

Polestar
Taxonomy report

2023



Environmental information [E] EU Taxonomy voluntary report

Reporting in accordance with the Taxonomy Regulation

To facilitate financing of more sustainable businesses, the EU has developed the EU Taxonomy Regulation on sustainable activities. The taxonomy defines sustainable activities in relation to six environmental objectives:

- Climate Change Mitigation (CCM)
- Climate Change Adaptation (CCA)
- The sustainable use and protection of Water and Marine Resources (WTR)
- The transition to a Circular Economy (CE)
- Pollution Prevention and Control (PPC)
- The protection and restoration of biodiversity and ecosystems (BIO)

A Taxonomy-eligible economic activity means an economic activity that is described in the Delegated Acts supplementing the EU Taxonomy Regulation, irrespective of whether that economic activity meets any or all of the Technical Screening Criteria (TSC) laid down in those Delegated Acts. A Taxonomy-aligned economic activity must Substantially Contribute (SC) to at least one environmental objective and Do No Significant Harm (DNSH) to the other five environmental objectives. Polestar must also comply with the minimum safeguards at the organisation level to be considered aligned.

For FY2023 reporting, companies in scope of the EU Taxonomy Regulation are required to report on:

- Eligibility and alignment in relation to climate change mitigation and climate change adaptation.
- Eligibility in relation to the other four environmental objectives and new economic activities added to the Climate Delegated Act.

Polestar and the EU taxonomy

Polestar is not captured within the scope of the EU Taxonomy Regulation. However, we fully support its intentions and have voluntarily chosen to report on it in our Sustainability Report since FY2021. These voluntary disclosures are part of our company's ongoing focus on transparency in reporting.

Our business activities in FY2023 primarily contribute to climate change mitigation, as vehicles are not products manufactured by economic activities mentioned in the description of activities 5.2. Sale of spare parts and 5.5. Product-as-a-service and other circular use- and result-oriented service models in Annex II (Circular economy) to the Environmental Delegated Act.

We have identified the following economic activities as eligible for FY2023 based on the activity descriptions provided in the (annexes to the) Climate Delegated Act and Environmental Delegated Act:

Environmental objective	Economic activity	Description
Climate change mitigation (CCM)	3.3. Manufacture of low carbon technologies for transport	Design and sale of Battery Electric Vehicles (BEVs)
Climate change mitigation (CCM)	3.18 Manufacture of automotive and mobility components	Sale of software and performance-engineered kits for Battery Electric Vehicles (BEVs)
Climate change mitigation (CCM)	6.5. Transport by motorbikes, passenger cars and light commercial vehicles	Operating lease arrangements of vehicles sold with a repurchase obligation

Although Volvo Cars AB manufactures Polestar 2 and Polestar 3, Polestar owns the product specifications. Therefore, the company believes it has revenue eligible for the manufacturing of vehicles and spare parts. Geely manufactures Polestar 4, and production and sales have started in the last quarter of 2023. No revenues have been reported from Polestar 3 or Polestar 4 in FY2023.

Activities 6.4. CCM Operation of personal mobility devices, cycle logistics and 7.4. CCM Installation, maintenance and repair of charging stations for EVs in buildings, as reported over FY2022, were immaterial in FY2023.

All disclosures are based on our current understanding and interpretation of the regulation, which may change over time as market practice develops and new regulatory guidance becomes available.

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Accounting policies

The KPIs are determined in accordance with the Disclosures Delegated Act. In the case of the contribution of an economic activity to multiple environmental objectives, no double-counting takes place. Also, depreciation and amortisation are removed from operating expenditure calculations.

With the inclusion of new activities in the Amended Climate Delegated Act in 2023, Polestar has allocated part of its activities to activity 3.18 Manufacture of automotive and mobility components, which were included in CCM 3.3 in 2022.

Turnover

Turnover refers to the total revenue of Polestar Automotive Holdings UK PLC for FY2023 as disclosed in Note 3 to the consolidated financial statements. The denominator of the turnover KPI primarily includes revenue from the sale of vehicles (Polestar 2 in FY2023) but also revenue related to vehicle leasing, sale of software and performance-engineered kits, sale of carbon credits, and other revenue.

