About ForFarmers' 2023 Sustainability Reporting

ForFarmers aims to provide a balanced, reliable and clear view of its sustainability approach and performance. This document provides specific information on the management and reporting methods used to arrive at the externally assured sustainability data, results and topics included in the sustainability reporting. ForFarmers references to ESG reporting is guided by the World Economic Forum report: *Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation* (September 2020).

Sustainability reporting content and scope

In line with the previous year, ForFarmers will report on the results and sustainability objectives for the year 2023 that follow from our sustainability agenda. These are included in the chapter on sustainability and are partly based on the material topics that emerged from the double materiality analysis. This materiality analysis based on double materiality took place in 2023 in preparation for the upcoming Corporate Sustainability Reporting Directive (CSRD) legislation. Not all material sustainability topics that emerged from this analysis are included in the sustainability report. For the year 2024, in line with the introduction of the CSRD, we will report on all material topics included in our materiality matrix.

The sustainability information in the annual report includes the sustainability performance of all ForFarmers operating segments, business units and staff departments. The reporting extends to all entities over which Forfarmers has direct or indirect control. A number of sustainability KPIs are more limited in scope, as shown in the table on page 250.

Companies or business activities acquired during the current or previous reporting period are excluded from the scope of this reporting. The reason for this is that recently acquired companies or business activities must first be integrated into the ForFarmers organisation and become familiar with ForFarmers' way of working before the reliability of the figures they report can be guaranteed. Companies or business activities that have been divested are included in the report up to the time of sale.

Double Materiality Analysis

In preparation for the CSRD's reporting requirements, we recalibrated our material topics in 2023 based on the double materiality concept. The material topics provide insight into the impact of ForFarmers on social issues (impact materiality) and how social issues influence the development, performance and position of ForFarmers (financial materiality). A sustainability topic is material if it meets the criteria of impact materiality and/or financial materiality. In order to arrive at the double materiality matrix with relevant impacts and prioritisation, we involved the most important stakeholder groups or experts representing stakeholder groups (hereafter: stakeholders) in the various phases of our materiality analysis. The main stakeholders are: shareholders, customers, employees, suppliers, processors and retailers and NGOs. The starting point for the recalibration of the materiality matrix was the materiality matrix 2022 and the European Sustainability Reporting Standards (ESRS). The list of potentially material sustainability topics ('long-list') has been refined on the basis of sector publications, peer review, social and societal topics and interviews with ForFarmers' senior management. Based on interviews with stakeholders, we have collated a short-list of potential sustainability topics, focusing on our activities, the activities of our business relations and other factors.

For each potential material sustainability topic, it has been determined what possible positive and negative impacts are on people and the environment and which social developments represent a possible opportunity or risk for ForFarmers. We then asked our key internal and external stakeholders to validate and prioritise the outcomes. The outcome is shown in the materiality matrix as included in the chapter Our dialogue with stakeholders

Sustainability reporting criteria

The policies ensure that consolidated information is recorded on a uniform basis with reference to the Global Reporting Initiative (hereafter: GRI) standards issued by the Global Sustainability Standards Board as a reference. Details regarding compliance with GRI (GRI content index) can be found in the sustainability section on the corporate website.

For each sustainability KPI, ForFarmers has defined specific reporting criteria, see table below:

Sustainability KPI	Definition used	Specifics on scope
100 % responsibly sourced palm oil and soy bean meal by 2030 Responsible sourced soy bean meal and palm oil purchases	ForFarmers considers soy meal sustainable when certificates are bought from soy programmes that have successfully passed the benchmarking process against the baseline criteria established in the FEFAC Soy Sourcing Guidelines and displayed on FEFAC's customised page on ITC Standards Map. [1]. ForFarmers considers palm oil & palm oil derivatives sustainable when RSPO (Roundtable on Sustainable Palm Oil) certificates are bought for the equivalent tonnage of palm oil included in the raw materials used by ForFarmers.	Organic soy meal used (e.g. Reudink, ForFarmers UK organic) or sold (e.g. as straights) is excluded from the scope of the sustainable soy meal target as certificate schemes are only applicable to conventional soy and it is therefore not logical to buy conventional certificates against organic soy used/sold.
85% Suppliers signed Sedex Code of Conduct	The number of suppliers who are members of Sedex expressed as a % of spend over the reporting period. Includes suppliers of raw materials, DML products and indirect procurement	No specific exclusions
Take leadership position on reduction CO_2 emissions of feed materials (scope 3 upstream)	ForFarmers uses FeedPrint to calculate the CO_2 emissions of the major feed materials. Our formulation team now also uses this information to calculate the upstream emissions (scope 3) based on materials being delivered to the feed mill. Where materials are used by ForFarmers which are not yet in FeedPrint (usually micro-ingredients), alternative sources of information for example from Nevedi are used until 100% of the formula is included.	No specific exclusions
Take leadership position on % non human edible feed materials in diets	ForFarmers uses the FAO definition and categorisation of human edible and non-edible feed materials. All feed and DML materials are categorised and converted to an 88% dry matter basis. The volume of materials categorised as by-products, grass and leaves, oil seed cakes and other non-edible are divided by the total to produce a % non-human edible feed materials over the reporting period	Poland is currently excluded
Largest mill carbon neutral as proof of concept	Scope 1 and 2 greenhouse gas emissions associated with production at the Lochem 12 plant are reported for the reporting period. The energy generated from the biomass boiler and solar panels is converted into CO_2 and included in the total.	Transport and offices are not included in the calculation
50% renewable energy	Current reporting includes the primary energy used from the biomass boiler at Lochem, solar panels at Lochem and a number of locations in the UK, the biodiesel content of the diesel used in logistics and the % renewable energy included in the electricity supply in each country. The energy from these sources (converted into kWh) is expressed as a percentage of the total primary energy usage (kWh).	Transport and offices are not included in the calculation
10% energy/fuel reduction per tonne compared to 2020	Primary energy usage per fuel type is recorded (either in kWh or litres) for the reporting period. Primary energy usage is divided either by production volume or logistics volume (in the case if diesel).	ForFarmers only reports on the scope 1 and scope 2 emissions from ForFarmers controlled compound feed plants for bagging and bulk. The emissions from storage and blend facilities, treatment and drying of raw materials and the pet food factory in Calveslage, Germany are excluded from the scope.

[1] *ForFarmers also uses other soy bean derivatives (e.g. soy oil) in production but is not buying additional certificates for those as they are covered via the certificates already bought for soy meal*

Sustainability KPI	Definition used	Specifics on scope
10% energy/fuel reduction per tonne compared to 2020	Greenhouse gas (GHG) emissions are emissions related to gas that contributes to the greenhouse effect by absorbing infrared radiation. The GHG emissions are categorised by scope: • Direct (scope 1) GHG emissions: GHG emissions from sources that are owned or controlled by ForFarmers (production and logistics). For the diesel emissions, the tank-to-wheels cycle is applied; • Energy indirect (scope 2) GHG emissions: GHG emissions that result from the generation of purchased or acquired electricity consumed by ForFarmers. The market-based method for reporting on scope 2 GHG emissions is applied as of 2019. In the full tables, the total GHG/tonne shown is calculated using the volume produced using each energy type (not total volume).	ForFarmers only reports on the scope 1 and scope 2 emissions from ForFarmers controlled compound feed plants for bagging and bulk. The emissions from storage and blend facilities, treatment and drying of raw materials and the pet food factory in Calveslage, Germany are excluded from the scope.
GHG emissions	The calculated value for phosphate and nitrogen efficiency indicates the amount of phosphate and nitrogen which is taken up via feed deposited in animals and animal products. In other words, the phosphate and nitrogen efficiency value informs about the phosphate and nitrogen utilisation on the farm.	The scope of both phosphate and nitrogen efficiency calculations is restricted to dairy cows, swine and poultry in the Netherlands. The results are always one year behind due to the availability of the data. Considering that (reliable) data which is required for the calculation of phosphate efficiency is only available for Dutch farmers, the scope is restricted to The Netherlands only.
Take leadership position in phosphate and nitrogen efficiency	A Lost Time Incident is defined as any unplanned event that results in personal injury, where the injured party is unable to work during their next scheduled day. This also includes employees, contractors and visitors who have an accident on our (customers') premises, at a company organised event or during driving on our (contractors') lorries. Excluded are driving to and from normal or contracted place of work. The LTI Frequency Rate per quarter is calculated by the following formula: (200.000 hours x LTIs per quarter) / total hours worked (= contract hours + overtime hours) per quarter. This is in line with the formula used in GRI, the international standards for sustainability reporting.	No specific exclusions
Lost Time Incident Frequency Rate @0.5 per 100 FTE and a 50% reduction in number of LTIs compared to 2019	An incident is considered a feed safety incident when human health and/or animal health is at risk. Total number of feed safety incidents regarding non-compliance with regulations and voluntary codes concerning the health and safety impact of products and services, resulting in a fine or penalty; resulting in a warning or via external audits (minor incidents excluded).	No specific exclusions

