

Call for feedback on the Platform on Sustainable Finance's draft report on social taxonomy

Fields marked with * are mandatory.

Introduction

Disclaimer:

This call for feedback is part of ongoing work by the [Platform on Sustainable Finance](#), which was set up by the Commission to provide advice on the further development of the EU taxonomy framework.

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.

In March 2018 the Commission published its [action plan: financing sustainable growth](#), based on the advice of the [High Level Expert Group \(HLEG\)](#). Action 1 of the Commission's action plan calls for the establishment of an EU classification system for sustainable activities, or taxonomy. The Commission followed through on this action by proposing a regulation for such a taxonomy. The [Taxonomy Regulation](#) was adopted by the co-legislators in June 2020. It establishes the basis for the [EU taxonomy](#) by setting out 4 overarching conditions that an economic activity has to meet in order to qualify as making a substantial contribution to environmental objectives.

Development of the EU taxonomy relies on extensive input from experts from across the economy and civil society. The [Platform on Sustainable Finance](#) plays a key role in enabling such cooperation by bringing together the best expertise on sustainability from the corporate and public sector, from industry as well as academia, civil society and the financial industry join forces.

While the work started with classifying environmentally sustainable activities, the need to better understand socially sustainable investments was acknowledged from the onset, and featured among the recommendations of the HLEG in

2 0 1 8 .

In October 2020, the Commission established the Platform for Sustainable Finance, and created with five working groups, including the [Subgroup on social taxonomy](#), which was tasked to:

1. explore the extension of the taxonomy regulation to social topics
2. elaborate potential objectives of a social taxonomy
3. work out a structure of a social taxonomy
4. identify approaches to substantial contribution and 'do no significant harm' in the field of 'social'
5. reflect on governance, business ethics, anti-bribery and tax compliance
6. consider potentially harmful activities
7. suggest a relationship between a green and a social taxonomy

On 12 July 2021, the Platform published its [first draft report on a proposal for a social taxonomy](#).

The report assesses the merits of a social taxonomy in addition to the environmental taxonomy, and explores possible avenues to complement the existing taxonomy. The report also proposes various objectives and sub-objectives for a social taxonomy, as well as possible approaches for defining "substantial contribution" and "do no significant harm" criteria. Finally, it develops two alternative models for articulating the social taxonomy with the environmental taxonomy.

Call for feedback

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

The deadline for providing feedback has been extended to Monday 6 September 2021 at 12:00 CEST (midday).

In the online questionnaire, you will be asked to comment on certain aspects of the report and make suggestions.

Next steps

The Platform is still working on some important aspects of these questions and will proceed to develop its final report and final recommendations after considering the stakeholder input collected through this call for feedback.

The Platform will submit the final report with their advice to the Commission in autumn 2021. The Commission will analyse and consider the report in view of the continuous developing of the EU taxonomy, as anticipated in the new [sustainable finance strategy](#).

By the end of 2021, the Commission will publish a report on the provisions required for a social taxonomy, as required by the Taxonomy Regulation.

Please note: In order to ensure a fair and transparent consultation process **only responses received through our 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.

More information on

- [the call for feedback document](#)
- [the draft report on a social taxonomy](#)

- [the publication of the 2 draft reports](#)
- [the Platform on Sustainable Finance](#)
- [sustainable finance](#)
- [the protection of personal data regime for this call for feedback](#)

About you

* 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)
- ☐ Public authority
- ☐ Trade union
- ☒ Other

* First name

Jan

* Surname

BREMER

* Email (this won't be published)

bremer@dai.de

* Organisation name

255 character(s) maximum

Deutsches Aktieninstitut e.V.

Transparency register number

255 character(s) maximum

Check if your organisation is on the [transparency register](#). It's a voluntary database for organisations seeking to influence EU decision-making.

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* Where are you based and/or where do you carry out your activity?

