

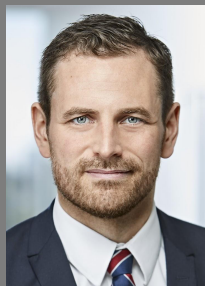
EU's Taksonomi - de tekniske screeningskriterier

An aerial photograph of a white wind turbine standing in a lush green field. The turbine's blades are visible, and the surrounding landscape is a patchwork of green fields and a dirt road.

PwC
Den 11. november 2021

An aerial photograph showing a white wind turbine in a green field, with a dirt road and other fields visible in the background.

Oplægsholdere



Tobias Sætttrup
Financial Services
Regulatory
PwC, Danmark



Daniel Næsse
Sustainability & Financial Regulatory
Advokatfirmaet PwC, Norge

Agenda



Recap fra sidst



Regulatorisk udvikling siden sidst



Anvendelse af taksonomien i praksis



Specifikke sektorer og aktiviteter



Grøn Compliance - hvad er næste skridt?



Kommende events



Q&A

1

Recap fra sidst

Det hele starter med EUs handlingsplan for bæredygtig finansiering

EU's handlingsplan for bæredygtig finansiering har 3 mål

- 1 Reorientering af kapitalstrømme mod et bæredygtigt finansielt system
- 2 Miljø-, ledelses- og bæredygtighedsaspekter skal indgå som standard i risikostyring
- 3 Fremme gennemsigtighed og bæredygtighed

10 Handlingspunkter i EU's handlingsplan

- 1 **Taksonomi:** Oprettelse af et EU-klassificeringssystem for bæredygtighedsaktiviteter
- 2 **Standarder:** Oprettelse af standarder og etiketter for grønne finansielle produkter
- 3 **Bæredygtige projekter:** Fremme investeringer i bæredygtige projekter
- 4 **Investeringsrådgivning:** Integrering af bæredygtighed i finansiell rådgivning
- 5 **Benchmarks:** Udvikling af benchmarks for bæredygtighed
- 6 **Bæredygtige ratings:** Bedre integration af bæredygtighed i ratings og markedsundersøgelser
- 7 **Bæredygtighedsforpligtelser:** Afklaring af forpligtelserne for institutionelle investorer og kapitalforvaltere
- 8 **Risikostyring:** Integrering af bæredygtighed i lovgivningsmæssige krav
- 9 **Oplysning om bæredygtighed:** Styrkelse af bæredygtighedsoplysning (disclosure) og regnskabsstandarder
- 10 **Corporate governance:** Fremme bæredygtig virksomhedsstyring og mindske kortsigtede dispositioner på kapitalmarkederne

Vedtaget lovgivning

Og nøglen er taksonomien.

Hvad er EU's Taksonomi? - Og hvad er den ikke, jf. EU's ekspertgruppe*

Taksonomien er



- En liste over økonomiske aktiviteter med tekniske kriterier
- Fleksibel til at tilpasses forskellige investeringstilgange og strategier
- Baseret på den seneste videnskabs- og industrierfaring
- Dynamisk - udvikles ift. ændringer i teknologi, videnskab, nye aktiviteter og data

Taksonomien er ikke



- En vurdering/bedømmelse af gode og dårlige virksomheder
- En obligatorisk liste at investere i
- En bedømmelse af en investerings finansielle resultat (fokuserer kun på miljømæssig indvirkning)
- Ufleksibel eller statisk (bliver regelmæssigt vurderet og tilpasset)
- En checkliste over gode og dårlige lån og dermed en afskæring af lånemuligheder for nogle virksomheder

Fokus for Taksonomien ligger i øjeblikket på definitionen af miljømæssigt bæredygtige aktiviteter

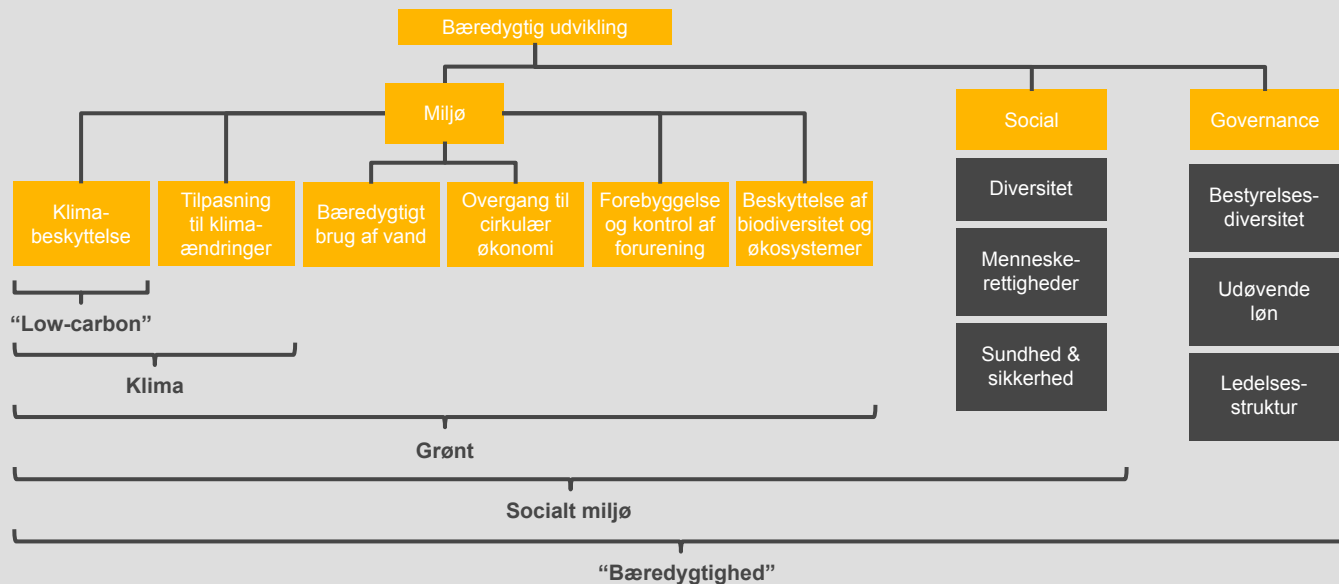
Hvad er "bæredygtigt"?

Forordningen fastlægger betingelserne og rammerne for gradvist at oprette et enkelt EU-klassificeringssystem ("taksonomi") til bæredygtige økonomiske aktiviteter. Dette er første og væsentlige skridt i retning af investering mod bæredygtige aktiviteter

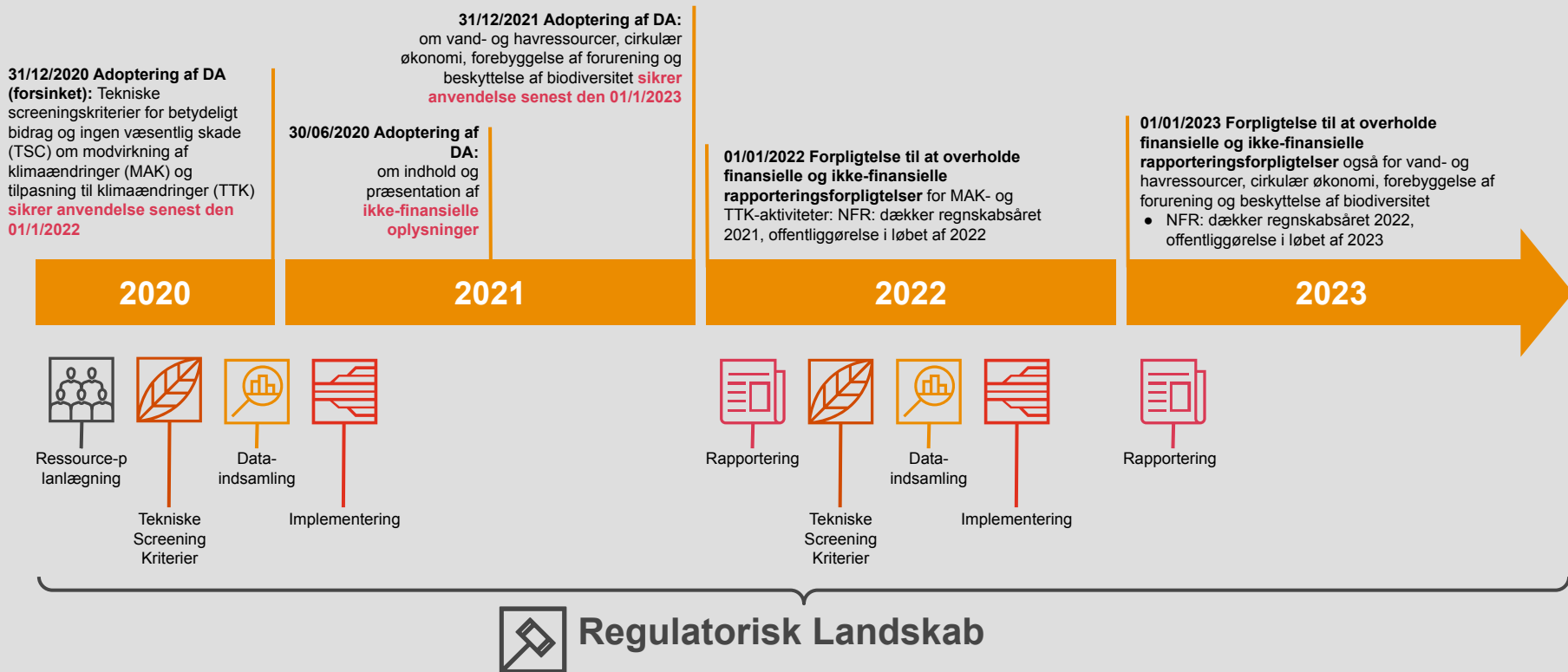
De følgende fire kumulative kriterier skal være opfyldt, for at et produkt kan blive klassificeret som bæredygtigt:

