

Statement of non-financial information

2021



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ETTEPLAN IN BRIEF

Etteplan Oyj is a rapidly growing and developing expert company that specializes in software and embedded systems, engineering services, and technical documentation. We operate at over 75 offices in seven countries: Finland, Sweden, Germany, the Netherlands, Poland, Denmark, the United States and China. On December 31, 2021, the company had 3,629 employees (2020: 3,267). Etteplan's shares are listed on Nasdaq Helsinki Ltd.

BUSINESS MODEL

We provide expert services to the world's leading manufacturers. We operate in highly advanced technical fields in close cooperation with our customers – our goal is to be the number one choice for each of our customers. We improve the competitiveness and efficiency of their products and engineering processes throughout their life cycles.

Etteplan's key competence areas are software and embedded systems, machinery, equipment and plant engineering and technical documentation solutions. Digitalization and accelerating technological development are significantly changing our operating environment and the engineering industry, presenting opportunities for growth and development.

Our business has a strong foundation in the principles of sustainable development. We help our customers optimize, forecast and modernize their operations and improve their efficiency. The responsible

solutions we innovate for our customers generate the highest possible value and their design takes into account sustainability, eco-efficiency and safety.

Engineering Solutions

Engineering Solutions refer to the innovation, engineering and calculations of the technical attributes of machinery or equipment for the purpose of product development and manufacturing. Assignments are typically product development projects for a new product, plant engineering projects or Engineering-to-Order projects, involving the customization of the product in accordance with end customer requirements and the legislation of market area.

Software and Embedded Solutions

Software and Embedded Solutions provides product development services as well as software and technology solutions that enable the digitalization of customers' business processes along with the intelligence and connectivity of machinery and equipment. A typical challenge involves the need to increase the efficiency of business processes or manufacturing and create new products for the market. Through system integration, we can ensure better customer service, cost-efficiency or the creation of new income streams through digitalization.

Technical Documentation Solutions

Technical Documentation Solutions refer to the user manuals for individual products or the documentation and information management of the technical attributes of production facilities, such as factories. The service also covers content production and distribution in print and digital form. For an industrial customer, good technical documentation can lift the value of their products and ensure their products are used safely and in the right way. We provide customers with solutions for improving cost-efficiency and lead times, increasing quality and reducing the environmental footprint.

PRINCIPLES AND MATERIAL ASPECTS OF ETTEPLAN'S CORPORATE RESPONSIBILITY

The key corporate responsibility aspects of our business include employee well-being and development, the eco-friendliness of our operations, providing sustainable, competitive and innovative solutions to customers as well as our economic and broader impacts on society. In 2015, we interviewed our key stakeholders to identify our material aspects of corporate responsibility. In 2021, we assessed the most significant impacts of our operations on various stakeholders internally and, in 2021–2022, we again interviewed our key stakeholders with regard to the material themes.

Our key stakeholders are the company's personnel, customers, shareholders, investors and partners. Educational institutions, students, the media, industry organizations, the authorities and non-governmental organizations are also part of our regular stakeholder engagement.

Cyber security and data protection issues must also be taken into consideration in our solutions, the technologies we utilize and our entire digital operating environment.

We have an anonymous hotline in all of our operating countries for employees and external stakeholders to report suspected ethical violations. Etteplan has defined a process for addressing suspicions of various degrees of seriousness and concerning various areas.

We report on our corporate responsibility using the Global Reporting Initiative reporting framework (GRI Standards, Core level). More information on Etteplan's corporate responsibility will be provided in the Annual Review published in March 2022.

KEY COMMITMENTS, OPERATING PRINCIPLES AND POLICIES

Our operations are based on Etteplan's Code of Conduct, values and open stakeholder engagement. The Code of Conduct introduces Etteplan's values and business principles and covers topics related to, for example, ethics and legal compliance, quality and the environment, the working environment as well as equality and diversity. Etteplan also has its own policy in place, which is focused on quality, the environment, health and safety. We have updated the policy during 2021 and will take it into use in 2022.

In our operations, we comply with international laws and regulations as well as the national laws and regulations in effect in each operating country at any given time.