- ☐ Austria
- ☐ Belgium
- ☐ Bulgaria
- ☐ Croatia
- ☐ Cyprus
- ☐ Czech Republic
- ☐ Denmark
- ☐ Estonia
- ☐ Finland
- ☐ France
- ☒ Germany
- ☐ Greece
- ☐ Hungary
- ☐ Iceland
- ☐ Ireland
- ☐ Italy
- ☐ Latvia
- ☐ Liechtenstein
- ☐ Lithuania
- ☐ Luxembourg
- ☐ Malta
- ☐ Netherlands
- ☐ Norway
- ☐ Poland
- ☐ Portugal
- ☐ Romania
- ☐ Slovakia
- ☐ Slovenia

- ☐ Spain
- ☐ Sweden
- ☐ Switzerland
- ☐ United Kingdom
- ☐ Other country

Field of activity

*** Financial activity**

Please select as many answers as you like

- ☐ 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
- ☐ Other
- ☒ Not applicable

*** Non-financial activity (NACE)**

Please select as many answers as you like

- ☐ Agriculture, forestry and fishing
- ☐ Mining and quarrying
- ☐ Manufacturing
- ☐ Electricity, gas, steam and air conditioning supply
- ☐ Water supply; sewerage, waste management and remediation activities
- ☐ Construction
- ☐ Transportation and storage
- ☐ Accommodation and food service activities
- ☐ Information and communication
- ☐ Real estate activities
- ☐ 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
- ☒ Not applicable

*** Contributions received are intended for publication on the Commission's website. Do you agree to your contribution being published?**

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

- ☒ **Yes, I agree to my responses being published under the name I indicate (name of your organisation/company/public authority or your name if your reply as an individual – your email address will never be published)**
- ☐ **No, I do not want my response to be published**

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

Your opinion

Merits and concerns

The draft report describes the merits of a social taxonomy and potential concerns.

Question 1.1 Which in your view are the main merits of a social taxonomy?

Please select as many answers as you like

- ☒ supporting investment in social sustainability and a just transition
- ☒ responding to investors' demand for socially orientated investments
- ☒ addressing social and human rights risks and opportunities for investors
- ☐ strengthening the definition and measurement of social investment
- ☒ other
- ☐ none

Please specify to what other merit(s) you refer in your answer to question 1.1:

1000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

If addressed the right way, we believe a social taxonomy would be able to contribute to the previously mentioned objectives. However, we believe that it is too early at this stage to develop a detailed social taxonomy. A focus should be drawn on the implementation of the already existing taxonomy.

Question 1.2 Which in your view are the main concerns about a social taxonomy?

Please select as many answers as you like

- ☒ interference with national regulations and social partners' autonomy
- ☒ increasing administrative burden for companies
- ☒ other
- ☐ none

Please specify to what other concern(s) you refer in your answer to question 1.2:

1000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Companies are already doing a great deal in the area of sustainability and sustainability reporting. This should be taken into account when developing a social taxonomy. The environmental EU Taxonomy and its practicability should be tested prior to a social taxonomy development.

The social minimum safeguards of the environmental EU Taxonomy already ensure a high level of social adequacy of economic activity. We advocate for a simple system without much room for interpretation. The information being reported must be understood by the user of the report. A social taxonomy must not lead to misincentivization where comprehensive reporting leads to a punishment of companies already engaged in a high level of sustainability reporting.

For companies, it is of utmost importance that a social taxonomy is aligned with the planned legislative proposal on due diligence along the supply chain and the Corporate Sustainability Reporting Directive (CSRD).

Structure of the social taxonomy

The draft report suggests a structure for a social taxonomy distinguishing between a vertical and a horizontal dimension. The vertical dimension would focus on directing investments to activities that make products and services for basic human needs and for basic economic infrastructure more accessible, while the horizontal dimension would focus on human rights processes.

The objective linked to the vertical dimension of the social taxonomy would be to promote adequate living standards. This includes improving the accessibility of products and services for basic human needs such as water, food, housing, healthcare, education (including vocational training) as well as basic economic infrastructure including transport, Internet, clean electricity, financial inclusion.