- Lever et væsentligt bidrag til et af seks miljømål
- Ikke forårsage væsentlig skade på nogen af de andre miljømål
- Opfylde sociale minimumsgarantier
- I overensstemmelse med tekniske screeningskriterier

Links mellem klima, miljø og bæredygtig finansiering



Rapporteringsforpligtelser for virksomheder træder i kraft den 1. januar 2022



2

Regulatorisk udvikling
siden sidst - fokus på
taksonomien

Handlingsplanen folder sig mere ud - og der er kommet øget fokus på rapporteringsforpligtelser

EU's handlingsplan for bæredygtig finansiering har 3 mål

- 1 Reorientering af kapitalstrømme mod et bæredygtigt finansielt system
- 2 Miljø-, ledelses- og bæredygtighedsaspekter skal indgå som standard i risikostyring
- 3 Fremme gennemsigtighed og bæredygtighed

10 Handlingspunkter i EU's handlingsplan

- 1 **Taksonomi:** Oprettelse af et EU-klassificeringssystem for bæredygtighedsaktiviteter
- 2 **Standarder:** Oprettelse af standarder og etiketter for grønne finansielle produkter
- 3 **Bæredygtige projekter:** Fremme investeringer i bæredygtige projekter
- 4 **Investeringsrådgivning:** Integrering af bæredygtighed i finansiell rådgivning
- 5 **Benchmarks:** Udvikling af benchmarks for bæredygtighed
- 6 **Bæredygtige ratings:** Bedre integration af bæredygtighed i ratings og markedsundersøgelser
- 7 **Bæredygtighedsforpligtelser:** Afklaring af forpligtelserne for institutionelle investorer og kapitalforvaltere
- 8 **Risikostyring:** Integrering af bæredygtighed i lovgivningsmæssige krav
- 9 **Oplysning om bæredygtighed:** Styrkelse af bæredygtighedsoplysning (disclosure) og regnskabsstandarder
- 10 **Corporate governance:** Fremme bæredygtig virksomhedsstyring og mindske kortsigtede dispositioner på kapitalmarkederne

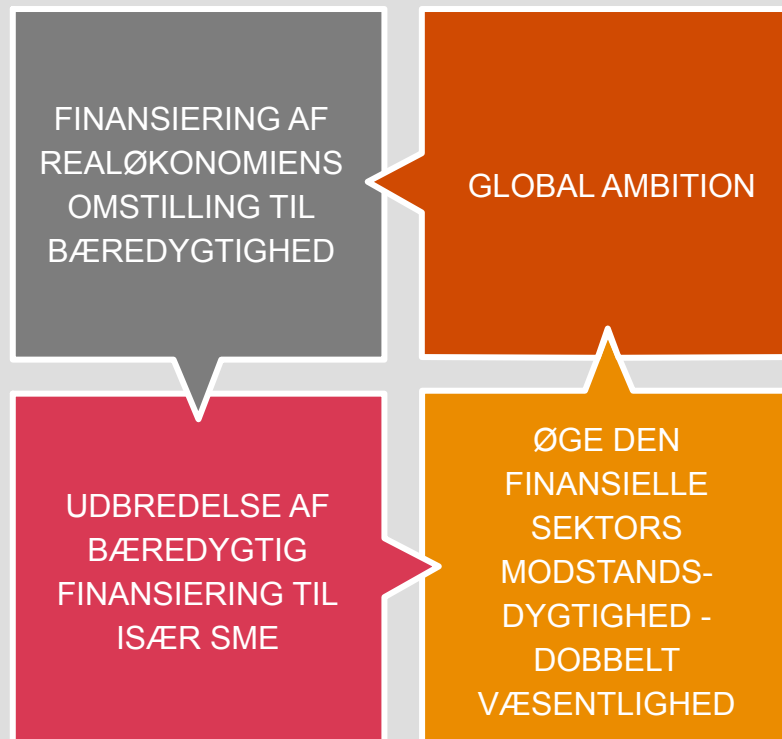
Vedtaget lovgivning

CSRD, Taksonomi og SFDR

Hvordan hænger det hele sammen?



Og hvilken betydning har EU Kommissionens opdaterede strategi



Den sociale taksonomi

Den sociale taksonomi er et foreløbigt udkast baseret på eksisterende lovgivning fx ILO arbejdstagerrettigheder - ved udgangen af 2021 vedtager kommissionen, om et endeligt forslag skal videreudvikles.

HORISONTAL DIMENSION - menneskerettigheder

Sikre anstændigt arbejde

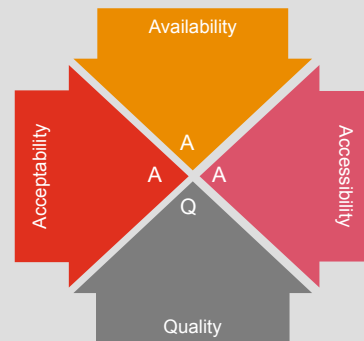
Fremme forbrugernes interesser

Fremme inkluderende og bæredygtige samfund

VERTIKAL DIMENSION - levestandarder

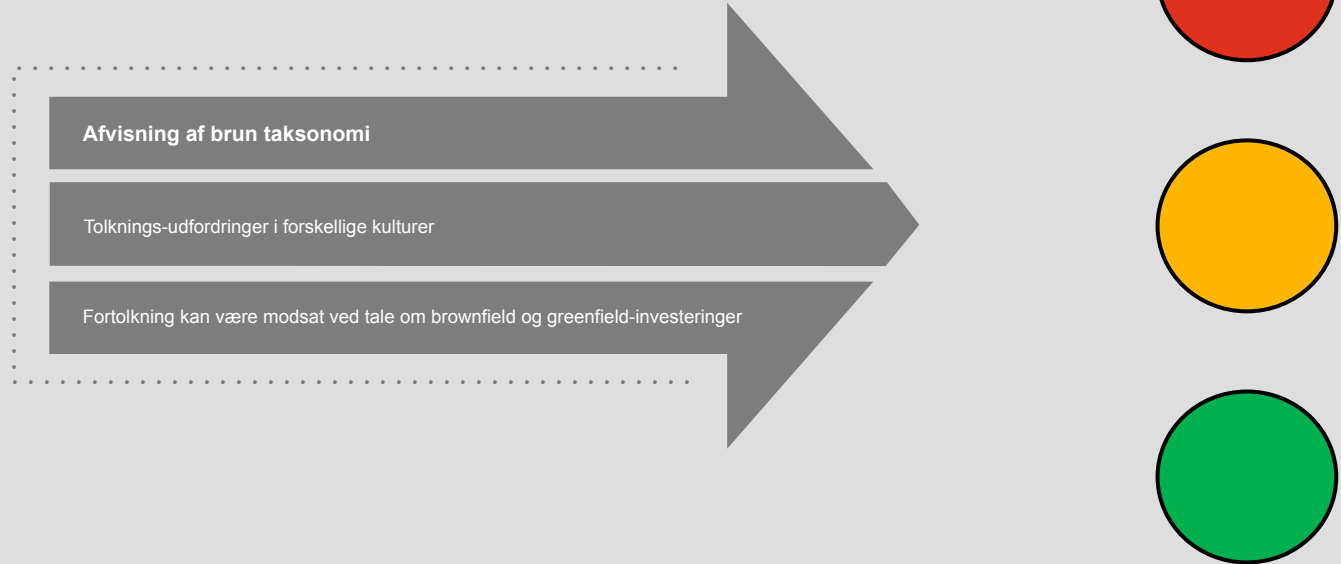
Forbedring af tilgængeligheden af produkter og tjenester til basale menneskelige behov