MANAGEMENT OF CORPORATE RESPONSIBILITY

We continuously develop our corporate responsibility at the Group level and at the country level. The overall responsibility for Etteplan's corporate responsibility lies with the Senior Vice President, Marketing and Communications, who is also a member of the Management Group. Each member of the Management Group is, for their part, responsible for ensuring that corporate responsibility is included in everything we do. The SVP, Human Resources is responsible for personnel-related matters; the SVP, Operational Excellence is responsible for quality-related matters; the SVP, Operational Excellence is responsible for environmental matters together with the SVPs in charge of the service areas; and the SVPs in charge of the service areas and country directors are responsible for the responsibility aspects of customer work. Responsibility-related matters are discussed by the Management Group.

SOCIAL AND PERSONNEL-RELATED ASPECTS AND IMPACT ON SOCIETY

As an expert company, our most significant impact relates to our own personnel. Our human resource management is based on our values and its cornerstones are the development of Etteplan's employees' competence and leadership, providing career and development opportunities and the equal treatment of employees. Highly committed employees with a high level of well-being are our most important asset. Etteplan's Code of Conduct is the foundation of the company's human resource management. The Code of Conduct covers our commitments to non-discrimination, the well-being of the personnel as well as human rights, including the freedom of association. It also includes a hotline in reporting concerns and misconduct. It also includes a hotline for reporting concerns and misconduct.

The Senior Vice President, Human Resources, who is also a member of the Management Group, is in charge of human resource management. The HR teams in Etteplan's operating countries are in charge of human resource management in their country and country-specific practices.

We are committed to treating our employees equally and promoting non-discrimination. Our remuneration policy is based on fair wages, benefits and incentives.

The career path model is at the core of monitoring the professional development of our employees. The aim of the model is to make career possibilities and their requirements visible to the personnel. For supervisors, the model offers a tool for career planning, systematic personnel development, the planning of personnel structure and the specification of recruitment needs. We updated our global career model in 2021 and aim for its extensive implementation in 2022.

Our occupational health care is organized in different ways in different operating countries, in accordance with the local legislation and operating culture. Coping and well-being are also monitored as part of the personnel survey and development discussions. Our personnel works in different environments at customers' premises, and we introduce them to physical and mental safety themes at work based on the environment they work in.

In addition to our own personnel, our operations have significant economic impacts on many different stakeholders arising from the taxes, wages, dividends and financial expenses paid by the company. We also purchase goods and services in the countries we operate in. Through our customer work, we participate in the development of critical functions in society in the transport and energy sectors, for example. Promoting technological competence and promoting well-being through health technology also have positive impacts on society as a whole.

Results in 2021

In 2021, our number of personnel turned to a clear growth trend following recruitment and acquisitions. Etteplan had 3,629 employees at the end of 2021. Of the Group's personnel, 57 per cent worked in Finland, 18 per cent in Scandinavia, 14 per cent in Central Europe and 11 per cent in China. Collective labor agreements cover 100 per cent of the personnel in Finland and Sweden. Collective labor agreements are not in use in Etteplan's other operating countries.

The increasing number of personnel creates requirements for introductory training and in terms of making new personnel feel at home as part of Etteplan. In the introductory training of new personnel, we use a systematic digital introductory training program that is supported by means of e-learning and active monitoring. We engage in monitoring to ensure that supervisors carry out introductory training in accordance with the agreed-upon process.

In 2021, women represented 21.1 per cent and men 78.9 per cent of our supervisors. Promoting diversity and inclusion is one of our most important development programs. Equality in the total pay is monitored through annual surveys and remuneration is developed constantly. No cases of discrimination were reported in 2021.

In 2021, 95 (2020: 98) per cent of Etteplan's personnel participated in development discussions. The topics of the development discussions include each employee's position in the career path model and career opportunities.

In 2021, we continued the E-LEAD leadership training we began in the previous year. Over 200 Etteplan employees have received training as part of the virtual training program. The program is a significant investment in the leadership competence of our key personnel. We have also continued our proven practices by supporting supervisors with challenges related to the COVID-19 pandemic and hybrid work.

The results of our FuturETTE personnel survey, which measures job satisfaction and well-being, have improved in every area for two consecutive years. Based on the results, the areas that have improved the most are Etteplan employees' perception of being encouraged to pursue professional development, caring and feedback on the part of supervisors and the opportunity to influence one's work and the content of work.

We monitor workplace accidents, commuting accidents and days of sick leave. The number of sickness-related absences decreased at the beginning of the COVID-19 pandemic but, as society gradually reopened in 2021, sickness-related absences, workplace accidents and commuting accidents increased slightly.