The objective linked to the horizontal dimension would be to promote positive impacts and avoid and address negative impacts on affected stakeholder groups, namely by ensuring decent work, promoting consumer interests and enabling the creation of inclusive and sustainable communities.

Question 2. In your view, are there other objectives that should be considered in vertical or horizontal dimension?

- ☐ Yes
- ☒ No
- ☐ Don't know / no opinion / not applicable

Please explain your answer to question 2:

1000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Question 3. Which of the following activities should in your view be covered in the vertical dimension (social products and services)?

Please select as many answers as you like

- ☐ A1 - Crop and animal production,
- ☐ A1.1 - Growing of non-perennial crops
- ☐ A1.2 - Growing of perennial crops
- ☐ A1.4 - Animal production
- ☐ A3 - Fishing and aquaculture
- ☐ C10 - Manufacture of food products
- ☐ C10.8.2 - Manufacture of cocoa, chocolate and sugar confectionery
- ☐ C10.8.3 - Processing of tea and coffee
- ☐ C10.8.6 - Manufacture of homogenised food preparations and dietetic food
- ☐ C13 - Manufacture of textiles
- ☐ C20.1.5 - Manufacture of fertilisers and nitrogen compounds
- ☐ C20.2 - Manufacture of pesticides and other agrochemical products
- ☐ C21 - Manufacture of basic pharmaceutical products and pharmaceutical preparations
- ☐ C23.3 - Manufacture of clay building materials
- ☐ C23.5 - Manufacture of cement, lime and plaster
- ☐ C25.2.1 - Manufacture of central heating radiators and boilers
- ☐ C30.1 - Building of ships and boats

- ☐ C30.2 - Manufacture of railway locomotives and rolling stock
- ☐ C30.3 - Manufacture of air and spacecraft and related machinery
- ☐ C30.9.2 - Manufacture of bicycles and invalid carriages
- ☐ C31 - Manufacture of furniture
- ☐ C32.2 - Manufacture of musical instruments
- ☐ C32.3 - Manufacture of sports goods
- ☐ C32.5 - Manufacture of medical and dental instruments and supplies
- ☐ D35.1 - Electric power generation, transmission and distribution
- ☐ D35.3 - Steam and air conditioning supply
- ☐ E - Water supply; sewerage; waste management and remediation activities
- ☐ E36 - Water collection, treatment and supply
- ☐ E37 - Sewerage
- ☐ E38 - Waste collection, treatment and disposal activities; materials recovery
- ☐ E38.3 - Materials recovery
- ☐ E39 - Remediation activities and other waste management services
- ☐ F41 - Construction of buildings
- ☐ F42.1 - Construction of roads and railways
- ☐ F42.1.2 - Construction of railways and underground railways
- ☐ F42.2.2 - Construction of utility projects for electricity and telecommunications
- ☐ F43.3 - Building completion and finishing
- ☐ G45.2 - Maintenance and repair of motor vehicles
- ☐ G46.1.6 - Agents involved in the sale of textiles, clothing, fur, footwear and leather goods
- ☐ G46.1.7 - Agents involved in the sale of food, beverages
- ☐ G47.5.1 - Retail sale of textiles in specialised stores
- ☐ H49.1 - Passenger rail transport, interurban
- ☐ H49.2 - Freight rail transport
- ☐ H49.3 - Other passenger land transport
- ☐ H49.3.1 - Urban and suburban passenger land transport
- ☐ H50.1 - Sea and coastal passenger water transport
- ☐ H50.3 - Inland passenger water transport
- ☐ H51.1 - Passenger air transport
- ☐ J58.1 - Publishing of books, periodicals and other publishing activities
- ☐ J59.1 - Motion picture, video and television programme activities
- ☐ J60 - Programming and broadcasting activities

