

Call for feedback by the Platform on Sustainable Finance on the draft report on preliminary recommendations for the review of the Taxonomy Climate Delegated Act and additional technical screening criteria for the EU Taxonomy

Fields marked with * are mandatory.

Call for Feedback by the Platform on Sustainable Finance on the draft report on preliminary recommendations for the review of the Taxonomy Climate Delegated Act and additional technical screening criteria for the EU Taxonomy

Disclaimer:

The draft report is a working document by the Platform on Sustainable Finance and contains preliminary technical screening criteria that do not represent a final view of the Platform.

This call for feedback is part of ongoing work by the Platform, which was set up by the Commission to provide advice on the further development of the EU taxonomy. The call for feedback represents an opportunity to gather feedback and evidence from a wider set of stakeholders, to improve the draft criteria and make them more robust and usable.

This feedback process is not an official Commission consultation. The draft report produced by the Platform is not an official Commission document. Nothing in this feedback process commits the Commission nor does it preclude any policy outcomes.

Introduction

The development of the EU Taxonomy relies on extensive input from experts from across the economy and civil society. In line with Article 20 of the [Taxonomy Regulation \(\(EU\) 2020/8521\)](#), the European Commission set up a permanent expert group, the [Platform on Sustainable Finance](#), which advises the Commission on issues related to its sustainable finance framework, notably the further development of the EU Taxonomy. This report is part of the work of the Platform under its second mandate.

Under this mandate, the Platform has been tasked by the European Commission with reviewing and potentially recommending revisions to the technical screening criteria of the economic activities included in the Climate Delegated Act (DA) adopted in 2021, with a focus on making them more usable and simplify reporting. The review focused mainly on transitional activities, for which the Taxonomy Regulation stipulates a requirement for review every three years, as well as on activities that stakeholders have largely commented on as part of the [EU Taxonomy Stakeholder Request Mechanism](#).

In parallel, the Platform is developing technical screening criteria for a list of new economic activities. This involves developing technical screening criteria for these activities to make a Substantial Contribution (SC) to at least one of the environmental objectives defined by the Taxonomy Regulation while ensuring they Do-No-Significant-Harm (DNSH) to any of the other environmental objectives. Each new criteria recommendation includes a section on “usability of the criteria” which is meant to support and demonstrate that new criteria have been developed by striving for both, industrial feasibility and environmental integrity.

Additionally, the Platform’s mandate included developing DNSH criteria for activities to be included in Annex II of the Climate DA, as “adapted” activities. The Platform has done this for both, the new activities developed under the current mandate and for activities already included in the Taxonomy Delegated Acts with SC to an environmental objective other than adaptation, for which no such criteria exist yet.

In line with the Taxonomy’s guiding principle of establishing robust, science-based criteria, the call for feedback puts emphasis on providing a clear scientific and technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for any comments made with respect to the proposed technical screening criteria.

Call for feedback

The Platform is inviting stakeholders to provide feedback on the draft report through this online questionnaire.

The deadline for providing feedback is Wednesday, 5 February 2025 23:59 (Central European Time).

Please note: in order to ensure a fair and transparent feedback process, only responses received through the online questionnaire will be taken into account and included in the report summarising the responses.

Should you have a problem completing this questionnaire or if you require particular assistance, please contact fisma-platform-sf@ec.europa.eu.

Important notice on the publication of responses

*Contributions received are intended for publication on the Commission’s website dedicated to the Platform.

* Do you agree to your contribution being published?

- Yes, I agree to my response being published under the name I indicate (name of your organisation/company /public authority or your name if your reply as an individual
- No, I do not want my response to be published

I agree with the [personal data protection provisions](#)

Section 1: Respondent's identification

I am giving my contribution as

- Academic/research institution
- Business association
- Company/business organisation
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- International or European organisation
- National or Local Government or Ministry
- Regulatory authority, Supervisory authority or Central bank
- Other public authority
- Trade union
- Other

Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

First name and last name

Uta-Bettina von Altenbockum

Name of your organisation

Deutsches Aktieninstitut

Is your organisation included in the Transparency Register?

