

CUI: 568656**NR. 1000/285/06.04.2026****REF: Adresa nr. 532/02.04.2026****Raport anual 2025-Informatii art. 8 din Regulamentul UE privind Taxonomia (UE) 2020/852 , Raport de asigurare limitata asupra Raportarii privind durabilitatea****CATRE:****ASF România-Serviciul Transparență si Raportări Emitenți**

Referitor la aspectele mentionate de catre dvs. in adresa primita in data de 02.04.2026 ,transmitem , mai jos, urmatoarele mentiuni si informatii suplimentare:

- A. Raportul de asigurare limitata al auditorului financiar independent asupra Raportarii privind durabilitatea pentru exercitiul financiar 2025, a fost primit in data de 30.03.2025 de catre COMELF SA. Raportul a fost postat pe site-ul companiei , pe site-ul BVB si a fost transmis catre ASF in data de 02.04.2026, data primirii adresei;
- B. Informatiile conform art 8 din Regulamentul UE privind Taxonomia (UE) 2020/852:
- s-a prezentat o detaliere a cifrei de afaceri pe categorii de produse in cadrul Raportului CA, cea mai mare parte a produselor companiei au ca destinatie instalatii pentru productia de energie , inclusiv energie regenerabila, pentru productia de utilaje destinate domeniului feroviar, echipamente de ridicat si manipulat;
 - s-a prezentat in cadrul Raportului CA, o detaliere a principalelor obiective de investitii realizate in anul 2025 (CAPEX);
 - pentru anul 2025, nu sunt raportate activități ca fiind aliniate, deoarece nu au fost întreprinse masuri sau actiuni pentru alinierea activităților la Taxonomia UE. Vom dezvolta actiuni si masuri de intreprins , pe parcursul anului 2026 pentru aliniere la obiectivele aferente taxonomiei, respectiv:
 - Atenuarea schimbarilor climatice;
 - Adaptarea la schimbarile climatice;
 - Utilizarea durabila si protectia resurselor de apa si a celor marine;
 - Tranzitia catre o economie circulara;
 - Prevenirea si controlul poluarii;
 - Protectia si refacerea biodiversitatii si a ecosistemelor;

Pentru anul 2025, am procedat la identificarea activitatilor eligibile , conform regulamentului privind Taxonomia si le-am evaluat din perspectiva criteriilor stabilite de Regulament:

- Contribuția pozitivă la obiectivele de mediu;
- Daunele semnificative aduse obiectivelor de mediu, conform principiilor DNSH (a nu prejudicia în mod semnificativ);
- Respectarea garanțiilor sociale minime stabilite de legile UE și acordurile internaționale OECD, UN și Organizația Internațională a Muncii;

Pentru anul 2025 , rezultatul evaluarii este prezentat in mai jos:

ADRESA

Str. Industriei, Nr.4 420063, Bistrita-Romania
Phone: +40/263/23.44.62; +40/263/23.80.98
Fax: +40/263/23.80.92;
E-mail: comelf@comelf.ro
Web page: www.comelf.ro



Cifra de afaceri:

Economic Activities (1)	Code (2)	Absolute turnover (3)	Proportion of Turnover (4)	Substantial Contribution Criteria						DNSI criteria (Does Not Significantly Harm)						Minimum Safeguards (17)	Taxonomy aligned proportion of total turnover, Year N (1.8)**	Category (enabling activity) (20)	Category (transitional activity) (21)
				Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Manufacture of energy efficiency equipment for buildings		8.846.483,00	28%																
Manufacture of rail rolling stock constituents		5.403.867,00	17%																
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		14.250.350,00	45%																
Total (A.1+A.2)		14.250.350,00	45%																
3. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		17.223.525,00	55%																
Total (A+B)		31.473.875,00	100%																

Investitii :

Economic Activities (1)	Code (2)	Absolute CapEx (3)	Proportion of CapEx (4)	Substantial Contribution Criteria						Do Not Significantly Harm						Minimum Safeguards (17)	Taxonomy aligned proportion of total CapEx, year N (18)**	Category (enabling activity) (20)	Category (transitional activity) (21)
				Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. CapEx of environmentally sustainable activities (Taxonomy-aligned)																			
			38%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																			
		0,00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned)																			
Manufacture of energy efficiency equipment for build		0,00	0%																
Manufacture of energy efficiency equipment for build		278.414,00	20%																
Manufacture of rail rolling stock constituents (CapEx)		0,00	0%																
Manufacture of rail rolling stock constituents (CapEx)		246.410,00	18%																
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy aligned activities) (A.2)																			
		524.824,00	38%																
Total (A.1+A.2)																			
		524.824,00	38%																
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Capex of Taxonomy-non-eligible activities																			
		869.176,00	62%																
Total (A+B)																			
		1.394.000,00	100%																



Cheltuieli Operationale:

Economic Activities (1)	Code (2)	Absolute OpEx (3)	Proportion of OpEx (4)	Substantial Contribution Criteria							Minimum Safeguards (17)	Taxonomy aligned proportion of total OpEx, year N (18)**	Category (enabling activity) (20)	Category (transitional activity) (21)
				Climate Change Mitigation (5)*	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)				
A. TAXONOMY-ELIGIBLE ACTIVITIES														
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0,00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
Manufacture of energy efficiency equipment for built		8.227.229,00	27%											
Manufacture of rail rolling stock constituents (OpEx of		5.133.674,00	17%											
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		13.360.903,00	43%											
Total (A.1+A.2)		13.360.903,00	43%											
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES														
OpEx of Taxonomy-non-eligible activities		17.449.518,00	57%											
Total (A+B)		30.810.421,00	100%											

Director general,
 Ing. Cenusă Gheorghe

Director economic,
 Ec. Tatar Dana

ADRESA
 Str. Industriei, Nr.4 420063, Bistrita Romania
 Phone +40/263/23.44.62. +40/263/23.80.98
 Fax +40/263/23.80.92.
 E-mail: comelf@comelf.ro
 Web page: www.comelf.ro

