx A)	6.5 (Annex I)	53	0.19%	100%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%		T
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**2,772**	**9.68%**	**10%**	**0%**	**0%**	**0%**	**0%**	**0%**								**10%**	**0%**	**0%**
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Close to market research, development and innovation (OpEx A)	9.1 (Annex I)	10	0.03%																
Conservation forestry (OpEx A)	1.4 (Annex I)	4.7	0.02%																
Manufacture of biogas and biofuels for use in transport and of bioliquids (OpEx A)	4.13 (Annex I)	866.5	3.03%																
Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event (OpEx A)	1.2 (Annex I)	0.7	0.00%																
Restoration of wetlands (OpEx A)	2.1 (Annex I)	0.5	0.00%																
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**882**	**3.08%**																
Total (A.1+A.2)		**3,654**	**12.76%**																
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		**24,986**	**87.24%**																
Total (A+B)		**28,640**	**100%**																

* For the purposes of this illustrative template, this figure shows the: Taxonomy-aligned turnover of the activity / Total Taxonomy eligible turnover of the activity.

** Taxonomy-aligned OpEx of the activity/ Total OpEx of undertaking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