Forbedring af tilgængeligheden til grundlæggende økonomisk infrastruktur

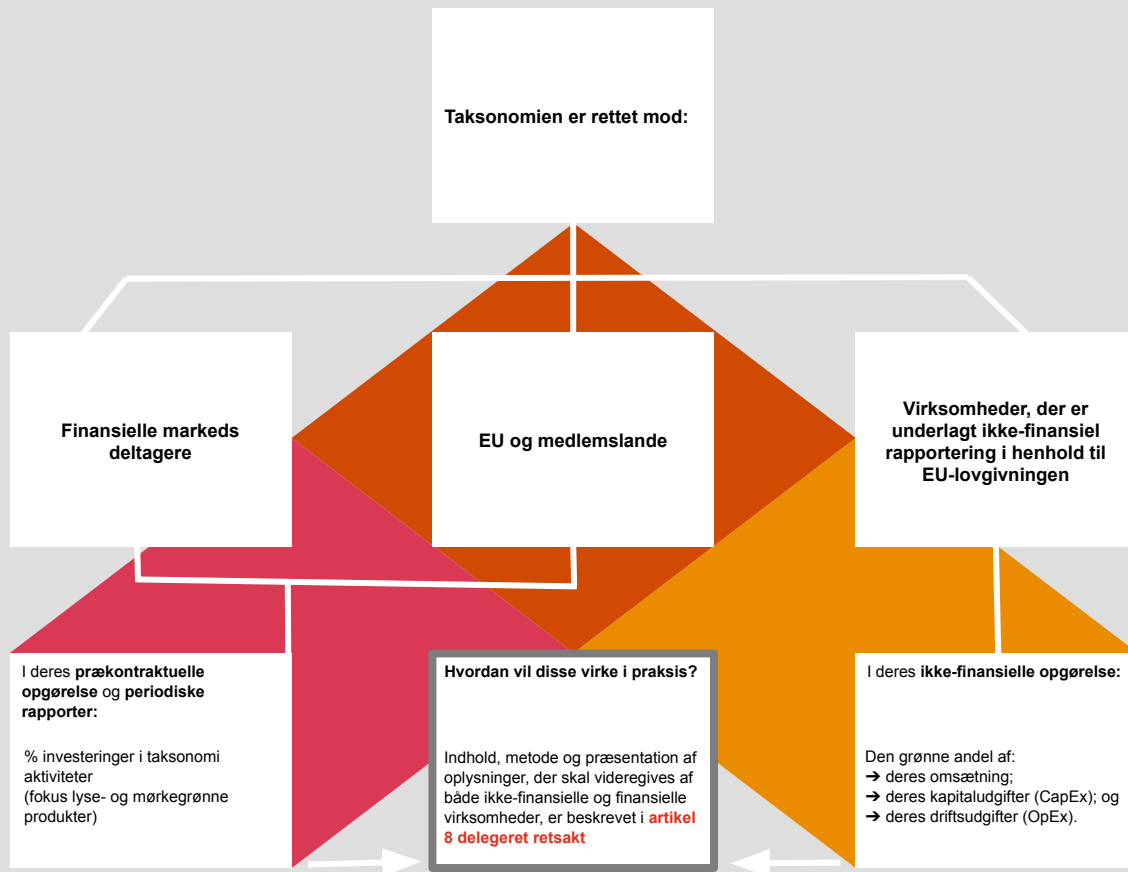


AAAQ Framework
Criteria Approach til den vertikale dimension

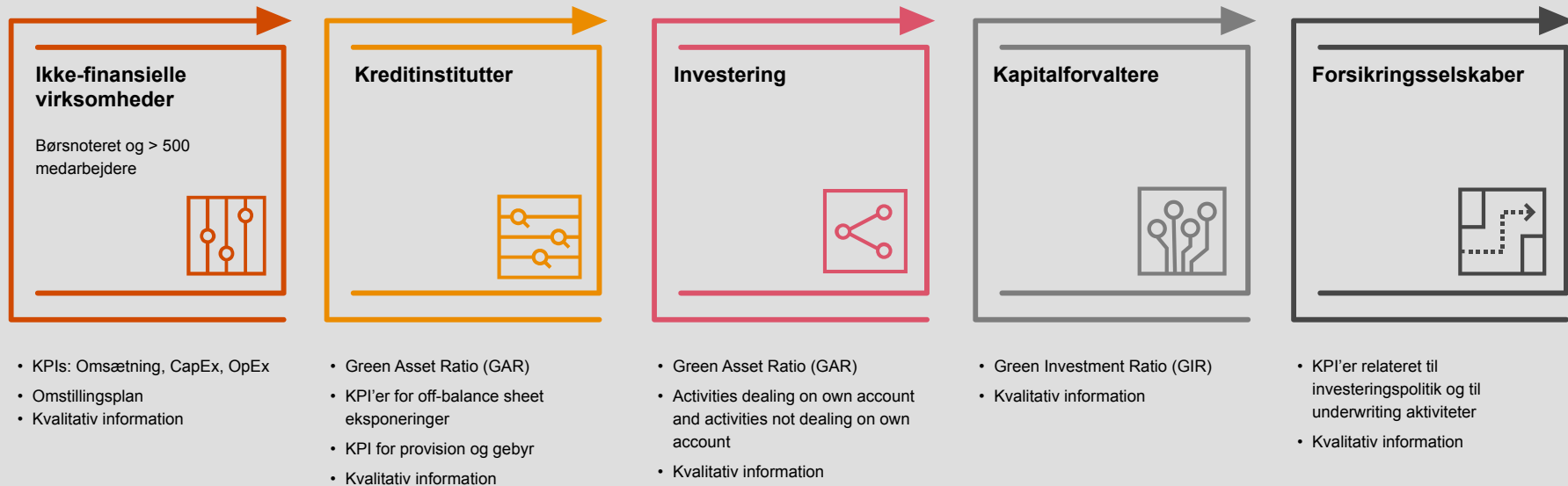
Trafiklyset for bæredygtig finansiering



Delegeret retsakt til taksonomiens artikel 8



Rapporteringskrav



Taksonomirapportering

For regnskabsåret 2021 skal alm. virksomheder kun oplyse om omfanget af taksonomi relevante aktiver:



**ESG data krav til taxonomi
rapportering i årene 2021 (og 2022
for finansielle virksomheder)**

- ☐ andelen af aktiviteter, der er Taxonomy-eligible og Taxonomy non-eligible;
- ☐ *I den engelske tekst i den delegerede retsakt er “aligned” skiftet ud med “eligible”.*
- ☐ *Et lille ord med en stor betydning*



Påkrævede handlinger

Definer rapportering

Fremskaf data

Verificer data og foreløbige
resultater med interessenter

Forbered rapport

Få input fra alle interessenter
på endelig rapportering

3

Anvendelse af
taksonomien i praksis

Fem trin til beregning af taksonomi eksponering

1 Identifikation

Identificer de aktiviteter, der udføres af virksomheden, udstederen eller er dækket af det finansielle produkt (f.eks. projekter, brug af overskud), der er omfattet af taksonomien.



2 Betydeligt bidrag

For hver aktivitet skal det vurderes, om virksomheden eller udstederen opfylder de relevante kriterier for et væsentligt bidrag, fx elproduktion <100 g CO₂ / kWh.



3 Ingen væsentlig skade (DNSH)

Kontroller, at udstederen opfylder DNSH-kriterierne. Investorer, der bruger taksonomi, vil sandsynligvis bruge en due diligence-lignende proces til at gennemgå præstationen for underliggende investeringsselskaber.



4 Minimums-garantier

Gennemfør due diligence for at undgå enhver overtrædelse af de sociale minimumsgarantier, der er fastsat i taksonomi-forordningen.



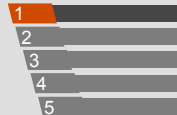
5 Beregning

Beregn tilpasning af investeringer med taksonomien og forbered oplysninger på investeringsproduktniveau.



Tekniske
Screening
Kriterier

Identifikation af økonomiske aktiviteter, der er omfattet af taksonomien



Når man anvender EU-taksonomien, er det første trin at identificere hvilke, økonomiske aktiviteter, der udføres af det pågældende selskab, er **omfattet af taksonomien**



EU's **NACE-koder*** er et register og kan vejlede i identifikationen af økonomiske aktiviteter. For at en økonomisk aktivitet kan være **omfattet af taksonomien**, skal den være defineret i de **tekniske screeningskriterier**

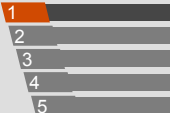


Om en økonomisk aktivitet er omfattet af EU-taksonomien bestemmes således **ikke** af, om den er grøn / bæredygtig, men snarere om den er defineret under **EU -taksonomien****

* NACE-koder = europæisk brancheklassifikationssystem (NACE = Nomenclature statistique des activités économiques dans la Communauté européenne)

** Husk på, at de mest forurenende forretningsaktiviteter først er defineret, hvorfor høj taksonomi-omfatning ikke nødvendigvis kan omsættes til en grøn portefølje

De første 77 taksonomi-omfattede økonomiske aktiviteter inden for 9 sektorer



Transport

- Construction of water projects
- Freight rail transport
- Freight transport service by road
- Infrastructure for low carbon transport
- Inland freight water transport
- Inland passenger water transport
- Interurban scheduled road water transport
- Passenger cars and commercial vehicles
- Passenger rail transport (inter urban)
- Sea and coastal transport
- Infrastructure for personal mobility, cycle logistics
- Infrastructure for rail transport
- Infrastructure enabling low-carbon road transport and public transport
- Infrastructure enabling low carbon water transport
- Public transport