- ☐ K - Financial and insurance activities
- ☐ L68.2 - Renting and operating of own or leased real estate
- ☐ M71 - Architectural and engineering activities; technical testing and analysis
- ☐ M72.1.1 - Research and experimental development on biotechnology
- ☐ N77.1.1 - Renting and leasing of cars and light motor vehicles
- ☐ N77.2 - Renting and leasing of personal and household goods
- ☐ N78.1 - Activities of employment placement agencies
- ☐ N78.2 - Temporary employment agency activities
- ☐ N78.3 - Other human resources provision
- ☐ O84.1.2 - Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
- ☐ O84.2 - Provision of services to the community as a whole
- ☐ O84.2.4 - Public order and safety activities
- ☐ O84.2.5 - Fire service activities
- ☐ O84.3 - Compulsory social security activities
- ☐ P85.1 - Pre-primary education
- ☐ P85.2 - Primary education
- ☐ P85.2.0 - Primary education
- ☐ P85.3 - Secondary education
- ☐ P85.3.2 - Technical and vocational secondary education
- ☐ P85.4.2 - Tertiary education
- ☐ Q - Human health and social work activities
- ☐ Q86.1 - Hospital activities
- ☐ Q86.2 - Medical and dental practice activities
- ☐ Q87 - Residential care activities
- ☐ Q88 - Social work activities without accommodation
- ☐ Q88.9.1 - Child day-care activities
- ☐ Q88.9.9 - Other social work activities without accommodation n.e.c.
- ☐ R - Arts, entertainment and recreation
- ☐ R93.1.3 - Fitness facilities
- ☐ S95 - Repair of computers and personal and household goods
- ☐ S96.0.4 - Physical well-being activities
- ☒ Other

Please specify to what other activity(ies) you refer in your answer to question 3:

1000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

As indicated in the previous answer, it is too early to define which sectors and activities can substantially contribute to the social taxonomy. Creating at this stage such a list can disincentivize investment to certain sectors and companies. Moreover, each of those sectors can substantially contribute, harm or be neutral to the objective of social taxonomy depending on their performance.

Question 4. Do you agree with the approach that the objectives in the horizontal dimension, which focusses on processes in companies such as the due diligence process for respecting human rights, would likely necessitate inclusion of criteria targeting economic entities in addition to criteria targeting economic activities?

- ☐ Yes
- ☐ No
- ☒ Don't know / no opinion / not applicable

Please explain your answer to question 4:

1000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

It is too early to define the exact structure of the EU social taxonomy at this stage. It should be firstly carefully analyzed whether there is a need and a clear rationale to establish such a system. As indicated in the Platform on Sustainable Finance's report it will be difficult to analyze the horizontal dimension of the social taxonomy on economic activity level (some companies might have even 50'000 activities to analyze). Finally, the horizontal dimension is already well covered by other legislation like due diligence or safeguard under the environmental taxonomy, also the NFRD/CSRD has many similar provisions included.

Harmful activities

The report envisages harmful activities as those which are fundamentally and under all circumstances opposed to the objectives suggested in this proposal for a social taxonomy. There would be two sources on which this rationale can be build: internationally agreed conventions, e.g. on certain kinds of weapons & detrimental effects of certain activities, for example on health.

Question 5. Based on these assumptions, would you consider certain of the following activities as 'socially harmful'?

