



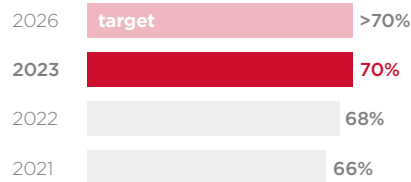
# environmental performance

Emissions reduction from own operations and supply chain, reflected in energy use & CO<sub>2</sub> emissions and natural resource efficiency are material to us. The main Aalberts KPIs to measure our environmental performance are SDG rate, CO<sub>2</sub> and energy intensity, our renewable share and water use intensity. **The SDG rate, carbon emissions related to scope 1 & 2, (renewable) energy use and water use of 100% of our locations is reflected in the data on this and the following page.**



**SDG rate**  
(in %)

70%



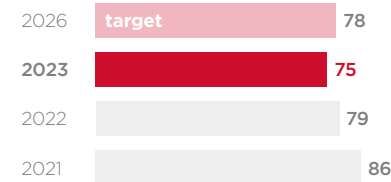
**SDG impact further increased to 70% of total revenue**

in 2023 we reached our commitment of at least 70% of total revenue and will continue to realise more SDG impact.



**CO<sub>2</sub> intensity**  
(tonnes of CO<sub>2</sub>/EUR million revenue)

75



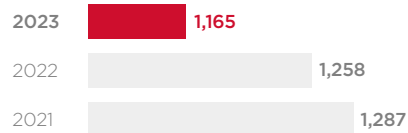
**the CO<sub>2</sub> intensity decreased with 33% versus base year 2018**

in 2023 we have exceeded our commitment of a 30% decrease in 2026 and will continue to execute our net zero carbon roadmap by reducing the CO<sub>2</sub> intensity.



**energy intensity**  
(GJ/EUR million revenue)

1,165



**the energy intensity decreased with 17% versus base year 2018**

approximately 50 of our locations are using 100% renewable electricity. Our renewable electricity share remained stable at 36% (2022: 37%).



**water intensity**  
(m<sup>3</sup>/EUR million revenue)

454



**the water intensity decreased with 3% versus 2022**

as described in our water management policy we commit to annually decrease our water use.

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To understand our figures, see a trend, follow our progress and look for options to improve, we report the environmental figures within Aalberts on a quarterly base. We use accepted standards and protocols to compile, measure and disclose our greenhouse gas (GHG) emissions related to our entire company using the operational control approach. In doing so, we aim to ensure the reliability of our reported data by performing internal audits and thoroughly checking our data before we disclose it. Our GHG emissions are calculated and disclosed in line with the guidance set out in the GHG Protocol. The main KPIs are shared and discussed within the internal HSR & sustainability network every three months.

### scope 1 & 2

Scope 1 & 2 primarily consist of electricity and natural gas. Scope 2 is calculated via the location and the market-based approach. The market-based approach reflects our supply choices in the renewable electricity purchased. We annually review and update our carbon emission factors to have these aligned to the latest guidance and best practices using sources as AIB and DEFRA. Our carbon emissions decreased by 1.1% and energy consumption shows a 4.6% decrease compared to 2022.

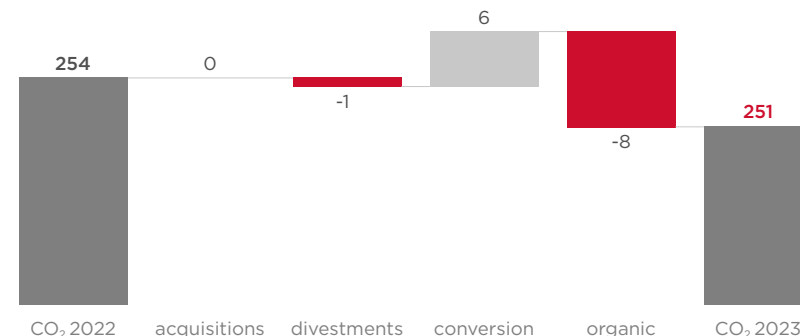
The update of conversion factors used, acquisitions and divestments do have an impact on our year-on-year performance. These effects are shown in the bridge separately. The AIB residual mix of France and Germany show an increase of fossil and decrease of nuclear, resulting in an increase of the conversion factor which impacted our emissions in a negative way. The carbon-emissions organically decreased by 2.9% and energy consumption decreased by 3.0%.

