

Call for feedback by the Platform on Sustainable Finance on the draft report on preliminary recommendations for the review of the Taxonomy Climate Delegated Act and additional technical screening criteria for the EU Taxonomy

Fields marked with * are mandatory.

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Disclaimer:

The draft report is a working document by the Platform on Sustainable Finance and contains preliminary technical screening criteria that do not represent a final view of the Platform.

This call for feedback is part of ongoing work by the Platform, which was set up by the Commission to provide advice on the further development of the EU taxonomy. The call for feedback represents an opportunity to gather feedback and evidence from a wider set of stakeholders, to improve the draft criteria and make them more robust and usable.

This feedback process is not an official Commission consultation. The draft report produced by the Platform is not an official Commission document. Nothing in this feedback process commits the Commission nor does it preclude any policy outcomes.

Introduction

The development of the EU Taxonomy relies on extensive input from experts from across the economy and civil society. In line with Article 20 of the [Taxonomy Regulation \(\(EU\) 2020/8521\)](#), the European Commission set up a permanent expert group, the [Platform on Sustainable Finance](#), which advises the Commission on issues related to its sustainable finance framework, notably the further development of the EU Taxonomy. This report is part of the work of the Platform under its second mandate.

Under this mandate, the Platform has been tasked by the European Commission with reviewing and potentially recommending revisions to the technical screening criteria of the economic activities included in the Climate Delegated Act (DA) adopted in 2021, with a focus on making them more usable and simplify reporting. The review focused mainly on transitional activities, for which the Taxonomy Regulation stipulates a requirement for review every three years, as well as on activities that stakeholders have largely commented on as part of the [EU Taxonomy Stakeholder Request Mechanism](#).

In parallel, the Platform is developing technical screening criteria for a list of new economic activities. This involves developing technical screening criteria for these activities to make a Substantial Contribution (SC) to at least one of the environmental objectives defined by the Taxonomy Regulation while ensuring they Do-No-Significant-Harm (DNSH) to any of the other environmental objectives. Each new criteria recommendation includes a section on “usability of the criteria” which is meant to support and demonstrate that new criteria have been developed by striving for both, industrial feasibility and environmental integrity.

Additionally, the Platform’s mandate included developing DNSH criteria for activities to be included in Annex II of the Climate DA, as “adapted” activities. The Platform has done this for both, the new activities developed under the current mandate and for activities already included in the Taxonomy Delegated Acts with SC to an environmental objective other than adaptation, for which no such criteria exist yet.

In line with the Taxonomy’s guiding principle of establishing robust, science-based criteria, the call for feedback puts emphasis on providing a clear scientific and technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for any comments made with respect to the proposed technical screening criteria.

Call for feedback

The Platform is inviting stakeholders to provide feedback on the draft report through this online questionnaire.

The deadline for providing feedback is Wednesday, 5 February 2025 23:59 (Central European Time).

Please note: in order to ensure a fair and transparent feedback process, only responses received through the online questionnaire will be taken into account and included in the report summarising the responses.

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

Important notice on the publication of responses

*Contributions received are intended for publication on the Commission’s website dedicated to the Platform.

* Do you agree to your contribution being published?

- Yes, I agree to my response being published under the name I indicate (name of your organisation/company /public authority or your name if your reply as an individual
- No, I do not want my response to be published

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

Section 1: Respondent's identification

I am giving my contribution as

- Academic/research institution
- Business association
- Company/business organisation
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- International or European organisation
- National or Local Government or Ministry
- Regulatory authority, Supervisory authority or Central bank
- Other public authority
- Trade union
- Other

Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

First name and last name

Frank Koos

Name of your organisation

EuroWindow AISBL

Is your organisation included in the Transparency Register?

(If your organisation is not registered, [we invite you to register here](#), although it is not compulsory to be registered to reply to this feedback process.)

- Yes
- No

If yes, please indicate your Register ID number:

29749561729-18

Where are you based?

- Austria
- Belgium
- Bulgaria

- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Italy
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Malta
- Norway
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland
- The Netherlands
- United Kingdom
- Other country

Where does your organisation carry out its activities (select one or more of the following)?

- Europe
- Middle East
- Africa
- Asia
- North America
- South America
- Global

What is the field of your activity?

- Accounting
- Auditing
- Banking
- Credit rating agencies
- Insurance
- Pension provision

- Investment management (e.g. hedge funds, private equity funds, venture capital funds, money market funds, securities)
- Market infrastructure operation (e.g. CCPs, CSDs, Stock exchanges) Social entrepreneurship
- Agriculture, forestry and fishing
- Mining and quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water supply; sewerage, waste management and remediation activities
- Construction and real estate activities
- Transportation and storage
- Accommodation and food service activities
- Information and communication
- Professional, scientific and technical activities
- Administrative and support service activities
- Public administration and defence; compulsory social security
- Education
- Human health and social work activities
- Other

Section 2: Targeted feedback on the TWG report

What section of the TWG report do you want to comment on?

- Review of the Climate Delegated Act
- Recommendations of new activities
- Defining the missing DNSH for the inclusion of “adapted” activities
- Additional proposals

Section 2.1: Review of the Climate Delegated Act

What sub-section do you want to comment on?

- Review of Mitigation Annex
- Review of Adaptation Annex
- Reviews relevant for both Annexes

Section 2.1.1. Review of Mitigation Annex

Energy-related thresholds

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Bioenergy activities

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

Manufacturing activities

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

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

2000 character(s) maximum

Despite stakeholders' input on Section 3.5, "Manufacture of Energy Efficiency Equipment for Buildings," their concerns have not been addressed, and the screening criteria remain unreviewed. Stakeholders have specifically highlighted that the current criteria for windows and curtain walling do not factor in geographical and climatic variations, which are crucial to optimizing both resource and energy use. It also remains unclear which screening criteria apply to curtain walling.