Etteplan employees have adapted to remote and hybrid work as the COVID-19 pandemic has been prolonged. Based on feedback, we have coped well with the exceptional year. We have adapted our work and leadership to keep our employee's coping with work at a good level.

Social and personnel risks and their management

As an expert company our most significant impact relates to our own personnel. In our annual risk management assessment, personnel risks are identified as one of the six risk categories. If they materialize, personnel risks can slow down the company's growth. Etteplan's personnel risks were estimated to still be at a high level in 2021.

Based on the assessment, our most significant personnel risks are related to the global competition for leading experts in the field of technology, i.e. the ability to attract the right competencies and engage the personnel's commitment. Prolonged remote work increases risks related to loneliness as well as the lack of social interaction and a sense of belonging. A risk related to hybrid work was also identified in the assessment.

We prevent the realization of personnel risks through good human resource management, systematic monitoring of occupational health, safety and well-being as well as internal procedures and guidelines. We develop the job satisfaction and well-being of our personnel by improving group-wide people processes and by investing in the development of employee competence as well as the quality of management and leadership.

ENVIRONMENTAL ASPECTS

In accordance with our environmental policy, our goal is to minimize the negative environmental impacts of our operations, train personnel to recognize the environmental aspects of their work and help partners observe responsibility in environmental matters. Our policy focused on quality, the environment, health and safety and our Code of Conduct define the contents and direction of our environmental responsibility.

As an expert organization, the direct environmental impacts of our operations are minor and related particularly to the energy consumption of our offices. The energy consumption of our ten largest offices is specified in the following table. We examined the sources of the energy used in our ten largest offices. Renewable energy sources represent 79 per cent of the electricity consumption of these offices.

We recycle the IT hardware we use, such as computers and displays, and 98 per cent of the hardware is forwarded to subsequent use. The recycling of IT hardware is significant, as the reuse of equipment has enabled us to reduce our CO₂ emissions in Finland by nearly 340 metric tons per year. Going forward we will recycle out IT hardware also in Sweden, Denmark, Germany and the Netherlands.

Our environmental management is the responsibility of the heads of the business units and, at the Management Group level, the SVP responsible for the Operational Excellence function. Environmental management at Etteplan is based on the requirements of the ISO 14001 environmental standard, and 42 of our 75 offices are ISO 14001 certified. In Finland, Etteplan's environmental efforts are also guided by the Energy Efficiency Act and the energy reviews stipulated by it, which provide data on the energy consumption of offices. We plan our energy-saving measures based on this data.

Our greatest opportunity to have a positive impact on the environment comes indirectly through the professional competence of our experts and the work we do for our customers: through our solutions, we help customers conserve energy, reduce emissions and develop sustainable products and services. This year, we are reporting for the first time on the Taxonomy eligibility of our services in accordance with the disclosure obligations pertaining to the EU's classification system for sustainable finance. Our Taxonomy report is provided at the end of this document.

Results in 2021

ENVIRONMENTAL TARGET	COUNTRY	MEASURES TAKEN AND RESULTS ACHIEVED 2021
Increasing environmental awareness	Finland, Sweden, Poland	Increasingly incorporating sustainability thinking into all activities. Environmental perspectives and references have been covered in internal audits. Bicycle benefit introduced for Etteplan's personnel in Finland.
Reducing electricity consumption at offices -3% vs 2020	All	Monitoring the development of electricity consumption at Etteplan's 10 largest offices. The pandemic had the effect of reducing electricity consumption in general. The utilization rate and electricity consumption of certain business premises increased. Total electricity consumption remained unchanged.
Reducing the CO₂ level (g/km) of the company's leased cars -2 g/km vs 2020	Finland and Sweden	Prioritizing low-emission vehicles. Finland -2.2 g/km and Sweden -12.5 g/km.

We set targets for our environmental efforts in accordance with the ISO 14001 standard. The targets and results for 2021 are presented in the table above.

Environmental risks and their management

Due to the nature of our operations, there are no significant environmental risks related to Etteplan's own operations.