We are taking part in a CO<sub>2</sub> offset programme through Verified Carbon Units (2,501 tCO<sub>2</sub> in 2023) to mitigate our CO<sub>2</sub> related to scope 1 & 2 (market-based). To ensure quality of the offset projects, our Verified Carbon Units are verified under the Verra (VCS) standard. The offset is not taken into account calculating the total carbon emissions as disclosed in the bridge and the table.

The CO<sub>2</sub> and energy intensity are calculated by dividing the carbon emission and energy by total revenue. The revenue of EUR 3,324 million equals the revenue as stated in the consolidated income statement on page 91. The CO<sub>2</sub> intensity in 2023 was 75tCO<sub>2</sub> per EUR million revenue, resulting in a 3.9% decrease compared to 2022. The energy intensity was 1,165 GJ per EUR million revenue, resulting in a 7.3% decrease compared to 2022.

As a result of implementing actions and investments as defined in the improvement plans and upgrading to 'world-class' operations, our carbon-emissions organically are decreasing.

### scope 1 & 2 (CO<sub>2</sub> in Ktonnes)



	2023	2022	2021
<b>CO<sub>2</sub> intensity</b>	<b>75</b>	<b>79</b>	<b>86</b>
<b>CO<sub>2</sub> (in Ktonnes)</b>	<b>251</b>	<b>254</b>	<b>257</b>
scope 1	119	125	104
scope 2 (market-based)	132	129	153
scope 2 (location-based)	139	144	

	2023	2022	2021
<b>energy intensity</b>	<b>1,165</b>	<b>1,258</b>	<b>1,287</b>
<b>energy consumption (in TJ)</b>	<b>3,873</b>	<b>4,062</b>	<b>3,835</b>
energy (electricity)	44%	44%	50%
energy other (gas, district heating, fuel)	56%	56%	50%
<b>electricity consumption (in TJ)</b>	<b>1,707</b>	<b>1,786</b>	<b>1,915</b>
renewable electricity	36%	37%	31%
self-generated electricity	0.3%		

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**scope 3**

For the first time we are disclosing our scope 3 emissions (upstream). We performed a high over analysis following the spend-based method, using the DEFRA conversion factors.

This estimation shows which scope 3 category has the largest share in our upstream footprint. Category 1 – purchased goods and services is the largest category, mainly caused by the materials used to produce our products. Other relevant and large categories are 3 – fuel & energy related activities and 4 – upstream transportation and distribution.

We started measuring three of the upstream categories in more detail:

- category 1: purchased goods and services (raw materials & work subcontracted)
- category 3: fuel and energy related activities (not included in scope 1 or 2)
- category 5: waste generated in operations

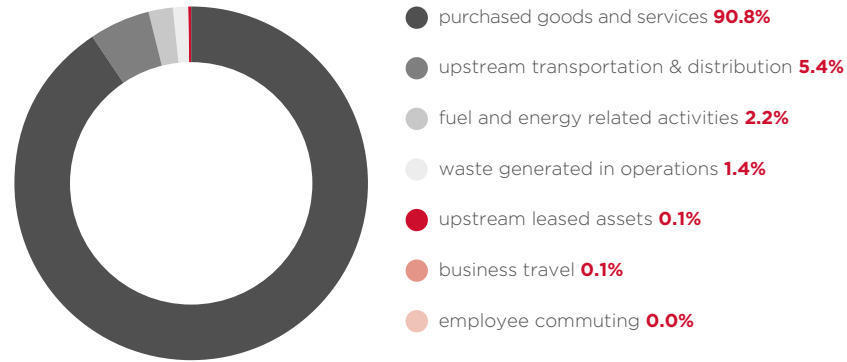
We calculate our scope 3 emissions using guidance from the GHG Protocol and we continuously seek to improve the data quality of our scope 3 calculations.