ForFarmers has several environmental certifications: in Germany ForFarmers is ISO 50001 certified and in the UK there are ISO 50001 and 14001 certifications. ISO 50001 supports ForFarmers to use energy more efficiently through the development of an energy management system and ISO 14001 helps ForFarmers to enhance the environmental performance through the development of an environmental management system. ForFarmers uses publicly available conversion factors to convert energy use (kWh or litre) to CO_2. The factors used are shown below.

Governance related to Sustainability

ForFarmers has a two-tier governance approach to sustainability in the form of the Sustainability Advisory Board and the Sustainability Task Force. Due to the handover of CEO responsibilities, the Sustainability Advisory Board did not meet formally, however an informal briefing on the updated strategy was provided in December. In addition there were a number of changes to the membership of the Advisory Board and additional members will be recruited in 2023

The Sustainability Advisory Board is scheduled to meet twice a year and is chaired by the CEO of ForFarmers (see note above). The role of the Sustainability Advisory Board is to provide advice on ForFarmers' sustainability strategy and on major trends and challenges that should be taken into account. The Sustainability Advisory Board is composed of the CEO, chair, two members of ForFarmers' Executive Team and a number of external members who are all major players in ForFarmers' supply chain, academia and NGOs.

Coefficients to GHG (in kg of CO_2)

Energy Type	Country	From	To	2023	2022
Gas	Netherlands	Kwh	Kg of CO_2	0.183	0.182
Gas	Germany	Kwh	Kg of CO_2	0.182	0.182
Gas	Belgium	Kwh	Kg of CO_2	0.182	0.182
Mazout	Belgium	Kwh	Kg of CO_2	n/a	n/a
Gas	Poland	Kwh	Kg of CO_2	0.182	0.182
Gas	UK	Kwh	Kg of CO_2	0.183	0.183
Electricity	Netherlands	Kwh	Kg of CO_2	0.128	0.034
Electricity	Germany	Kwh	Kg of CO_2	0.308	0.252
Electricity	Belgium	Kwh	Kg of CO_2	0.144	0.149
Electricity	Poland	Kwh	Kg of CO_2	0.412	0.634
Electricity	UK	Kwh	Kg of CO_2	0.363	0.193
Woodchips	Netherlands	Kwh	Kg of CO_2	0.000	0
Solar	Netherlands	Kwh	Kg of CO_2	0.000	0
Solar	UK	Kwh	Kg of CO_2	0.000	0
Gas oil	UK	Kwh	Kg of CO_2	0.254	0.257
Kerosene	UK	Kwh	Kg of CO_2	0.246	0.248
Medium fuel oil	UK	Kwh	Kg of CO_2	n/a	n/a
Gas oil	Poland	Kwh	Kg of CO_2	0.240	0.278
Coal	Poland	Kwh	Kg of CO_2	0.306	0.306
Diesel	All	Litres	Kg of CO_2	2.557	2.558

	Sustainability advisory board		Taskforce Going Circular	
Purpose	• Provide oversight of ForFarmers sustainability performance • Provide input from key external stakeholders		• Working group which reviews progress against implementation plan • Identifies gaps in current performance and agree corrective actions	
Compo-sition	**Chairman** Pieter Wolleswinkel, CEO		**Chairman** Rob Kiers, COO	
	Corporate affairs & legal director	Ilse Niehof-Duivelshof	**Corporate affairs & legal director**	Ilse Niehof-Duivelshof
	ESG Director	Henry Verwaijen	**CoE & procurement Director**	Falko Weinberg
	director Food & Agri at Rabobank NL and dairy farmer	Alex Datema	**ESG Director**	Henry Verwaijen
	Special professor at WUR and member of the Council for Animal Affairs	Prof. Dr. Ir. Leo den Hartog	**ESG UK Manager**	Beth Austermuhle
	director Sustainable Farming at FrieslandCampina	Dr. Sanne Griffioen-Roose	**Formulations, Quality and Laboratory Director**	Wilco Engberts
	director at Centraal Bureau Levensmiddelenhandel	Marc Jansen	**Internal Audit & CSRD**	Jan Louissen
			CSRD specialist	Andy Gillard

Composed of one member of the Executive Team and nine senior managers, the Sustainability Task Force is responsible for the implementation of ForFarmers' sustainability approach. Each business owner is responsible for a specific sustainability focus area. The task force coordinates improvement measures with respect to KPIs and provides relevant information to the Executive Board and Team and the Supervisory Board. Within the Executive Team, the director Supply Chain is responsible for ForFarmers' sustainability approach.

