

EU Taxonomy Stakeholder Request Mechanism

Fields marked with * are mandatory.

Introduction

This questionnaire allows stakeholders to suggest potential revisions of existing activities that are already covered in an EU Taxonomy Delegated Act in force (see [Taxonomy Climate Delegated Act](#) and [Taxonomy Complementary Delegated Act](#)) or under scrutiny by EU co-legislators (see [Taxonomy Environmental Delegated Act and amendments to the Taxonomy Climate Delegated Act](#)) or to suggest new economic activities that should be added to the EU Taxonomy.

In accordance with Article 20 (2c) of the [Taxonomy Regulation](#), the Platform on Sustainable Finance ("Platform") shall assist the European Commission in analysing requests from stakeholders to develop or revise technical screening criteria for a given economic activity. This tool aims to support this task by streamlining the gathering of stakeholders' requests.

The Platform will analyse the requests and provide recommendations to the Commission on potential revisions of existing activities or on new activities that could be added to the EU Taxonomy.

Due to resource constraints, the Platform together with the Commission can choose to prioritise a certain number of activities that it will work on. Therefore, in developing the recommendations to the Commission, the Platform may decide not to prioritise certain activities, even though the submitted requests were substantiated with the necessary evidence and the suggested changes/new activities complied with the requirements of the Taxonomy Regulation. The Platform may decide on an appropriate sequence of how the submitted non-prioritised requests would be handled over time, considering their impact, urgency and other factors, as well as the working capacity of the Platform overall. In 2024, the Platform's Technical Working Group will provide a summary of the requests received, how they were assessed and what recommendations the Platform made on the basis of the requests.

Following an assessment of the Platform recommendations, the Commission may decide on possible amendments of the EU Taxonomy. The Commission is not bound by the feedback submitted through this tool or the recommendations by the Platform.

The Stakeholder Request Mechanism will be continuously running with cut-off dates for the processing of requests received. The first cut-off date will be on 15 December 2023. All requests received until that date will be processed by the Platform's Technical Working Group in early 2024 to be taken into account for their recommendations on potential revisions of the Taxonomy Delegated Acts and/or additions to the Taxonomy.

How to use this tool

The questionnaire is divided into three main sections:

1. **About you:** The first section of the questionnaire aims to collect background information of the request that is being made. It must be filled out by every user.
2. **Proposing changes to existing activities:** The second section of the questionnaire allows users to comment on and propose potential changes to an activity that is already covered by a Delegated Act of the EU Taxonomy. Please substantiate your request with technical and/or scientific evidence wherever possible. If your request is solely focused on proposing new activities that are not yet covered in the EU Taxonomy, this section will be skipped and you will be asked to proceed with Section 2.2.
3. **Proposing new activities:** The last section of the questionnaire allows users to propose a new economic activity to be included in the EU Taxonomy. Please substantiate your request with technical and/or scientific evidence wherever possible. If your request is solely focused on proposing changes to existing economic activities already covered in a Delegated Act of the EU Taxonomy, this section will be skipped and you will only be asked to complete Section 2.1 of the questionnaire.

Requests should be substantiated by providing scientific and technical evidence to support the relevance of the activity, its compliance with the requirements of the Taxonomy Regulation, and the appropriateness of the suggested substantial contribution and DNSH criteria, if applicable. Requests that are not supported by the necessary evidence may not be processed.

This questionnaire allows you to suggest only one new activity or comment on only one existing activity at a time. If you would like to suggest several activities or comment on more than one activity included in a Delegated Act, please create another request.

Please note that the same requests for the revision of one activity or the same proposals for new activities will be considered as one request, even if they come from different organisations.

In order to ensure a fair and transparent feedback process, only responses received through this online questionnaire will be taken into account. Should you have a problem completing this questionnaire or if you require particular assistance, please contact fisma-sustainable-finance@ec.europa.eu.

This tool does not replace calls for evidence or public consultations carried out for the Taxonomy Delegated Acts under the [Better Regulation guidelines](#) of the European Commission.

Personal information provided in this survey will be stored only internally for the purpose of this task, in compliance with the Personal Data Protection Provisions. The information will not be published.