(If your organisation is not registered, [we invite you to register here](#), although it is not compulsory to be registered to reply to this feedback process.)

- Yes
- No

If yes, please indicate your Register ID number:

38064081304-25

Where are you based?

- Austria
- Belgium
- Bulgaria

- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Italy
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Malta
- Norway
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland
- The Netherlands
- United Kingdom
- Other country

Where does your organisation carry out its activities (select one or more of the following)?

- Europe
- Middle East
- Africa
- Asia
- North America
- South America
- Global

What is the field of your activity?

- Accounting
- Auditing
- Banking
- Credit rating agencies
- Insurance
- Pension provision

- Investment management (e.g. hedge funds, private equity funds, venture capital funds, money market funds, securities)
- Market infrastructure operation (e.g. CCPs, CSDs, Stock exchanges) Social entrepreneurship
- Agriculture, forestry and fishing
- Mining and quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water supply; sewerage, waste management and remediation activities
- Construction and real estate activities
- Transportation and storage
- Accommodation and food service activities
- Information and communication
- Professional, scientific and technical activities
- Administrative and support service activities
- Public administration and defence; compulsory social security
- Education
- Human health and social work activities
- Other

If other, please specify:

Capital markets, issuers

Section 2: Targeted feedback on the TWG report

What section of the TWG report do you want to comment on?

- Review of the Climate Delegated Act
- Recommendations of new activities
- Defining the missing DNSH for the inclusion of “adapted” activities
- Additional proposals

Section 2.1: Review of the Climate Delegated Act

What sub-section do you want to comment on?

- Review of Mitigation Annex
- Review of Adaptation Annex
- Reviews relevant for both Annexes

Section 2.1.1. Review of Mitigation Annex

Energy-related thresholds

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

If yes, please provide your comment by clearly highlighting which part of the chapter you are referring to.

2000 character(s) maximum

Adjustment of Substantial Contribution Criteria from 100g CO₂e/kWh to 45g CO₂/kWh in 2025 and to 25 g CO₂e/kWh:
Even though the g CO₂ e/kWh threshold only applies to some activities, changing the energy-related threshold so quickly not only poses challenges related to consistency, but it might lead to activities not being Taxonomy-aligned even though they are essential for a sustainable transformation (e.g. solar power generation already comes with a CO₂ intensity of about 40-50g CO₂ / kWh). A review of the threshold should be carefully conducted, also since interlinkages between emission thresholds in energy activities and technical screening criteria of other activities exist which could lead to the further exclusion of key sustainable technology. A different approach could be the exclusion of the vertical of fossil fuels versus the intensity.

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

Bioenergy activities

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Manufacturing activities

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Environmental protection and restoration activities

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Construction and real estate

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

If yes, please provide your comment by clearly highlighting which part of the chapter you are referring to.

2000 character(s) maximum

CCM 7.1

Since the EPBD still needs to be transposed into national law by the member states, the risk of diverging data and requirements for buildings across the EU is high. To avoid national differences, we therefore urge the platform to await and closely monitor the transposition of the EPBD into national law and develop clear and harmonized criteria after the transposition is completed.

Against this background, we appreciate the suggestion to replace NZEB with the ZEB definition, which aims for a clear definition of the SC criterion allowing also non-EU-countries to fulfil the criteria. However, this term still needs to be further specified as it otherwise might lead to the exclusion of many buildings (e.g. district heating is not yet providing heat with net zero).

If the NZEB term is not replaced and the term ZEB further specified, a list with numeric thresholds for NZEBs for each country and different building types should be provided instead.

The PSF recommends requiring information on the GWP to be disclosed via EPCs for new buildings (EPBD recast). Guidance and feasible alternatives for non-EU countries need to be introduced, as GWP & EPCs are not necessarily mandatory outside the EU.

CCM 7.2

Generally we miss reasonable facilitations for listed buildings (e.g. threshold values for individual requirements of Appendix C should only be valid for replaceable or removeable components, hence the summation principle abandoned). We see a risk that there is no incentive to improve the energy performance of listed buildings best possible.

The PSF recommends replacing the term major renovation with deep renovation. This definition is unclear as the requirements for NZEBs and potentially ZEB are not clarified in all EU countries on Non-EU countries.

