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EU Taxonomy Stakeholder Request Mechanism

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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 <u>Taxonomy Climate Delegated Act</u> and <u>Taxonomy Complementary Delegated Act</u>) or under scrutiny by EU co-legislators (see <u>Taxonomy Environmental Delegated Act</u> and <u>amendments to</u> the <u>Taxonomy Climate Delegated Act</u>) or to suggest new economic activities that should be added to the EU Taxonomy.

In accordance with Article 20 (2c) of the <u>Taxonomy Regulation</u>, 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 lockin 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 <u>fismasustainable-finance@ec.europa.eu</u>.

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)
- <u>the Environmental Delegated Act</u> (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@eurowindoor.eu
Organisation name (if relevant)
EuroWindoor AISBL
Role in the organisation (if relevant)
Secretary General
Transparency Register number of organsiation (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	t)
© 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	

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V	I agree with the personal data protection provisions.
2.	Feedback
	ould you like to comment on an existing activity or recommend a new
	☑ Comment on an existing activity
	Recommend a new activity
	1. Commenting on existing activities already included in e EU Taxonomy
* W	hich activity would you like to comment on?
	ease use the following format: Objective, section number, name of the activity cample: Mitigation, 1.1, Afforestation
* W	Mitigation, 3.5, Manufacture of energy efficiency equipment for buildings, footnote 94 (curtain walls)
* W	Mitigation, 3.5, Manufacture of energy efficiency equipment for buildings, footnote 94 (curtain walls) Adaptation, 3.5, Manufacture of energy efficiency equipment for buildings, footnote 109 (curtain walls)
* W	Mitigation, 3.5, Manufacture of energy efficiency equipment for buildings, footnote 94 (curtain walls) Adaptation, 3.5, Manufacture of energy efficiency equipment for buildings, footnote 109 (curtain walls) hich aspect of the activity would you like to comment on?
* W	Mitigation, 1.1, Afforestation Mitigation, 3.5, Manufacture of energy efficiency equipment for buildings, footnote 94 (curtain walls) Adaptation, 3.5, Manufacture of energy efficiency equipment for buildings, footnote 109 (curtain walls) hich aspect of the activity would you like to comment on? Scope/ description

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?

6

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

SUMMARY

THE ISSUE:

Curtain walling is referred to in footnote 94 in Annex 1 and in footnote 109 in Annex 2 of EU Taxonomy Climate Delegated Act without specifying under which product they fall.

Curtain walling is characterized by large area glazing structures which are more comparable to windows than opaque walls.

Curtain walling should therefore be treated as 'windows' and not as 'external wall systems'.

Draft Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act, dated 19 December 2022, includes a question (nr 40) about Curtain Walling, but the provided answer is not satisfactory,

OUR SUGGESTION:

Rename section '(a) windows with...' into '(a) windows and curtain walls with...'

FURTHER INFORMATION:

The Draft Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act, dated 19 December 2022, includes the QUESTION (40) Can curtain walling be used to qualify for taxonomy-alignment under Section 3.5?', and the ANSWER:

Yes, in the Delegated Act, "curtain wall" can be understood as a "non-load bearing wall", in line with its use in (EN) ISO 12631, which covers both opaque and non-opaque elements. We recognise the proposed U-value for walling systems might be very difficult to meet by curtain walls that are fully (or almost fully) glazed. The latter (fully or almost fully glazed walls) could qualify as window products under the respective U-value. In principle, for fully (or almost fully) glazed and transparent curtain walls, i.e. those for which at least 80% of the surface is glazed and transparent, it is necessary to apply the proposed U-value for windows.'

THIS ANSWER IS NOT SATIFACTORY because most curtain walls have less than 80% of glazed or transparent surface, meaning that the criteria for external wall systems and maximum thermal transmittance level value of 0.5 W/(m²K) will apply, which is not achievable by most curtain walling.

Further evidence of this is provided further below under 'Substantial contribution' and in 'Supporting information'.

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).

