



# The EU Taxonomy Revision

An analysis of the proposed amendments to  
the Climate Delegated Act and their impact  
on residential buildings

Thursday, 26 March 2026



Co-funded by the  
European Union





# Today's Speakers



**Marco Angheben**  
Head of Business Development &  
Regulatory Affairs  
European DataWarehouse  
ENGAGE Project Coordinator

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**Vincent Mahieu**  
Head of Energy Efficiency  
& Regulatory Technology  
Hypoport

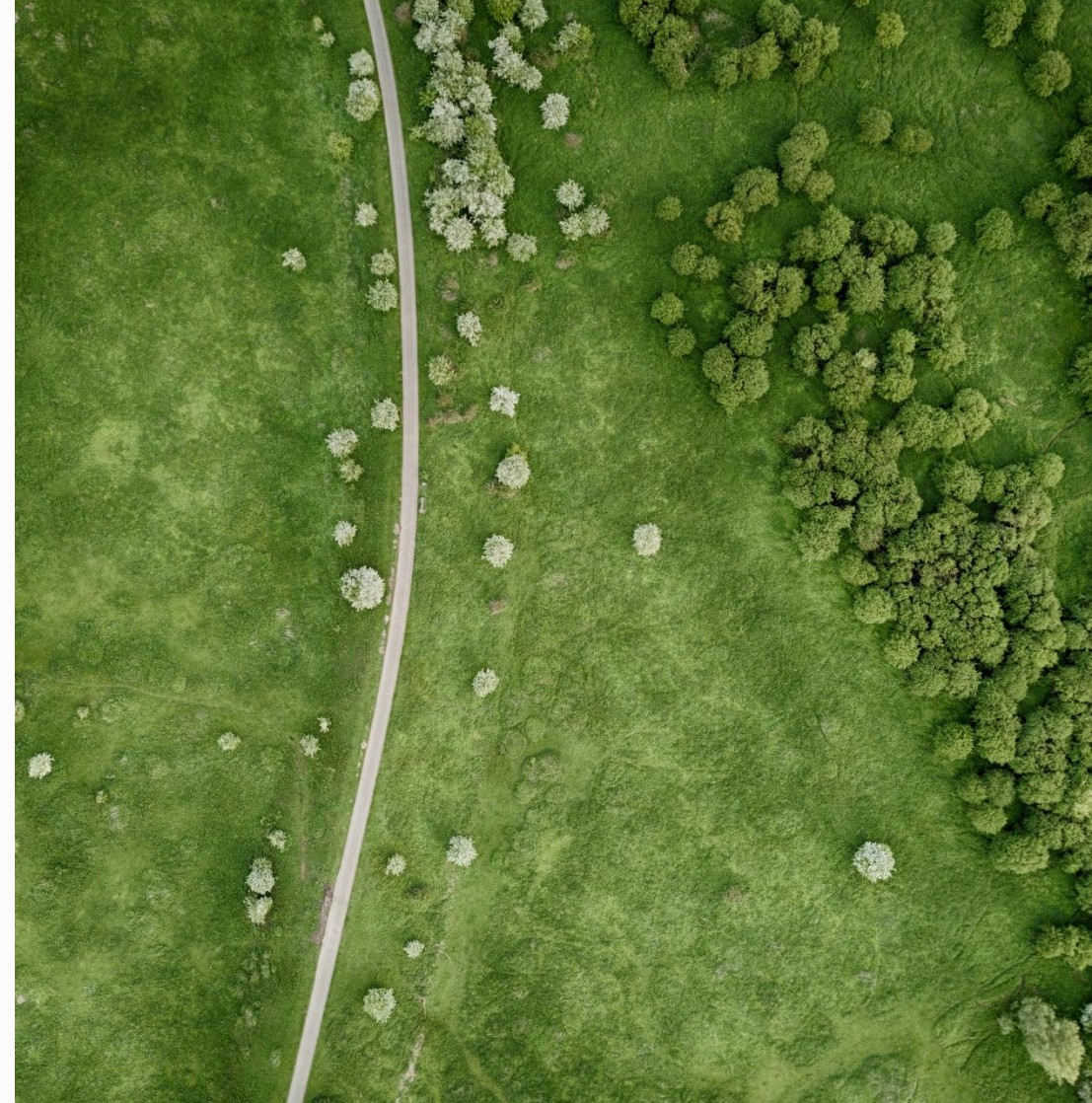
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# Agenda

- Welcome and introduction
  - Marco Angheben, *European DataWarehouse*
- Proposed amendments to the Climate Delegated Act (CDA) and their impact on residential buildings
  - Vincent Mahieu, *Hypoport*
- How to become an ENGAGE Portal user
  - Marco Angheben, *European DataWarehouse*





# Welcome & Introduction

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Marco Angheben

European DataWarehouse





# ENGAGE for ESG initiative

**EUROPEAN**  
DATAWAREHOUSE

 **HYPOPORT**

**UCI**

**woonnu**



Università  
Ca'Foscari  
Venezia

  
**DEXAI**  
ARTIFICIAL ETHICS

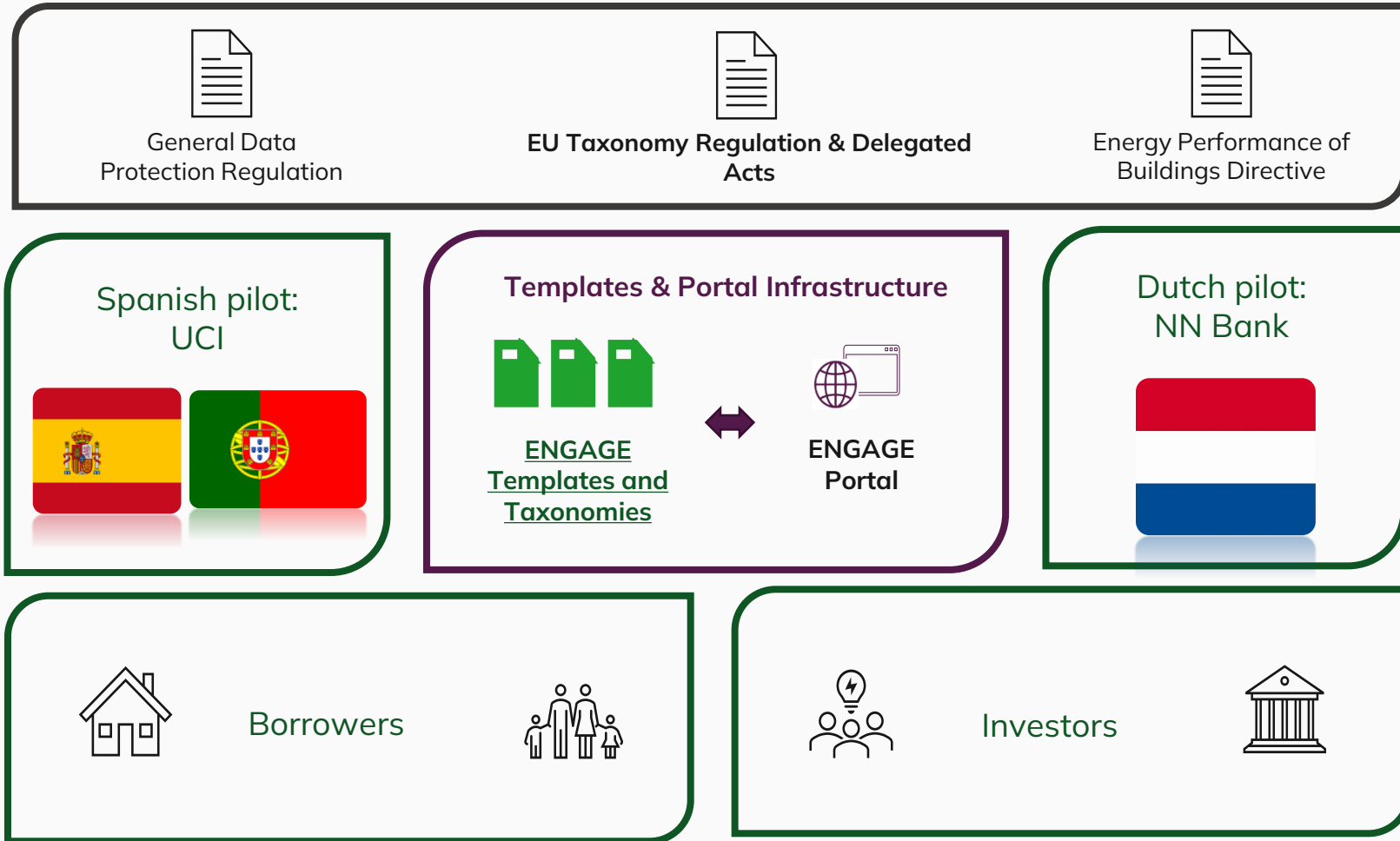
- Launched in November 2022 and co-funded by the European Union with a LIFE grant.
- The ENGAGE for ESG initiative aims to provide a simple solution for ESG reporting for mortgages and home renovation loans.



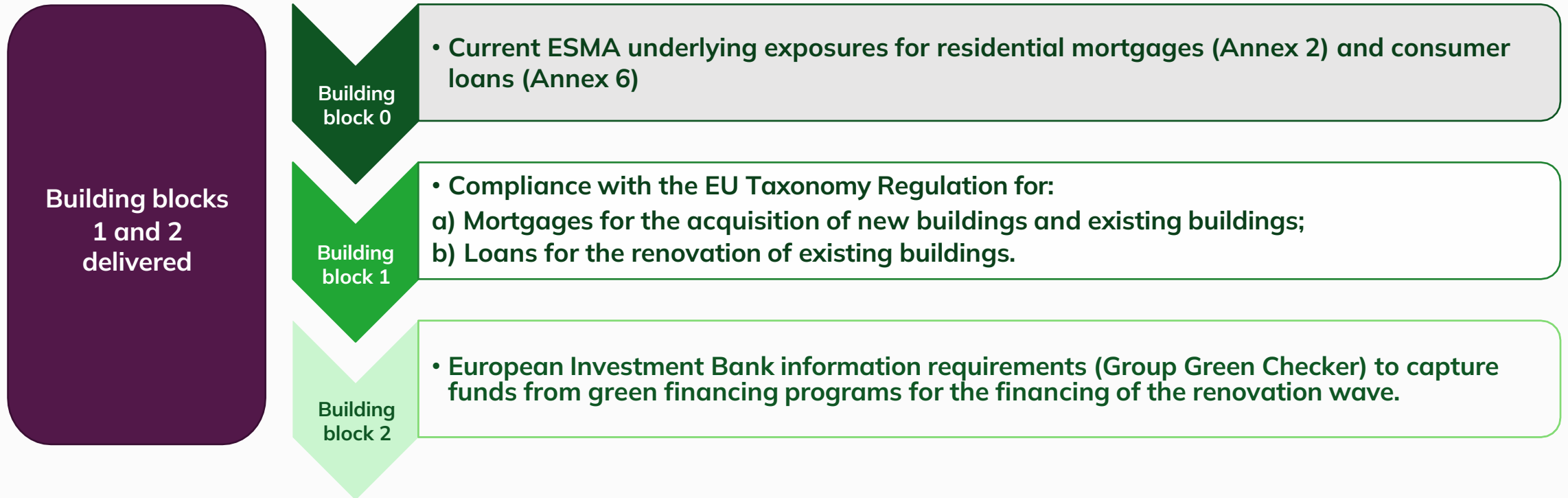
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# ENGAGE for ESG initiative description