Professional, scientific and technical activities

- Professional services related to energy performance of buildings
- Close to market research, development and innovation
- Research, development and innovation for direct air capture of CO₂



Manufacturing

- Renewable energy technologies
- Equipment for the production of and use of hydrogen
- Batteries
- Aluminium
- Cement
- Fertilizers and nitrogen compounds
- Iron and steel
- Low carbon technologies
- Other inorganic based chemicals
- Other organic based chemicals
- Plastics in primary forms



Forestry

- Afforestation
- Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event
- Forest management
- Conservation forestry



Environmental protection and restoration activities

- Restoration of wetlands



Water, Waste and Sewage Remediation

- Construction, extension and operation of water collection, treatment and supply systems
- Renewal of water collection, treatment and supply systems
- Construction, extension and operation of waste water collection and treatment
- Renewal of waste water collection and treatment
- Collection and transport of non-hazardous waste in source segregated fractions
- Anaerobic digestion of sewage sludge
- Anaerobic digestion of bio-waste
- Composting of bio-waste
- Material recovery from non-hazardous waste
- Landfill gas capture and utilisation
- Transport of CO₂
- Underground permanent geological storage of CO₂



Information and communication

- Data-driven solutions for GHG emissions reduction
- Data processing, hosting and related activities



Construction and Real Estate Activities

- Construction of new and renovation of existing buildings
- Building renovation
- Energy efficiency equipment, charging stations for electric vehicles in buildings
- Individual measures and professional services
- Acquisition and ownership



Energy

- Electricity generation using solar photovoltaic technology
- Electricity generation using concentrated solar power (CSP) technology
- Electricity generation from wind power
- Electricity generation from ocean energy technologies
- Electricity generation from hydropower
- Electricity generation from renewable non-fossil gaseous and liquid fuels
- Electricity generation from geothermal energy
- Electricity generation from bioenergy
- Transmission and distribution of electricity
- Storage of electricity
- Storage of thermal energy
- Storage of hydrogen
- Manufacture of biogas and biofuels for use in transport and of biofuels
- Transmission and distribution networks for renewable and low-carbon gases
- District heating/cooling distribution
- Installation and operation of electric heat pumps
- Cogeneration of heat/cool and power from solar energy
- Cogeneration of heat/cool and power from geothermal energy
- Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels
- Cogeneration of heat/cool and power from bioenergy
- Production of heat/cool from solar thermal heating
- Production of heat/cool from geothermal energy
- Production of heat/cool from renewable non-fossil gaseous and liquid fuels
- Production of heat/cool from bioenergy
- Production of heat/cool using waste heat

Ikke alle aktiviteter indenfor de forskellige sektorer er inkluderet i taksonomien endnu, fx. luftfart i transport

Der eksisterer i det hele 21 NACE-sektorer

De 9 sektorer er valgt ud fra potentiel klimaindvirking, da de står for 93,5% af drivhusgasudledningen

Det er et igangværende arbejde, og målet er at inkludere alle potentielle bæredygtige aktiviteter i henhold til taksonomien over tid

Der er igangværende diskussioner om oprettelse af en social taksonomi samt en grøn/gul/rød taksonomi (økonomiske aktiviteter, der forårsager skade på miljømål) i fremtiden

Valg af aktivitet / NACE-kode

1	
2	
3	
4	
5	



Identifikasjon av korrekt kategori

Vurderingen av hvorvidt en økonomisk aktivitet kan plasseres i en kategori av økonomiske aktiviteter, må gjøres konkret og basert på aktivitetsbeskrivelsen. NACE-koder kan benyttes som utgangspunkter, men det fremgår av delegert forordning for miljømål 1 og 2 at NACE-kodene kun skal oppfattes som indikative når en økonomisk aktivitet identifiseres.



Hvilken tilknytning som kreves til aktiviteten for den enkelte aktør

EU-taksonomiens metodikk er at det tas utgangspunkt i selskapets egen økonomiske aktivitet. Dersom aktørens økonomiske aktivitet kan plasseres i en av de oppstilte kategoriene, vil omsetning fra denne aktiviteten være “eligible” såfremt den kvalifiserer etter kategoriens tekniske kriterier.

Videre vil selskapets Capex og Opex som har tilstrekkelig tilknytning til den økonomiske aktiviteten kvalifisere, etter nærmere vilkår beskrevet i delegert forordning til artikkel 8 (C(2021) 4987 final).

Dette betyr at omsetning fra en økonomisk aktivitet som ikke i seg selv kan plasseres i en kategori, vanligvis ikke er “eligible”. Eksempelvis er omsetning fra gruvedrift hvis produkt i et senere næringsledd benyttes til stål som er kvalifisert under taksonomien, ikke “eligible”.

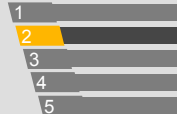
Kriteriene vil normal knytte seg til egen økonomisk aktivitet. Dette er likevel ikke en regel uten unntak, og det vil være tilfeller hvor produsenten har “eligible” omsetning, basert kun på bruken av produktet eller tjenesten, eller kjøperens aktivitet. Dette vil typisk gjelde de såkalte “enabling”-kategoriene. I disse kategoriene er kriteriene typisk knyttet til den aktiviteten som “muliggjøres”

“Eligibility”-matrise - verdikjede for havvind og installasjon

	Aktør	Aktivitetsbeskrivelse	Potensielle kategorier av økonomisk aktivitet
1	Vindmølle-eieren	Produsere vindkraft	4.3: Electricity generation from wind power
2	Rederiet	Eier og benytter fartøyet til transport- og installasjonstjenester for vindmøller	7.6: Installation, maintenance and repair of renewable energy technologies*
3	Verftet	Produserer spesialisert fartøy for transport og installasjon av vindmøller	3.3: Manufacture of low carbon technologies for transport* 3.1: Manufacture of renewable energy technologies*
4	Utstysprodusent	Produserer utstyr, systemer og komponenter til fartøyet	3.1 Manufacture of renewable energy technologies* 3.3 Manufacture of low carbon technologies for transport* 3.6: Manufacture of other low carbon technologies*
5	Stålfabrikken	Produksjon av stål	3.9: Manufacture of iron and steel

*Enabling-kategori: det er ikke installasjonen i seg selv som vurderes, men hva som installeres

Vurdering af om den økonomiske aktivitet yder et betydeligt bidrag



Det næste trin er at vurdere, om den økonomiske aktivitet yder et betydeligt bidrag til et af de seks **miljømål**. Det er her, de **tekniske screeningskriterier** kommer på banen



I appendiks til taksonomi forordningen (og inspireret af EU's *Technical annex to the TEG final report on the EU taxonomy*) findes **tekniske screeningskriterier** for betydeligt bidrag for hver økonomisk aktivitet, der er dækket af taksonomien



Der findes for hver økonomisk aktivitet **specifikke kriterier**, som skal opfyldes for at den økonomiske aktivitet kan vurderes til at yde et **betydeligt bidrag**.

Kontrol af at aktiviteten ikke gør væsentlig skade (DNSH)



Det tredje trin er at kontrollere, at den økonomiske aktivitet **ikke gør væsentlig skade** på andre af de seks **miljømæssige mål**



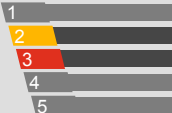
I appendiks til taksonomi forordningen (og inspireret af EU's *Technical annex to the TEG final report on the EU taxonomy*) findes ligeledes **tekniske screeningkriterier** for væsentlig skade for hver økonomisk aktivitet, der er dækket af taksonomien



Der findes for hver økonomisk aktivitet **specifikke kriterier** for hvert af de øvrige **miljømål** (hvor relevant), som alle skal opfyldes for at den økonomiske aktivitet **ikke** gør nogen **væsentlig skade**.

2. Betydeligt bidrag og 3. Ingen væsentlig skade

De tekniske screeningkriterier



Brussels, 4.6.2021
C(2021) 2800 final

ANNEX I

ANNEX

to the

Commission Delegated Regulation (EU) .../...

supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives

[SEC(2021) 166 final] - [SWD(2021) 152 final] - [SWD(2021) 153 final]

EN

EN

4.23. Production of heat/cool from renewable non-fossil gaseous and liquid fuels

Description of the activity

Construction and operation of heat generation facilities that produce heat/cool using gaseous and liquid fuels of renewable origin. This activity does not include production of heat/cool from the exclusive use of biogas and bio-liquid fuels (see Section 4.24 of this Annex).

The economic activities in this category could be associated with NACE code D35.30 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change mitigation

1. The life-cycle GHG emissions from the generation of heat/cool using renewable gaseous and liquid fuels are lower than 100gCO₂e/kWh.

