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## **Company Announcement Non-Financial Information within the Annual Financial Report Continuing Obligations**

**The following is a Company Announcement issued by Premier Capital p.l.c. (the “Company”) in terms of the Capital Markets Rules.**

### **QUOTE**

In accordance with Article 8 of the European Regulation 2020/852 (EU Taxonomy Regulation) and Article 10(2) of the Disclosures delegated act (COM delegated regulation (EU) 2021/2178) the Company announces that it has evaluated and hereby discloses the part of its 2021 revenue, capital expenditures, and operating expenses eligible under the EU Taxonomy on sustainable activities, and qualitative information according to Section 1.2 of Annex I of the Disclosures Delegated Act, as of January 2022.

The disclosures hereunder are to be considered as an integral part of the 2021 Annual Financial Report and the Non-Financial Statement therein

[https://premiercapital.com.mt/wp-content/uploads/2022/04/PremierCapital\\_viewer.html](https://premiercapital.com.mt/wp-content/uploads/2022/04/PremierCapital_viewer.html)

As the Company is a non-diversified group operating restaurants in a variety of jurisdictions, the entire Group’s activity is classified under one NACE code (56.10: Restaurants and mobile food service). According to the EU Taxonomy, this is a ‘non-eligible activity’ in terms of the EU Climate Delegated Act.

In addition to this business activity, 56.10: Restaurants and mobile food service, certain CAPEX- and OPEX-related activities presented in the EU taxonomy could be eligible, such as investment in PV panels (CAPEX), or refurbishment related to taxonomy aligned activities (OPEX). However, no material activities in this regard were identified for 2021, hence classification was set as taxonomy-non-eligible.

This is illustrated in the table.

	<b>Turnover</b>	<b>CAPEX</b>	<b>OPEX</b>
Taxonomy-Eligible Activities (%)	0	0	0
Taxonomy-Non-Eligible Activities (%)	100	100	100

For the scope of the analysis:

- Turnover consist of the business revenues of all the subsidiaries in the six countries within the Group as at December 31, 2021.
- CAPEX consists of the additions to tangible and intangible assets during the financial year 2021 considered before depreciation and amortisation.

### **Premier Capital p.l.c**

Nineteen Twenty Three, Valetta Road,  
Marsa MRS 3000 Malta,  
[www.premiercapital.com.mt](http://www.premiercapital.com.mt)  
Company Reg No C 36522



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- OPEX consists of all operating expenditures relating to the mainstream operations of the Group for financial year 2021.

In addition, in relation to Art. 10.2 of EU 2021/2178 on disclosing of qualitative information referred to in Section 1.2 of Annex I, such disclosures are not applicable to the Group because:

- a) Accounting policy (1.2.1): Points (a) and (b) were considered as non-applicable as 100% of the economic activities are non-eligible, resulting in the numerator to be “zero” rendering the denominator being irrelevant in such cases. Along the above rationale, it was also concluded no reporting benefit of potential changes to the CAPEX plan, as those would not result in changes in the taxonomy reporting outcomes given that all economic activity falls under the same NACE code, which is non-eligible.
- b) Assessment of compliance with Regulation (EU) 2020/85 (1.2.2): Given that our screening according to NACE code resulted in 0% eligible activities, no further qualitative assessment with regard to alignment (DNSH criteria), double counting, contribution to multiple objectives or disaggregation of KPIs was deemed necessary.
- c) Contextual information (1.2.3): As the Group only operated under one NACE code, which is non-eligible, no changes of the KPIs were observed over the reporting period (KPIs remained constant at 0% eligible & 100% non-eligible throughout the reporting period).

## **UNQUOTE**

### **BY ORDER OF THE BOARD**

25 October 2022

  
Mr Adrian Mercieca  
Company Secretary

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