# The ENGAGE Templates: structure





## The ENGAGE proposal: a limited number of data fields to check EU Taxonomy compliance

**Green:** the minimum data needed for SCC checks

**Purple:** minimum data for the DNSH check

**Blue:** PCAF / CO2 financed emissions

	FIELD CODE	CONTENT TO REPORT	Section 7.7.1 - EPC class A	Section 7.7.1 - Top 15%	Section 7.7.2 10% lower NZEB
Identifiers	<b>EREC4</b>	General Activity Designation	Y	Y	Y
SCC 7.7	<b>EREC5</b>	Construction Year	Y	Y	Y
	<b>EREC7</b>	Energy Performance Certificate (EPC) class	Y		
	<b>EREC8</b>	Estimated or officially produced EPC	Y		
	<b>EREC9</b>	Issuance date of most recent EPC	Y		Y
	<b>EREC10</b>	EPC original validity	Y		
	<b>EREC14</b>	Primary Energy Demand (PED) of the building			Y
	<b>EREC18</b>	Nearly zero-energy building (NZEB) threshold			Y
	<b>EREC21</b>	Building unit in top 15% indicator		Y	
	<b>EREC23</b>	Top 15% Object Reference Value		Y	
	<b>EREC24</b>	Top 15% Object Threshold Value		Y	
DNSH	<b>EREC25</b>	DNSH E02 Indicator	Y	Y	Y
Financed Emissions	<b>EREC36</b>	Financed CO2 emission	Y	Y	Y
	<b>EREC37</b>	Surface area	Y	Y	Y
	<b>EREC38</b>	GHG Data Score	Y	Y	Y
	<b>EREC39</b>	GHG Emission Factor	Y	Y	Y

7

6

6

**Number of fields needed for the EU Taxonomy check (section 7.7, Annex I CDA)**





# The ENGAGE Portal: high-level overview

- The ENGAGE Portal enables lending institutions to **upload and assess the alignment of their loan portfolios with the EU Taxonomy**.
- The Portal incorporates detailed **loan and collateral level checks**.
- Access to multiple stakeholders (internal reporting, rating agencies, investors, regulatory supervisors, etc.) upon invitation.
- The ENGAGE Portal allows users to assess multiple portfolios based on the EU Taxonomy.
- The Portal output is twofold:
  1. The **data quality feedback**;
  2. The **EU Taxonomy alignment report**.
- **Trial access** available subject to a standard legal arrangement (available upon request).

The screenshot displays the ENGAGE Portal interface. At the top, there is a navigation bar with the ENGAGE logo, user options (LOG OFF, GET IN TOUCH, CHANGE PASSWORD), and the user's role (Administrator). The main section is titled 'PROGRAMS' and shows a dropdown menu for 'Hypoport B.V.' with 'ENGAGE' selected. Below this, there is a table of 'ENGAGE PILOT PORTFOLIO' with columns for Asset type, Country, Status, and Closing date. The table shows one entry: RMBS, The Netherlands, Current, 11-2024. Below the table, there is a section for 'ENGAGE Data Templates' with a table showing a template 'PoolABC\_2024-10-20.zip' with a 'Download report' button and a date of '10-2024'. At the bottom, there are three columns of links: 'ENGAGE SOLUTION' (FAQS, DISCOVER ENGAGE, GET IN TOUCH), 'LEGAL INFO' (PRIVACY POLICY, TERMS & CONDITIONS, IMPRINT), and 'LOGIN AREA' (LOGIN, LOGIN REQUEST). The footer contains the European Union logo, a disclaimer, the ENGAGE logo, and copyright information.



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# ENGAGE EU Taxonomy alignment report

<b>Portfolio Name</b>	Example Portfolio 2024
<b>Portfolio Date (DD-MM-YY)</b>	01-08-2024
Total # of Loans	1300
Total # of Building Units	1100
Total Balance	€444,600,000.00
TSC passed %	<b>50.94%</b>

Section	Economic Activity	Subsection	TSC assessment*								
			SCC (check passed)			DNSH* (check) passed			TSC Passed (SCC + DNSH)		
			# of loans	# of Building Units	Balance	# of loans	# of Building Units	Balance	# of loans	# of Building Units	Balance
7.7(1)	Acquisition and ownership of buildings	<i>Buildings built before 31 December 2020: building has at least an Energy Performance Certificate (EPC) class A.</i>	460	411	€133,400,000.00	414	370	€120,060,000.00	411	363	€119,190,000.00
7.7(1a)		<i>Buildings built before 31 December 2020 - Alternative: building is within Top 15%</i>	392	301	€113,680,000.00	353	271	€102,370,000.00	349	301	€101,210,000.00
7.7(2)		<i>Buildings built after 31 December 2020</i>	23	22	€6,670,000.00	21	20	€6,090,000.00	21	22	€6,090,000.00
<b>Total</b>			<b>875</b>	<b>734</b>	<b>€253,750,000.00</b>	<b>788</b>	<b>661</b>	<b>€228,520,000.00</b>	<b>781</b>	<b>686</b>	<b>€226,490,000.00</b>

This block displays the Technical Screening Criteria (TSC) assessment, per Economic (Sub) Activity. This section of the report displays the absolute number of loans, building units and corresponding balance that passed these checks.





# ENGAGE EU Taxonomy alignment report

<b>Portfolio Name</b>	Example Portfolio 2024
<b>Portfolio Date (DD-MM-YY)</b>	01-08-2024
Total # of Loans	1300
Total # of Building Units	1100
Total Balance	€444,600,000.00
TSC passed %	<b>50.94%</b>

### TSC pass Total Portfolio

SCC (check passed)			DNSH (check) passed			TSC Passed (SCC + DNSH)		
% of all loans	% of total Building u	% of total Balance	% of total loans	% of total Building u	% of total Balance	% of total loans	% of total Building u	% of total Balance
35.38%	37.36%	30%	31.85%	33.64%	27%	31.62%	33.00%	27%
30.15%	27.36%	26%	27.15%	24.64%	23%	26.85%	27.36%	23%
1.77%	2.00%	2%	1.62%	1.82%	1%	1.62%	2.00%	1%
67.31%	66.73%	57.07%	60.62%	60.09%	51.40%	60.08%	62.36%	50.94%

This block displays the Technical Screening Criteria (TSC) assessment, per Economic (Sub) Activity. This section of the report displays the relative (vis-à-vis the portfolio) number of loans, building units and corresponding balance that passed these checks.





# ENGAGE for ESG: a tool for investors, rating agencies, regulators, and auditors

✓ The ENGAGE solutions help you to:



Gain insights into RMBS, covered bonds, and residential real estate mortgage and renovation loan portfolios



Access granular information to prepare reports and policy recommendations





# Proposed amendments to the CDA and their impact on residential buildings

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Vincent Mahieu

Hypoport





# Draft EU Taxonomy Climate Delegated Act – A first look

## Implementing and delegated acts - Taxonomy Regulation

Find links to implementing and delegated acts for Regulation (EU) 2020/852 (Taxonomy) on the establishment of a framework to facilitate sustainable investment.

17 MARCH 2026

### Page contents

Latest

Environmental Delegated Act

Complementary Climate Delegated Act

Disclosures Delegated Act

Climate Delegated Act

Documents

Related links

The **Taxonomy Regulation** gives the Commission the power to adopt delegated and implementing acts to specify what competent authorities and market participants need to do to comply with the obligations laid down in the regulation.

The Taxonomy Regulation tasks the Commission with establishing the actual list of environmentally sustainable activities by defining technical screening criteria for each environmental objective through delegated acts.

The Commission launched an [educational and user-friendly website – the EU taxonomy navigator](#) – offering a series of online tools to help users better understand what the EU taxonomy is in a simple and practical manner, which activities/sectors and technical screening criteria are covered, and how the reporting obligations work in practice.

### Latest

17 March 2026

#### Public feedback open (until 14 April)

- [Commission Delegated Regulation amending Delegated Regulation \(EU\) 2021/2139 as regards enhancing the usability of the technical screening criteria](#) (not yet adopted and not in force until it is published in the Official Journal)
- [Commission Delegated Regulation amending Delegated Regulation \(EU\) 2023/2486 of 27 June 2023 as regards enhancing the usability of the technical screening criteria](#) (not yet adopted and not in force until it is published in the Official Journal)



[Taxonomy Regulation - Finance - European Commission](#)

- There is limited time (4 weeks) for public consultation. Deadline 14 April
- 26/3 in Member State Expert Group on Sustainable Finance
- Note that this is a level 2 change only. Therefore level 1 will not change.
- This means that Minimum Safeguards are not altered.
- Today we will focus firstly on environmental objective Climate Change Mitigation and the criteria for Construction and Real Estate.
- With a particular focus on SCC for economic activities 7.1, 7.2, 7.3, 7.6, 7.7



[Sustainable investment – review of the EU taxonomy climate delegated act](#)



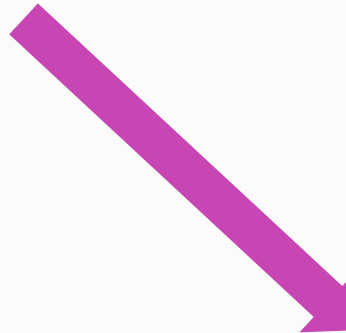
[Sustainable investment – review of the EU taxonomy environmental delegated act](#)

Last week the draft updated Climate Delegated Act and Environmental Delegated Act were published including a public consultation.



# Draft EU Taxonomy Climate Delegated Act – A first look

-  Draft delegated regulation - Ares(2026)2879622  
English  
(506.2 KB - PDF - 17 pages) [Download](#)
-  Annex - Ares(2026)2879622  
English  
(2.2 MB - PDF - 159 pages) [Download](#)
-  Annex - Ares(2026)2879622  
English  
(1.7 MB - PDF - 117 pages) [Download](#)



- Changes to the Climate Delegated Act
- 17 pages
- Mainly whereas – only 2 articles, referring to Annex 1 (Document 2) and Annex 2 (Document 3)



- List the SCC for Climate Change Adaptation and DNSH (1) = Appendix A (3) = Appendix B (4) = No Appendix (5) = Appendix C (6) = Appendix D
- 117 pages



- List the SCC for Climate Change Mitigation and DNSH (2) = Appendix A (3) = Appendix B (4) = No Appendix (5) = Appendix C (6) = Appendix D
- 159 pages

Today we will look into the draft delegated regulation and the corresponding Annex for CMM TSC.