RESPECTING HUMAN RIGHTS

Our Code of Conduct includes a commitment to respecting human rights. One of the main sections of the Code of Conduct is the equality and diversity plan, which includes a commitment not to discriminate against anyone based on gender, ethnicity, religious beliefs, nationality, age or physical characteristics. In a broad sense, diversity plays a key role in our success. Promoting diversity and inclusion will be one of our focus projects in 2022. The implementation of our Code of Conduct has been delayed due to the COVID-19 pandemic. However, in February 2022, we will start a virtual training program that is mandatory for all Etteplan employees and will familiarize them with our Code of Conduct and test their knowledge of it. The training program and the certificate awarded for it will be renewed on a regular basis going forward.

Partners are also addressed in our Code of Conduct. We are committed to the UN's guiding principles concerning companies and human rights.

There were no reported incidents of discrimination in 2021. We take equality seriously and strive to address any experiences of discrimination at an early stage.

Risks and risk management

No significant risks related to human rights have been identified in our risk management assessment.

ANTI-CORRUPTION AND BRIBERY

Our Code of Conduct includes a commitment to promote fair competition in accordance with applicable legislation and legal compliance in all operations, while also emphasizing that legal compliance is viewed only as the minimum level of ethicality in operations.

Our Code of Conduct stipulates that conflicts of interest must be avoided and personal gifts and hospitality offered by stakeholders or other parties must be refused. The exception is gifts of low value that are given in the ordinary course of business. Such gifts may not be linked to any contracts or promises involving benefits related to the exchange of gifts. The Code of Conduct also prohibits the payment of bribes or other illegal payments to any party with the aim of taking advantage of business opportunities.

In 2021, we were informed of one suspected incident of unethical conduct, which was handled in accordance with our process. The suspicion proved to be founded and led to corrective action. Etteplan has defined a process for addressing suspicions of various degrees of seriousness and concerning various areas.

Risks and risk management

No significant risks related to corruption and bribery have been identified in our risk management assessment.

BUSINESS RISKS AND THEIR MANAGEMENT

We assess our business risks annually. In risk management, we focus particularly on monitoring changes in previously identified risks, identifying new business risks and developing proactive risk management. Our aim is to ensure that we have adequate and correct operating practices enabling us to eliminate identified risks as effectively as possible.

Risks related to Etteplan Group's business operations are divided into six categories, and the risks are monitored according to this classification. Business risks include both internal and external risks. The risk classification includes the following classes:

1. Strategic risks
2. Operational risks
3. Personnel risks
4. Information security risks (previously IT & security risks)
5. Financial risks
6. Risks related to laws and regulations (previously risks related to EU legislation)

Compared to the results in 2020, the overall risk level in the assessment conducted in 2021 was higher, but the total financial value of risks relative to revenue was slightly lower due to the company's growth. As in the previous year, our largest risks in 2021 were related to personnel. Risk management is described in more detail in Etteplan's Corporate Governance Statement 2021, which was published on February 10, 2022.

ETTEPLAN'S EU TAXONOMY REPORT 2021

Background for Taxonomy reporting

The EU Taxonomy is a classification system for sustainable investment that entered into force in 2021. In its present form, the system comprises Taxonomy eligible classes of activities, i.e. economic activities that are the most relevant to significantly promoting the achievement of the EU's climate targets. Activities classified as Taxonomy eligible are activities that, according to the EU's expert working group, have the greatest potential - or the highest pressure - to transition to lower emissions and thereby promote the achievement of the EU's two primary climate targets, namely 1) climate change mitigation, and 2) climate change adaptation.

The classification system will later be expanded to address, in a similar manner, the EU's environmental targets concerning waterways, the circular economy, reducing pollution and preserving biodiversity.

To satisfy the reporting obligations, listed companies are required, at the first stage, to determine the extent to which their existing product and/or service offering can be considered to be within the scope of the EU's classification system for sustainable investment. Further, companies are required to report the Taxonomy eligible share of revenue, capital expenditure and operating expenditure. Companies also need to prepare qualitative descriptions to complement their reporting.

The reporting obligations related to the Taxonomy will increase significantly in the years to come. In connection with their reporting in 2022, companies will in 2023 assess not only Taxonomy eligibility but also Taxonomy alignment, i.e. the extent to which their products and/or services defined as Taxonomy aligned significantly promote the achievement of the EU's climate targets. In other words, they will assess whether the identified Taxonomy eligible products and/or services meet the criteria of the sustainable finance classification system (including technical criteria pertaining to significantly promoting climate targets, criteria pertaining to the avoidance of significant adverse sustainability impacts and criteria concerning minimum social responsibility).