Definitions of important terms

Section 2.2 of the questionnaire asks users to classify whether the proposed activity qualifies as an own performance, enabling or transitional activity. These are defined as follows:

- **Own performance activity** is an economic activity that makes a substantial contribution based on its own performance, i.e. an economic activity is performed in a way that is environmentally sustainable.
- **Enabling activity** is an economic activity that directly enables other activities to make a substantial contribution to one or more of the environmental objectives of the EU Taxonomy, where that activity: does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and has a substantial positive environmental impact, on the basis of lifecycle considerations.
- **Transitional Activity** is an economic activity that can be considered to be contributing substantially to the environmental objective of climate change mitigation under the following conditions:
 - There is no technologically and economically feasible low-carbon alternative;

- It supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 ° C above pre-industrial levels, for example by phasing out greenhouse gas emissions;
- That activity
 - has greenhouse gas emission levels that correspond to the best performance in the sector or industry
 - does not hamper the development and deployment of low-carbon alternatives, and
 - does not lead to a lock-in of assets incompatible with the objective of climate neutrality, considering the economic lifetime of those assets.

In addition, section 2.2 asks users to identify the **Technology Readiness Level (TRL)**, if applicable. The TRL scale is arranged in 9 evolutionary stages, showing how far a technology is from being ready for use in its intended operational environment. See [here](#) for more information on the 9 stages.

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

More information on:

- [the EU Taxonomy Regulation](#)
- [the Climate Delegated Act](#)
- [the Complementary Delegated Act to the Climate Delegated Act](#)
- [the amendments to the Climate Delegated Act](#) (still under scrutiny by the European Parliament and the Council of the European Union)
- [the Environmental Delegated Act](#) (still under scrutiny by the European Parliament and the Council of the European Union)
- [the Commission Staff Working Document accompanying the Environmental and Climate Delegated Acts](#)
- [the Impact Assessment of the Climate Delegated Act](#)
- [the Taxonomy Navigator](#)
- [the JRC report on substantial contribution to climate change mitigation](#)
- [the JRC report on substantial contribution for environmental objectives 3-6](#)
- [the TEG taxonomy report: Technical annex](#)
- [the Platform on Sustainable Finance](#)
- [the protection of personal data regime for this consultation](#)

1. About you

* I give my input as

- Academic/ research institution
- Business association
- Company/ business organisation
- Non-governmental Organisation (NGO)
- EU citizen
- Non-EU citizen
- Public authority
- Trade union
- Other

* First name

Frank

* Last name

Koos

* E-mail address

koos@eurowindow.eu

Organisation name (if relevant)

EuroWindow AISBL

Role in the organisation (if relevant)

Secretary General

Transparency Register number of organisation (if relevant)

29749561729-18

What size is your organisation? (if relevant)

- 1 to 9 employees
- 10 to 49 employees
- 50 to 249 employees
- 250+ employees

* What country are you based in?

Germany

* Where does your organisation primarily carry out its activities? (if relevant)

- Global
- Europe
- Asia
- Africa
- North America
- South America
- Oceania

What type is your organisation? (if relevant)

- Financial undertaking
- Non-financial undertaking

* If you indicated "non-financial undertaking", please specify.

- Agriculture, Forestry, Fishing
- Mining and Quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water supply, sewerage, waste management and remediation
- Construction
- Wholesale and retail trade; repair of motor vehicles and motorcycles
- Transport and storage
- Accommodation and food service activities
- Information and communication
- Real estate activities
- Professional, scientific and technical activities
- Administrative and support service activities
- Public administration and defense; compulsory social security
- Education
- Human health and social work activities
- Arts, entertainment and recreation
- Other

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

2. Feedback

* **Would you like to comment on an existing activity or recommend a new activity for the EU Taxonomy?**

- Comment on an existing activity
- Recommend a new activity

2.1. Commenting on existing activities already included in the EU Taxonomy

* Which activity would you like to comment on?

Please use the following format: Objective, section number, name of the activity

Example: Mitigation, 1.1, Afforestation

Mitigation, 3.5, Manufacture of energy efficiency equipment for buildings, (a) windows
Adaptation, 3.5, Manufacture of energy efficiency equipment for buildings, (a) windows

* Which aspect of the activity would you like to comment on?