## Draft EU Taxonomy Climate Delegated Act – A first look

Against this background, the present Delegated Act amends the Climate Delegated Act and, together with the Delegated Act amending the Environmental Delegated Act, forms part of a broader review of the technical screening criteria adopted to date. The review draws on implementation experience, feedback from stakeholders, scientific evidence and developments in Union law and policy since the adoption of the existing Delegated Acts. Its objective is not to revisit the policy choices underpinning the Taxonomy Regulation, but to ensure that the technical screening criteria remain clear, coherent and workable in practice, while preserving their environmental integrity.

In particular, the review targets simplification of the criteria where experience has shown that requirements are overly complex, duplicative or difficult to apply consistently. This includes clarifying provisions, streamlining assessment steps and improving the internal consistency of the criteria across environmental objectives and sectors, without reducing the level of environmental ambition.

This Delegated Act focuses on targeted adjustments that can be addressed on the basis of existing evidence and implementation experience. The inclusion of new economic activities, as well as more substantial revisions to the technical screening criteria that require further technical analysis or policy consideration, will be addressed in subsequent initiatives.

The Delegated Act amends the Climate Delegated Act as part of a broader review to simplify and clarify the EU Taxonomy technical screening criteria: making them more practical and consistent without weakening environmental ambition. Changes are limited to targeted adjustments based on existing evidence, with more substantial revisions deferred to future initiatives.



# Draft EU Taxonomy Climate Delegated Act – A first look

## 2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

This Delegated Act builds on an extensive consultation process carried out in particular between September and December 2025, aimed at gathering practical feedback on the implementation of the existing technical screening criteria and informing their targeted review.

Stakeholder input was collected through several channels.

The Stakeholder Request Mechanism, launched in October 2023, gives stakeholders the opportunity to propose changes to existing activities as well as suggest new activities. Via this mechanism [xxx] requests were submitted and analysed in relation to this review. The call for evidence published in November 2025 resulted in 431 submissions. The recommendations developed by the Platform on Sustainable Finance under its second mandate were also taken into account. In addition, the Commission gathered feedback from Member States through several meetings of the Member States Expert Group.

In parallel, the Commission organised eleven reality check meetings, held both online and in person, covering a wide range of sectors and cross-cutting issues. The meetings, which took place between 25 September and 11 December, addressed, notably, transport, information and communication technologies, forestry and environmental protection, low-carbon activities, construction and real estate, water and waste, services, energy, transitional activities, plastic packaging, pharmaceutical activities and generic technical appendices. The discussions were highly technical and provided detailed insights into the challenges encountered when applying the criteria in practice.

This draft is based on a combination of input gathered from SRM, PSF (2.0) input, Member States and DG FISMA reality check meetings.



## Draft EU Taxonomy Climate Delegated Act – A first look

This Delegated Act is supported by an analytical Staff Working Document<sup>10</sup> which:

- describes the context and purpose for the review of the technical screening criteria;
- explains the approach used to specify and review the specific technical screening criteria, including their practical application;
- explains divergences from, or additions to, recommendations of the Platform on Sustainable Finance (PSF);
- summarises the expected benefits and costs of this initiative, including, with particular attention to administrative costs; and
- describes how this initiative will be monitored and evaluated.

The Commission assessed the consistency of this Delegated Act with the climate-neutrality objective set out in Article 2(1) of Regulation (EU) 2021/1119 of the European Parliament and of the Council<sup>11</sup> and with the objective of ensuring progress on adaptation as referred to in Article 5 of that Regulation.

The staff working document has not been published yet



# Draft EU Taxonomy Climate Delegated Act – A first look

In accordance with Article 17 of the Taxonomy Regulation, when developing the initial technical screening criteria, the Commission calibrated them to ensure that economic activities making a substantial contribution to one of the environmental objectives do not cause significant harm (DNSH) to climate change mitigation. For each economic activity, the potential for significant greenhouse gas (GHG) emissions was assessed. Where such a potential exists, the DNSH criteria for mitigation were developed. **Where the risk of high GHG emissions is low, no criteria were proposed. Wherever possible and appropriate, these DNSH criteria for mitigation refer to compliance with minimum requirements set out in Union law.** Where Union legislation does not establish specific minimum levels of environmental performance, quantitative metrics drawn from existing legal instrument were used, including data from installations covered by EU Emission Trading System (ETS). The criteria can be both quantitative, such as GHG emissions thresholds, and qualitative, such as requirements to have methane leakage monitoring plans. This amending Delegated Act adjusted certain of those criteria to reflect technological and policy development and improve their usability. It did not introduce significant changes to the GHG emissions thresholds or

**The DNSH criteria for climate change mitigation are calibrated per activity based on GHG emission risk: where that risk is low no criteria apply, and where Union law sets minimum performance levels, those serve as the benchmark, with this amending Act making only usability improvements without materially changing GHG thresholds.**



## Draft EU Taxonomy Climate Delegated Act – A first look

significantly.

- (3) Despite an increasing uptake of the Taxonomy, the feedback from reporting undertakings revealed significant difficulties in assessing and proving compliance with the technical screening criteria and in preparing the related disclosures, which were considered as overly detailed. Those difficulties resulted in undue administrative burden for reporting undertakings.

Recognition of low EU Taxonomy alignment numbers as a result of complex rules



## Draft EU Taxonomy Climate Delegated Act – A first look

- (7) The feedback gathered by the Commission revealed significant difficulties that non-financial and financial undertakings encountered while applying the technical screening criteria, in particular the criteria for determining whether an economic activity causes no significant harm to any of the environmental objectives. Undertakings reported in particular about difficulties in gathering necessary documentation to assess and prove compliance with the requirements and called for closer alignment with applicable Union law.

... especially for DNSH.



## Draft EU Taxonomy Climate Delegated Act – A first look

- (8) As **compliance** with all the technical screening criteria laid down for a specific activity in Delegated Regulations (EU) 2021/2139 **is a necessary condition of that economic activity to be considered environmentally sustainable, undertakings that were not able to show proof of fulfilling all the criteria due to their complexity were reporting significantly lower level of environmentally sustainable economic activities, despite having taken significant steps to align with the Taxonomy.**
- (9) To reflect scientific and technological development, to take into account policy and legislative development and to **improve the usability of the criteria with the view to reduce undue burden for undertakings**, the technical screening criteria for determining under which conditions an economic activity **qualifies as contributing substantially to climate change mitigation should be reviewed in light of the experience gained with their application by reporting undertakings, thereby taking into account advice of the Platform on Sustainable Finance, the opinion of the Member State Expert Group and stakeholder feedback.**

Overly complex criteria led companies to underreport aligned activities, triggering a review to reduce burden: drawing on reporting experience, expert advice and stakeholder feedback.



## Draft EU Taxonomy Climate Delegated Act – A first look

- (33) Technical screening criteria for construction and real estate activities should be revised to align those criteria with the evolution in Union law, and in particular Directive (EU) 2024/1275 of the European Parliament and of the Council<sup>29</sup>. Some of the technical screening criteria for determining whether an activity causes no significant harm to any of the other environmental objectives are overly complicated or lead to undue reporting burden in practice. For that reason, those technical screening criteria should be simplified. To foster the financing for renovations, the criteria for determining whether an activity causes no significant harm to any of the other environmental objectives for renovation should be simplified and an additional criterion for renovation in combination with acquisition introduced.

Construction and real estate screening criteria are being simplified to align with the updated EU Energy Performance of Buildings Directive and reduce reporting burden: with particular simplification of DNSH criteria for renovation and a new criterion added for renovation combined with acquisition.



## Draft EU Taxonomy Climate Delegated Act – A first look

- (36) To align more closely with the developing market practices for **climate risk assessments**, to further specify the concepts used and to update references to the latest scientific data and tools, **the structure of the technical screening criteria for determining under which conditions an economic activity qualifies as contributing substantially to climate change adaptation should be adjusted**, taking also into account the advice of the Platform on Sustainable Finance, the opinion of the Member State Expert Group and stakeholder feedback.

The screening criteria for climate change adaptation are being restructured to better reflect evolving market practices for climate risk assessments and updated scientific data: informed by expert and stakeholder input.



# Draft EU Taxonomy Climate Delegated Act – A first look

HAS ADOPTED THIS REGULATION:

*Article 1*

**Amendments to Delegated Regulation (EU) 2021/2139**

Delegated Regulation (EU) 2021/2139 is amended as follows:

- (1) Annex I is amended in accordance with Annex I to this Regulation;
- (2) Annex II is amended in accordance with Annex II to this Regulation.

*Article 2*

**Entry into force and application**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2027.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

*For the Commission*  
*The President*  
*Ursula VON DER LEYEN*

Shall apply from 1 January 2027



# Draft EU Taxonomy Climate Delegated Act – Annex I

The document does not contain a tracked changes version. Nor does it contain the actual new (proposed) regulation text. Therefore, it is not straightforward to directly analyse the new criteria and distil what is *new*, is *deleted* or has *changed*.

Important remarks:

- **Real estate economic activities are still covered in section 7.**
- **There are still 7 sub-sections with the same descriptions of the economic activities.**

Also not that this is a level 2 change. Therefore, there are no changes to the level 1 text. This means that this does not affect the current application of for instance the concept of Minimum Safeguards (as this is a level 1 criterium).

Also note: we have not found any provisions directly or indirectly with respect to potential grandfathering.





## 7.1 - SCC for Construction of new buildings

### Current Criteria text

Constructions of new buildings for which:

1. The Primary Energy Demand (PED) <sup>(317)</sup>, defining the energy performance of the building resulting from the construction, is at least 10 % lower than the threshold set for the nearly zero-energy building (NZEB) requirements in national measures implementing Directive 2010/31/EU of the European Parliament and of the Council <sup>(318)</sup>. The energy performance is certified using an as built Energy Performance Certificate (EPC).

### New proposed text

*Technical screening criteria*

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Substantial contribution to climate change mitigation

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Constructions of new buildings for which:

1. The construction complies with the zero-emission building requirements in Article 11 of

(\*1) Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings.

### Criterion 1 — fully replaced.

The entire NZEB-based energy performance standard is deleted and replaced by a single ZEB requirement.