Life-cycle GHG emissions are calculated based on project-specific data, where available, using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018¹⁹⁹ or ISO 14064-1:2018²⁰⁰.

Quantified life-cycle GHG emissions are verified by an independent third party.

2. Where facilities incorporate any form of abatement (including carbon capture or use of decarbonised fuels), that abatement activity complies with the relevant Sections of this Annex, where applicable.

Where the CO₂ that would otherwise be emitted from the electricity generation process is captured for the purpose of underground storage, the CO₂ is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex.

3. The activity meets either of the following criteria:

- (a) at construction, measurement equipment for monitoring physical emissions, such as methane leakage is installed or a leak detection and repair program is introduced;
- (b) at operation, physical measurement of methane emissions are reported and leak is eliminated.

4. Where the activity blends renewable gaseous or liquid fuels with biogas or bioliquids, the

¹⁹⁹ ISO standard 14067:2018, Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification (version of [adoption date]: <https://www.iso.org/standard/71206.html>).

²⁰⁰ ISO standard 14064-1:2018, Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals (version of [adoption date]: <https://www.iso.org/standard/66453.html>).

EN

109

EN

agricultural biomass used for the production of the biogas or bioliquids complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001 while forest biomass complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive.

Do no significant harm ('DNSH')

(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants ²⁰¹ . No significant cross-media effects occur. For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

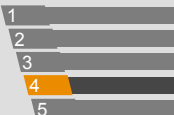
²⁰¹ Implementing Decision (EU) 2017/1442.

EN

110

EN

Undgå overtrædelse af de sociale minimumsgarantier



Til sidst skal der gennemføres due diligence for at undgå, enhver overtrædelse af de **sociale minimumsgarantier**, der er fastsat i taksonomiforordningen



De **sociale minimumsgarantier** betyder, at enhver økonomisk aktivitet skal overholde standarder for **menneskerettigheder og arbejdsforhold** defineret i



OECD Guidelines for Multinational Enterprises on Responsible Business Conduct



International
Labour
Organization

International Labour Organisation's declaration on Fundamental Rights and Principles at Work (The eight ILO core conventions)



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

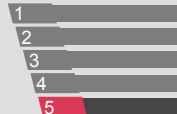
The International Bill of Human Rights



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

UN Guiding Principles on Business and Human Rights

Beregning af taksonomitilpasning



De økonomiske aktiviteter, der har bestået taksonomi-compliance testen, kan klassificeres som **taksonomisk bæredygtige**. Herefter **beregnes taksonomitilpasningen** af det overordnede finansielle produkt. Nedenstående er et eksempel på beregning af taksonomitilpasning for en simpel portefølje:

Virksomhed	Position (vægt)	Taksonomiomfattede aktiviteter	Taksonomitilpassede aktiviteter	Portefølje - Total Taksonomitilpassede aktiviteter
A	10%	50%	50%	$10\% \times 50\% = 5\%$
B	40%	40%	40%	$40\% \times 40\% = 16\%$
C	20%	30%	15%	$20\% \times 15\% = 3\%$
D	10%	20%	20%	$10\% \times 20\% = 2\%$
E	20%	10%	5%	$20\% \times 5\% = 1\%$
Total				Porteføljen er 27% taksonomitilpasset

EU har udgivet et Taxonomy Compass og EU's "Technical expert group on sustainable finance (TEG)" har udviklet et Excel-tool til formål at give en visuel repræsentation af indholdet af EU-taksonomien, startende med delegeret lov om klimamål, vedtaget den 4. juni 2021.

EU-taksonomikompasset er et online tool, som supplerer taksonomien og gør dens indhold lettere tilgængelig for forskellige brugere. Det gør det muligt for brugerne at kontrollere, hvilke aktiviteter der er inkluderet i EU's taksonomi (taksonomi-omfattede aktiviteter), til hvilke mål de væsentligt bidrager med, og hvilke kriterier de skal opfylde.

I TEG's EU-Taksonomi Excel-tool er hele taksonomien samlet i et regneark for at hjælpe med implementeringen af taksonomien ved at give et klarere klassificeringssystem afhængigt af typen af økonomisk aktivitet. Derudover adresseres manglende sammenlignelighed mellem NACE-klassifikationen, der og de klassifikationer, der bruges af virksomheder og finanssektoren ved at mappe NACE-koderne mod Bloomberg Industry Classification System (BICS) og Thompson Reuters Business Classification system (TRBC)

[illegible]

28

Norges Taxonomy tool

1. Select activities

2. Taxonomy

3. Self-assessment

4. GAP analysis

Select Activities

Please indicate the activities relevant for you:

Q

Search for activities...

3 - Manufacturing

☐

3.1. Manufacture of renewable energy technologies

☐

3.2. Manufacture of equipment for the production and use of hydrogen

☐

3.3. Manufacture of low carbon technologies for transport

☐

(a) trains, passenger coaches and wagons;

☐

(b) trains, passenger coaches and wagons;

☐

(c) urban, suburban and

☐

(d) until 31 December 2020, as 'CA' (single-deck vehicle), articulated vehicle), and com

1. Select activities

2. Taxonomy

3. Self-assessment

4. GAP analysis

Taxonomy

Below are the technical screening criteria for your selected activities to qualify for making a substantial contribution to climate change mitigation:

4.3. Electricity generation from wind power

Substantial contribution to climate change mitigation

Do no significant harm to environmental objective 2: Climate change adaptation

The activity generates electricity from wind power.

The physical climate vulnerability assessment on best practice using existing physical implements phy reduce the most activity.

1. Select activities

2. Taxonomy

3. Self assessment

4. GAP analysis

Self-assessment

Please assess your company's alignment with each of the technical screening criteria using the scale provided below. The assessment of alignment is for your own use and interest only. PwC takes no legal responsibility for your assessment.

This tool, including links and legal/regulatory content, information and assessments - is provided for the purpose of indicative informational and marketing activities only. The tool is not developed to perform exhaustive or final assessments and should not be used as such. Findings in the tool should always be supplemented by concrete and in-depth assessments. PwC takes no responsibility for any part of assessments indicated in the tool, nor for the correctness or completeness of the information or links to information provided.

4.3. Electricity generation from wind power

Substantial contribution to climate change mitigation

The activity generates electricity from wind power.

Unknown / NA Impossible Very demanding Doable, not started In route Already

Comment:

1. Select activities

2. Taxonomy

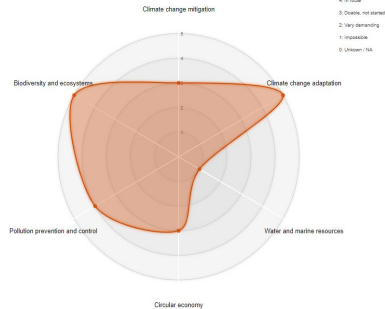
3. Self-assessment

4. GAP analysis

GAP Analysis

The spider chart below illustrates your own assessment of your company's alignment with current EU Taxonomy technical screening criteria for your chosen activities.

4.3. Electricity generation from wind power



PwC har utviklet et verktøy for å kartlegge taxonomy readiness

EU Taxonomy for Sustainable Activities
PwC Sustainability | v0.2

- 1. Select activities
- 2. Taxonomy
- 3. Self-assessment**
- 4. GAP analysis

Self-assessment

Please assess your company's alignment with each of the technical screening criteria using the scale provided below. The assessment of alignment is for your own use and interest only. PwC takes no legal responsibility for your assessment.

The assessment of alignment is for your own use and interest only. This tool, including the and regulatory content, information and assessment, is provided for the purpose of indicative information and training activities only. The tool is not an endorsement, performance or financial assessment and should not be used as such. Findings in the tool should always be supplemented by company and in-depth assessments. PwC takes no responsibility for any part of assessments submitted in this tool, nor for the consequences in consequence of the information or data in information provided.

Sea and coastal passenger water transport

Substantial contribution to climate change mitigation

The activity complies with one or more of the following criteria: (a) the vessels have zero direct (tailpipe) CO₂ emissions; (b) where technologically and economically not feasible to comply with the criterion in point (a), until 31 December 2025, hybrid and dual fuel vessels derive at least 25% of their energy from zero direct (tailpipe) CO₂ emission fuels or plug-in power for their normal operation at sea and in ports; (c) where technologically and economically not feasible to comply with the criterion in point (a), until 31 December 2025, the vessels have an attained Energy Efficiency Design Index (EEDI) value 10% below the EEDI requirements applicable on 1 April 2022, if the vessels are able to run on zero direct (tailpipe) emission fuels or on fuels from renewable sources.