Please select as many answers as you like

- ☐ A1.1.5 - Growing of tobacco
- ☐ B5 - Mining of coal and lignite

- ☐ B7 - Mining of metal or iron ores
- ☐ B9 - Mining support service activities
- ☐ B9.1 - Support activities for petroleum and natural gas extraction
- ☐ C10.8.1 - Manufacture of sugar
- ☐ C10.8.2 - Manufacture of cocoa, chocolate and sugar confectionery
- ☐ C10.8.3 - Processing of tea and coffee
- ☐ C11.0.1 - Distilling, rectifying and blending of spirits
- ☐ C11.0.2 - Manufacture of wine from grape
- ☐ C11.0.5 - Manufacture of beer
- ☐ C11.0.7 - Manufacture of soft drinks;
- ☐ C12 - Manufacture of tobacco products
- ☐ C13 - Manufacture of textiles
- ☐ C15.2 - Manufacture of footwear
- ☐ C20.2 - Manufacture of pesticides and other agrochemical products
- ☐ C25.4 - Manufacture of weapons and ammunition
- ☐ C25.4.0 - Manufacture of weapons and ammunition
- ☐ C30.4 - Manufacture of military fighting vehicles
- ☐ G46.1.6 - Agents involved in the sale of textiles, clothing, fur, footwear and leather goods
- ☐ G46.3.5 - Wholesale of tobacco products
- ☐ G46.3.6 - Wholesale of sugar and chocolate and sugar confectionery
- ☐ G46.4.2 - Wholesale of clothing and footwear
- ☐ G47.1.1 - Retail sale tobacco predominating
- ☐ N80.1 - Private security activities
- ☐ O84.2.2 - Defence activities
- ☒ Other

Please specify to what other activity(ies) you refer in your answer to question 5:

1000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

None of the above mentioned activities are per se socially harmful. It always depends on the working conditions and if human & labour rights of workers are respected throughout the operations, or the conditions of use of (some of) the products. If these are favorable, these businesses can be carried out in a socially acceptable way.

As indicated in the answer to question 3 and question 4, it is too early to define which sectors and activities can substantially contribute to the social taxonomy. Creating at this stage such a list can disincentivize

investment to certain sectors and companies. Moreover, it is difficult to understand what is the rationale for considering the abovementioned activities as harmful (ex. C20.2 – Manufacture of pesticides and other agrochemical products).

Governance objectives

Question 6. Sustainability linked remuneration is already widely applied in sustainable investment. In your view, would executive remuneration linked to environmental and social factors in line with companies' own targets, therefore also be a suitable criterion in a social classification tool such as the social taxonomy?

- ☐ Yes
- ☒ No
- ☐ Don't know / no opinion / not applicable

Please explain your answer to question 6:

1000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

We do not see any necessity for further inclusion of sustainability linked remuneration requirements, as many companies already foresee sustainability linked remuneration voluntarily. Also, various Corporate Governance Codes in various EU Member States already foresee sustainability linked remuneration. We also want to point at the Shareholders Rights Directive equally including sustainability aspects when it comes to corporate executives remuneration. The lack of evidence for the need to legislate in this regard has also been criticized by the Regulatory Scrutiny Board in the context of the Sustainable Corporate Governance initiative of the European Commission.

Question 7. The report envisages governance objectives and analyses a certain number of governance topics. Please select the governance topics which in your view should be covered:

Please select as many answers as you like

- ☐ Sustainability competencies in the highest governance body
- ☐ Diversity of the highest governance body (gender, skillset, experience, background), including employee participation.
- ☐ Transparent and non-aggressive tax planning
- ☐ Diversity in senior management (gender, skillset, experience, background)
- ☐ Executive remuneration linked to environmental and social factors in line with companies' own targets
- ☐ Anti-bribery and anti-corruption
- ☐ Responsible auditing

- ☐ Responsible lobbying and political engagement
- ☒ Other

Please specify to what other governance topic(s) you refer in your answer to question 7:

1000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

It is too early to expand the EU taxonomy into the governance objectives. The environmental taxonomy should be firstly fully implemented and assessed before any new elements are added. Moreover, many of the indicated objectives are already well covered by MS national legislations and the Non-Financial Reporting Directive (soon to be replaced by the Corporate Sustainability Reporting Directive) as well as by a future proposal on the corporate sustainable governance.