- Current text: "*The Primary Energy Demand (PED), defining the energy performance of the building resulting from the construction, is at least 10% lower than the threshold set for the nearly zero-energy building (NZEB) requirements in national measures implementing Directive 2010/31/EU. The energy performance is certified using an as built Energy Performance Certificate (EPC).*"
- Proposed text: **replaced in full** by "*The construction complies with the zero-emission building requirements in Article 11 of Directive 2024/1275.*"

The shift is from a relative PED improvement against a national NZEB benchmark to an absolute zero-emission building standard under the new EPBD.

Footnotes: footnotes 317 and 318 (defining PED and citing Directive 2010/31/EU) are deleted and replaced by \*footnote (1) citing Directive 2024/1275.

NZEB replaced by ZEB to better align with EPBD IV



## 7.1 - SCC for Construction of new buildings

### *Article 11*

#### **Zero-emission buildings**

1. A zero-emission building shall not cause any on-site carbon emissions from fossil fuels. A zero-emission building shall, where economically and technically feasible, offer the capacity to react to external signals and adapt its energy use, generation or storage.
2. Member States shall take the necessary measures to ensure that the energy demand of a zero-emission building complies with a maximum threshold.  
  
Member States shall set that maximum threshold for the energy demand of a zero-emission building with a view to achieving at least the cost-optimal levels established in the most recent national cost-optimal report pursuant to Article 6. Member States shall revise the maximum threshold every time that the cost-optimal levels are revised.
3. The maximum threshold for the energy demand of a zero-emission building shall be at least 10 % lower than the threshold for total primary energy use established at Member State level for nearly zero-energy buildings on 28 May 2024.
4. Member States may adjust the maximum threshold for the energy demand of a zero-emission building for renovated buildings, while complying with the respective provisions on cost optimality, and, where thresholds for renovated nearly zero-energy buildings have been established, the requirements of paragraph 3.
5. Member States shall take the necessary measures to ensure that the operational greenhouse gas emissions of a zero-emission building comply with a maximum threshold established at the Member State level in their national building renovation plans. That maximum threshold may be set at different levels for new and renovated buildings.

**Under Directive (EU) 2024/1275, a zero-emission building (ZEB) produces no on-site carbon emissions from fossil fuels and achieves a very high energy performance : the maximum threshold for its energy demand must be at least 10% lower than the threshold for nearly zero-energy buildings, and its operational greenhouse gas emissions must comply with a maximum threshold set at Member State level.**



## 7.1 - SCC for Construction of new buildings

6. Member States shall notify the Commission about their maximum thresholds, including a description of the calculation methodology per building type and relevant outdoor climate designation, in accordance with Annex I. The Commission shall review the maximum thresholds and recommend their adaptation where appropriate.

7. Member States shall ensure that the total annual primary energy use of a new or renovated zero-emission building is covered by:

- (a) energy from renewable sources generated on-site or nearby, fulfilling the criteria laid down in Article 7 of Directive (EU) 2018/2001;
- (b) energy from renewable sources provided from a renewable energy community within the meaning of Article 22 of Directive (EU) 2018/2001;
- (c) energy from an efficient district heating and cooling system in accordance with Article 26(1) of Directive (EU) 2023/1791; or
- (d) energy from carbon-free sources.

Where it is not technically or economically feasible to fulfil the requirements laid down in this paragraph, the total annual primary energy use may also be covered by other energy from the grid complying with criteria established at national level.

**Under Directive (EU) 2024/1275, a zero-emission building (ZEB) produces no on-site carbon emissions from fossil fuels and achieves a very high energy performance: the maximum threshold for its energy demand must be at least 10% lower than the threshold for nearly zero-energy buildings, and its operational greenhouse gas emissions must comply with a maximum threshold set at Member State level.**



## 7.1 - SCC for Construction of new buildings

From EPBD IV

### *Article 7*

#### **New buildings**

1. Member States shall ensure that new buildings are zero-emission buildings in accordance with Article 11:
  - (a) from 1 January 2028, new buildings owned by public bodies; and
  - (b) from 1 January 2030, all new buildings;

There (could be) a timing mismatch w.r.t applying the ZEB criterium as of 2027 from the perspective of the EU Taxonomy, whereas Member States will need to start applying as of 2030.



## 7.1 - SCC for Construction of new buildings

### Current Criteria text

2. For buildings larger than 5 000 m<sup>2</sup> <sup>(319)</sup>, upon completion, the building resulting from the construction undergoes testing for air-tightness and thermal integrity <sup>(320)</sup>, and any deviation in the levels of performance set at the design stage or defects in the building envelope are disclosed to investors and clients. As an alternative; where robust and traceable quality control processes are in place during the construction process this is acceptable as an alternative to thermal integrity testing.

<sup>(319)</sup> For residential buildings, the testing is made for a representative set of dwelling/apartment types.

### New proposed text

2. For buildings larger than 1000 m<sup>2</sup> , upon completion, the building resulting from the construction undergoes testing for air-tightness and thermal integrity <sup>(\*2)</sup>, and any deviation in the levels of performance set at the design stage or defects in the building envelope are disclosed to investors and clients. As an alternative; where robust and traceable quality control processes are in place during the construction process this is acceptable as an alternative to thermal integrity testing.

<sup>(\*2)</sup> For residential buildings larger than 5000 m<sup>2</sup>, the testing, calculation and disclosure are made for a representative set of dwelling/apartment types. ▲

**Criterion 2 — size threshold lowered.** The trigger for mandatory air-tightness and thermal integrity testing is significantly widened. Current text refers to "*buildings larger than 5 000 m<sup>2</sup>*". The proposal **lowers this to 1 000 m<sup>2</sup>**, bringing a much larger share of new buildings within scope.

The substantive testing obligation itself — "*undergoes testing for air-tightness and thermal integrity*" and the alternative of "*robust and traceable quality control processes*" — is **unchanged**.

Footnotes: **footnote 3** (representative dwelling set for residential buildings) and **footnote 4** (citing EN13187 and EN13829 as required testing standards) are **deleted**. They are replaced by **footnote (\*2)**, which retains the representative dwelling provision but limits it to residential buildings above 5 000 m<sup>2</sup>, and **removes the reference to specific EN testing standards** entirely.

Threshold lowered



## 7.1 - SCC for Construction of new buildings

### Current Criteria text

3. For buildings larger than 5 000 m<sup>2</sup> <sup>(321)</sup>, the life-cycle Global Warming Potential (GWP) <sup>(322)</sup> of the building resulting from the construction has been calculated for each stage in the life cycle and is disclosed to investors and clients on demand.

<sup>(321)</sup> For residential buildings, the calculation and disclosure are made for a representative set of dwelling/apartment types.

<sup>(322)</sup> The GWP is communicated as a numeric indicator for each life cycle stage expressed as kgCO<sub>2</sub>e/m<sup>2</sup> (of useful internal floor area) averaged for one year of a reference study period of 50 years. The data selection, scenario definition and calculations are carried out in accordance with EN 15978 (BS EN 15978:2011. Sustainability of construction works. Assessment of environmental performance of buildings. Calculation method). The scope of building elements and technical equipment is as defined in the Level(s) common EU framework for indicator 1.2. Where a national calculation tool exists, or is required for making disclosures or for obtaining building permits, the respective tool may be used to provide the required disclosure. Other calculation tools may be used if they fulfil the minimum criteria laid down by the Level(s) common EU framework (version of 4.6.2021: <https://susproc.jrc.ec.europa.eu/product-bureau/product-groups/412/documents>), see indicator 1.2 user manual.

**Criterion 3 — size threshold removed and disclosure obligations significantly expanded.** Three substantive changes apply. **Size threshold removed:** The current text limits GWP calculation and disclosure to *"buildings larger than 5 000 m<sup>2</sup>"*. The proposal **deletes this threshold entirely**, making the obligation universal for all new buildings.

**Strengthened disclosure:** The word **"publicly"** is inserted before *"disclosed to investors and clients on demand"*, strengthening the transparency obligation beyond the current text.

#### Three new disclosure requirements added:

- **1 January 2028 deadline:** From that date, GWP must be calculated *"in accordance with the Union framework for the national calculation of life-cycle GWP set out by Article 7(2) of Directive 2024/1275 and subsequent delegated acts"*, replacing any national methodology currently in use.
- **Design-stage calculation:** A new obligation requires that *"at the design stage, before the commencement of construction of the building, when changes to the building design can still be made, the life-cycle GWP is calculated or estimated"*, ensuring emissions reductions can still be acted upon.
- **As-built stage disclosure:** A new obligation requires that *"at the as-built stage, the life-cycle GWP is disclosed in the Energy Performance Certificate, to ensure that the actual emissions of the completed building are accurately accounted for."*

Footnotes: **footnotes 5 and 6** (the size-related representative set provision and the EN 15978 / Level(s) methodology description) are **deleted** and replaced by **footnote (\*3)**, which retains the kgCO<sub>2</sub>e/m<sup>2</sup> indicator and Level(s) framework reference but **updates the reporting format** to require separate disclosure of *"GWP fossil, GWP biogenic, GWP land use and land use change, as well as the sum of these (GWP overall)"*, replacing the previous single aggregate figure.



## 7.1 - SCC for Construction of new buildings

### New proposed text

3. The life-cycle Global Warming Potential (GWP) of the building resulting from the construction has been calculated for each stage in the life cycle and is publicly disclosed to investors and clients on demand<sup>(\*3)</sup>. From 1 January 2028, the life-cycle global warming potential (GWP) of the building is calculated in accordance with the Union framework for the national calculation of life-cycle GWP set out by Article 7(2) of Directive 2024/1275 and subsequent delegated acts adopted under that Directive. The life-cycle GWP is publicly disclosed as a numeric indicator for each life-cycle stage to investors and clients on demand. At the design stage, before the commencement of construction of the building, when changes to the building design can still be made, the life-cycle GWP is calculated or estimated to allow for the effective reduction of whole-life-cycle emissions of the building. At the as-built stage, the life-cycle GWP is disclosed in the Energy Performance Certificate, to ensure that the actual emissions of the completed building are accurately accounted for.

(\*3) The GWP is communicated as a numeric indicator for each life cycle stage expressed as kgCO<sub>2e</sub>/m<sup>2</sup> (of useful internal floor area) averaged for one year of a reference study period of 50 years. The scope of building elements and technical equipment is as defined in the Level(s) common EU framework for indicator 1.2. Following the Level(s) indicator 1.2 reporting format, the indicator is communicated as GWP fossil, GWP biogenic, GWP land use and land use change, as well as the sum of these (GWP overall). Where a national calculation tool exists or is required for making disclosures or for obtaining building permits, the respective tool may be used to provide the required disclosure. Other calculation tools may be used if they fulfil the minimum criteria laid down by the Level(s) common EU framework, see Level(s) indicator 1.2: Lifecycle Global Warming Potential (GWP), User manual: introductory briefing, instructions and guidance (Publication version 1.1), [https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2021-01/UM3\\_Indicator\\_1.2\\_v1.1\\_37pp.pdf](https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2021-01/UM3_Indicator_1.2_v1.1_37pp.pdf).