CCM 7.7

Non-EU-countries cannot demonstrate alignment. In Absence of EPCs, the EU should allow proxies, such as real energy consumption and provide consumption thresholds.

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

Review of Appendix B on generic DNSH criteria to Sustainable Use of Water and Protection of Water and Marine Resources

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

Review of Appendix C on generic DNSH criteria to Pollution Prevention and Control

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

If yes, please provide your comment by clearly highlighting which part of the chapter you are referring to.

2000 character(s) maximum

For point f) use the concept of Substances of Concern by referring to the definition in ESRS
We strongly recommend to:

1. Do not further expand the current SoC Appendix C definition by increasing the amount of hazard classes and categories to be tracked
2. Try to harmonize SoC definitions by not further expanding the definition but rather by keeping it to a manageable level (e.g. by simplifying the CSRD/ESRS definition instead)
3. Focus on communication obligations along the supply chain based on the referenced legislation (or adaptations thereof):
 - a. for substances and b. for articles

Companies in the EU are not always familiar with all the EU regulations and directives mentioned in Appendix C. Accordingly, it is currently impossible for companies outside the EU to prove compliance with Appendix C. Also required tests for suitable alternative substances are costly and cannot be done by

companies which do not produce these goods. In general Appendix C refers to "manufacture" or "placing on the market", but the operation of an existing aircraft is not considered as "manufacture" or "placing on the market". It is not possible to assess what substances were used in the production process for products /assets that are already in service and thus "presence in the final product" cannot be assessed for legacy aircrafts.

Further guidance on how to comply with Appendix C for third countries is needed, e.g. naming international standards that fulfill the criteria mentioned in Appendix C. Also, international industry standards or certifications need to be considered to proof compliance with DNSH PPC.

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

Review of Appendix D on generic DNSH criteria to Protection and Restoration of Biodiversity

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

Section 2.1.2. Review of Adaptation Annex

The basis and rationale for the review

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

If yes, please provide your comment by clearly highlighting which part of the chapter you are referring to.

2000 character(s) maximum

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

Improving the usability of the Adaptation generic criteria

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

If yes, please provide your comment by clearly highlighting which part of the chapter you are referring to.

2000 character(s) maximum

Report p. 113: The conducted climate risk assessment was proportionate to the scale of the activity and its expected lifespan:

For activities <10years, we support the replacement of "climate projections" with "climate trends and forecasts", as this is in line with the interpretation shared by the Umweltbundesamt in its report "How to perform a robust climate risk and vulnerability assessment for EU taxonomy reporting?", which outlines the absence of trustworthy climate projectios for short timeframes.

Report p. 115 To further facilitate the ease of application of the generic adaptation criteria the Platform strongly recommends further guidance to be provided for example via the development of a "Taxonomy Adaptation Support Tool":

We support the development of a "Taxonomy Adaptation Support Tool" hosted on the EU's Climate-ADAPT portal under the following conditions:

- its use should be voluntary
- the tool should have global coverage / applicability
- the tool should have high data granularity / resolution (comparable to the most advanced and reliable climate risk data providers present on the market) and it should cover all climate-related hazards listed under the EU Taxonomy,

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

Section 2.1.3. Reviews relevant for both Annexes

Review of differing activity titles and descriptions

Recommended future work: Addressing other potential issues with specific activities

Recommended future work: Review of DNSH of Annex II activities not consulted with the Platform

Recommended future work: Review of activities where the output of the activity requires to be "adapted" in addition to the activity itself being "adapted"

Recommended future work: DNSH Threshold updates for some "Manufacturing" activities

Section 2.2. Recommendations of new activities

Close to market research, development and innovation activities enabling substantial contribution to the protection and restoration of biodiversity and ecosystems

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

If yes, please provide your comment by clearly highlighting which part of the chapter you are referring to.

2000 character(s) maximum

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

The Platform acknowledges that, in certain cases, assessing compliance with the Do No Significant Harm (DNSH) criteria retrospectively, particularly in the context of calculating revenue alignment, can be challenging. To support the Platform's review of the DNSH criteria from a usability perspective, companies conducting the activity are encouraged to provide evidence-based feedback on specific criteria that are difficult to assess for revenue alignment. Such feedback, especially when substantiated with clear examples, would be greatly appreciated and carefully considered.

