RAKENNUS-
TEOLLISUUS

Taksonomian jalkautus

Rakennusteollisuus RT:n ja Ratekon webinaari 6.11.2023

Ohjelma

9:00 **Avaus webinaarin**
- puheenjohtaja Pekka Vuorinen, Rakennusteollisuus RT

9:05 **EU-taksonomia - komission työn tilanne ja Suomen kantoja**
- Emma Terämä, Ympäristöministeriö

9:25 **Yritysten kestävyysraportointidirektiivi (CSRD) osana EU-taksonomiaa**
- Riikka Sievinen, KPMG

9:50 **Ehdotus EU-taksonomian 2. delegoituksi asetukseksi (Environmental Delegated Act)**
- Pekka Vuorinen, Rakennusteollisuus RT

10:10 Tauko (5 min)

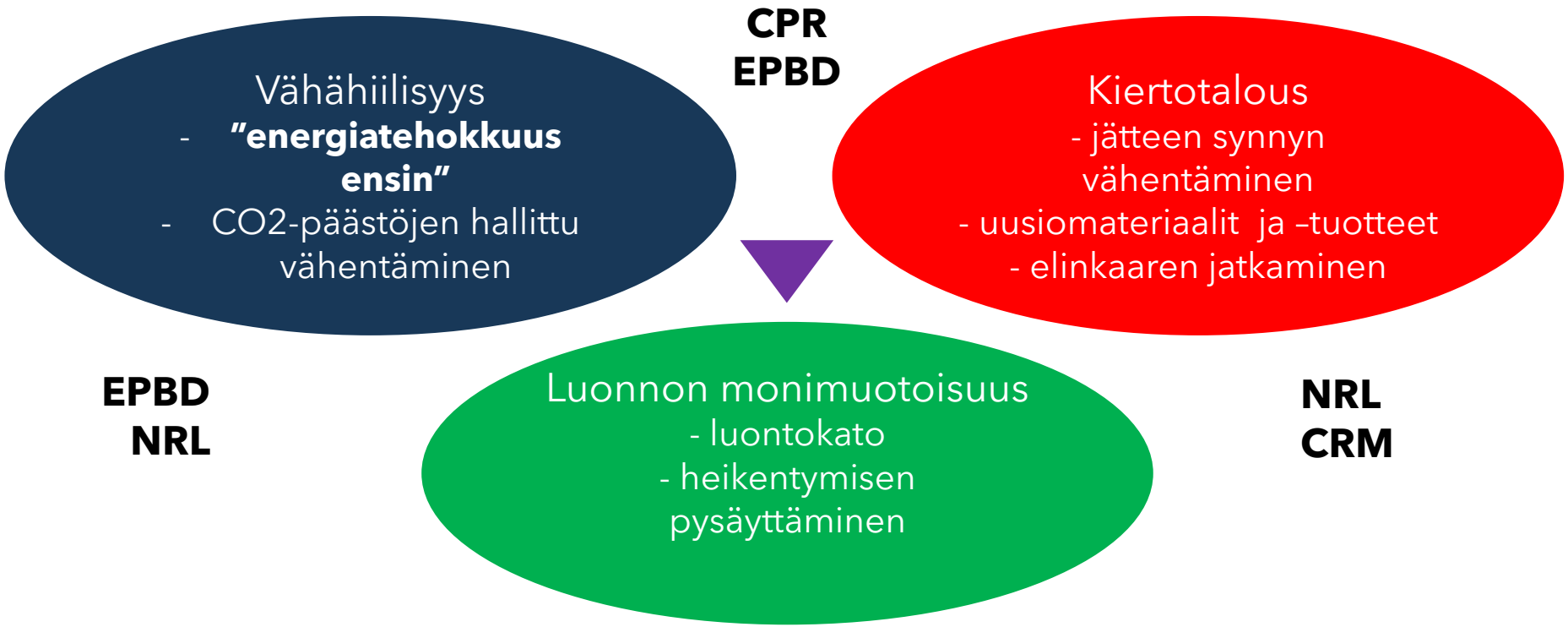
10:15 **Taksonomiaraportointi käytännössä ja sen merkitys rahoittajille**
- Hanna Silvola, Hanken