Reporting on our Taxonomy eligibility for the first time

Due to the nature of our operations, the direct emissions of our operations – and consequently the negative climate change impacts of our own operations – are minor. Our most significant potential for influencing the environment and climate change mitigation is through the development of our customers' business and the solutions, we engineer for our customers. Indeed, a significant share of our engineering and consulting services help our customers, who operate in important sectors with respect to solving climate change, achieve emission reductions and adapt their operations to climate change.

We see the EU reform as a welcome initiative with regard to the sustainability-related assessment and planning of business activities. We are in the process of assessing the need to develop Etteplan's monitoring of customer assignments and financial performance to ensure that we will satisfy future reporting obligations as effectively and accurately as possible.

The Taxonomy eligibility of our current service offering is best described by Etteplan's revenue ratio, which was 58 per cent of total revenue in 2021. This figure indicates the share of our current service offering that can be considered to be within the scope of the EU's classification system for sustainable investment, known as the EU Taxonomy. The Taxonomy eligible revenue of the companies we acquired during the financial year has also been taken into account in calculating the ratio.

Proportion of turnover from services associated with Taxonomy eligible economic activities 2021 (Turnover KPI)

TAXONOMY ELIGIBLE ECONOMIC ACTIVITIES	CODE	ABSOLUTE TURNOVER, MEUR	PROPORTION OF TURNOVER, %
Close to market research, development and innovation	9.1	104.19	35%
Engineering activities and related technical consultancy dedicated to adaptation to climate change	9.1	40.03	13%
Computer programming, consultancy and related activities	8.2	15.83	5%
Data-driven solutions for GHG emissions reductions	8.2	14.73	5%
Professional services related to energy performance of buildings	9.3	0.53	0.2%
Taxonomy eligible activities in total		175.32	58%
NOT TAXONOMY ELIGIBLE ECONOMIC ACTIVITIES		ABSOLUTE TURNOVER, MEUR	PROPORTION OF TURNOVER, %
Not taxonomy eligible economic activities		124.79	42%
Not taxonomy eligible activities in total		124.79	42%
TOTAL		300.11	100%

At the same time, 75 per cent of Etteplan's capital expenditure in 2021 was allocated to Taxonomy eligible services. The ratio also includes the investments allocated to Taxonomy eligible services by the companies we acquired during the financial year.

Proportion of capital expenditure from services associated with Taxonomy eligible economic activities 2021 (CapEx KPI)

TAXONOMY ELIGIBLE ECONOMIC ACTIVITIES	CODE	ABSOLUTE CAPEX, MEUR	PROPORTION OF CAPEX, %
Close to market research, development and innovation	9.1	12.83	42%
Engineering activities and related technical consultancy dedicated to adaptation to climate change	9.1	4.96	16%
Computer programming, consultancy and related activities	8.2	3.49	11%
Data-driven solutions for GHG emissions reductions	8.2	1.74	6%
Professional services related to energy performance of buildings	9.3	0.04	0.1%
Taxonomy eligible activities in total		23.05	75%
NOT TAXONOMY ELIGIBLE ECONOMIC ACTIVITIES		ABSOLUTE CAPEX, MEUR	PROPORTION OF CAPEX, %
Not taxonomy eligible economic activities		7.53	25%
Not taxonomy eligible activities in total		7.53	25%
TOTAL		30.58	100%

ADDITIONAL INFORMATION ON KPIS CONCERNING TAXONOMY ELIGIBILITY

Accounting principles concerning Taxonomy eligibility

Taxonomy eligible revenue (the numerator of the revenue ratio KPI) was determined by calculating the revenue of Taxonomy eligible services from customer agreements. The Taxonomy eligible revenue of the companies we acquired during the financial year has also been taken into account in the calculation.*

Taxonomy eligible capital expenditure (the numerator of the CapEx ratio KPI) was defined as increases in tangible and intangible assets allocated to the development of Taxonomy eligible services, before depreciation, impairment and adjustments. The Taxonomy eligibility of the services of the companies we acquired during the financial year was also assessed, and their investments allocated to Taxonomy eligible services were included in the numerator of the CapEx ratio KPI.*

We do not report on operating expenditure referred to in the Taxonomy Regulation, which primarily consists of non-capitalized development expenditure and building energy efficiency improvements, for example, for 2021.

We monitor the number of working hours allocated to the development of our service offering and operations as well as the quality of our operations, but we do not currently calculate their exact costs. In 2022, Etteplan's management will assess the preconditions for monitoring the operating expenditure items referred to in the Taxonomy Regulation and their applicability to the company's operations.