Calculating the emissions from our materials used, which is part of purchased goods and services, in more detail is a complex exercise. Data is collected via spend on materials used or tonnes purchased from the supplier. Split is made between virgin or recycled materials and raw materials (e.g. aluminium bars) or semi-manufactured products. We make use of the Ecolnvent database to convert the tonnes purchased into CO<sub>2</sub> emissions. The Environmentally-Extended Input-Output (EEIO) emission factors were used to convert the spend on materials used into CO<sub>2</sub> emissions. Currently approximately 50% (related to the share of materials used) is measured. In 2024 we extend the scope of our materials used reporting.

Secondly, we measure category 3: fuel and energy related activities in more detail. To calculate these emissions we use the average-data-method. Whereas the scope 1 & 2 energy sources are converted into emissions using the tank-to-wheel (TTW) conversion factors, category 3 is calculated using the well-to-tank (WTT) and transmission and distribution (T&D) conversion factors of Defra and CO<sub>2</sub>emissiefactoren.

Thirdly, we disclose category 5: waste generated in operations. Although waste is a relatively small item in our footprint, we see it as our obligation to reduce waste as much as possible (page 54). Waste data collection is split into several hazardous and non-hazardous waste types, as well as a split in waste treatment. The consolidated waste data is converted into emissions using the Ecolnvent database. To avoid the double counting of emissions, we follow the recycled content method or 100-0

**scope 3 upstream estimation**



**scope 3 measurement**

	2023	2022	2021
scope 3 purchased goods and services*	739		
scope 3 fuel and energy related activities	35		
scope 3 waste generated in operations**	28		

\* currently approx. 50% (related to the share of materials used) is measured.  
 \*\* currently approx. 60% (related to the share of revenue) is measured.

approach recommended by the GHG protocol Technical guidance for calculating scope 3 emissions. 100-0 means that 100% of the material impact is accounted for at purchasing and zero% is accounted for at waste or the end of life. Currently approximately 60% (related to the share of revenue) is measured. In 2024 we extend the scope of our waste reporting.

Our focus is on the upstream categories, as we expect this covers most of our scope 3 footprint. Downstream categories 13 (downstream leased assets), 14 (franchises) and 15 (investments) are not applicable to Aalberts. Category 9 – downstream transportation & distribution, category 10 – processing of sold products, category 11 – use of sold products and category 12 – end of life treatment of sold products will be relevant. We continue working on improving the availability of the data used and have the ambition to include additional scope 3 data in next year’s annual report.

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**waste**

Although not material (page 19), we see it as our obligation to reduce, reuse and recycle our waste generated in our own operations. Waste generated in our company's operations in the reporting year is divided into several categories (e.g. paper, wood, electronic waste) and each category is subdivided in non-hazardous and hazardous waste. Waste management concerns the treatment of waste by a third-party, either by recovery (preparation for reuse, recycling, other recovery operations) or disposal (incineration with or without energy recovery, landfilling, other disposal operations).

Most of the waste generated is metal scrap resulting from turning and milling within our locations. The metal scrap is recycled in most cases. The emulsion used in the process of turning and milling is also generating waste. We are investing in closed loop systems to recycle the emulsion internally, so the waste generated will be reduced.

We continuously seek to improve the data quality of waste generated in our own operations.