2000 character(s) maximum

Close to market research, development and innovation activities enabling substantial contribution to the transition to circular economy

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Close to market research, development and innovation activities enabling substantial contribution to pollution prevention and control

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Close to market research, development and innovation activities enabling substantial contribution to sustainable use and protection of water and marine resources

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Digital solutions and services enabling substantial contribution to the protection and restoration of biodiversity and ecosystems

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

-

- Yes
- No

Digital solutions and services enabling substantial contribution to the transition to circular economy

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

If yes, please provide your comment by clearly highlighting which part of the chapter you are referring to.

2000 character(s) maximum

The newly suggested activity "Digital solutions and services for the Transition to a Circular Economy" seems to cover the same type of activity as the activity "4.1 Provision of IT/OT data-driven solutions" already defined in the Environmental Delegated Act and the objective Circular Economy. With both activities covering IT/OT solutions for Circular Economy, there is no clear differentiation between the two activities visible leading to a high risk of ambiguity when preparing the EU Taxonomy reporting (in case this activity should be added). Since companies have already prepared their reporting based on the activity CE4.1, the suggested activity should therefore not be further developed.

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

The Platform acknowledges that, in certain cases, assessing compliance with the Do No Significant Harm (DNSH) criteria retrospectively, particularly in the context of calculating revenue alignment, can be challenging. To support the Platform's review of the DNSH criteria from a usability perspective, companies conducting the activity are encouraged to provide evidence-based feedback on specific criteria that are difficult to assess for revenue alignment. Such feedback, especially when substantiated with clear examples, would be greatly appreciated and carefully considered.

2000 character(s) maximum

Digital solutions and services enabling substantial contribution to pollution prevention and control

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Digital solutions and services enabling substantial contribution to the sustainable use and protection of water and marine resources

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Mining of Copper, Nickel, Lithium enabling substantial contribution to climate change mitigation

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Manufacturing of refined Copper substantially contributing to climate change mitigation

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Manufacturing of refined Nickel substantially contributing to climate change mitigation

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Manufacturing of refined Lithium substantially contributing to climate change mitigation

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Progress report on new activity “Manufacture of tyres” substantially contributing to Pollution Prevention and Control

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Progress report on new activity “Manufacturing of emergency aircraft” enabling substantially enabling Climate Change Adaptation

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

If yes, please provide your comment by clearly highlighting which part of the chapter you are referring to.
2000 character(s) maximum

DNSH PPC Appendix C for existing aircrafts: Appendix C targets the manufacturing process of aircrafts and it was also clarified via FAQs that the underlying information should be provided by the suppliers throughout the value chain. Appendix C specifies that "the activity does not lead to the manufacture, placing on the market or use of [...]". With regards to the operation of aircrafts, it is not possible to assess what substances have been used in the production process for aircrafts that have already been in service. Thus, this criterion is only applicable for aircrafts that were bought after the application of this activity, i.e. new aircrafts are subject to Appendix C, whereas old aircrafts already used before activity 6.19 was introduced are not subject

to Appendix C.

CCM 6.19: DNSH PPC Appendix C for existing aircrafts: Appendix C targets the manufacturing process of aircrafts and it was also clarified via FAQs that the underlying information should be provided by the suppliers throughout the value chain. Appendix C specifies that "the activity does not lead to the manufacture, placing on the market or use of [...]". With regards to the operation of aircrafts, it is not possible to assess what substances have been used in the production process for aircrafts that have already been in service. Thus, this criterion is only applicable for aircrafts that were bought after the application of this activity, i.e. new aircrafts are subject to Appendix C, whereas old aircrafts already used before activity 6.19 was introduced are not subject to Appendix C. In general Appendix C refers to "manufacture" or "placing on the market", but the operation of an existing aircraft is not considered as "manufacture" or "placing on the market". It is not possible to assess what substances were used in the production process for aircrafts already in service and thus "presence in the final product" cannot be assessed for legacy aircrafts.