Sustainability management approach

Sustainability data is integrated in ForFarmers' internal reporting processes. Each sustainability focus area has assigned a business owner for coordinating the sustainability performance on the respective pillar and determining future actions and initiatives. The collected data is reviewed by the business owner. On a quarterly basis[1] the sustainability data is consolidated by the Corporate Affairs Director and reviewed by Finance and Internal Audit. Several internal controls, including sanity checks and qualitative analysis, are performed to ensure the accuracy and completeness of the data used to calculate the KPI performance. The sustainability performance is then discussed within the Sustainability Task Force as well as the country management teams to discuss the current status and next steps. Subsequently it is submitted to the Executive Board, the Executive Team and the Supervisory Board for evaluation.

Stakeholder dialogue

ForFarmers recognises the importance of understanding the views of its stakeholders. They challenge us, they share their expectations and concerns, they raise issues, they provide feedback and they collaborate with us. ForFarmers identified two stakeholder groups: level A stakeholders have been defined as those directly involved in the ForFarmers supply chain (employees, suppliers, customers, processors, and retailers). Level B includes all other stakeholder groups (shareholders, members, NGOs, regulators, government, media, investors and banks).

Engagement with these stakeholders is key for ForFarmers and takes place regularly on a formal and informal basis. We communicate with the stakeholders through various channels and at a variety of levels. The following table provides an overview about how ForFarmers engages with each stakeholder group, what has been shared and discussed during these engagements with them and, subsequently, ForFarmers' responses to these raised topics. This is in addition to the separately, formally organised stakeholder dialogue to update the materiality matrix.

[1] *Excluding phosphate and nitrogen efficiency as these are reported annually, and one year behind, due to the availability of data.*

Stakeholders Level A	Engagement with stakeholders	Expectations shared and topics discussed	Expectations/topics addressed in ForFarmers' reporting
Employees	• Day-to-day contact • Employee intranet continuously • Employee magazine half-yearly • Regular team meetings • Bi-annual employee survey • Regular employee councils • Management conferences half-yearly	• Best-in-class employer • Safe working environment • Fair remuneration • Flexible working arrangements • Openness and transparent communications • Support tor social projects	Our innovation and sustainability agenda: Going Circular For the Future of Farming and in particular the following sustaianbility focus areas: **4.** People and Society Developing Talent For The Future of Farming
Suppliers	• Day-to-day contact • Code of conduct when relevant • Regular audits • meetings and visits continuously • Contracts and specifications when applicable	• Partnership approach • Fair pricing • Honour all obligations • Openness and transparency • Traceability • Feed safety • Responsible sourcing • Green house gas emissions	Our innovation and sustainability agenda: Going Circular For the Future of Farming and in particular the following sustaianbility focus areas: **1.** Feed Resources **2.** Feed Production **3.** Feed Solutions **4.** People and Society
Customers	• Day-to-day contact • Website and social media continuously • 3-4 magazines per year • Monthly digital newsletter • Ouarterly sounding boards • Advertising and promotions when relevant • Regular events	• Fair pricing • On-time, in-full delivery • Product quality • Technical advice and support • Innovation • Feed efficiency and feed safety • Support tor industry initiatives • Resource (phosphate/nitrogen) efficiency • Animal health and welfare • Antimicrobial resistance	Our innovation and sustainability agenda: Going Circular For the Future of Farming and in particular the following sustaianbility focus areas: **1.** Feed Resources **2.** Feed Production **3.** Feed Solutions **4.** People and Society
Processors	• Day-to-day contact • Regular technical meetings and projects	• Technical advice and support • Innovation • Openness and transparency • Traceability • Feed safety • Resource efficiency • Animal health and welfare • Antimicrobial resistance • Responsible sourcing • Green house gas emissions	Our innovation and sustainability agenda: Going Circular For the Future of Farming and in particular the following sustaianbility focus areas: **1.** Feed Resources **2.** Feed Production **3.** Feed Solutions **4.** People and Society
Retailers	• Day-to-day contact • Regular technical meetings and projects	• Technical advice and support • Innovation • Openness and transparency • Traceability • Feed safety • Resource efficiency • Animal health and welfare • Antimicrobial resistance • Responsible sourcing • Green house gas emissions	Our innovation and sustainability agenda: Going Circular For the Future of Farming and in particular the following sustaianbility focus areas: **1.** Feed Resources **2.** Feed Production **3.** Feed Solutions **4.** People and Society