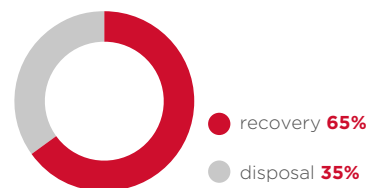
**water**

Water withdrawal is defined as the sum of third-party, surface and ground water withdrawn. Water consumption is the sum of all water withdrawn minus water discharged. It is our policy to reduce water withdrawal and to recycle and treat water where possible. The definition used for water treated is the total amount of water returned to the source of extraction at similar or higher quality as water withdrawn, treated by our own locations onsite. Most of our water withdrawal is third-party water. The total water withdrawal increased by 0.2% and water consumption decreased by 0.9% compared to 2022. We are investing in water saving through multiple projects.

waste* (in tonnes)	non-hazardous		hazardous
	generated	hazardous	hazardous
preparation for reuse	8,467	8,331	135
recycling	18,117	16,815	1,303
other recovery operations	2,442	709	1,733
<b>total recovery</b>	<b>29,026</b>	<b>25,855</b>	<b>3,171</b>
incineration with energy recovery	2,123	955	1,168
incineration without energy recovery	1,330	85	1,245
landfilling	4,605	3,059	1,547
other disposal operations	7,740	1,082	6,658
<b>total disposal</b>	<b>15,799</b>	<b>5,181</b>	<b>10,618</b>
<b>total waste</b>	<b>44,825</b>	<b>31,036</b>	<b>13,789</b>

\* currently approx. 60% (related to the share of revenue) is measured.

**waste handling**



**non-hazardous / hazardous**



	2023	2022	2021
<b>water intensity</b>	<b>454</b>	<b>466</b>	<b>526</b>
<b>water withdrawal</b> (in 1,000 m <sup>3</sup> )	<b>1,508</b>	<b>1,505</b>	<b>1,567</b>
third-party water	1,131	1,166	1,213
groundwater and surface water	377	339	354
water consumption	78%	79%	82%
water treated	22%	21%	18%
<b>water consumption</b> (in 1,000 m <sup>3</sup> )	<b>1,175</b>	<b>1,186</b>	<b>1,287</b>
water consumption intensity	353	367	432

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# EU taxonomy

In accordance with European Regulation 2020/852, Aalberts is disclosing the part of its revenue, its capital expenditures and operating expenditure resulting from products or services associated with economic activities considered to be environmentally sustainable. This classification system, is known as the 'EU taxonomy'.

Aalberts reports its percentage eligibility related to revenue, capital expenditures and operational expenditures and alignment on these three subjects. We defined the business activities within Aalberts, which are clustered by technologies and/or markets. Further we determined per business activity whether the activity fits one of the six objectives as described in the EU taxonomy. In case the business activity is covered by Annex I to Annex VI the activity is considered eligible. As four objectives were newly introduced in 2023, we reconsidered the eligibility of all our activities. As described in our 2022 annual report, in 2023 we have worked on formalising the process of alignment. Working from eligibility to alignment is done by applying the technical screening criteria, investigate whether the activities meet the 'do not significant harm' criteria and check if the activities comply with the minimum safeguards. This alignment process was performed together with the applicable business team. We consider the EU taxonomy a continuous process and monitor possible changes and/or future additional guidance.

## eligibility

We changed our view on the enabling activities. Previous years we took a broader interpretation to the definition of enabling activities. Due to the detailed formulation of the technical screening criteria in combination with the focus on the end-producers, we narrowed down our interpretation. This applies for example to activities within hydronic flow control and integrated piping systems. Therefore most of our economic activities are non-eligible. The approach of reconsidering our role as

an enabler differs from previous years and consequently the eligible percentage changed significantly.

The Aalberts way of value creation is to achieve unique positions with high growth potential and sustainable impact. As the scope of the EU taxonomy is limited, not all our activities are covered by the EU taxonomy and are therefore not eligible. Activities where we see a fit are described in the annex related to climate change mitigation and the newly published environmental delegated act on 27 June 2023 (delegated regulation (EU) 2023/2486) related to sustainable use and protection of water and marine resources. However, the products and services we manufacture and deliver are often enabling activities. Such activities play a crucial role in the decarbonisation of the economy by directly enabling other activities to be carried out at a low carbon level. In accordance with the EU taxonomy, many of these activities are not disclosed, as only the manufacturers of the end products themselves can report revenue under this economic activity. Some of our products fit within economic activity 3.5 Manufacture of energy efficiency equipment for buildings. Currently, we see a partial fit for those products, as energy-saving categories are missing within the technical screening criteria. According to the Internationale Energy Agency (IEA), almost half of the energy use in buildings globally is used for space and water heating. Significant energy saving can be realised by products that are not yet covered by any of the current technical screening criteria, such as balancing valves and equipment to balance the flow in systems, installation to treat the water in the system (by additives or by air and dirt