The numerator of the turnover KPI includes the revenue from products and services associated with Taxonomy-aligned economic activities, that is:

- Activity 3.3. CCM – revenue from Sale of vehicles as disclosed in Note 3 to the Consolidated financial statements. This also includes the revenue from the sale of spare parts that are included in the purchase price of the vehicle.
- Activity 3.18 CCM – revenue from Sale of software and performance engineered kits that are not included in the purchase price of the vehicle as disclosed in Note 3 to the Consolidated financial statements
- Activity 6.5. CCM – Vehicle leasing revenue as disclosed in Note 3 to the Consolidated financial statements.

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KPI Table

Capital expenditure (CapEx)

The denominator of the capital expenditure (CapEx) KPI consists of additions to right-of-use assets (Note 10, 20-F), intangible assets (Note 13, 20-F), and property, plant and equipment (Note 14, 20-F) before depreciation, amortisation, and any remeasurements, including those from revaluations and impairments as well as changes in fair value. Goodwill is not included as it is not defined as an intangible asset.

The numerator for the CapEx KPI includes additions for assets or processes associated with Taxonomy-aligned economic activities. For FY2023, these all relate to the manufacturing of the vehicles and are reported as CapEx for activity 3.3. CCM Manufacture of low carbon technologies for transport.

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CapEx KPI table

The allocation of FY2023 CapEx to Taxonomy-aligned and Taxonomy-non-aligned economic activities is irrelevant as the company has concluded that not all DNSH criteria for activity 3.3. CCM are met.

Operating expenditure (OpEx)

The denominator of the operating expenditure (OpEx) KPI consists of non-capitalised costs relating to research and development, short-term leases, and maintenance and repair.

The numerator of the OpEx KPI includes expenses for assets or processes associated with Taxonomy-aligned economic activities and expenses for individual measures leading to greenhouse gas reductions. In FY2023, the majority related to non-capitalised R&D expenses and maintenance and repair expenses, which relate to the manufacturing of the vehicles and are therefore reported as OpEx for activity 3.3. CCM Manufacture of low carbon technologies for transport.

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OpEx KPI

The allocation of FY2023 OpEx to Taxonomy-aligned and Taxonomy-non-aligned economic activities is irrelevant as the company has concluded that not all DNSH criteria for activity 3.3. CCM are met.

Assessment of compliance activity 3.3. CCM

For the sale of our vehicles, we rely on our manufacturing partner to provide us with most of the information, particularly relating to production plants. During 2023, only Polestar 2 was manufactured and sold and hence our assessment of compliance for SC and DNSH criteria focuses only on that vehicle.

We obtained information from Volvo Cars to assess DNSH for water, circularity, pollution, and biodiversity. For climate change adaptation, we required reports on a physical climate risk assessment for the plant where Polestar 2 is manufactured, but we also conduct our own physical climate assessment of our business operations.

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Climate change risk assessment (section 32-40 in Polestar's sustainability report 2023)

SC: Climate change mitigation

We assessed compliance with the substantial contributions requirement by checking that light-duty vehicles (M1 and N1) have specific emissions⁸ ('tailpipe emissions') lower than 50 g CO₂/km. The tailpipe emissions requirement for lower than 50 g CO₂/km applies until 31 December 2025, and reduces to 0 g CO₂/km from 1 January 2026. Polestar 2 meet the criteria of 0 g CO₂/km.

⁸As defined in Article 3(1), point (h), of Regulation (EU) 2019/631 of the European Parliament and of the Council

DNSH: Climate change adaptation

Compliance with the climate adaptation criteria was assessed through screening of physical risks and physical risk assessments. These have been done where physical risks that may affect our

business have been identified for the short term (2024–2025), medium term (2025–2030), and long term (2030–2050). Climate risk and vulnerability assessment has been conducted to assess the materiality of the physical risks on Polestar's business. However, we have not yet assessed adaptation solutions that can reduce the identified physical climate risks. Therefore, we conclude that we are not compliant with the criteria.

DNSH: Water and biodiversity

Compliance with the biodiversity criteria was assessed by collecting data from Polestar's supplier(s) and our own environmental impact assessments. Based on Volvo Cars' assessment of their manufacturing plants, we conclude that they, and therefore also we, comply with the water and biodiversity criteria for Polestar 2.

