

## EU Taxonomy Regulation

The EU taxonomy is a central element of the 'Sustainable Finance' action plan published by the EU Commission. The aim of the action plan is to channel capital flows into environmentally sustainable activities. The EU taxonomy serves as a classification system that defines whether an economic activity can be labelled as sustainable or not. This lays the foundation for greater transparency and comparability regarding the sustainability of business activities and counteracts so-called 'green-washing'.

The check for EU taxonomy conformity is voluntary. However, this does not apply to the reporting obligations of companies and financial products.

### The structure

To be considered EU taxonomy-compliant, an economic activity must fulfil the following requirements:

- Significant contribution to one of the six environmental goals:
  - ◊ Climate protection
  - ◊ Adaptation to climate change
  - ◊ Sustainable use and utilisation of water or marine resources
  - ◊ Transition to a circular economy
  - ◊ Prevention or control of environmental pollution
  - ◊ Protection and restoration of biodiversity and ecosystems
- No violation of the remaining five environmental goals (Do-No-Significant-Harm requirements)
- Compliance with minimum standards in the areas of governance, human rights and labour rights

### Evaluation criteria

To measure EU taxonomy compliance, the property or project is reviewed according to the assessment criteria of the environmental objectives, DNSH requirements and minimum governance standards.

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## The path to EU taxonomy compliance

### EU taxonomy pre-check and confirmation



We check your property/project for fulfilment of the assessment criteria for the following 'economic activity':

- Refurbishment
- Individual measures & services
- New construction
- Acquisition and ownership

### EU taxonomy support



We accompany your project from the status quo to EU taxonomy compliance. This includes collating the necessary evidence, providing documentation templates and creating evidence.

### DGNB ESG verification



Support for optional external verification.

## Advantages of confirmed EU taxonomy conformity

### Financing / Funding

Improvement of the Financing/support conditions

### Distribution / Sales

High level of investor interest in EU taxonomy-compliant properties / projects

### Reporting

Basis for reporting obligations at company and product level (cf. requirements under the SFRD and CSRD)

### Art. 8/ 8+/ 9 Fund products

Transparent categorisation of assets under management of fund products (cf. requirements in accordance with SFRD, MiFID II)

## To achieve EU taxonomy compliance, we offer additional services:

- Life cycle assessment / life cycle analysis
- Thermographic measurement
- Climate risk analysis & vulnerability assessment
- Building ecology consulting
- Consultancy on deconstruction-friendly architecture
- Implementation of energy monitoring
- Energy performance certificates