Stakeholders Level B	Engagement with stakeholders	Expectations shared and topics discussed	Expectations/topics addressed in ForFarmers' reporting
Shareholders	• Annual shareholder meeting • Publication and presentation of annual and half-year results • Quarterly trading updates • Regular roadshows • Annual Report	• Return on investment • Openness and transparency • Strong culture and values • Dividend performance • Clear strategy • Sustainability approach • Reporting and disclosure	Our innovation and sustainability agenda: Going Circular For the Future of Farming Developing Talent For The Future of Farming Governance and Compliance Financial Statements Appendix: Sustainability Reporting
Members	• Regular meetings and events • Newsletter/member magazine 3-4 per year • Continuously via website	• Strong culture and values • Openness and transparency • Long-term management focus • Resource efficiency • Animal health and welfare • Antimicrobial resistance	Our innovation and sustainability agenda: Going Circular For the Future of Farming and in particular the following sustaianbility focus areas: **1.** Feed Resources **2.** Feed Production **3.** Feed Solutions **4.** People and Society Developing Talent For The Future of Farming
NGOs	• Participation in conferences when relevant • Ad hoc meetings	• Sustainable practices • Openness and transparency • Responsible sourcing of raw materials • Animal health and welfare • Environmental impact of livestock production	Our innovation and sustainability agenda: Going Circular For the Future of Farming and in particular the following sustaianbility focus areas: **1.** Feed Resources **2.** Feed Production **3.** Feed Solutions **4.** People and Society Developing Talent For The Future of Farming
Regulators	• Membership of national and European trade associations • Regular site visits and certification audits	• Compliance with regulations and standards • Responsible sourcing of raw materials • Animal health and welfare • Environmental impact of livestock production • Cooperation between national competent authorities • and company schemes	Our innovation and sustainability agenda: Going Circular For the Future of Farming and in particular the following sustaianbility focus areas: **1.** Feed Resources **2.** Feed Production **3.** Feed Solutions **4.** People and Society Developing Talent For The Future of Farming
Government	• Membership of national and European trade associations • Technical groups and committees when applicable	• Compliance with regulations and standards • Contribution to policy consultations • Development and implementation of regulations • and standards • Development of policy	Our innovation and sustainability agenda, Going Circular For the Future of Farming Developing Talent For the Future of Farming Appendix: Sustainability Reporting
Media	• Interviews when relevant • Press releases when relevant	• Transparency • Sustainability approach • Specific projects and initiatives	Annual Report and ForFarmers website
Investors and banks	• Annual Report • Regular roadshows • Investor conferences and meetings when relevant	• Transparent reporting and disclosure • Corporate governance • Sustainability approach	Our innovation and sustainability agenda: Going Circular For the Future of Farming Developing Talent For the Future of Farming Financial Statements Appendix Sustainability Reporting

Through this structural stakeholder engagement with all stakeholder groups, ForFarmers identifies emerging topics that are important for the company to consider in relation to strategic topics.

Memberships

As an important player in the livestock and feed industry, ForFarmers collaborates with industry associations and partnerships to further sustainability progress within the industry. ForFarmers' memberships include, among others, European Feed Manufacturers Federation (FEFAC) of which a ForFarmers employee is the immediate past President and national feed associations (Nevedi in the Netherlands, Deutscher Verband Tiernahrung (DVT) in Germany, the Belgian Feed Association (BFA) and the Agricultural Industries Confederation (AIC) in the UK). Tasomix is not a member of the Polish Feed Association. Through these memberships ForFarmers helps to represent, promote and defend the interests of the European compound feed industry with the National and European Institutions and international bodies.
A comprehensive list of all our memberships can be found on the website.

EU taxonomy

The EU Taxonomy Regulation, adopted by the European Commission in 2020 (Regulation EU 2020/852), is a classification system that defines which economic activities contribute to specific environmental objectives. The tables as set out in Article 2.2 (Regulation EU 2021/2178) are presented below in a condensed table.