We will monitor the development of regulations and guidelines related to the EU Taxonomy as well as the establishment of Taxonomy reporting best practices in our industry in 2022. We will prepare for potential specifications and adjustments to calculation methods based on these monitoring activities.

* More information from the Notes to Etteplan's Financial Statement 2021, which will be published during week 11/2022 at the latest.

Etteplan's assessment of compliance with the Taxonomy Regulation (EU) 2020/852

In our first year of EU Taxonomy reporting, we have focused on determining the Taxonomy eligibility of our service portfolio in accordance with the statutory reporting obligation.

As an expert company, we have a broad service offering that includes software engineering, the engineering of embedded systems and solutions related to the Internet of Things, equipment and plant engineering, electronics and automation engineering, technical analysis and technical documentation, for example. Each year, we carry out thousands of individual projects for our customers in the engineering industry, energy industry and the forest, pulp and paper industry, for example.

We help our customers plan and develop their operations and make their operations more efficient and environmentally friendly. In all of our services, we make use of market-driven research and development activities that make it possible to achieve emission reductions in our customers' processes, technologies and the manufacturing and use of their end products through, for example, the optimization of engineering and the modernization of solutions and, with the help of various modeling, testing and analyses, ensure their operational reliability in changed circumstances caused by climate change.

Our service offering also includes digital and virtual technology solutions, product-driven or process-driven software engineering for customers, IT consulting and data-driven monitoring solutions that also support the achievement of emission reductions and the modeling of climate change adaptation needs.

Our Taxonomy classification procedure:

First, we determined the NACE codes most applicable to the nature of our operations by using the NACE Rev 2. classification of economic activities used for economic statistics in Europe. The services under our business areas were primarily classified as engineering activities, technical testing and related technical consultancy under NACE code 71, research and experimental development on natural sciences and engineering under NACE code 72, and computer programming, consultancy and data processing services under NACE codes 62 and 63. These classifications were used to identify the EU-recognized Taxonomy eligible categories of

economic activity that are the most relevant to operations and independent of the end customer's industry. These categories of economic activity are shown in the main tables for the KPI ratios. Our in-house experts assessed our Taxonomy eligibility in cooperation with external partners. We evaluated the compatibility of our engineering and consultancy services with the activity descriptions provided in the classification system for Taxonomy eligible activities.

Services that are not Taxonomy eligible are not necessarily unsustainable; by nature, they can also be climate neutral or as-of-yet undefined. The climate impacts of Etteplan's own operations are fairly small. Under EU rules, only activities related to fossil fuels are classified as unsustainable with regard to the climate. Only a small proportion of Etteplan's services concerns customer projects related to the production, distribution or storage of fossil fuels.

Where an individual Taxonomy eligible service was deemed to apply to multiple Taxonomy eligible categories of economic activity, the distribution of revenue between the categories was based on the management's judgment. Consequently, the Taxonomy eligibility distribution of the services for the financial year is revenue-based, and the same distribution was also applied in calculating the ratio for capital expenditure.

ADDITIONAL CONTEXTUAL INFORMATION ON THE KPI RATIOS

KPI ratio for revenue

The share of revenue assessed to be Taxonomy eligible consists entirely of revenue recognized in accordance with our customer agreements. Of that share, 0 per cent arose from services intended for Etteplan's own use. Etteplan did not have any issued bonds classified as green bonds during the period under review.

KPI ratio for capital expenditure

In 2021, increases in tangible assets assessed to be Taxonomy eligible amounted to EUR 6.98 million. Increases in intangible assets assessed to be Taxonomy eligible amounted to EUR 16.08 million.*

In 2021, increases in right-of-use assets related to services assessed to be Taxonomy eligible amounted to EUR 6.78 million.*

For companies acquired during the financial year, increases in intangible and tangible assets allocated to services assessed to be Taxonomy eligible amounted to EUR 15.39 million.*

During the review period, Etteplan did not have a CapEx plan aimed at Taxonomy alignment in accordance with the Delegated Regulation supplementing the EU Taxonomy Regulation (EU) 2020/852. Etteplan's management will assess the CapEx plan's applicability to the company's operations in 2022.

* More information from the Notes to Etteplan's Financial Statement 2021, which will be published during week 11/2022 at the latest.