Models for linking an environmental and a social taxonomy

The report suggests two models for linking an environmental and a social taxonomy

- **Model 1:** The social and an environmental taxonomy would only be related through social and environmental minimum safeguards with governance safeguards being valid for both. The [UN guiding principles](#) would serve as minimum safeguards for the environmental part, while the environmental part of the [OECD guidelines](#) would serve as environmental minimum safeguards for the social part. The downside would be thin social and environmental criteria in the respective other part of the taxonomy
- **Model 2:** There would be one taxonomy with a list of social and environmental objectives and DNSH criteria. It would essentially be one system with the same detailed 'do no significant harm' criteria for the social and environmental objectives. The downside would be that there would be fewer activities that would meet both social and environmental 'do no significant harm' criteria

Question 8. Which model for extending the taxonomy to social objectives do you prefer?

- ☐ Model 1
- ☐ Model 2
- ☒ Don't know / no opinion / not applicable

Please explain your answer to question 8:

1000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

At this point in time, this question is difficult to be decided upon, as the current proposals for both the (social) DNSH criteria in the social taxonomy as well as the Minimum Social Safeguards in the environmental taxonomy are not outlined yet beyond the level of framework titles. The challenge would be to align environmental and social objectives as they might contradict each other. Independently of the models, it needs to be clarified if companies are only taxonomy-aligned if both taxonomy criteria (social and env.) are met. The criteria suggested in the underlying concept differ strongly from activities covered by the "green taxonomy" therefore, only the smallest share of activities could qualify for both taxonomies. Regardless of

the choice of the model, there should be no change to the tax. regulation. Companies that are well positioned in the green taxonomy should not be disadvantaged by having their performance in social taxonomy taken into account for overall tax. compliance.

General expectation from the social taxonomy

Question 9. What do you expect from a social taxonomy?

5000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

A social taxonomy should be practical for companies to implement and should not impose insurmountable challenges to companies. In particular, requirements need to be clear in order not to leave too much room of interpretation leading to legal uncertainty for both preparer and user.

Companies need their resources to engage in transformation activities rather than in reporting in order to ensure a successful transformation into a sustainable economy.

Let us underline that any additional legislation that covers topics regulated otherwise poses risks to businesses as well as to the broad acceptance of the EU taxonomy, and hence to its success.

- First, for reasons of consistency between management requirements and reporting obligations arising from different legislative tools

- Second, for the reason of additional burden to European companies, in the light of massive regulatory changes and extensions underway

Bearing this in mind, any potential extension that goes beyond the social goals themselves must refer to legislative initiatives that already exist or are underway.

Requirements from a social taxonomy must not exceed those set in the dedicated regulations.

We expect a clear threshold of expected behavior and implementation of defined processes that are required to meet the criteria. A Social Taxonomy needs to be clear in its definitions and classifications in order to have a positive impact. Therefore, it should focus on the practical dimension of implementing to be useful for both – the companies as well as the investors.

Additional information

Should you wish to provide additional information (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below. **Please make sure you do not include any personal data in the file you upload if you want to remain anonymous.**

The maximum file size is 1 MB.

You can upload several files.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

Useful links

[Call for feedback document \(https://ec.europa.eu/info/files/2021-social-taxonomy-report-call-for-feedback-document_en\)](https://ec.europa.eu/info/files/2021-social-taxonomy-report-call-for-feedback-document_en)

[Draft report on a social taxonomy \(https://ec.europa.eu/info/files/210712-sustainable-finance-platform-report-social-taxonomy_en\)](https://ec.europa.eu/info/files/210712-sustainable-finance-platform-report-social-taxonomy_en)

[More on the publication of the 2 draft reports \(https://ec.europa.eu/info/publications/210712-sustainable-finance-platform-draft-reports_en\)](https://ec.europa.eu/info/publications/210712-sustainable-finance-platform-draft-reports_en)

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[Platform on Sustainable Finance \(https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance_en\)](https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance_en)

[Specific privacy statement \(https://ec.europa.eu/info/files/2021-social-taxonomy-report-specific-privacy-statement_en\)](https://ec.europa.eu/info/files/2021-social-taxonomy-report-specific-privacy-statement_en)

Contact

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