Revenue

	2023						2022
Economic activities	Code(s)	Turnover (EURm)	Proportion of turnover (%)	Substantial Contribution Criteria[1]	DNSH criteria ('Does Not Significantly Harm')[1]	Minimum Safeguards[1]	Proportion of Taxonomy aligned or eligible turnover (%)
Taxonomy-eligible activities							
Environmentally sustainability activities (Taxonomy-aligned)							
Turnover of environmentally sustainable activities (Taxonomy-aligned)		–	0.0%	N/A	N/A	N/A	0.0%
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)							
Turnover of taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)		–	0.0%				0.0%
Turnover of taxonomy-eligible activities		**–**	**0.0%**				**0.0%**
Turnover of taxonomy non-eligible activities		2,975	100.0%				
Total		**2,975**	**100.0%**				

1 *Based on the standard table as provided in the EU Taxonomy (Article 8 Delegated Act, Annex 2) and as described in the EU taxonomy section, none of the economic activities qualify as Taxonomy-aligned, therefore ForFarmers reports the condensed format of the table for 2023.*
As a result, a brief overview of the substantial contribution criteria and the DNSH criteria is provided, without disaggregating the six environmental objectives included in Annex II of the Delegated Regulation.

Capital expenditure

Economic activities	Code(s)	2023 CapEx (EURm)	Proportion of CapEx (%)	Substantial Contribution Criteria[1]	DNSH criteria ('Does Not Significantly Harm')[1]	Minimum Safeguards[1]	2022 Proportion of Taxonomy aligned or eligible turnover (%)
Taxonomy-eligible activities							
Environmentally sustainability activities (Taxonomy-aligned)							
CapEx of environmentally sustainable activities (Taxonomy-aligned)		–	0.0%	N/A	N/A	N/A	0.0%
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)							
Production of heat/cool from bioenergy	CCA 4.24	0.0	0.0%				0.0%
Transport by passenger cars	CCM 6.5	4.0	4.2%				2.6%
Freight transport services by road	CCM 6.6	15.3	16.0%				1.4%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.6	0.6%				2.8%
Installation, maintenance and repair of charging stations for electric vehicles in buildings	CCM 7.4	0.0	0.0%				0.0%
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	0.3	0.3%				0.1%
Installation, maintenance and repair of reneweable energy techologies, on-site	CCM 7.6	0.0	0.0%				0.1%
CapEx of taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)		20.2	21.1%				7.0%
CapEx of taxonomy-eligible activities		**20.2**	**21.1%**				**7.0%**
CapEx of taxonomy non-eligible activities		75.7	78.9%				
Total		**96.0**	**100.0%**				

[1] *Based on the standard table as provided in the EU Taxonomy (Article 8 Delegated Act, Annex II) and as described in the EU taxonomy section, none of the economic activities qualify as Taxonomy-aligned, therefore ForFarmers reports the condensed format of the table for 2023.*
As a result, a brief overview of the substantial contribution criteria and the DNSH criteria is provided, without disaggregating the six environmental objectives included in Annex II of the Delegated Regulation.

Operational expenditure

Economic activities	Code(s)	2023 OpEx (EURm)	Proportion of OpEx (%)	Substantial Contribution Criteria[1]	DNSH criteria ('Does Not Significantly Harm')[1]	Minimum Safeguards[1]	2022 Proportion of Taxonomy aligned or eligible turnover (%)
Taxonomy-eligible activities							
Environmentally sustainability activities (Taxonomy-aligned)							
OpEx of environmentally sustainable activities (Taxonomy-aligned)		–	0.0%	N/A	N/A	N/A	0.0%
Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)							
Production of heat/cool from bioenergy	CCA 4.24	0.2	0.5%				0.4%
Transport by passenger cars	CCM 6.5	1.5	4.1%				3.5%
Close to market research, development and innovation	CCA 9.1	0.7	1.9%				0.4%
OpEx of taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)		2.5	6.4%				4.3%
OpEx of taxonomy-eligible activities		**2.5**	**6.4%**				**4.3%**
OpEx of taxonomy non-eligible activities		35.6	93.6%				
Total		**38.0**	**100.0%**				

1 *Based on the standard table as provided in the EU Taxonomy (Article 8 Delegated Act, Annex II) and as described in the EU taxonomy section, none of the economic activities qualify as Taxonomy-aligned, therefore ForFarmers reports the condensed format of the table for 2023.*
As a result, a brief overview of the substantial contribution criteria and the DNSH criteria is provided, without disaggregating the six environmental objectives included in Annex II of the Delegated Regulation.