**Criterion 3 — size threshold removed and disclosure obligations significantly expanded.** Three substantive changes apply. **Size threshold removed:** The current text limits GWP calculation and disclosure to *"buildings larger than 5 000 m<sup>2</sup>"*. The proposal **deletes this threshold entirely**, making the obligation universal for all new buildings.

**Strengthened disclosure:** The word **"publicly"** is inserted before *"disclosed to investors and clients on demand"*, strengthening the transparency obligation beyond the current text.

#### Three new disclosure requirements added:

- **1 January 2028 deadline:** From that date, GWP must be calculated *"in accordance with the Union framework for the national calculation of life-cycle GWP set out by Article 7(2) of Directive 2024/1275 and subsequent delegated acts"*, replacing any national methodology currently in use.
- **Design-stage calculation:** A new obligation requires that *"at the design stage, before the commencement of construction of the building, when changes to the building design can still be made, the life-cycle GWP is calculated or estimated"*, ensuring emissions reductions can still be acted upon.
- **As-built stage disclosure:** A new obligation requires that *"at the as-built stage, the life-cycle GWP is disclosed in the Energy Performance Certificate, to ensure that the actual emissions of the completed building are accurately accounted for."*

Footnotes: **footnotes 5 and 6** (the size-related representative set provision and the EN 15978 / Level(s) methodology description) are **deleted** and replaced by **footnote (\*3)**, which retains the kgCO<sub>2e</sub>/m<sup>2</sup> indicator and Level(s) framework reference but **updates the reporting format** to require separate disclosure of *"GWP fossil, GWP biogenic, GWP land use and land use change, as well as the sum of these (GWP overall)"*, replacing the previous single aggregate figure.



## 7.1 - SCC for Construction of new buildings

From EPBD IV

2. Member States shall ensure that the life-cycle GWP is calculated in accordance with Annex III and disclosed in the energy performance certificate of the building:
- (a) from 1 January 2028, for all new buildings with a useful floor area larger than 1 000 m<sup>2</sup>;
  - (b) from 1 January 2030, for all new buildings.

There (could be) a timing mismatch w.r.t applying the WLC GWP criterium. This is not available (probably) in 2026, 2027



## 7.2 - SCC for Renovation of existing buildings

### Current Criteria text

#### Technical screening criteria

Substantial contribution to climate change mitigation

The building renovation complies with the applicable requirements for major renovations <sup>(334)</sup>.

Alternatively, it leads to a reduction of primary energy demand (PED) of at least 30 % <sup>(335)</sup>.

<sup>(334)</sup> As set in the applicable national and regional building regulations for 'major renovation' implementing Directive 2010/31/EU. The energy performance of the building or the renovated part that is upgraded meets cost-optimal minimum energy performance requirements in accordance with the respective directive.

<sup>(335)</sup> The initial primary energy demand and the estimated improvement is based on a detailed building survey, an energy audit conducted by an accredited independent expert or any other transparent and proportionate method, and validated through an Energy Performance Certificate. The 30 % improvement results from an actual reduction in primary energy demand (where the reductions in net primary energy demand through renewable energy sources are not taken into account), and can be achieved through a succession of measures within a maximum of three years.

### New proposed text

Substantial contribution to climate change mitigation

The building renovation complies with the applicable requirements for major renovations <sup>(\*1)</sup>.  
Alternatively, it leads to a reduction of primary energy demand (PED) of at least 30 % <sup>(\*2)</sup>.

<sup>(\*1)</sup> As set in the applicable national and regional building regulations for 'major renovation' **implementing Directive (EU) 2024/1275**. The energy performance of the building or the renovated part that is upgraded meets **cost-optimal minimum energy performance** requirements in accordance with the directive.

<sup>(\*2)</sup> The initial primary energy demand and the estimated improvement is based on an **energy performance certificate, a renovation passport**, an energy audit conducted by an accredited independent expert or any other transparent and proportionate method. The 30 % improvement results from an actual reduction in primary energy demand (where the reductions in net primary energy demand through renewable energy sources are not taken into account), and **can be achieved through a succession of measures within a maximum of ten years**, demonstrated for **example with a renovation passport**.

**Substantive criteria — unchanged.** The two-track structure of the substantial contribution criterion is **retained in full**: compliance with major renovation requirements, or alternatively a 30% PED reduction. Neither the thresholds nor the wording of the criteria themselves change.

*\*Footnote (1) — reference directive updated.*

Current footnote 334 states: "As set in the applicable national and regional building regulations for 'major renovation' implementing Directive 2010/31/EU." The proposal **replaces the reference to Directive 2010/31/EU with Directive (EU) 2024/1275**, reflecting the recast of the EPBD. The remainder of the footnote — "The energy performance of the building or the renovated part that is upgraded meets cost-optimal minimum energy performance requirements in accordance with the respective directive" — is **unchanged in substance**.

*\*Footnote (2) — timeframe for achieving the 30% reduction extended.*

- Current footnote 335 states that the 30% improvement "can be achieved through a succession of measures within a maximum of three years."
- The proposal **extends this maximum timeframe from three years to ten years**. This is a significant relaxation, giving building owners considerably more time to achieve the required reduction through successive measures.
- Additionally, the proposal **adds the renovation passport as an explicit evidence tool**, stating the improvement can be "demonstrated for example with a renovation passport". The current text does not mention renovation passports in this context.
- The evidential basis is also **slightly broadened**: the current text refers to "a detailed building survey, an energy audit conducted by an accredited independent expert or any other transparent and proportionate method". The proposal adds "**an energy performance certificate**" and "**a renovation passport**" as explicit options at the start of this list, ahead of the energy audit.



## 7.2 - SCC for Renovation of existing buildings

(22) 'major renovation' means the renovation of a building where:

- (a) the total cost of the renovation relating to the building envelope or the technical building systems is higher than 25 % of the value of the building, excluding the value of the land upon which the building is situated; or
- (b) more than 25 % of the surface of the building envelope undergoes renovation.

Member States may choose to apply point (a) or (b);



## 7.2 - SCC for Renovation of existing buildings

### Current Criteria text

#### 7.3. Installation, maintenance and repair of energy efficiency equipment

##### *Description of the activity*

Individual renovation measures consisting in installation, maintenance or repair of energy efficiency equipment.

The economic activities in this category could be associated with several NACE codes, in particular F42, F43, M71, C16, C17, C22, C23, C25, C27, C28, S95.21, S95.22, C33.12 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity as referred to in Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

### New proposed text

#### **‘7.3. Installation, maintenance and repair of energy efficiency equipment**

##### *Description of the activity*

Individual renovation measures consisting in installation, maintenance, repair, **acquisition, rental or leasing** of energy efficiency equipment.

The economic activities in this category could be associated with several NACE codes, in particular F42, F43, M71, C16, C17, C22, C23, C25, C27, C28, S95.21, S95.22, C33.12 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity as referred to in Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.



## 7.3 - SCC for Installation, Maintenance and Repair of Energy Efficiency Equipment

### Current Criteria text

The activity consists in one of the following individual measures provided that they comply with minimum requirements set for individual components and systems in the applicable national measures implementing Directive 2010/31/EU and, where applicable, are rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation:

- (a) addition of insulation to existing envelope components, such as external walls (including green walls), roofs (including green roofs), lofts, basements and ground floors (including measures to ensure air-tightness, measures to reduce the effects of thermal bridges and scaffolding) and products for the application of the insulation to the building envelope (including mechanical fixings and adhesive);
- (b) replacement of existing windows with new energy efficient windows;
- (c) replacement of existing external doors with new energy efficient doors;
- (d) installation and replacement of energy efficient light sources;
- (e) installation, replacement, maintenance and repair of heating, ventilation and air-conditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies;
- (f) installation of low water and energy using kitchen and sanitary water fittings which comply with technical specifications set out in Appendix E to this Annex and, in case of shower solutions, mixer showers, shower outlets and taps, have a max water flow of 6 L/min or less attested by an existing label in the Union market.

### New proposed text

- (a) addition of insulation to existing envelope components, such as external walls (including green walls), roofs (including green roofs), lofts, basements and ground floors (including measures to ensure air-tightness, measures to reduce the effects of thermal bridges and scaffolding) and products for the application of the insulation to the building envelope (including mechanical fixings and adhesive);
- (b) replacement of existing windows with new energy efficient windows;
- (c) replacement of existing external doors with new energy efficient doors;
- (d) installation and replacement of energy efficient light sources;
- (e) installation, replacement, maintenance and repair of heating, ventilation and air-conditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies;
- (f) installation of water-efficient<sup>(\*1)</sup> or energy-efficient water appliances.

Improvement: the Q&A references towards manufacturing chapters of the CDA have been removed. Finally the actual acquisition is acknowledged.



## 7.3 - SCC for Installation, Maintenance and Repair of Energy Efficiency Equipment

Introductory paragraph — four changes.

- 1. Scope expanded to include acquisition, rental and leasing:** The current text covers only installation, maintenance and repair. The proposal **adds** *"or the acquisition, rental or leasing thereof"* to the introductory paragraph, bringing these commercial arrangements explicitly within scope.
- 2. Reference directive updated:** The current text refers to *"national measures implementing Directive 2010/31/EU"*. The proposal **replaces this with Directive 2024/1275/EU**, reflecting the recast EPBD.
- 3. Energy efficiency class qualifier tightened:** The current text refers to *"the highest two populated classes of energy efficiency"*. The proposal **inserts the word "significantly"**, changing this to *"the highest two significantly populated classes"*. This is a substantive tightening, excluding classes that exist on paper but contain very few products.
- 4. Specific article reference added:** The current text refers generically to *"Regulation (EU) 2017/1369"*. The proposal **adds a specific reference to Article 7(2)** of that Regulation, providing greater legal precision.

- **Measures (a) to (e) — unchanged.** The five individual measures covering insulation, windows, doors, lighting and HVAC are retained **word for word**.
- **Measure (f) — fully replaced.**
  - Current text: *"installation of low water and energy using kitchen and sanitary water fittings which comply with technical specifications set out in Appendix E to this Annex and, in case of shower solutions, mixer showers, shower outlets and taps, have a max water flow of 6 L/min or less attested by an existing label in the Union market."*
  - Proposed text: **replaced in full by** *"installation of water-efficient (1) or energy-efficient water appliances."* This is a significant simplification — the detailed technical specifications, the Appendix E cross-reference and the label attestation requirement are all **removed**. The scope is also **broadened** from specific kitchen and sanitary fittings to water appliances generally.
  - Footnote (1) added: A new footnote defines water-efficient appliances by cross-reference, stating they are *"appliances meeting the requirements set out in activity 7.1, subsection (3) Sustainable use and protection of water and marine resources"*, linking the definition back to the water thresholds in the 7.1 DNSH criteria rather than Appendix E.