Furthermore, predetermined U-value thresholds provide unsuitable data for windows and curtain walling. An energy balance approach — which takes into account both heat losses and solar gains in accordance with local climatic conditions — is the only reliable way to determine the energy efficiency of transparent building elements and thus assess their relevance to climate change mitigation and adaptation.

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

1. Allocation of Curtain Walling to Windows

Curtain walling is characterized by large glazed areas, making it more akin to windows than to opaque exterior walls. Therefore, it should be included under the category of "windows" rather than treated as an "external wall system."

Proposed Change: Rename the section title from "(a) windows with..." to "(a) windows and curtain walls with..."

2. Differentiating Threshold Values (Short Term)

In the short term, threshold values should be differentiated across the EU. One approach is to use the minimum energy performance requirements for building elements set by individual Member States. This step may be skipped if an “energy balance” calculation is already available at the national level.

3. Shifting to an Energy Balance Approach (Medium Term)

In the medium term, both heat losses (U-value) and solar energy gains (g-value) should be combined and weighted according to climate conditions. This “energy balance” calculation is the only accurate way to assess the overall energy performance of transparent building components, such as windows and curtain walls. The Commission has already developed guidance on calculating the energy performance of transparent building elements in line with Article 4 of Directive 2024/1275/EU (EPBD). Future thresholds of screening criteria shall be based on these energy balance formulas.

For more details and justification see the input of EuroWindow given in the Stakeholder Request Mechanism and related position papers.

Environmental protection and restoration activities

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Construction and real estate

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Review of Appendix B on generic DNSH criteria to Sustainable Use of Water and Protection of Water and Marine Resources

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Review of Appendix C on generic DNSH criteria to Pollution Prevention and Control

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Review of Appendix D on generic DNSH criteria to Protection and Restoration of Biodiversity

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

Section 2.1.2. Review of Adaptation Annex

The basis and rationale for the review

Do you generally support the recommendations made in this chapter?

- Yes
- No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
- No

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

2000 character(s) maximum

Despite stakeholders' input on Section 3.5, "Manufacture of Energy Efficiency Equipment for Buildings," their concerns have not been addressed, and the screening criteria remain unreviewed. It is not clear from the draft report how this issue shall be solved. For more information see comments about screening criteria for energy efficiency of transparent building elements in Section 2.1 'Review of the Climate Delegated Act'.

Please provide a suggestion for an alternative text. Each suggestion needs to be based on scientific or technical evidence, and supported by references where applicable. Feedback where evidence is not provided cannot be considered.

2000 character(s) maximum

EuroWindowor provided input about screening criteria for energy efficiency of transparent building elements in Section 2.1 'Review of the Climate Delegated Act', in the Stakeholder Request Mechanism and in related position papers.

Improving the usability of the Adaptation generic criteria

Do you generally support the recommendations made in this chapter?

- Yes
 No

Would you like to give specific feedback on the recommendations made in this chapter?

- Yes
 No

Section 2.1.3. Reviews relevant for both Annexes

Review of differing activity titles and descriptions

Recommended future work: Addressing other potential issues with specific activities

Recommended future work: Review of DNSH of Annex II activities not consulted with the Platform

Recommended future work: Review of activities where the output of the activity requires to be "adapted" in addition to the activity itself being "adapted"

Recommended future work: DNSH Threshold updates for some "Manufacturing" activities

Section 3: General feedback on the draft report

Do you have any comments on the written report that you would like to make?

- Yes
 No

If yes, please provide brief comments in the comment box below:

5000 character(s) maximum

In the report it is mentioned several times that the timeline and capacities available to the Platform in its current mandate was not adequate to deal with all received input. The Platform decided to focus on recommendations for future work on criteria for construction and real estate instead. EuroWindowor is of the opinion that the shortcomings and problems of the first screening criteria must be resolved before new ones are established. Otherwise, there is a great risk that the problems will multiply during implementation and at some point can no longer be sensibly reversed. In addition, the mandate to enhance the usability of the Taxonomy by making recommendations to reduce its complexity while improving

its effectiveness is not being fulfilled.

We recommend prioritizing the adequate processing of all input from the Stakeholder Request Mechanism before establishing new criteria.

Useful links

[More on this call for feedback \(https://finance.ec.europa.eu/publications/call-feedback-psf-preliminary-recommendations-review-climate-delegated-act-and-addition-activities_en\)](https://finance.ec.europa.eu/publications/call-feedback-psf-preliminary-recommendations-review-climate-delegated-act-and-addition-activities_en)

[Text of the draft report \(https://finance.ec.europa.eu/document/download/a3e72e4c-f2fb-4400-b06f-f7f10dc2cd09_en?filename=250108-sustainable-finance-platform-draft-taxonomy-report_en.pdf\)](https://finance.ec.europa.eu/document/download/a3e72e4c-f2fb-4400-b06f-f7f10dc2cd09_en?filename=250108-sustainable-finance-platform-draft-taxonomy-report_en.pdf)

[Specific privacy statement \(https://finance.ec.europa.eu/document/download/4de7a81f-ea3f-4a3d-bcd7-65d954e4f776_en?filename=2025-sustainable-finance-platform-taxonomy-report-specific-privacy-statement_en.pdf\)](https://finance.ec.europa.eu/document/download/4de7a81f-ea3f-4a3d-bcd7-65d954e4f776_en?filename=2025-sustainable-finance-platform-taxonomy-report-specific-privacy-statement_en.pdf)

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

[More on the EU taxonomy \(https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en\)](https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en)

Contact

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