separation) and low temperature emitting systems like underfloor heating components and low temperature radiators. An economic activity in category 3.5 is an enabling activity in accordance with Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section. The described activities were taken into account previous years as they are enabling activities. But as these energy saving categories are not specifically described in the technical screening criteria, the products are considered as non-eligible as of 2023. Examples of products and their key components that are eligible are smart homes, heatmeters and transfer stations.

The eligibility percentages are presented in three KPIs: revenue, capital expenditures and operating expenditure. The revenue equals the revenue as presented in the consolidated income statement on page 91 and covers all business activities of Aalberts. Capital expenditures concerns the additions to the property, plant and equipment, intangible assets and right-of-use assets (see notes 5,6 and 7). The operating expenditure covers direct non-capitalised costs in accordance with the EU taxonomy. These expenses are part of the expenses within the consolidated income statement page 91. The numerator of the revenue KPI is calculated as the part of the revenue derived from products associated with taxonomy eligible/aligned economic activities. The numerator of the other two KPIs equals to the part of the capital/operating expenditure included in the denominator that is related to processes that are associated with taxonomy-eligible/aligned economic

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activities. Allocation formulas have been used for the capital/operational expenditure to approximate the eligibility on these two subjects. The business activities as defined do not have overlap, so risk of double counting is avoided.

**alignment**

In 2023 we investigated the technical screening criteria, do not significant harm criteria and the minimum safeguards criteria for our eligible activities. The results are described in the alineas below.