Unknown / NA	Impossible	Very demanding	Disables, not started	In route	Already satisfied
☒	☐	☐	☐	☐	☐

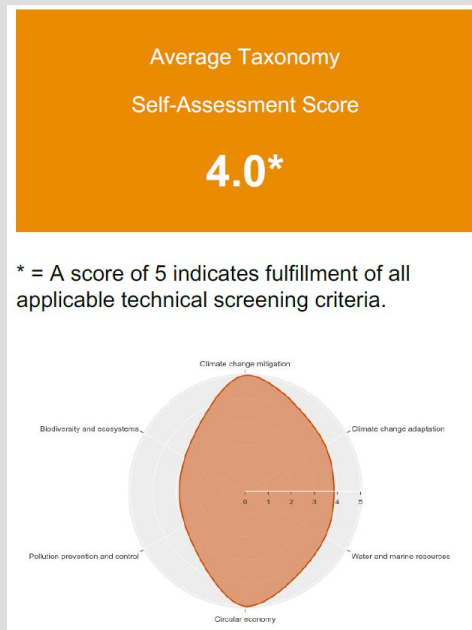
Comment:

Do no significant harm to environmental objective 2: Climate change adaptation

The physical climate risks that are material to the activity have been identified by performing a robust climate risk and vulnerability assessment. The climate risk and vulnerability assessment is proportionate to the scale of the activity and its expected lifespan. The climate projections and assessment of impacts are based on best practice and available guidance. For existing activities and new activities using existing physical assets and newly built assets the economic operator implements physical and non-physical solutions ('adaptation solutions'), that reduce the most important identified physical climate risks that are material to that activity.

Unknown / NA	Impossible	Very demanding	Disables, not started	In route	Already satisfied
☒	☐	☐	☐	☐	☐

Comment:



Sammen med virksomheten gjennomføres en self-assessment for hver aktuell aktivitet.

Virksomheten gjør egenvurdering, mens PwC fasiliteter.

Felles gjennomgang av GAP-analysen og diskusjon om ytterligere tiltak.

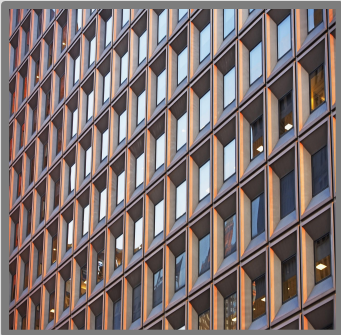
Utsending av rapport i pdf med resultatene av egenvurderingen.

4

Specifikke sektorer
og aktiviteter

Sektor: Fast Ejendom, Aktivitet: Erhvervelse og ejerskab af fast ejendom

40% af
Danmarks
energiforbrug
bruges i bygninger



35% af al
affald kommer fra
bygge og
anlægsbranchen



20% af Danmarks
CO2-udledning
kommer fra
energiforbruget i
vores bygninger



10% af Danmarks
CO2-udledning stammer fra
bygge- og anlægsprocessen
samt produktion af
byggematerialer



Identifikation

1	
2	
3	
4	
5	

Sektorer

1	Forestry
2	Environmental protection and restoration activities
3	Manufacturing
4	Energy
5	Water supply, sewerage, waste management and remediation activities
6	Transport
7	Construction and real estate
8	Information and communication
9	Professional, scientific and technical activities

Aktiviteter

7.1	Construction of new buildings
7.2	Renovation of existing buildings
7.3	Installation, maintenance and repair of energy efficiency equipment
7.4	Installation, maintenance and repair of charging stations for electric vehicles in buildings
7.5	Installation, maintenance and repair for energy performance of buildings
7.6	Installation, maintenance and repair of renewable energy technologies

7.7 Acquisition and ownership of buildings

7.7 Acquisition and ownership of buildings

NACE code: L68

Description of the activity: Buying real estate and exercising ownership of that real estate.



Betydeligt bidrag

1	
2	
3	
4	
5	

For erhvervelse og ejerskab af fast ejendom skitserer taksonomien **tre tekniske screeningskriterier** iht. det første miljømål, modvirkning af klimaændringer, for bygninger, for at de kan vurderes til at yde et **betydeligt bidrag**:

Technical screening criteria

Substantial contribution to climate change mitigation

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 assessment³⁰⁵.

*bygningens energiforbrug er mindst **20% lavere** end tærsklen, der er fastsat for kravene til næsten nul-energibygning (**NZEB**) i nationale foranstaltninger.

Ingen væsentlig skade

For erhvervelse og ejerskab af fast ejendom fastlægger taksonomien de **generiske krav** for det andet miljømål, **adapting af klimaforandringer** for at de kan vurderes til **ikke at gøre væsentlig skade**:

Do no significant harm ('DNSH')	
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of	N/A

APPENDIX A: GENERIC CRITERIA FOR DNSH TO CLIMATE CHANGE ADAPTATION

I. Criteria

The physical climate risks that are material to the activity have been identified from those listed in the table in Section II of this Appendix by performing a robust climate risk and vulnerability assessment with the following steps:

- (a) screening of the activity to identify which physical climate risks from the list in Section II of this Appendix may affect the performance of the economic activity during its expected lifetime;
- (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Section II of this Appendix, a climate risk and vulnerability assessment to assess the materiality of the physical climate risks on the economic activity;
- (c) an assessment of adaptation solutions that can reduce the identified physical climate risk.

The climate risk and vulnerability assessment is proportionate to the scale of the activity and its expected lifespan, such that:

- (a) for activities with an expected lifespan of less than 10 years, the assessment is performed, at least by using climate projections at the smallest appropriate scale;
- (b) for all other activities, the assessment is performed using the highest available resolution, state-of-the-art climate projections across the existing range of future scenarios³²⁰ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

The climate projections and assessment of impacts are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports³²¹, scientific peer-reviewed publications, and open source³²² or paying models.

For existing activities and new activities using existing physical assets, the economic operator implements physical and non-physical solutions ('adaptation solutions'), over a period of time of up to five years, that reduce the most important identified physical climate risks that are material to that activity. An adaptation plan for the implementation of those solutions is drawn up accordingly.

For new activities and existing activities using newly-built physical assets, the economic operator integrates the adaptation solutions that reduce the most important identified physical climate risks that are material to that activity at the time of design and construction and has implemented them before the start of operations.

The adaptation solutions implemented do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities; are consistent with local, sectoral, regional or national adaptation strategies and plans; and consider the use of nature-based solutions³²³ or rely on blue or green infrastructure³²⁴ to the extent possible.



Nyt udkast til de sidste fire miljømål:

EU's *Platform on Sustainable Finance: Technical Working Group* har udgivet et nyt udkast til et annex med tekniske screeningkriterier for de sidste fire miljømål - for ejerskab til fast ejendom er det muligt at opnå taksonomi-alignment på beskyttelse af biodiversitet.



Bæredygtigt brug af vand



Overgang til cirkulær økonomi



Forebyggelse og kontrol af forurening

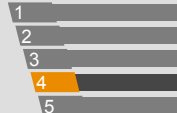


Beskyttelse af biodiversitet og økosystemer



5.3 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 1853/2006 613	
Substantial contribution to the protection and restoration of biodiversity and ecosystems A substantial contribution to biodiversity is considered to have been made when criteria A, B and C are met: A A biodiversity strategy or biodiversity management plan for the site has been produced by a suitably qualified ecologist that respects the mitigation hierarchy⁴⁴³ and addresses, as a minimum: 1. Measures taken to protect any species found on the site that are classified by the	substantial contribution to the protection and restoration of biodiversity and ecosystems substantial contribution to biodiversity is considered to have been made when criteria A, B and C are met: biodiversity strategy or biodiversity management plan for the site has been produced by a suitably qualified ecologist that respects the mitigation hierarchy⁴⁴³ and addresses, as a minimum: 1. Measures taken to protect any species found on the site that are classified by the European and IUCN Red Lists⁴⁴⁴ as Vulnerable, Endangered or critically endangered, including, where appropriate, protective barriers and/or signage around habitats, guidance for site users and contractors etc. and any other measures deemed necessary by the suitably qualified ecologist. 2. A plan for ongoing maintenance of green and biodiversity infrastructure included in the development. 3. Consideration for how the development contributes to the aims and objectives of relevant local, national, regional and international strategies for biodiversity and green infrastructure, including connecting the site to urban green infrastructure networks or corridors, where these exist. d all green infrastructure features have been designed and installed in line with appropriate best practice guidance (examples are listed in footnotes 443 and 445 below).
At least 60% of the external horizontal surface area (excluding surface area that is required for renewable energy sources in order to comply with mandatory local requirements), is covered by natural habitat or biotopes (eg green roofs⁴⁴⁵) At least 80% of all exposed horizontal surfaces on the site (including roofs⁴⁴⁶) are permeable (including open water surfaces, eg ponds etc.) vision has been made of additional biodiversity infrastructure such as artificial, building-integrated or free-standing nesting boxes for bats and birds and insect habitats ('insect hotels'). As a minimum, one of each such feature deemed appropriate for the location by the suitably qualified ecologist must be provided per residential unit⁴⁴⁷ or per 100m² of site for non-residential development.	At least 60% of the external horizontal surface area (excluding surface area that is required for renewable energy sources in order to comply with mandatory local requirements), is covered by natural habitat or biotopes (eg green roofs⁴⁴⁵) At least 80% of all exposed horizontal surfaces on the site (including roofs⁴⁴⁶) are permeable (including open water surfaces, eg ponds etc.) vision has been made of additional biodiversity infrastructure such as artificial, building-integrated or free-standing nesting boxes for bats and birds and insect habitats ('insect hotels'). As a minimum, one of each such feature deemed appropriate for the location by the suitably qualified ecologist must be provided per residential unit⁴⁴⁷ or per 100m² of site for non-residential development.
Climate change mitigation Climate change adaptation Sustainable use of protection of land and marine resources Transition to a fair economy Pollution prevention and control Rationale Land use change and surface sealing are two major drivers of biodiversity loss and	Climate change mitigation Climate change adaptation Sustainable use of protection of land and marine resources Transition to a fair economy Pollution prevention and control Rationale Land use change and surface sealing are two major drivers of biodiversity loss and