DNSH: Circularity

Compliance with circularity criteria was assessed through the availability and adoption of techniques that support a circular economy, such as reuse and use of secondary materials, designing for circularity, recycling in waste management, and management of substances of concern. We depend on documentation and assessment from our suppliers and manufacturers to assess the traceability of substances of concern. Polestar and our manufacturers are using the online tool International Material Data System (IMDS) to track substances of concern in the components and materials in our vehicles. Based on our assessment, we concluded we comply with the criteria for Polestar 2.

DNSH: Pollution

Compliance with the pollution criteria was assessed by comparing the substances within Appendix C of Annex I to the Climate Delegated Act (i.e. the chemicals list) to those used within our manufacturing activity. Polestar relies on our supplier's information for all requirements within Appendix C. However, we have developed our own interpretation of criteria (f) and (g) in the chemicals list. Based on our assessment, we concluded we are not compliant with the pollution criteria

due to the use of substances on the candidate list and other substances that meet the criteria in the Registration, Evaluation, Authorisation and Restriction of Chemicals Regulation (REACH) Article 57. Polestar has not been able to evaluate whether all uses of candidate list substances and other substances meeting the criteria in Article 57 are essential to society. We are aware that this is a strict interpretation of the criteria, especially when compared with industry peers. However, we remain vigilant in being a transparent, trusted brand. Moving forward Polestar plans to strengthen our sustainability strategy relating to chemicals by taking action to engage with our supply chains to investigate those substances that are feasible to phase out in the near future.

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Assessment of compliance activity 3.18 CCM

SC: Climate change mitigation

All automotive and mobility components (software and performance engineered kits) sold by Polestar are for light-duty vehicles with zero tailpipe emissions.

DNSH: Climate change adaptation

The climate change adaptation criteria are the same as for Activity 3.3 CCM and therefore we concluded that we are not compliant with the criteria for the software and performance engineered kits.

DNSH: Water and biodiversity

Similar to Activity 3.3 CCM, compliance with the biodiversity criteria was assessed by collecting data from Polestar's supplier(s) and our own environmental impact assessments. Based on Volvo Cars' assessment of their manufacturing plants, we conclude that they, and therefore we, comply with the water and biodiversity criteria for the software and performance engineered kits.

DNSH: Circularity

The circularity criteria are the same as for Activity 3.3 CCM and therefore we concluded that we are also compliant with the criteria for the software and performance engineered kits.

DNSH: Pollution

The pollution criteria are the same as for Activity 3.3 CCM and therefore we concluded that we are not compliant with the criteria for the software and performance engineered kits.

Assessment of compliance activity 6.5 CCM

SC: Climate change mitigation

The substantial contribution criteria for Activity 6.5 CCM is the same as for Activity 3.3 CCM; lower than 50 g CO₂/km. All of our vehicles meet the criteria of 0 g CO₂/km.

DNSH: Climate change adaptation

Compliance with the climate adaptation criteria was assessed by applying our assessment of our manufacturing activity. We used supplier information and our own climate change assessment to assess that we are compliant. Just as with climate change adaptation for Activity 3.3 CCM, we have assessed that we are not compliant with the climate change adaptation criteria.

DNSH: Circularity

Compliance with circularity criteria was assessed by whether Polestar 2 are recyclable to a minimum of 85% by weight and recoverable to a minimum of 95% by weight as defined in Directive 2005/64/EC. We also assessed whether waste was managed in use and end-of-life phases. We have assessed that we are compliant with the circular criteria.

DNSH: Pollution

Compliance with pollution criteria was assessed by investigating Polestar 2 compliance with the following: Euro 6 light-duty emission type-approval, emissions threshold for clean light-duty vehicles, external rolling noise requirements, Rolling Resistance Coefficient⁹ that can be verified from the European Product Registry for Energy Labelling (EPREL), and sound level requirements¹⁰. Polestar has three different types of tyres, one of which is compliant with all criteria. The other two are compliant with all criteria except one: the external Rolling Noise Resistance criteria and the Rolling Resistance Coefficient criteria, respectively. Based on our assessment, we concluded that all our tyres for Polestar 2 are not compliant with the criteria due to the external rolling noise resistance and Rolling Resistance Coefficient. Even though one of Polestar's tyres complies with the pollution criteria,

Polestar cannot report any alignment for Activity 6.5 due to not meeting the climate adaptation criteria.