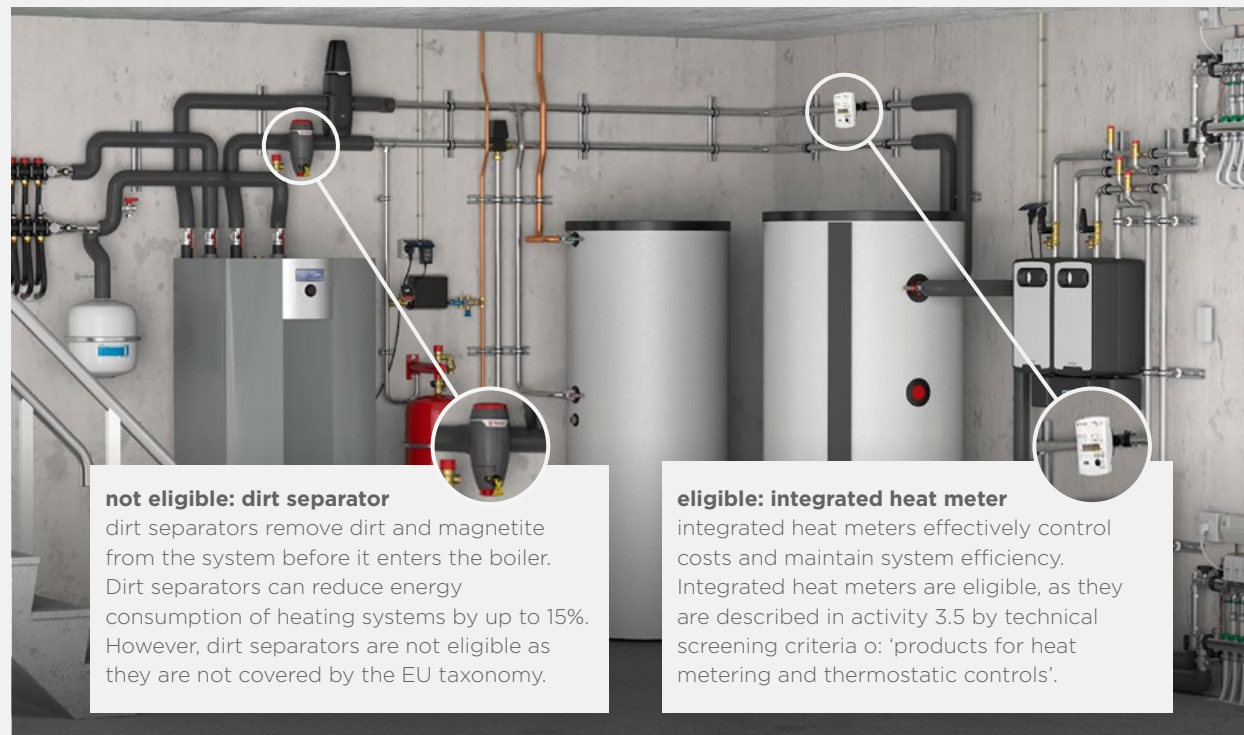
**technical screening criteria**

To fulfil the technical screening criteria related to economic activity 3.5, the economic activity manufactures one or more of the products and their

key components as listed (a/q). We manufacture one or more of the following products and their key components related to:

- m. energy-efficient building automation and control systems for residential and non-residential buildings;
- o. products for heat metering and thermostatic controls for individual homes connected to district heating systems, for individual flats connected to central heating systems serving a whole building, and for central heating systems;
- q. products for smart monitoring and regulating of heating system, and sensing equipment.

As there are no further technical requirements defined, we consider us aligned on the technical screening criteria.



**not eligible: dirt separator**  
 dirt separators remove dirt and magnetite from the system before it enters the boiler. Dirt separators can reduce energy consumption of heating systems by up to 15%. However, dirt separators are not eligible as they are not covered by the EU taxonomy.

**eligible: integrated heat meter**  
 integrated heat meters effectively control costs and maintain system efficiency. Integrated heat meters are eligible, as they are described in activity 3.5 by technical screening criteria o: 'products for heat metering and thermostatic controls'.

**do not significant harm criteria (DNSH)**

*climate change adaptation (CCA)* - alignment with the DNSH criteria for climate change adaptation is based on the climate risk and vulnerability assessment including multiple scenarios (page 27). The physical risks of Appendix A that have been included in the assessment are acute, such as extreme precipitation and wind, or chronic, such as temperature, drought and sea level rise. The locations - located in Germany and France - that manufacture products related to activity 3.5 Manufacture energy efficiency equipment for buildings have been assessed and no immediate adaptation measures were identified. Based on the outcome of the analysis, we conclude that we meet the DNSH criteria for climate change adaptation.

*sustainable use and protection of water and marine resources (WTR)* - alignment with the DNSH criteria for sustainable use and protection of water and marine sources is based on the water-stressed area assessment we have performed with the WRI Aqueduct tool (page 27). The relevant locations are not located in extremely high water stressed areas. No significant changes occur in the 2030 scenario. Although the locations have a relatively low water consumption, water management systems are addressed in ISO 14001 certifications, which are in place for two of the three locations. All in all, the water risk and impact is considered negligible. Therefore we meet the DNSH criteria for sustainable use and protection of water and marine sources.

*transition to a circular economy (CE)* - alignment with the DSNH criteria for circular economy is based on the presence of a circular economy strategy where feasible. All products related to activity 3.5 Manufacture of energy efficiency equipment for buildings have a circular economy strategy in place or are designed along circular principles (page 28). Aalberts focuses on minimising the use of natural resources and maximising the value of natural resources used. Where feasible, Aalberts assesses the possibility to optimise of product housing, the use of alternative or biodegradable materials,

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material weight reduction and reduction of packaging materials. Therefore, we meet the DNSH criteria for circular economy.