Undgå overtrædelse af de sociale minimumsgarantier



Til sidst skal der gennemføres due diligence for at undgå, enhver overtrædelse af de **sociale minimumsgarantier**, der er fastsat i taksonomiforordningen



De **sociale minimumsgarantier** betyder, at enhver økonomisk aktivitet skal overholde standarder for **menneskerettigheder og arbejdsforhold** defineret i



**OECD Guidelines for Multinational Enterprises
on Responsible Business Conduct**



International
Labour
Organization

**International Labour Organisation's declaration on Fundamental
Rights and Principles at Work (The eight ILO core conventions)**



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

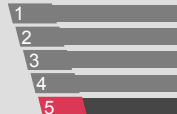
The International Bill of Human Rights



UNITED NATIONS
HUMAN RIGHTS
OFFICE OF THE HIGH COMMISSIONER

UN Guiding Principles on Business and Human Rights

Erhvervelse og ejerskab af fast ejendom - beregning



PORTEFØLJE AF EJENDOMME UNDER EJERSKAB

	Bogført værdi 01.11.2021	Værdi af ejendomme der yder et betydeligt bidrag	Værdi af ejendomme der ikke gør væsentlig skade	
Bygninger bygget før 31. december 2020	12.000.000.000	7.000.000.000	6.600.000.000	Alle disse ejendomme har energiklasse A eller bedre eller ligger er indenfor top 15% energieffektivitet i bygningsmasse (i primær energibehov (PED))
Bygninger bygget efter 31. december 2020	2.000.000.000	1.800.000.000	1.800.000.000	Alle disse ejendomme har energiforbrug er mindst 20% lavere end tærsklen, der er fastsat for kravene til næsten nul-energibygning (NZEB).
Store ikke-residentielle bygninger	6.000.000.000	4.000.000.000	3.900.000.000	Alle disse ejendomme har en nominal forbrugseffekt for varmesystemer mv. af mere end 290 kW.
SUM	20.000.000.000	12.800.000.000	12.300.000.000	
Ejerandele i tilknyttede og associerede virksomheder	5.000.000.000	3.000.000.000	2.700.000.000	
Total Portefølje	25.000.000.000	15.800.000.000	15.000.000.000	

**Taksonomitolpasning
af ejendomme under
ejerskab**

$$\frac{15.000.000.000}{25.000.000.000} \times 100 = 60.00\%$$

Porteføljen af ejendomme
under ejerskab er altså
60% taksonomilpasset

NB: Administrationen af alle
ejendomme under ejerskab lever op
til de sociale minimumsgarantier

Tekniske screeningkriterier for SØ- og kysttransport af gods, fartøjer til havneoperationer og hjælpesvirkning



Beskrivelse av økonomisk aktivitet, inkludert hvilke seksjon av taksonmien aktiviteten faller inn under

Minimumskrav i tekniske kriterier for å vesentlig bidra til miljømål 1

6.10. Sea and coastal freight water transport

Description of the activity

Transport of freight on vessels designed for operating on sea or coastal waters, and of vessels required for port operations, such as tugboats, mooring vessels, pilot vessels.

The activity is classified under NACE codes H50.2 and H52.22 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

The activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change mitigation

1. The activity complies with one or more of the following criteria:

- (a) the vessels have zero direct (tailpipe) CO₂ emissions;
- (b) until 31 December 2025, hybrid vessels use at least 50 % of zero direct (tailpipe) CO₂ emission fuel mass or plug-in power for their normal operation;
- (c) until 31 December 2025, and only where it can be proved that the vessels are used exclusively for provision of coastal services designed to enable modal shift of freight currently transported by land to sea, the vessels have direct (tailpipe) CO₂ emissions, calculated using the International Maritime Organization (IMO) Energy Efficiency

Where an Environmental Impact Assessment is carried out in accordance with Directive 2011/92/EU and includes an assessment of the impact on water in accordance with Directive 2000/60/EC, no additional assessment of impact on water is required, provided the risks identified have been addressed.

Design Index (EEDI)⁴⁵⁵, 50 % lower than the average reference CO₂ emissions value defined for heavy duty vehicles (vehicle sub group 5-LH) in accordance with Article 11 of Regulation 2019/1242;

(d) until 31 December 2025, the vessels have an attained Energy Efficiency Design Index (EEDI) value 10 % below the EEDI requirements applicable on 1 January 2022⁴⁵⁶;

2. Vessels are not dedicated to the transport of fossil fuels.

Do no significant harm ('DNSH')

(2) Climate change adaptation	The activity complies with the criteria set out in Appendix E to this Annex.
(3) Sustainable use and protection of water and marine resources	Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed, in accordance with a water use and protection management plan, developed in consultation with relevant stakeholders ⁴⁵⁷ .
(4) Transition to a circular economy	Measures are in place to manage waste, both in the use phase and in the end-of-life of the vessel, in accordance with the waste hierarchy. For ships above 500 gross tonnage, the activity complies with the requirements of Regulation (EU) No 1257/2013 of the European Parliament and of the Council ⁴⁵⁸ relating to the control and management of hazardous materials on board of ships and the requirements applicable for their recycling. In particular, measures are in place to ensure that ships are recycled in facilities included on the

Minimumskrav for at aktiviteten ikke gjør vesentlig skade på øvrige miljømål (2 flg.) ("DNSH").

Nyt udkast til de sidste fire miljømål:

EU's Platform on Sustainable Finance: Technical Working Group har udgivet et nyt udkast til et annex med tekniske screeningkriterier for de sidste fire miljømål