DNSH: Water and biodiversity

The criteria regarding water and biodiversity are not applicable for Activity 6.5 CCM.

⁹ As referenced in Regulation (EU) 2020/740

¹⁰ As referenced Regulation (EU) No 540/2014

Minimum safeguards assessment

Compliance with minimum safeguards is assessed at the organisation level by ensuring the following topics are considered: human rights, corruption and bribery, taxation, and fair competition. Also, the Principle Adverse Indicators are referenced in the Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Regulation and links to the Sustainable Finance Disclosure Regulation have been assessed.

Human rights:

- The company has adequate human rights due diligence processes in accordance with UN Guiding Principles on Businesses and Human Rights (UNGP) and OECD Guidelines.
- In FY2023, the company has not been found finally liable or in breach of labour law or human rights in certain types of court cases.
- In FY2023, to the best of our knowledge, Polestar has not been approached by stakeholders that are integral to the UNGPs, such as OECD National Contact Points and The Business and Human Rights Resource Centre (BHRRC), but we are committed to engage with them in the future if needed.

Corruption and bribery, taxation, and fair competition:

- The company has anti-corruption processes in place. In FY2023, neither the company nor their senior management have finally been convicted in the court of corruption.

- The company treats tax governance and compliance as important elements of oversight; there are adequate tax risk management and strategies in place. In FY2023, neither the company nor its subsidiaries have been found violating tax laws.

- The company promotes employee awareness of the importance of compliance with all applicable competition laws and regulations. In FY2023, neither the company nor its senior management have finally been convicted of violating competition laws.

Polestar is aligned with the OECD and UNGP, and the Articles of Association and Nominating and Governance Committee Charter consider diversity requirements as criteria for Board composition. The company is reporting on its gender pay gap assessment and promotes equal pay for equal work. Based on this, the company has concluded that it complies with the minimum safeguards.

Read more →

[Gender gap assessment](#)
(Page 53 in Polestar's Sustainability report 2023)

Results of the financial year 2023

Despite Polestar's core activities being covered by the economic activities currently included in the Climate and Environmental Delegated Acts and contributing substantially to climate change mitigation, the company has concluded that not all DNSH criteria are met. Therefore, 0% alignment of Turnover, CapEx, and OpEx is reported over FY2023 (FY2022: 0%, 0% and 0%) without further contextual information.

Looking ahead

To maintain our commitment to transparency, we have voluntarily assessed the compliance of our Polestar 2 and 3 vehicles, as sold in FY2023, with the SC and DNSH criteria. We will continue our ongoing collaborations with our manufacturing partners and suppliers to strengthen our sustainability strategy relating to chemicals, and by taking action to engage with our supply chains to investigate those substances that are feasible to phase

out in the near future. This step is essential in reaching our goals for alignment. We will also continue to develop our due diligence processes to align with the proposed Corporate Sustainability Due Diligence Directive (CSDDD) and closely monitor any new Delegated Acts and guidance from the European Commission on the interpretation of the EU Taxonomy.

During 2024 we plan to set targets on EU Taxonomy alignment.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

Turnover																				
Financial year 2023	2023			Substantial Contribution Criteria						DNSH Criteria ('Does Not Significantly Harm')										
Economic activities	Code	Turnover	Proportion of Turnover, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1) or eligible (A.2.) turnover, year 2022	Category Enabling Activity	Category Transactional Activity	
		USD m	%	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	
A. Taxonomy eligible activities																				
A.1 Environmentally sustainable activities (Taxonomy-aligned)																				
Manufacture of low carbon technologies for transport	CCM 3.3	-	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Y	N	Y	Y	Y	0	E		
Manufacture of automotive and mobility components	CCM 3.18	-	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Y	N	Y	Y	Y	0	E		
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	-	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Y	N	Y	Y	Y	0		T	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	0	0	0	0	0	0	0	Y	Y	Y	Y	Y	Y	Y	0			
Of which Enabling		-	0	0	0	0	0	0	0	Y	Y	Y	Y	Y	Y	Y	0	E		
Of which Transitional		-	0	0						Y	Y	Y	Y	Y	Y	Y	0		T	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
					EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Manufacture of low carbon technologies for transport	CCM 3.3	2 319.9	97.5	EL	N/EL	N/EL	N/EL	N/EL	N/EL								97.6			
Manufacture of automotive and mobility components	CCM 3.18	19.0	0.8	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.9			
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	17.4	0.7	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.7			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		2 356.4	99.1	99.1	0	0	0	0	0								99.2			
Turnover of Taxonomy-eligible activities (A.1 + A.2)		2 356.4	99.1	99.1	0	0	0	0	0								99.2			
B. TAXONOMY-NON-ELIGABLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities	22.2	0.9																		
TOTAL	2 378.6	100																		