Improvement: the Q&A references towards manufacturing chapters of the CDA have been removed. Finally the actual acquisition is acknowledged.



## 7.6 – SCC for Installation, Maintenance and Repair of Renewable Energy Technologies.

### Current Criteria text

#### Installation, maintenance and repair of renewable energy technologies

##### *Description of the activity*

Installation, maintenance and repair of renewable energy technologies, on-site.

The activity consists in one of the following individual measures, if installed on-site as technical building systems:

- (a) installation, maintenance and repair of solar photovoltaic systems and the ancillary technical equipment;
- (b) installation, maintenance and repair of solar hot water panels and the ancillary technical equipment;
- (c) installation, maintenance, repair and upgrade of heat pumps contributing to the targets for renewable energy in heat and cool in accordance with Directive (EU) 2018/2001 and the ancillary technical equipment;
- (d) installation, maintenance and repair of wind turbines and the ancillary technical equipment;
- (e) installation, maintenance and repair of solar transpired collectors and the ancillary technical equipment;
- (f) installation, maintenance and repair of thermal or electric energy storage units and the ancillary technical equipment;
- (g) installation, maintenance and repair of high efficiency micro CHP (combined heat and power) plant;
- (h) installation, maintenance and repair of heat exchanger/recovery systems.

### New proposed text

#### 7.6. Installation, maintenance and repair of renewable energy technologies

##### *Description of the activity*

Installation, maintenance, repair, acquisition, rental or leasing of renewable energy technologies, on-site.

##### Substantial contribution to climate change mitigation

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Installation, maintenance, repair, upgrades, acquisition, rental or leasing of one of the following, if installed on-site as technical building systems:

- (a) solar photovoltaic systems and the ancillary technical equipment;
- (b) solar hot water panels and the ancillary technical equipment;
- (c) heat pumps;
- (d) wind turbines and the ancillary technical equipment;
- (e) solar transpired collectors and the ancillary technical equipment;
- (f) thermal or electric energy storage units and the ancillary technical equipment;
- (g) high efficiency micro CHP (combined heat and power) plant;
- (h) heat exchanger/recovery systems.

Improvement: the Q&A references towards manufacturing chapters of the CDA have been removed. Finally the actual acquisition is acknowledged.



## 7.6 – SCC for Installation, Maintenance and Repair of Renewable Energy Technologies.

Introductory paragraph — scope significantly expanded.

- Current text: *"The activity consists in one of the following individual measures, if installed on-site as technical building systems:"*
- Proposed text: **replaced in full** by *"Installation, maintenance, repair, upgrades, acquisition, rental or leasing of one of the following, if installed on-site as technical building systems:"*

Changes are :

- I. **"Upgrades" added** as an explicit eligible activity, which is new and not present in the current text.
- II. **"Acquisition, rental or leasing" added**, bringing these commercial arrangements within scope in line with the same expansion applied to activities 7.3, 7.4 and 7.5.
- III. The phrase *"The activity consists in one of the following individual measures"* is **deleted**, replaced by a direct enumeration opening, making the structure consistent with the reformulated 7.3, 7.4 and 7.5.

- **Measures (a), (b), (d), (e), (f) — partially simplified.**
  - Current text for each measure opens with "installation, maintenance and repair of" followed by the technology name. The proposal removes **this verbal prefix for each of these measures**, leaving only the technology description itself. This is a drafting simplification consistent with the new introductory paragraph, which now carries the activity verbs.
  - The references to "ancillary technical equipment" for each of these measures are retained unchanged.
- **Measure (c) — substantially simplified.**
  - Current text: *"installation, maintenance, repair and upgrade of heat pumps contributing to the targets for renewable energy in heat and cool in accordance with Directive (EU) 2018/2001 and the ancillary technical equipment;"*
  - Proposed text: replaced in full by simply "heat pumps;" The reference to "contributing to the targets for renewable energy in heat and cool in accordance with Directive (EU) 2018/2001" and the reference to ancillary technical equipment are both **deleted**. This is a notable simplification — the current text effectively limits eligibility to heat pumps that qualify as renewable under the recast RED, whereas **the proposal removes that qualifying condition entirely**.
- **Measures (g) and (h) — verbal prefix removed.**
  - Current text opens with *"installation, maintenance and repair of"* for both micro CHP and heat exchanger/recovery systems. As with (a), (b), (d), (e) and (f), the **proposal removes this prefix**, leaving only the technology description, consistent with the reformulated introductory paragraph.

Improvement: the Q&A references towards manufacturing chapters of the CDA have been removed. Finally the actual acquisition is acknowledged.



## 7.7 – Acquisition and Ownership of Buildings

### Current Criteria text

#### 7.7. Acquisition and ownership of buildings

##### *Description of the activity*

Buying real estate and exercising ownership of that real estate.

The economic activities in this category could be associated with NACE code L68 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

##### *Technical screening criteria*

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Substantial contribution to climate change mitigation

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1. For buildings built before 31 December 2020, the building has at least an Energy Performance Certificate (EPC) class A. As an alternative, the building is within the top 15 % of the national or regional building stock expressed as operational Primary Energy Demand (PED) and demonstrated by adequate evidence, which at least compares the performance of the relevant asset to the performance of the national or regional stock built before 31 December 2020 and at least distinguishes between residential and non-residential buildings.
2. For buildings built after 31 December 2020, the building meets the criteria specified in Section 7.1 of this Annex that are relevant at the time of the acquisition.
3. Where the building is a large non-residential building (with an effective rated output for heating systems, systems for combined space heating and ventilation, air-conditioning systems or systems for combined air-conditioning and ventilation of over 290 kW) it is efficiently operated through energy performance monitoring and assessment<sup>(\*1)</sup>.

### New proposed text

#### \*7.7. Acquisition and ownership of buildings

##### *Description of the activity*

Buying real estate and exercising ownership of that real estate.

The economic activities in this category could be associated with NACE code M68 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

##### *Technical screening criteria*

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Substantial contribution to climate change mitigation

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1. The building complies with one of the following:
  - (a) For buildings built before 31 December 2020, the building has at least an Energy Performance Certificate (EPC) class A;
  - (b) The building is within the top 15 % of the national or regional building stock expressed as operational Primary Energy Demand (PED) and demonstrated by adequate evidence, which at least compares the performance of the relevant asset to the performance of the national or regional stock built before 31 December 2020 and at least distinguishes between residential and non-residential buildings;
  - (c) The building's primary energy demand has been reduced by 60% or more over a period of 10 years or less<sup>(\*1)</sup>.
2. For buildings built after 31 December 2020, the building meets the criteria specified in Section 7.1 of this Annex that are relevant at the time of the acquisition.
3. Where the building is a large non-residential building (with an effective rated output for heating systems, systems for combined space heating and ventilation, air-conditioning systems or systems for combined air-conditioning and ventilation of over 290 kW) it is efficiently operated through energy performance monitoring and assessment<sup>(\*2)</sup>.

(\*1) That can be demonstrated with an energy performance certificate or an equivalent tool, including a building renovation passport or an energy audit, which must be issued and submitted before and after the measure, except for a renovation passport where it can be shown that the measures identified have been implemented.



## 7.7 – Acquisition and Ownership of Buildings

### Criterion 1 — restructured and a new eligibility route added.

- Current text presents two standalone eligibility routes as a single criterion: EPC class A, or alternatively top 15% of national/regional building stock by operational PED.
- The proposal **restructures criterion 1 into an umbrella provision** — *"The building complies with one of the following"* — with three explicitly labelled sub-options (a), (b) and (c). This is a drafting change that also enables the addition of the new third route.
  - **Sub-option (a) — unchanged:** *"For buildings built before 31 December 2020, the building has at least an Energy Performance Certificate (EPC) class A"* is **retained word for word**.
  - **Sub-option (b) — unchanged:** The top 15% operational PED route is retained word for word, including the evidential requirements.
  - **Sub-option (c) — entirely new:** *"The building's primary energy demand has been reduced by 60% or more over a period of 10 years or less."*

This is a **new eligibility route** with no equivalent in the current text, allowing buildings that have undergone deep renovation to qualify for taxonomy alignment even if they do not meet EPC class A or the top 15% threshold. Footnote specifies this *"can be demonstrated with an energy performance certificate or an equivalent tool, including a building renovation passport or an energy audit, which must be issued and submitted before and after the measure."*

- **Criterion 2 — unchanged.** The requirement for buildings built after 31 December 2020 to meet the criteria of Section 7.1 at the time of acquisition is **retained word for word**.
- **Criterion 3 — footnote reference updated.**
  - The substantive obligation — efficient operation through energy performance monitoring and assessment for large non-residential buildings over 290 kW — **is unchanged**.
  - Footnote 341 in the current text is renumbered to footnote (2) in the proposal. The content of the footnote — citing an Energy Performance Contract or building automation and control system under Article 14(4) and 15(4) of Directive 2010/31/EU as means of demonstration — is retained unchanged.
- **NACE code updated.** This is not part of the SCC criteria strictly speaking, but worth noting: the NACE code reference in the description of the activity changes **from L68 to M68, reflecting an update to the statistical classification**

**Buildings built after 31 December 2021 should meet the 7.1 criteria... the ZEB criteria that are not operational per se (mandatory as of 2028 /2030). As EPBD IV needs to be fully operational as of 2030 (not yet in 2036)**

**A new option for buildings built before 31 December 2020. Effectively a (deep renovation) criterium.**



## 7.7 – Acquisition and Ownership of Buildings

### EPBD IV Article 17.6

16. Member States shall incentivise deep renovation and staged deep renovation with higher financial, fiscal, administrative and technical support. Where it is not technically or economically feasible to transform a building into a zero-emission building, a renovation resulting in at least a 60 % reduction of primary energy use shall be considered to be a deep renovation for the purposes of this paragraph. Member States shall incentivise sizeable programmes that address a high number of buildings, in particular the worst-performing buildings, such as through integrated district renovation programmes, and that result in an overall reduction of at least 30 % of primary energy use, with higher financial, fiscal, administrative and technical support, according to the level of performance achieved.

The proposed new sub-option (c) in SCC 7.7 — "the building's primary energy demand has been reduced by 60% or more over a period of 10 years or less" — is therefore directly anchored in this EPBD definition of deep renovation. The Taxonomy proposal is essentially importing the EPBD's own deep renovation threshold as a third route to taxonomy alignment for the acquisition and ownership of buildings, sitting alongside the EPC class A route and the top 15% route.