Bæredygtigt brug af vand



Overgang til cirkulær økonomi



Forebyggelse og kontrol af forurening



Beskyttelse af biodiversitet og økosystemer



8. Transport									
8.1 Sea and coastal freight water transport									
Description of the activity Purchase, financing, chartering (with or without crew) and operation of vessels designed and equipped for transport of freight or for the combined transport of freight and passengers on sea or coastal waters, whether scheduled or not. Purchase, financing, selling and operation of vessels required for port operations and auxiliary activities, such as tugboats, mooring vessels, pilot vessels, salvage vessels and ice-breakers. The economic activities in this category could be associated with several NACE codes, in particular 40.22, 40.23 and 40.24 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1825/2006. Where an economic activity in this category does not fulfil the substantial contribution criterion specified in point 1 (a) of the SIC section, the activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852, provided it complies with the remaining technical screening criteria set out in this Section. Substantial contribution to pollution prevention and control The Activity complies with technical screening criteria for substantial contribution set out in points 1-4 at the stage of vessel manufacturing/commissioning and Operational criteria set out in point 9¹⁷⁸. 1. The activity complies with one or more of the following criteria for air pollution: a) Zero direct emissions vessels SOX, NOx, PM									
¹⁷⁸ Fulfilling of the operational criteria will be addressed via relevant policies and procedures by vessels operators, as an indirect operational objective on the overall thermal operation used to ensure vessels	48 31st December 2023¹⁷⁹ vessels compliant with the general requirements of MARPOL Annex VI plus the requirements for Emission Control Areas (ECA) for SO_x, NO_x and PM regardless of the area of operation and having zero direct emission technology at berth. Irity complies with one or more of the following criteria for oil pollution 48 31st of December 2025 Vessels are equipped with IBTS (Integrated Bilge Water Salmest System) meeting the requirements of regulation 14 of the MARPOL Annex 16 and with real-time discharge quality monitoring system. Proper systems are place to eliminate stem tube/purifier shaft oil leakage 3m 1st January 2020 vessels equipped with relevant bilge water treatment systems achieve oil content of the effluent without dilution of less than 15ppm per million, per system are in place to eliminate stem tube/purifier shaft oil leakage Irity complies with one or more of the following criteria for water pollution vessels that operate at less than 12 miles from shore connect to a zero discharge of y kind of wastewater (grey and black water). Vessels are equipped with wastewater erion tanks and sewage collection systems to be emptied during stopovers in ports' minals. 48 31st of December 2025 vessels that operate beyond 12 miles from shore are uipped with on board treatment systems approved by the Administration in cordanace with ANNEX 28 Resolution MEPC.109/60/2006 REVISED GUIDELINES 4 IMPLEMENTATION OF EFFLUENT STANDARDS AND PERFORMANCE TESTS								
¹⁷⁹ The nature of the engine on board defines GHG and air pollutants, therefore it is assumed that 100% SO_x will be removed on a 3 yearly basis along with Climate Mitigation SC. ¹⁸⁰ SO_x ECA criteria can be met through operating on fuel with less than 0.1% sulphur content, if this is the choice made by the vessel owner/operator. When this becomes the operational criteria and it has	SEWAGE TREATMENT PLANTS): All waste waters to be treated and discharged after treatment and only beyond 12 miles from the shore. Irity complies with the following criteria for underwater noise pollution: els larger than 24 meters must implement IMO recommendations C.10 in 2013 Guidelines for the Reduction of Underwater Noise from Commercial ship to Address Adverse Impacts on Marine Life with proper detailed measures d on the three primary sources of underwater noise, namely on propellers, hull on-board machinery, and various operational and maintenance remediations such as hull cleaning. As a result of application of the guidelines, the el should achieve underwater noise levels no higher than 171 + 10 log (Hz) or 10 1 00 Hz and 162 + 10 log (Hz) for 1 kHz – 100 kHz, value in quiet cove items at speed of 10 knots and measured in accordance with ISO 17082:2019. Irity complies with the following operational requirements, which are covered in and contractual agreements between financial institutions/asset owners/operators Ex post minimum annually 1 vessels will have a maximum average speed of 10 knots, with exception of ships where maximum average speed will not exceed 12 knots. On 14001 standard certification must be required to verify correct operation of smart technologies on-board, compliance with relevant environmental policies and above as well as legal compliance Irity operator has established strict procedures and ensures regular maintenance continuous training on operation, maintenance and verifications of Integrated Water Treatment and Monitoring System systems. Irity operator commits to an overflow STP plan to ensure untreated or partially ad sewage is not directed into the bilge or ballast water systems. ... Irity operator commits to Zero discharge in Marine Protected Areas regardless of the by-law set in specific NPMs.								
For battery-operated vessels, those measures include reuse and recycling of batteries and electronics, including critical raw materials (re-use). For activities with ships above 500 gross tonnage, the activity complies with the requirements of Regulation (EU) No 1257/2013 relating to the	a operator has implemented a cargo-tracking system allowing to provide evidence goods to type of cargo carried, cargo lost at sea and compliance with international lation related to hazardous cargo and prohibition of wildlife and human trafficking. Irity not related to transportation of fossil fuels, hazardous waste that are intended for 4, nuclear waste, transport of products linked to deforestation (such as soy, timber, beef). Grant form (CDSMT) <table><tr><td>change</td><td>This criterion is not in the scope of this call for feedback.</td></tr><tr><td>change</td><td>CDSMT as set out in Annex A of Annex 1 to the Commission Delegated Regulation (EU) / supplementing Regulation (EU) 2020/852.</td></tr><tr><td>able use</td><td>This criterion is not in the scope of this call for feedback.</td></tr><tr><td>on to a</td><td>Measures are in place to manage waste, both in the use phase and in the end-of-life of the vessel, in accordance with the waste hierarchy.</td></tr></table> For battery-operated vessels, those measures include reuse and recycling of batteries and electronics, including critical raw materials (re-use). For activities with ships above 500 gross tonnage, the activity complies with the requirements of Regulation (EU) No 1257/2013 relating to the Irity of the engine on board defines GHG and air pollutants, therefore it is assumed that 100% SO_x will be removed on a 3 yearly basis along with Climate Mitigation SC. An emissions screening criteria refer to the existing IMO Emission Control Areas (ECAs) designated under MARPOL Annex VI, which require specific stringent limitations to emissions of SO_x, NO_x and PM within designated sensitive Emission Control Areas (such as Baltic Sea,	change	This criterion is not in the scope of this call for feedback.	change	CDSMT as set out in Annex A of Annex 1 to the Commission Delegated Regulation (EU) / supplementing Regulation (EU) 2020/852 .	able use	This criterion is not in the scope of this call for feedback.	on to a	Measures are in place to manage waste, both in the use phase and in the end-of-life of the vessel, in accordance with the waste hierarchy.
change	This criterion is not in the scope of this call for feedback.								
change	CDSMT as set out in Annex A of Annex 1 to the Commission Delegated Regulation (EU) / supplementing Regulation (EU) 2020/852 .								
able use	This criterion is not in the scope of this call for feedback.								
on to a	Measures are in place to manage waste, both in the use phase and in the end-of-life of the vessel, in accordance with the waste hierarchy.								

Vigtigste take aways

EU-Taksonomi

- Taksonomien er bred
- Taksonomien udvikler sig
- Der er skrappe krav, men de kan opnås
- Der er også økonomiske gevinster ved at opfylde kravene

04

5

Grøn compliance -
Hvad er næste
skridt?

Fem moduler for en taksonomi-rejse



Tekniske Screening Kriterier

- Identifikation og anvendelse af relevant TSC
- Afledning og beregning af relevant TSC
- Identifikation af databehov til rapporteringsformål



Dataindsamling

- Analyse af interne og eksterne databehov
- Identifikation af data gaps
- Link data til regnskabssystemer
- styrkelse af data til rapporteringsbehov



Implementering

- Systemmæssig sammenhæng mellem de krævede processer til dataindsamling
- Integration i eksisterende styringsstrukturer
- Definition af roller og ansvar



Rapportering

- Integration af information i den ikke-finansielle rapport
- Sikring af, at data og information er klar til at blive revideret



Regulatorisk Landskab

- Analyser og implementer regulatoriske ændringer eller skiftende TSC (bevægeligt mål)
- Forberedelse af rapporteringsforpligtelsen med hensyn til de andre fire miljømål i Taksonomien

6

Kommende events,
Q&A og
Dine PwC kontakter

PwC's kommende events inden for bæredygtighed

PwC's Bankseminar 2021



Mandag den 22. november 2021



Kl. 9:00 - 15:00



Tilmeld dig på pwc.dk/bank21

Webinar: Human rights og miljømæssig due diligence



Fredag den 10. december 2021



Kl. 9:00 - 10:00

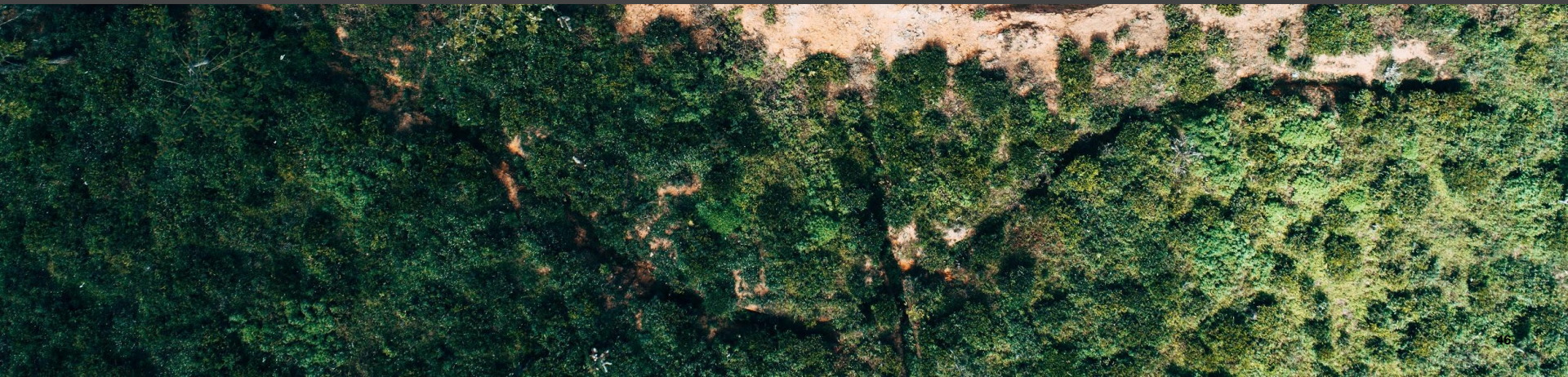


Tilmeld dig på pwc.dk/webinarer-2021



pwc

Q&A



Hvad tror PwC ?

Gennem EU's handlingsplan bliver finanssektoren en vigtig aktør i overgangen til en bæredygtig økonomi. Ændringerne vil have en stor indflydelse på hele det økonomiske system. Øget gennemsigtighed gør det lettere for investorer at tage bevidste valg og få en forståelse af, hvordan deres investeringer og valg påvirker miljøet og samfundet. Det er derfor vigtigt, at finanssektoren sikrer, at deres handlinger har en reel bæredygtighedseffekt, og at tilliden til finansielle produkter ikke skades af påstande om "greenwashing."



Tobias Sottrup

Financial Services Regulatory,
PwC, Danmark
T: +45 5153 1628
E: tobias.sottrup@pwc.com



Daniel Næsse

Sustainability & Financial Regulatory
T: +47 971 75 717
E: daniel.naessee@pwc.com