- Scope/ description
- Substantial Contribution criteria
- Do No Significant Harm (DNSH) criteria

Description

* Does your comment on the scope/ description of the activity concern:

- Scope of the activity, e.g. does the activity cover all necessary elements?
- Clarity of the description, e.g. is the description clear enough to understand the activity?
- Granularity of the description, e.g. are enough details provided?

*

Please provide an alternative suggestion for the description of the activity with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion (including links to published journal articles and technical documents).

3000 character(s) maximum

No comment on Scope/ description (field is required)

Substantial contribution

* Are there any key technical factors that are missing in the technical screening criteria for substantial contribution of this activity or whose ambition level needs to be adjusted?

Yes

No

* If yes, please identify the missing aspects together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion (s) (including links to published journal articles and technical documents).

3000 character(s) maximum

2 missing aspects: CLIMATE DIFFERENTIATION and SOLAR ENERGY GAINS

SUMMARY

The present pan-European maximum U-value of 1.0 W/(m²K) for windows does not allow to factor in geographical and climatic differences to optimize resource and energy use. It rather promotes highly insulated and the most material-intensive windows everywhere in the EU without securing environmental payback.

In the short term, threshold values should therefore be differentiated across the EU. This could be done based on minimum energy performance requirements for building elements set by Member States in line with Art.4 §1 of Directive 2010/31/EU (reference to be updated based on the future new EPBD).

In the medium term, the second issue that should be solved is to consider solar energy gains, i.e. the renewable and free energy captured by the windows that is beneficial during the winter season, and should be limited to prevent over-heating during the summer season.

Both heat losses (U-value) and energy gains (g-value) can be combined and weighted based on climate conditions in "energy balance" formulas giving the correct picture of the energy performance of windows. It is on the results of such 'energy balance' formulas that future thresholds should be set.

HOW TO ASSESS THE THERMAL PERFROMANCE OF WINDOWS:

To see the impact of a window on climate change during the HEATING SEASON, the heating demand or heat gain that it is causing must be calculated. The thermal transmittance of the window named 'U-value' alone is not giving that information.

To have that information, the U-value must be multiplied by a value reflecting the difference between indoor

and outdoor temperature across the heating season, the so-called 'heating degree hours'. This value depends on climatic conditions that vary a lot across the EU: it is 5 times higher in cold climate than in hot climate.

Then, the energy gains thanks to solar irradiation passing through the window must also be considered since this is renewable and free energy. To calculate it, the solar factor of the window, named 'g-value', must be considered. The g-value is the percentage of solar irradiation that a window allows entering into the building. So, multiplied by solar irradiation, it gives the solar heat gains. Solar irradiation depends on local climate condition and orientation.

Combining the heat losses and solar heat gains, i.e. making an "energy balance" gives the correct picture of the energy performance of windows:

$$\text{Energy balance} = (\text{'g-value'} * \text{solar irradiation}) - (\text{'U-value'} * \text{heating degree hours})$$

So, the U-value alone is far to reflect the heating demand related to a window.

To see the impact of a window on climate change during the COOLING SEASON, similar reasoning can be made, but solar heat gains ('g-value' * solar irradiation') by far dominate the energy balance, so that the U-value of a window has less influence on the cooling energy demand.

More information: see 'Supporting information'.

* Are there any key technical factors that need to be better defined in the technical screening criteria for substantial contribution of the activity?

- Yes
 No

* If yes, please identify the terms that need to be better defined and suggest an alternative definition together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3000 character(s) maximum

No comment (field is required)

* Do you have concerns with respect to the ability to comply and/or implement (e.g. technical feasibility) the technical screening criteria for substantial contribution of the activity?

- Yes, I have concerns on the ability to comply with the criteria
 Yes, I have concerns on the ability to implement the criteria
 No

*

If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence (including links to published journal articles and technical documents).

3000 character(s) maximum

The present pan-European maximum U-value of 1.0 W/(m²K) in the EU Taxonomy Climate Delegated Act means that only the most insulated windows are considered as being sustainable while, as explained above, the U-value alone does not reflect the heating energy demand and it has less influence on the cooling energy demand.

To ensure the best building performance but also lowest environmental footprint, both the U- and g-value must be considered together with factors representing local climatic conditions. Benefits of lower energy demand during the use-phase of windows must be compared with impacts related to production, as highly insulated windows also have higher material-intensity.

