

# 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.

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### **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](mailto:fisma-platform-sf@ec.europa.eu).

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### **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

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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

Ralf Wezel

Name of your organisation

EUGINE - European Engine Power Plants Association

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:

033807913798-84

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

## Section 2: Targeted feedback on the TWG report

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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*

We do not agree with the suggested approach to drastically reduce the GHG emission threshold for a substantial contribution and DNSH equally and in a front-loading way for all economic activities.

The approach to calculate the maximum amount of GHG emissions for the energy sector in total for staying within the EU climate targets is for sure a science-based approach. However, the step made by the taxonomy to define one single GHG threshold per energy unit for all economic activities, regardless of their role and operation-mode in the energy system is unsuitable and not a scientific but rather a political decision. Not all activities are meant to operate constantly over time. An threshold defining an annual quantity would be much more appropriate compared to the amount per kWh.

For example, a flexible power plant operating 1000 hrs per year 150g CO<sub>2</sub>e/kWh emits less GHG to the atmosphere than a plant operating 8000hrs with 45g CO<sub>2</sub>e/kWh but ensures system stability while allowing to increase the share of volatile renewable generation.

A further steep reduction approach worsens that unsuitable approach.

While the report explicitly mentions that the Platform has no mandate to review also the Complementary Climate Delegated Act, it clearly targets it by lowering the general thresholds and highlighting that the limits must be valid in a “technology-neutral way” also to the economic activity covered by that act, especially power generation and cogeneration with gas. Defining general values in the Climate Delegated Act would not allow an adequate independent evaluation of the activities covered in the Complementary Climate Delegated Act.

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*

We suggest to:

(1) Provide reliability and planability for reporting entities by ensuring stable requirements for a minimum period of 5 years

(2) Review the approach of defining equal GHG emission thresholds per kWh and replace or complement it by an approach that better acknowledges the role of the activity in the energy system. It should be based on annual GHG quantities instead of the existing thresholds per energy unit. This would match with the target of limiting the EU's total emissions in line with the climate targets and recognise the changing operating schemes of technologies

(3) Apply the kWh thresholds not on each technology or company level but only on a defined system level, where different activities are integrated, eg a district heating system in total or a defined regional electricity system (eg bidding zones) including different power generation, storage and grid activities.

(4) Recognise that the plans for reaching the threshold often depend on the availability of climate-neutral or low-carbon fuel alternatives or a CCS infrastructure. Delays in the planned development of eg green hydrogen or CCS infrastructure need to be taken into account, if not connected to the direct responsibility of the economic operator, as they avoid that certain activities can introduce new solutions.

## 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

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

*2000 character(s) maximum*

We disagree with the described potential way forward for the use of biofuels for electricity generation. The suggested 93% reduction instead of the 80% reduction is overly disadvantaging the use in electricity generation.

The electricity supply requires dispatchable power generation, today mainly provided by gas power plants. Replacing fossil gas by renewable gases such as biofuels should be supported instead of hindered.

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*

## 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

## 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

## 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

Improving the usability of the Adaptation generic criteria

### 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 3: General feedback on the draft report

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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 EU Taxonomy for Sustainable Finance aimed at helping the finance sector but has become a major burden for industry. This is recognised by the European Commission and the announcements of the Competitiveness Compass. The concerns are connected to the administrative burden, the excessive reporting requirements and also the overly complex and limiting delegated acts. The report suggests changes already for 2025. Today, many companies are still struggling with the practical implementation. It is not the time to further tighten the requirements, but rather the time to consider simplifications.

While the Taxonomy was established with the sole ambition to attract additional financing for sustainable investments by providing guidance for investors, the Taxonomy is referenced in a growing number of legislative and political contexts fully outside this scope. This use must be recognised when considering the future development of the Taxonomy - something ignored in the report.

The energy transition is a major challenge for the EU. Achieving the EU climate targets is essential, but it needs to be done in an affordable and reliable way, not endangering the economic perspectives of Europe's economy and population. It is being widely recognised in the energy discussion, that an energy system based on variable renewable generation requires additionally dispatchable generation capacities that act as backup to ensure the reliability of the system and thus enable the integration of more fluctuating renewables. All the dispatchable generation options, from hydropower via nuclear to power generation with gases

struggle with the taxonomy criteria based on a one-size fits all approach, not recognising the different operational schemes. This will lead to a lack of necessary investments in such reliable generation capacities and endanger an affordable energy transition.

## 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))

More on the Platform on Sustainable Finance the Platform on Sustainable Finance ([https://finance.ec.europa.eu/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance\\_en](https://finance.ec.europa.eu/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance_en))

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))

## Contact

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