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

CapEx																					
Financial year N	Year			Substantial Contribution Criteria						DNSH Criteria ('Does Not Significantly Harm')											
Economic activities	Code	CapEx	Proportion of CapEx, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1) or eligible (A.2) CapEx, year 2022	Category Enabling Activity	Category Transactional Activity		
		USD m	%	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		
A. Taxonomy eligible activities																					
A.1 Environmentally sustainable activities (Taxonomy-aligned)																					
Manufacture of low carbon technologies for transport	CCM 3.3	-	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Y	N	Y	Y	Y	0	E			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	0	0	0	0	0	0	0	Y	N	Y	N	Y	Y	Y	0				
Of which Enabling		-	0	0	0	0	0	0	0	Y	Y	Y	Y	Y	Y	Y	0	E			
Of which Transitional		-	0	0						Y	Y	Y	Y	Y	Y	Y	0		T		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
					EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL												
Manufacture of low carbon technologies for transport	CCM 3.3	368.7	69.5	EL	N/EL	N/EL	N/EL	N/EL	N/EL							67.9					
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		368.7	69.5	69.5	0	0	0	0	0							67.9					
CapEx of Taxonomy eligible activities (A.1 + A.2)		368.7	69.5	69.5	0	0	0	0	0							67.9					
B. Taxonomy-non-eligible activities																					
CapEx of Taxonomy-non-eligible activities		161.5	30.5																		
TOTAL		530.3	100																		

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2023

OpEx																					
Financial year N	Year			Substantial Contribution Criteria						DNSH Criteria ('Does Not Significantly Harm')											
Economic activities	Code (a)	Absolute OpEx mSEK	Proportion of OpEx, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1) or eligible (A.2) turnover, year 2022	Category Enabling Activity	Category Transactional Activity		
		USD m	%	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		
A. Taxonomy eligible activities																					
A.1 Environmentally sustainable activities (Taxonomy-aligned)																					
Manufacture of low carbon technologies for transport	CCM 3.3	-	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Y	N	Y	Y	Y	0	E			
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.4	-	0	N	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N	Y	N	Y	Y	Y	0		T		
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	0	0	0	0	0	0	0	Y	Y	Y	Y	Y	Y	Y	0				
Of which Enabling		-	0	0	0	0	0	0	0	Y	Y	Y	Y	Y	Y	Y	0	E			
Of which Transitional		-	0	0						Y	Y	Y	Y	Y	Y	Y	0		T		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																					
					EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL												
Manufacture of low carbon technologies for transport	CCM 3.3	79.2	98.9	EL	N/EL	N/EL	N/EL	N/EL	N/EL							95.2					
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.4	-	0	EL	N/EL	N/EL	N/EL	N/EL	N/EL							0.7					
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		79.2	98.9	53	0	0	0	0	0							96.4					
Turnover of Taxonomy-eligible activities (A.1 + A.2)		79.2	98.9	53	0	0	0	0	0							96.4					
B. Taxonomy-non-eligible activities																					
Turnover of Taxonomy-non-eligible activities		0.9	1.1																		
TOTAL		80.1	100																		

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Nuclear and fossil gas-related activities

Nuclear energy related activities

The undertaking carries out, funds, or has exposures to research, development, demonstration, and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.

No

The undertaking carries out, funds, or has exposures to the construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.

No

The undertaking carries out, funds, or has exposures to the safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.

No

Fossil gas related activities

The undertaking carries out, funds, or has exposures to the construction or operation of electricity generation facilities that produce electricity using gaseous fossil fuels.

No

The undertaking carries out, funds, or has exposures to the construction, refurbishment, and operation of combined heat/cool and power generation facilities using gaseous fossil fuels.

No

The undertaking carries out, funds, or has exposure to the construction, refurbishment and operation of heat generation facilities that produce heat/cool using gaseous fossil fuels.

No