When doing so, lowest U-values obtained with triple glazing and highly insulated frames generally make sense in cold climatic conditions, contrary to hot climatic conditions.

This is illustrated in the document downloaded under 'Supporting information', based on the 'Lot 32' study Commissioned by the European Commission (see link provided under 'Supporting information' and Task 7, Chapter 4).

Are there any other aspects you would like to raise (e.g. regarding potential links of the substantial contribution criteria of this activity with the substantial contribution criteria of another activity included in the Taxonomy)?

- Yes
- No

* If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3000 character(s) maximum

No comment (field is required)

Do No Significant Harm (DNSH)

Do you consider that the DNSH criteria ensure that no significant harm occurs to the objective?

	Yes	No
* Climate change mitigation	<input type="radio"/>	<input checked="" type="radio"/>
* Climate change adaptation	<input type="radio"/>	<input checked="" type="radio"/>

* Sustainable use and protection of water and marine resources	<input type="radio"/>	<input checked="" type="radio"/>
* Transition to a circular economy	<input type="radio"/>	<input checked="" type="radio"/>
* Pollution prevention and control	<input type="radio"/>	<input checked="" type="radio"/>
* Protection and restoration of biodiversity and ecosystems	<input type="radio"/>	<input checked="" type="radio"/>

* For those DNSH criteria where you indicated "no", please specify what is missing from the criteria or what should be the performance limit level.

3000 character(s) maximum

We don't want to comment on DNSH criteria, therefore no comment (fields are required)

* Please provide a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3000 character(s) maximum

We don't want to comment on DNSH criteria, therefore no comment (fields are required)

* Do you have concerns with respect to the ability to comply with and/or implement (e.g. technical feasibility) the technical screening criteria for DNSH of the activity?

- Yes, I have concerns on the ability to comply with the criteria
- Yes, I have concerns on the ability to implement the criteria
- No

* If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3000 character(s) maximum

We don't want to comment on DNSH criteria, therefore no comment (fields are required)

Are there any other aspects you would like to raise (e.g. regarding potential links of the DNSH criteria of this activity with the DNSH criteria of another activity included in the Taxonomy)?

- Yes
 No

* If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

We don't want to comment on DNSH criteria, therefore no comment (fields are required)

Supporting information

Please include any links to websites containing scientific evidence to support your justification(s).

3000 character(s) maximum

DG ENER LOT 32 study:
<https://www.vhk.nl/downloads/Reports/2015/VHK%20511%20Window%20Products%20Lot32%20TASK1-7.ZIP>

Please upload any attachments to scientific evidence to support your justification(s).

The maximum file size is 1 MB.

You can upload several files.

dc602b23-c3c4-432b-970c-e2517e215c46

/Joint_call_to_revise_criteria_for_windows_in_the_EU_Taxonomy_Climate_Delegated_Act_2022-10.pdf

Please include any additional information that you would like to share.

3000 character(s) maximum

In section 2.1, despite having indicated that we were only willing to comment on the 'Substantial contribution criteria', we were also requested to answer the questions of the two other parts 'Scope definition' and 'DNSH criteria'. Please skip answers related to that.

Useful links

[EU Taxonomy Regulation \(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)

[Climate Delegated Act \(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)

[Taxonomy Compass \(https://ec.europa.eu/sustainable-finance-taxonomy/\)](https://ec.europa.eu/sustainable-finance-taxonomy/)

[JRC report on substantial contribution to climate change mitigation \(https://publications.jrc.ec.europa.eu/repository/handle/JRC123355\)](https://publications.jrc.ec.europa.eu/repository/handle/JRC123355)

[JRC report on substantial contribution for environmental objectives 3-6 \(https://publications.jrc.ec.europa.eu/repository/handle/JRC126045\)](https://publications.jrc.ec.europa.eu/repository/handle/JRC126045)

[TEG Taxonomy Report: Technical Annex \(https://ec.europa.eu/info/files/200309-sustainable-finance-teg-green-bond-standard-usability-guide_en\)](https://ec.europa.eu/info/files/200309-sustainable-finance-teg-green-bond-standard-usability-guide_en)

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

[Specific privacy statement \(https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf\)](https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)

Contact

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