3	000 character(s) maximum
	No comment (field is required)
	e there any key technical factors that need to be better defined in the technical reening criteria for substantial contribution of the activity? Pes
	No
_	ves, please identify the terms that need to be better defined and suggest an
rat pu	ernative definition together with a brief scientific/technical explanation and ionale, as well as supporting evidence for your suggestion(s) (including links to blished journal articles and technical documents).
rat pu	cionale, as well as supporting evidence for your suggestion(s) (including links to blished journal articles and technical documents).
rat pu	cionale, as well as supporting evidence for your suggestion(s) (including links to blished journal articles and technical documents).
rat pu 3	ionale, as well as supporting evidence for your suggestion(s) (including links to blished journal articles and technical documents). **OOO character(s) maximum** No comment (field is required)
rat pu 3	cionale, as well as supporting evidence for your suggestion(s) (including links to blished journal articles and technical documents). No comment (field is required) O you have concerns with respect to the ability to comply and/or implement (e.g. chnical feasibility) the technical screening criteria for substantial contribution of

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

In the DRAFT COMMISSION NOTICE from 19th December 2022, the Question 40 replies to the possibility for curtain walling to qualify for taxonomy-alignment under Section 3.5.

According to the given answer, Curtain Walling will fall under the windows criteria with U-value ≤ 1.0 W/ (m²K) if at least 80% of the surface is glazed and transparent. If the glazed and transparent area is less when some opaque panels are included, the criteria for wall systems will apply with U-value ≤ 0.5 W/(m²K). As Curtain Walling fulfils rarely at least 80% of glazed and transparent surface and U values usually are higher than 0.50 W/(m²K) the FAQ 40 does not solve the problem that the product cannot comply with the

EU Taxonomy.

Differentiating the criteria for Curtain Walling to fall into either the category of windows or walls does not take into account the characteristics of Curtain Walling and does not give a fair evaluation.

Curtain Walling is rarely composed in a way that can be compared with a simple wall. The nature of Curtain Walling is indeed that can be used to create diversity in the façade with the variety of transparent and opaque areas. This gives a large flexibility in the architecture of the façade as well as the use of the rooms inside the building. This ensures good energy performance combined with the admittance of solar gain, daylight and view.

Under 'Supporting information', we included the joint position from European Aluminium and EuroWindoor that includes some examples from recent projects in Denmark, Norway and UK made of high performing products showing the diversity of Curtain Walling, however also showing that the suggested distinction between transparent and opaque areas is not reasonable and thus the criteria for Curtain Walling should be linked to Windows only, and without conditions. This is also a simple approach.

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).

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	0	•
* Climate change adaptation	0	•
* Sustainable use and protection of water and marine resources	0	•
* Transition to a circular economy	0	•
* Pollution prevention and control	0	•

	* Protection and restoration of biodiversity and ecosystems
fro	r those DNSH criteria where you indicated "no", please specify what is missing m the criteria or what should be the performance limit level.
	We don't want to comment on DNSH criteria, therefore no comment (fields are required)
sup arti	ease provide a brief scientific/technical explanation and rationale, as well as oporting evidence for your suggestion(s) (including links to published journal icles and technical documents).
	We don't want to comment on DNSH criteria, therefore no comment (fields are required)
	you have concerns with respect to the ability to comply with and/or implement 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
exp (ind	res, please identify your concern(s) together with a brief scientific/technical planation and rationale, as well as supporting evidence for your suggestion(s) cluding links to published journal articles and technical documents).
	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)?

	We don't want to comment on DNSH criteria, therefore no comment (fields are required)
Sı	upporting information
jus	ease include any links to websites containing scientific evidence to support your tification(s).
	ease upload any attachments to scientific evidence to support your justification(s).
Yo	e maximum file size is 1 MB. u can upload several files. d474963e-c2f3-4335-99c9-fcfce4aff22e /Joint_position_on_Criteria_for_Curtain_Walling_in_the_EU_Taxonomy_Climate_Delegated_Act_2023- 02.pdf
	ease include any additional information that you would like to share.
	We were also requested to answer the questions on 'DNSH criteria'. Please skip answers related to that.

* If yes, please specify together with a brief scientific/technical explanation and

published journal articles and technical documents).

rationale, as well as supporting evidence for your suggestion(s) (including links to

Yes

No

Useful links

EU Taxonomy Regulation (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)

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

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

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

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

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

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)

Contact

Contact Form