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

Progress report in new activity “Manufacture of energy efficient equipment for industry” substantially contributing to Climate Change Mitigation

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

If yes, please provide your comment by clearly highlighting which part of the chapter you are referring to.

2000 character(s) maximum

While the progress report suggest to use the activity 3.5 Manufacture of energy efficiency equipment for buildings and 7.3 Installation, maintenance and repair of energy efficiency equipment (in buildings) as an inspiration, this is currently not reflected in the report for the activity “Manufacture of energy efficient equipment for industry”. At the moment, only the manufacturing of the products/components (& certain professional services) is defined there even though the installation and maintenance plays an essential part of the activity.

This is not in line with what has been suggested by the expert group for the activity.
The activity should be based on the following description: Design, manufacture, installation, maintenance (repair, retrofitting, repurposing and upgrade) of energy efficient components, products, equipment, systems, software, as well as automation, monitoring, and control systems to optimize energy consumption across machines, plants, and processes in industrial processes, enabling substantial contribution to climate change mitigation.

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

Progress report on new activity "Maintenance of bridges and tunnels" substantially contribution to the transition to a circular economy

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

Section 2.4. Additional proposals

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

If yes, please provide your comment by clearly highlighting which part of the chapter you are referring to.

2000 character(s) maximum

We are disappointed that the Posteurop initiative has not been considered by the Platform, despite its contributions to the first draft report on additional screening criteria in September 2021 and the submission of proposals to the Stakeholder Request Mechanism. The current draft of the Platform does not incorporate the proposals related to activities for the Post and Parcel Sector, specifically regarding the amendments to Annex I of Delegated Regulation (EU) 2021/2139, also known as the Climate Delegated Act. We highlight the need for clear guidelines for calculating aligned revenue based on the fleet's composition of aligned vehicles. Additionally, the importance of pollution prevention and control measures is underscored, alongside the requirement for vehicles to meet the latest Euro emission standards. Posteurop proposed a new section, 6.x, that outlines the transportation of letters and parcels, detailing network-based postal, courier, and express services. It emphasizes the importance of various transport modes, including zero-emission vehicles and personal mobility devices. The criteria for substantial contributions to climate change mitigation are specified for different vehicle categories (M1, N1, L, N2, N3), focusing on emissions standards and compliance with relevant regulations. The rationale for these proposals includes the aggregation of activities to streamline reporting and enhance clarity for investors and auditors. However, there are issues with the complexity of noise pollution criteria and the potential for confusion due to the constantly updated EPREL database, which may inadvertently

discourage companies from reporting alignment, ultimately hindering efforts to mitigate climate change. In summary, we regret the exclusion of its efforts with Posteurop in the current draft and urges the Platform to reconsider the contributions made by Posteurop to ensure a more comprehensive approach to Taxonomy reporting in the postal and parcel sector

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

Section 3: General feedback on the draft report

Do you have any comments on the written report that you would like to make?

- Yes
 No

If yes, please provide brief comments in the comment box below:

5000 character(s) maximum

The recommendations in the draft report do not reflect the overall need for simplification to make the EU taxonomy more user-friendly and avoid unnecessary reporting burden for companies in the EU. The Platform and the EU Commission should await the regulatory developments and changes with regard to the OMNIBUS proposal, before considering establishing any stricter thresholds. However, we appreciate that the Draft Report shows that the feedback from the stakeholders on different usability issues and challenges are taken seriously.

While we consider the simplification/improvement suggestion for the Substantial Contribution (and DNSH) criteria for Climate Change Adaptation helpful and appreciate the additional proposal of including sectors highly vulnerable to climate change, we would also like to highlight that the Annex II on CCA finds little usage in practice at the moment as most companies allocate their relevant activities to climate change mitigation.

We reject the recommendations that suggest stricter criteria (e.g. stricter energy-related thresholds). Changing thresholds so quickly after only recently introducing activities to the market makes a consistent and comparable reporting very challenging.