**One important nuance worth flagging:** in the EPBD, the 60% threshold is defined as applying where ZEB is not technically or economically feasible — it is explicitly a fallback provision. The Taxonomy proposal wording does not carry that conditionality forward: it lists the 60% reduction as a standalone eligibility route with no requirement to demonstrate that ZEB was not feasible. This means the Taxonomy criterion is arguably broader and more permissive than the EPBD provision on which it is based.



## 7.7 – Acquisition and Ownership of Buildings

A of beter EP2 ≤160 na renovatie B of C 161-250 D of E 251-335 F of G >335 | Labelklassen verbeterd: 0 +1

+2 +3 +4 +5 of meer

Label	EP2- bandbreedte (kWh/m <sup>2</sup> .j)	Onder- kant kWh	Midden kWh	Boven- kant kWh	EP2 na -60% renovatie			Klassen verbeterd		
					Onderkant	Midden	Bovenkant	Onder	Midden	Boven
A++++	EP2 ≤ 0	-50	-25	0	-20 → A++++	-10 → A++++	0 → A++++	+0	+0	+0
A+++	0 – 50	1	25	50	0 → A+++	10 → A+++	20 → A+++	+0	+0	+0
A++	50 – 75	50	63	75	20 → A+++	25 → A+++	30 → A+++	+1	+1	+1
A+	75 – 105	75	90	105	30 → A+++	36 → A+++	42 → A+++	+2	+2	+2
A	105 – 160	105	133	160	42 → A+++	53 → A++	64 → A++	+3	+2	+2
B	160 – 190	160	175	190	64 → A++	70 → A++	76 → A+	+3	+3	+2
C	190 – 250	190	220	250	76 → A+	88 → A+	100 → A+	+3	+3	+3
D	250 – 290	250	270	290	100 → A+	108 → A	116 → A	+4	+3	+3
E	290 – 335	290	313	335	116 → A	125 → A	134 → A	+4	+4	+4
F	335 – 380	335	358	380	134 → A	143 → A	152 → A	+5	+5	+5
G	EP2 > 380	380	437	502	152 → A	175 → B	201 → C	+6	+5	+4

A thought exercise: what if we were to apply the 60% PED improvement in the Netherlands?



# 7.7 – Acquisition and Ownership of Buildings

A+/A ≤50 after reno   B/C 51-100   D/E 101-160   F+ >160   EPC notches upgraded: 0 +1 +2 +3 +4

+5/6

Class	Range (kWh/m <sup>2</sup> ·a Endenergie)	Lower kWh	Mid kWh	Upper kWh	After –60% renovation			EPC notches upgraded		
					Lower	Mid	Upper	Lower	Mid	Upper
A+	≤ 30	1	15	30	0→A+	6→A+	12→A+	+0	+0	+0
A	30–50	30	40	50	12→A+	16→A+	20→A+	+1	+1	+1
B	50–75	50	63	75	20→A+	25→A+	30→A+	+2	+2	+2
C	75–100	75	88	100	30→A+	35→A	40→A	+3	+2	+2
D	100–130	100	115	130	40→A	46→A	52→B	+3	+3	+2
E	130–160	130	145	160	52→B	58→B	64→B	+3	+3	+3
F	160–200	160	180	200	64→B	72→B	80→C	+4	+4	+3
G	200–250	200	225	250	80→C	90→C	100→C	+4	+4	+4
H	> 250	250	313	400	100→C	125→D	160→E	+5	+4	+3

**Notch count:** number of GEG class steps gained (e.g. G→D = +3). Scale: A+, A, B, C, D, E, F, G, H (9 classes). **Class A+:** reference points 1/15/30 kWh/m<sup>2</sup>·a (illustrative). **Class H:** upper bound 400 kWh/m<sup>2</sup>·a (illustrative). **60% reduction:** deep renovation per Renovation Wave / EPBD 2024. EU Taxonomy current threshold: 30% (Delegated Regulation 2021/2139, Art. 7.2).

A thought exercise: what if we were to apply the 60% PED improvement or in Germany?



# 7.7 – Acquisition and Ownership of Buildings

A/B <110 after reno   C 111-180   D/E 181-330   F/G >330 | EPC notches upgraded: 0 +1 +2 +3 +4

+5

Class	Range (kWh ep/m <sup>2</sup> -a)	Lower kWh ep	Mid kWh ep	Upper kWh ep	After -60% renovation			EPC notches upgraded		
					Lower	Mid	Upper	Lower	Mid	Upper
A	< 70	1	35	70	0→A	14→A	28→A	+0	+0	+0
B	70-110	70	90	110	28→A	36→A	44→A	+1	+1	+1
C	110-180	110	145	180	44→A	58→A	72→B	+2	+2	+1
D	180-250	180	215	250	72→B	86→B	100→B	+2	+2	+2
E	250-330	250	290	330	100→B	116→C	132→C	+3	+2	+2
F	330-420	330	375	420	132→C	150→C	168→C	+3	+3	+3
G	> 420	420	525	701	168→C	210→D	280→E	+4	+3	+2

A thought exercise: what if we were to apply the 60% PED improvement or in France?



# Draft EU Taxonomy Climate Delegated Act – A summary

Element	Current text (2021/2139)	Proposed change
Criterion 1 — energy standard	PED at least 10% below NZEB threshold under Directive 2010/31/EU, certified via as-built EPC	<b>Fully replaced</b> by zero-emission building (ZEB) standard under Article 11 of Directive 2024/1275
Criterion 2 — testing threshold	Air-tightness and thermal integrity testing required for buildings larger than 5 000 m <sup>2</sup>	<b>Threshold lowered to 1 000 m<sup>2</sup></b> , substantially widening scope
Criterion 2 — testing standards	Footnotes cite EN13187 and EN13829 as required testing standards	<b>Specific EN standards deleted</b> , no replacement standards referenced
Criterion 3 — size threshold	GWP calculation and disclosure required only for buildings larger than 5 000 m <sup>2</sup>	<b>Size threshold removed entirely</b> , obligation now applies to all new buildings
Criterion 3 — disclosure strength	Disclosed to investors and clients on demand	Word " <b>publicly</b> " added, strengthening the transparency obligation
Criterion 3 — calculation methodology	GWP calculated in accordance with EN 15978 and Level(s) framework	<b>From 1 January 2028</b> , GWP must follow the Union framework under Article 7(2) of Directive 2024/1275 and subsequent delegated acts
Criterion 3 — design stage	No requirement	<b>New obligation</b> to calculate or estimate GWP at design stage before construction commences, to enable emissions reductions while changes can still be made
Criterion 3 — as-built stage	No requirement	<b>New obligation</b> to disclose GWP in the Energy Performance Certificate at as-built stage
Criterion 3 — reporting format	Single aggregate GWP figure	<b>Updated</b> to require separate disclosure of GWP fossil, GWP biogenic, GWP land use and land use change, plus their combined total (GWP overall)
Footnotes	Footnotes 317–322 covering PED definition, Directive 2010/31/EU, EN standards and EN 15978 methodology	<b>All deleted</b> and replaced by footnotes (*1), (*2) and (*3) referencing Directive 2024/1275 and updated Level(s) framework



# Draft EU Taxonomy Climate Delegated Act – A summary

Element	Current text (2021/2139)	Proposed change
Substantive criteria	Two-track structure: major renovation compliance or 30% PED reduction	<b>Unchanged</b> — both tracks retained word for word
Footnote (1) — reference directive	Major renovation requirements under Directive 2010/31/EU	<b>Reference updated</b> to Directive (EU) 2024/1275
Footnote (2) — timeframe	30% PED reduction achievable within a maximum of 3 years	<b>Extended to 10 years</b> , giving significantly more time to achieve the reduction through successive measures
Footnote (2) — evidence tools	Detailed building survey or energy audit by accredited independent expert	<b>Energy performance certificate and renovation passport</b> added as explicit evidence options; renovation passport also added as explicit demonstration tool



# Draft EU Taxonomy Climate Delegated Act – A summary

Element	Current text (2021/2139)	Proposed change
Scope	Installation, maintenance and repair only	<b>Expanded</b> to include acquisition, rental and leasing
Reference directive	Directive 2010/31/EU	<b>Updated</b> to Directive 2024/1275/EU
Energy efficiency classes	Highest two populated classes	Word " <b>significantly</b> " added — highest two significantly populated classes, excluding thinly populated classes
Regulation reference	Generic reference to Regulation (EU) 2017/1369	<b>Specific reference to Article 7(2)</b> of Regulation (EU) 2017/1369 added
Measure (f)	Detailed specification for kitchen and sanitary fittings with max 6 L/min flow, Appendix E cross-reference and label attestation requirement	<b>Fully replaced</b> by simplified reference to water-efficient or energy-efficient water appliances, with water efficiency defined by cross-reference to activity 7.1 DNSH criterion (3)
Measures (a)–(e)	Specific measures for insulation, windows, doors, lighting and HVAC	<b>Retained</b> word for word



# Draft EU Taxonomy Climate Delegated Act – A summary

Element	Current text (2021/2139)	Proposed change
Introductory paragraph	<i>"The activity consists in one of the following individual measures, if installed on-site as technical building systems"</i>	<b>Fully replaced:</b> scope expanded to include upgrades, acquisition, rental and leasing; verbal prefix moved from individual measures to introductory paragraph
Measure (c) — heat pumps	Installation, maintenance, repair and upgrade of heat pumps contributing to the targets for renewable energy in heat and cool in accordance with Directive (EU) 2018/2001 and the ancillary technical equipment	<b>Qualifying condition deleted entirely</b> — reduced to simply <i>"heat pumps"</i> , removing the Directive 2018/2001 renewable energy target linkage and ancillary equipment reference
Measures (a), (b), (d)–(h)	Each measure opens with <i>"installation, maintenance and repair of"</i> followed by the technology	<b>Verbal prefix removed</b> from each measure, now carried by the introductory paragraph; ancillary equipment references retained



# Draft EU Taxonomy Climate Delegated Act – A summary

Element	Current text (2021/2139)	Proposed change
Criterion 1 — structure	Two standalone eligibility routes: EPC class A, or top 15% by operational PED	<b>Restructured</b> into an umbrella provision with three explicitly labelled sub-options (a), (b) and (c)
Criterion 1 — sub-option (a)	EPC class A for buildings built before 31 December 2020	<b>Unchanged</b>
Criterion 1 — sub-option (b)	Top 15% of national/regional building stock by operational PED	<b>Unchanged</b>
Criterion 1 — sub-option (c)	No equivalent	<b>Entirely new route:</b> building's PED reduced by 60% or more over a period of 10 years or less, demonstrated via EPC, renovation passport or energy audit issued before and after the measure
Criterion 2	Buildings built after 31 December 2020 must meet criteria of Section 7.1 at time of acquisition	<b>Unchanged</b>
Criterion 3 — substance	Efficient operation through energy performance monitoring for large non-residential buildings over 290 kW	<b>Unchanged</b>
Criterion 3 — footnote	Footnote 341 citing Directive 2010/31/EU Article 14(4) and 15(4)	<b>Renumbered</b> to footnote (*2), content unchanged
NACE code	L68	<b>Updated</b> to M68