**pollution prevention and control (PPC)** - alignment with the DNSH criteria for pollution prevention and control is based on the absence of substances in our processes and products, as described in Appendix C of the delegated regulation (EU) 2021/2139. The manufacturing of energy efficient products contains brass which consists more than 0.1% lead. However, the products containing lead are not electrical or electronic equipment and thus do not violate Criteria D: Annex II of the European Directive on the restriction of the use of certain hazardous substances in electrical and electronic equipment. For the products that can be considered electrical or electronic equipment containing lead, we regard the lead boundaries set by the Restriction of the use of certain Hazardous Substances (RoHS) regulation. Therefore we meet de DNSH criteria for pollution prevention and control.

**protection and restoration of biodiversity and ecosystems (BIO)** - alignment with the DNSH criteria for the protection and restoration of biodiversity and ecosystems is based on the results of the Integrated Biodiversity Assessment Tool (IBAT) (page 28). No products related to 3.5 Manufacture of energy efficiency equipment are manufactured in locations that are situated in a 1-kilometer radius proximity of a Key Biodiversity Area. Therefore, we meet de DNSH criteria for the protection and restoration of biodiversity and ecosystems.

**minimum safeguards criteria**

Currently, human rights due diligence is performed by the business teams. In 2023 we have worked on an overall human rights due diligence process for Aalberts to comply with the minimum safeguards. In 2024 we expect to roll-out this programme throughout the organisation (page 65). Therefore, we currently do not comply with the minimum safeguards criteria and expect to comply once the due diligence programme is rolled out.

**conclusion**

As we do not fulfil all criteria, we consider ourselves not aligned yet in terms of the EU taxonomy. Please see the results in the table on page 58 to page 60. We expect to provide further insight in 2024 on alignment. As the EU taxonomy is still in a developing stage, more guidance is expected which could have an impact on our 2023 findings.

**proportion of revenue/total revenue**

	taxonomy-aligned per objective intangibles	taxonomy-eligible per objective
CCM	0%	1.9%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

**proportion of CapEx/total CapEx**

	taxonomy-aligned per objective intangibles	taxonomy-eligible per objective
CCM	0%	1.0%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

**proportion of OpEx/total OpEx**

	taxonomy-aligned per objective intangibles	taxonomy-eligible per objective
CCM	0%	1.2%
CCA	0%	0%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

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economic activities	financial year 2023			substantial contribution criteria						DNSH criteria (‘Do Not Significantly Harm’)						minimum safeguards	proportion of taxonomy aligned (A.1.) or eligible (A.2.), revenue year 2022	category enabling activity	category transitional activity
	code	revenue (mio)	proportion of revenue, year 2023	climate change mitigation	climate change adaptation	water	pollution	circular economy	bio diversity	climate change mitigation	climate change adaptation	water	pollution	circular economy	bio diversity				
	EUR	%		Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N			
<b>A. taxonomy-eligible activities</b>																			
<b>A.1. environmentally sustainable activities (taxonomy-aligned)</b>																			
revenue of environmentally sustainable activities (taxonomy-aligned) (A.1)																			
of which enabling																			
of which transitional																			
<b>A.2. taxonomy-eligible but not sustainable activities (not taxonomy-aligned activities)</b>																			
manufacture energy efficiency equipment for buildings	CCM 3.5	62	1.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	N		E	
revenue of taxonomy-eligible but not sustainable activities (not taxonomy-aligned activities) (A.2)		62	1.9%	1.9%															
<b>A. revenue of taxonomy-eligible activities (A.1+A.2)</b>		62	1.9%	1.9%															
<b>B. taxonomy-non-eligible activities</b>																			
revenue of taxonomy-non-eligible activities (B)		3,262	98.1%																
<b>total</b>		3,324	100%																