The report acknowledged to problem of application of the EU taxonomy in third countries but does not propose actual guidance. Reference to EU legislation makes it harder for subsidiaries in non-EU countries to comply with the EU Taxonomy requirements as they are often not subject to the regulation. In this case, alternative options as e.g. international standards or certification regimes should be included as valid source for DNSH alignment.

CCM 6.5/6.6: The DNSH PPC criteria for tyres require the undue efforts to screen thousands of tyres of electric vehicles. The tyre criterion needs to be reassessed for its value for the actual meaningfulness towards do no significant harm. E.g. why is the rolling noise coefficient relevant for electric light duty vehicles which have an AVAS system to create noise since they are to silent at inner city speed levels. Furthermore we propose to limit the assessment to the first set of tyres that come with the acquisition of the vehicle and remove the criteria for future tyre changes. The respective PPC DNSH criteria require EU tyre labels which are not necessarily available outside the EU, thus we propose to provide a mapping to non-EU tyre labels or to extend the EPREL database beyond the EU. Furthermore, screening the highest populated classes in the EPREL database is difficult, as there is no feature to check this. We propose to include the alignment status

of each tyre in the database.

CCM 6.6: Heavy-duty vehicles that run on sustainable fuels (HVO, Bio-CNG, Bio-LNG) do not fulfill the SC criteria. For linehaul decarbonization, no other large-scale technologically and economically feasible solution is available, thus we propose to reassess the SC criteria. Proposal to also allow heavy-duty vehicles that run on sustainable fuels to be (transitionally) aligned.

CCM 6.15:

DNSH PPC criterion for noise maps: Noise maps and respective action plans are not necessarily available outside the EU (partially also not available in the EU). Proposal to exclude this DNSH criterion if third countries do not have legal requirements to publish noise maps.

DNSH CE criterion for 70% recycling: National waste statistics show that most EU countries exceed the 70 % for recycled C&D waste, which proves that the EU C&D Waste Management Protocol is applied.

Requiring individual evidence on site level causes costly bureaucratic effort. Proposal to accept national waste regulations and national statistics as evidence.

DNSH CE criteria for waste: EU waste regulation is only applicable to EU and analyzing waste legislation for each third country causes high efforts for global companies, thus proposal to provide a mapping of third country national waste regulations or international standards that can be used as evidence.

CCM 6.19:

SC “scraping rule”: It takes an average of 15 years from the first generation of the passenger aircraft to the first production/conversion for freight transport. By the time a cargo operator gains access to a new type of aircraft, passenger aircraft technology has already advanced again, i.e. cargo operators are at best a generation behind passenger aircrafts, thus we propose to reassess the scraping rule for the special situation of the cargo aircraft market.

SC SAF: the current SAF definition with its focus on EU regulation ignores that SAF is purchased globally, thus we propose to reassess or redefine the SAF criterion to allow global procurement of SAF/uplift at non-EU airports.

Useful links

[More on this call for feedback \(https://finance.ec.europa.eu/publications/call-feedback-psf-preliminary-recommendations-review-climate-delegated-act-and-addition-activities_en\)](https://finance.ec.europa.eu/publications/call-feedback-psf-preliminary-recommendations-review-climate-delegated-act-and-addition-activities_en)

[Text of the draft report \(https://finance.ec.europa.eu/document/download/a3e72e4c-f2fb-4400-b06f-f7f10dc2cd09_en?filename=250108-sustainable-finance-platform-draft-taxonomy-report_en.pdf\)](https://finance.ec.europa.eu/document/download/a3e72e4c-f2fb-4400-b06f-f7f10dc2cd09_en?filename=250108-sustainable-finance-platform-draft-taxonomy-report_en.pdf)

[Specific privacy statement \(https://finance.ec.europa.eu/document/download/4de7a81f-ea3f-4a3d-bcd7-65d954e4f776_en?filename=2025-sustainable-finance-platform-taxonomy-report-specific-privacy-statement_en.pdf\)](https://finance.ec.europa.eu/document/download/4de7a81f-ea3f-4a3d-bcd7-65d954e4f776_en?filename=2025-sustainable-finance-platform-taxonomy-report-specific-privacy-statement_en.pdf)

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[More on the EU taxonomy \(https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en\)](https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en)

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