# Draft EU Taxonomy Climate Delegated Act – DNSH

Economic Activity vs DNSH Screening Criteria	(2) Climate change adaptation	(3) Sustainable use and protection of water and marine resources	(4) Transition to a circular economy	(5) Pollution prevention and control	(6) Protection and restoration of biodiversity and ecosystems
7.1 Construction of new buildings	The physical climate risks that are material to the activity have been identified by performing a Robust climate risk and vulnerability assessment	Where installed, except for installations in residential building units, the specified water use for the following water appliances are attested by product datasheets	At least 70 % (by weight) of the non-hazardous construction and demolition waste generated on the construction site is prepared for reuse, recycling and other material recovery. Compliance with EU Construction and Demolition Waste Management Protocol Building designs and construction techniques support circularity --> ISO 20887:2020, Sustainability in buildings and civil engineering works	Building components and materials used in the construction comply with Appendix C: Generic criteria for DNSH pollution prevention. A set of Building components and material emission standards in line with (EC) No 1907/2006	An Environmental Impact Assessment (EIA) or screening has been completed in accordance with Directive 2011/92/EU. The new construction is not built on one of the following: (a) arable land and crop land with a moderate to high level of soil fertility (b) The land is not on the IUCN European Red List of Threatened Species (c) land matching the definition of forest as set out in national law used in the national greenhouse gas inventory
7.2 Renovation of existing buildings	The physical climate risks that are material to the activity have been identified by performing a Robust climate risk and vulnerability assessment	Where installed, except for installations in residential building units, the specified water use for the following water appliances are attested by product datasheets	At least 70 % (by weight) of the non-hazardous construction and demolition waste generated on the construction site is prepared for reuse, recycling and other material recovery. Compliance with EU Construction and Demolition Waste Management Protocol Building designs and construction techniques support circularity --> ISO 20887:2020, Sustainability in buildings and civil engineering works	Building components and materials used in the construction comply with Appendix C: Generic criteria for DNSH pollution prevention. A set of Building components and material emission standards in line with (EC) No 1907/2006	N/A
7.3 Installation, maintenance and repair of energy efficiency equipment	The physical climate risks that are material to the activity have been identified by performing a Robust climate risk and vulnerability assessment	N/A	N/A	Building components and materials used in the construction comply with Appendix C: Generic criteria for DNSH pollution prevention.	N/A
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings	The physical climate risks that are material to the activity have been identified by performing a Robust climate risk and vulnerability assessment	N/A	N/A	N/A	N/A
7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	The physical climate risks that are material to the activity have been identified by performing a Robust climate risk and vulnerability assessment	N/A	N/A	N/A	N/A
7.6 Installation, maintenance and repair of renewable energy technologies	The physical climate risks that are material to the activity have been identified by performing a Robust climate risk and vulnerability assessment	N/A	N/A	N/A	N/A
7.7 Acquisition and ownership of buildings	The physical climate risks that are material to the activity have been identified by performing a Robust climate risk and vulnerability assessment	N/A	N/A	N/A	N/A



# Draft EU Taxonomy Climate Delegated Act – DNSH

Economic Activity vs DNSH Screening Criteria	(2) Climate change adaptation	(3) Sustainable use and protection of water and marine resources	(4) Transition to a circular economy	(5) Pollution prevention and control	(6) Protection and restoration of biodiversity and ecosystems
7.1 Construction of new buildings	The activity was screened to identify whether any of the climate-related hazards from the list in Section II of this Appendix may significantly impact the performance of the economic activity during its expected lifetime (see Appendix A)	Except residential building units, the water appliances for household use installed at construction comply with certain flow and flush volumes and the criteria of Appendix B	At least <b>85%</b> (by weight) of the non-hazardous construction and demolition waste generated on the construction site is prepared for reuse, recycling and other material recovery.  Compliance with EU Construction and Demolition Waste Management Protocol  Building designs and construction techniques support circularity via the incorporation of concepts for design for adaptability and deconstruction	Building components and materials used in the construction comply with Appendix C: Generic criteria for DNSH pollution prevention.	The activity complies with the criteria set out in Appendix D.  The new construction is not built on one of the following: (a) Land defined as wetlands or peatlands (b) Permanent grassland in Natura 2000 sites (c) land matching the definition of forest
7.2 Renovation of existing buildings	The activity was screened to identify whether any of the climate-related hazards from the list in Section II of this Appendix may significantly impact the performance of the economic activity during its expected lifetime (see Appendix A)	Except residential building units, the water appliances for household use installed at construction comply with certain flow and flush volumes and the criteria of Appendix B	At least <b>85%</b> (by weight) of the non-hazardous construction and demolition waste generated on the construction site is prepared for reuse, recycling and other material recovery.  Compliance with EU Construction and Demolition Waste Management Protocol  Building designs and construction techniques support circularity via the incorporation of concepts for design for adaptability and deconstruction	Building components and materials used in the construction comply with Appendix C: Generic criteria for DNSH pollution prevention.	N/A
7.3 Installation, maintenance and repair of energy efficiency equipment	N/A	N/A	N/A	N/A	N/A
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings	N/A	N/A	N/A	N/A	N/A
7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	N/A	N/A	N/A	N/A	N/A
7.6 Installation, maintenance and repair of renewable energy technologies	N/A	N/A	N/A	N/A	N/A
7.7 Acquisition and ownership of buildings	The activity was screened to identify whether any of the climate-related hazards from the list in Section II of this Appendix may significantly impact the performance of the economic activity during its expected lifetime (see Appendix A)	N/A	N/A	N/A	N/A

Legenda:

DNSH Criteria no longer applicable

DNSH Criteria still applicable but wording changed

DNSH Criteria was not and is still not applicable



# Draft EU Taxonomy Climate Delegated Act – DNSH

## In summary (the most important changes)

- **7.1 Construction of New Buildings**
  - 7.1.1: NZEB is replaced with ZEB Definition
  - 7.1.2: applicable as of 1000 m<sup>2</sup>
  - 7.1.3: GWP is now needed (size threshold removed)
- **7.2 Renovation of existing buildings**
  - Only footnotes changed
- **7.3 Installation, Maintenance and Repair of Energy Efficiency Equipment**
  - Expanded to include acquisition, rental and leasing
- **7.6 Installation, Maintenance and Repair of Renewable Energy**

## Technologies

- Expanded to include acquisition, rental and leasing
- **7.7 Acquisition and Ownership of Buildings**
  - For buildings built before 31 December 2020 a new option is added based on a deep renovation of 60% PED improvement
  - For buildings built after 31 December 2020, the building meets the criteria specified in Section 7.1 that are relevant at the time of the acquisition

## And...

- For activities 7.3, 7.4, 7.5 and 7.6 DNSH assessment for CCA is not needed any more.
- Effectively no more DNSH assessments applicable for 7.4, 7.5 and 7.6
- DNSH for sustainable use and protection of water and marine resources is no longer required for residential building units for activities 7.1 and 7.2.
- DNSH Appendix A: wording update

## Some reflections:

- **Note that these criteria are still a draft and subject to change.**
- The overall structure of economic activities and criteria have stayed the same.
- The adjustments seem to be (very) modest.
- In general, Financial Institutions only report 7.7 as criteria for new buildings and renovations are deemed to complex. We doubt if this will change.
- More generally the perspective of the residential homeowner or of the financing aspect is not addressed.
- For 7.2, - 7.6 we still have to work with fractions of loans.
- Very noticeable that there are no new renovation criteria (except 7.7.3, which in many cases results in an A label).
- It does not seem to incorporate the EPBD timelines (for specific articles).
- **Average GAR in the EU is 3.7% (in 2024): do you think you can improve your GAR based on these criteria?**



# Draft EU Taxonomy Climate Delegated Act – DNSH

## In summary (the most important changes)

- **7.1 Construction of New Buildings**
  - 7.1.1: NZEB is replaced with ZEB Definition
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  - Only footnotes changed
- **7.3 Installation, Maintenance and Repair of Energy Efficiency Equipment**
  - Expanded to include acquisition, rental and leasing
- **7.6 Installation, Maintenance and Repair of Renewable Energy Technologies**
  - Expanded to include acquisition, rental and leasing
- **7.7 Acquisition and Ownership of Buildings**
  - For buildings built before 31 December 2020 a new option is added based on a deep renovation of 60% PED improvement
  - For buildings built after 31 December 2020, the building meets the criteria specified in Section 7.1 that are relevant at the time of the acquisition

## And...

- For activities 7.3, 7.4, 7.5 and 7.6 DNSH assessment for CCA is not needed any more.
- Effectively no more DNSH assessments applicable for 7.4, 7.5 and 7.6
- DNSH for sustainable use and protection of water and marine resources is no longer required for residential building units for activities 7.1 and 7.2.
- DNSH Appendix A: wording update

## Some reflections:

- This is still an early analysis (we are still in the progress of research).
- These are draft criteria and subject to change.
- We will already start to analyse on how to incorporate these (final) criteria in the ENGAGE input and output templates.
- As the structure of the criteria is largely the same the template adjustments will likely be modest.
- Local implementation of EPBD / Building codes / EPC methods matters!
- We will host more sessions on the change of the EU Taxonomy criteria.
- We hope you have a first impressions of the update and the consequences for real estate.
- The next session we will also look more in-depth into some of the DNSH changes.
- **Let us know if you have questions or suggestions.**



# How to become an **ENGAGE Portal user**

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Marco Angheben

European DataWarehouse





# Free ENGAGE trial period until December 2026



- Version 1.2 of the ENGAGE Templates available now through [Request for Access to the ENGAGE Templates](#)
- **86 institutions** have requested access to the ENGAGE Templates

- The ENGAGE Team is available for clarifications

- Signature of a [standard legal arrangement](#) for the safe processing of the data
- Possibility to submit the ENGAGE sample files various times enriching the information

- For each sample file submission two reports are generated: 1) a data quality report; 2) an EU Taxonomy alignment report.





# Upcoming events

## 2026 ENGAGE for ESG webinars series

Register now to our next sessions [here!](#)

- Thursday, 23 April
- Wednesday, 27 May
- Wednesday, 8 July

Stay tuned for more details on the topics and speakers planned for each session!

**ENGAGE**  
for ESG

### Upcoming Webinar

23 April 2026  
15:00 CEST

**2026 ENGAGE WEBINAR SERIES: SESSION II**

*ESMA templates' review:  
an opportunity to introduce more  
climate indicators*

Anne-Sophie Cavallo  
Risk Analysis and Eurosystem Pricing Division  
Banque de France

Co-funded by the European Union





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