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	financial year 2023			substantial contribution criteria						DNSH criteria (‘Do Not Significantly Harm’)									
	code	CapEx (mio)	proportion of CapEx, year 2023	climate change mitigation	climate change adaptation	water	pollution	circular economy	bio diversity	climate change mitigation	climate change adaptation	water	pollution	circular economy	bio diversity	minimum safeguards	proportion of taxonomy aligned (A.1.) or eligible (A.2.), CapEx year 2022	category enabling activity	category transitional activity
economic activities	EUR	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. taxonomy-eligible activities</b>																			
<b>A.1. environmentally sustainable activities (taxonomy-aligned)</b>																			
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)																			
of which enabling																			
of which transitional																			
<b>A.2. taxonomy-eligible but not sustainable activities (not taxonomy-aligned activities)</b>																			
manufacture energy efficiency equipment for buildings	CCM 3.5	3	1.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	N		E	
<b>CapEx of taxonomy-eligible but not sustainable activities (not taxonomy-aligned activities) (A.2)</b>		3	1.0%	1.0%															
<b>A. CapEx of taxonomy-eligible activities (A.1+A.2)</b>		3	1.0%	1.0%															
<b>B. taxonomy-non eligible activities</b>																			
CapEx of taxonomy-non-eligible activities (B)		264	99%																
<b>total</b>		267	100%																

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	financial year 2023			substantial contribution criteria						DNSH criteria (‘Do Not Significantly Harm’)									
	code	OpEx (mio)	proportion of OpEx, year 2023	climate change mitigation	climate change adaptation	water	pollution	circular economy	bio diversity	climate change mitigation	climate change adaptation	water	pollution	circular economy	bio diversity	minimum safeguards	proportion of taxonomy aligned (A.1.) or eligible (A.2.), OpEx year 2022	category enabling activity	category transitional activity
economic activities	EUR	%		Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. taxonomy-eligible activities</b>																			
<b>A.1. environmentally sustainable activities (taxonomy-aligned)</b>																			
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)																			
of which enabling																			
of which transitional																			
<b>A.2. taxonomy-eligible but not sustainable activities (not taxonomy-aligned activities)</b>																			
manufacture energy efficiency equipment for buildings	CCM 3.5	2	1.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	N		E	
OpEx of taxonomy-eligible but not sustainable activities (not taxonomy-aligned activities) (A.2)		2	1.2%	1.2%															
<b>A. OpEx of taxonomy-eligible activities (A.1+A.2)</b>		2	1.2%	1.2%															
<b>B. taxonomy-non eligible activities</b>																			
OpEx of taxonomy-non-eligible activities (B)		147	98.8%																
<b>total</b>		149	100%																

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# social performance

Our social performance is focused on health & safety and diversity. We have set clear health & safety KPIs including LTIFR (the number of lost time injuries per one million working hours), average days lost as a result of LTI and absenteeism rate to monitor our performance. For diversity we monitor gender diversity of our total workforce and focus on gender diversity within the senior leadership of the company.

**The social performance of 100% of our locations is reflected in the data on this page.**



## lost time injury frequency ratio



### improved LTIFR

Aalberts strives for an accident-free, secure and healthy working environment for all its employees. The business teams have a joint responsibility to realise the group-wide average of an LTIFR below 5 in 2026. There were no fatalities in 2023.



## average number of days lost per LTI

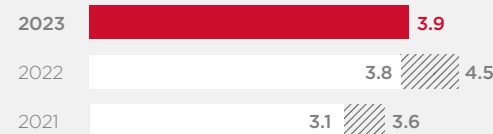


### average days lost per LTI decreasing

The average number of days lost per LTI decreased to 15.2. Safety policies and improvement plans are in place for all business teams and locations.



## absenteeism rate



/// COVID-19 related absenteeism

### absenteeism rate stayed below 4

COVID-19 related absenteeism is not measured separately in 2023 (2022: 0.8%). The absenteeism rate stayed well below 4 in 2023.



## gender diversity senior leadership



### senior leadership

32%

### total workforce

23%

### Supervisory Board

33%

## progress gender diversity senior leadership

gender diversity is monitored at various levels, total workforce (23%), Supervisory Board (33%) and senior leadership (32%). Diversity is a priority and is driven by our people & culture network.

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