10:40 **Taksonomian jalkautus rakennusalalle ja kansallinen tietovaranto -hanke**
- Meri Hietala, Rakennusteollisuuden Koulutuskeskus RATEKO

10:50 **Kysymyksiä / seuraava webinaari / loppupuheenvuoro**
- Pekka Vuorinen, Rakennusteollisuus RT

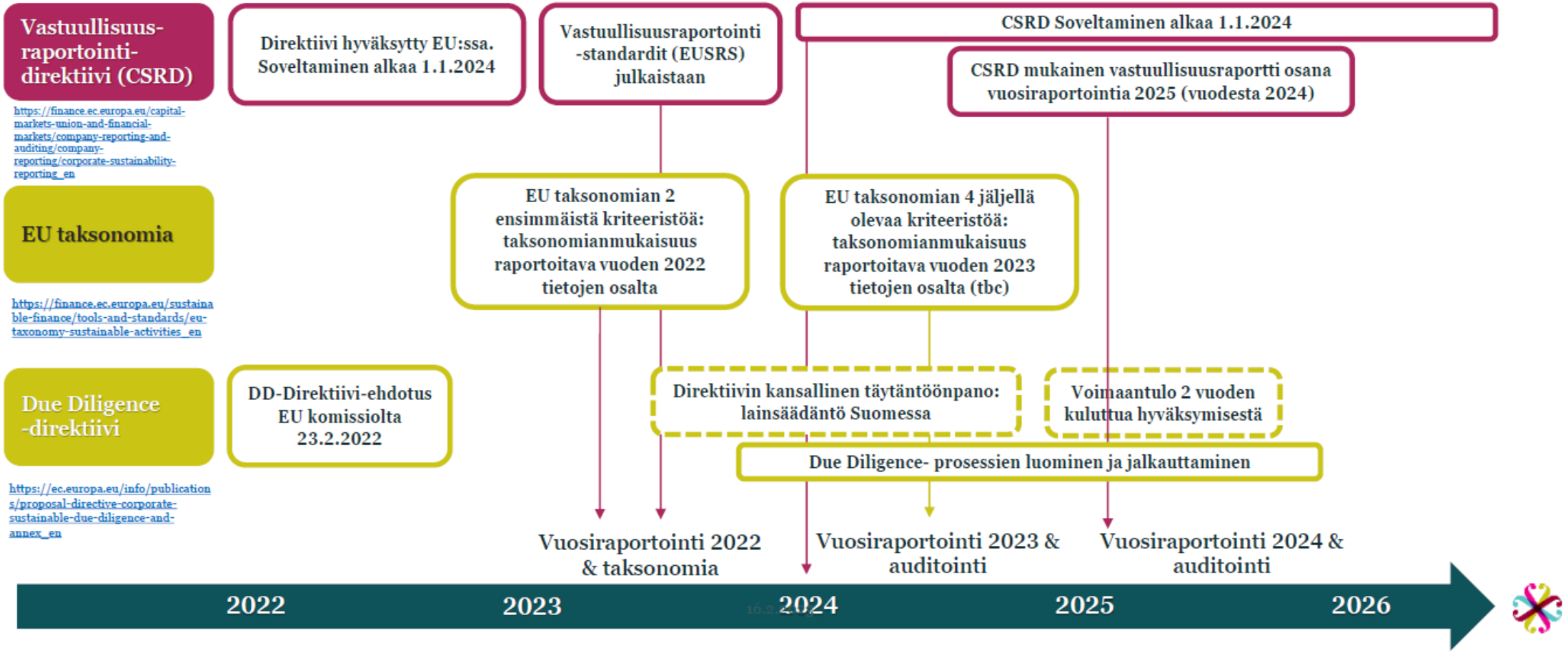
11:00 Webinaari päättyy

Kestävän vähähiilisen rakentamisen ja sen raportoinnin uudet elementit



Case: EU:n taksonomia-asetus ja yritysten kestävyysraportoinnin direktiivi (CSRD) – jo voimassa oleva jäsenvaltioita velvoittavaa lainsäädäntöä – sisältävät tai tulevat sisältämään kaikkiin näihin liittyviä <u>todennettavia</u> kriteerejä!

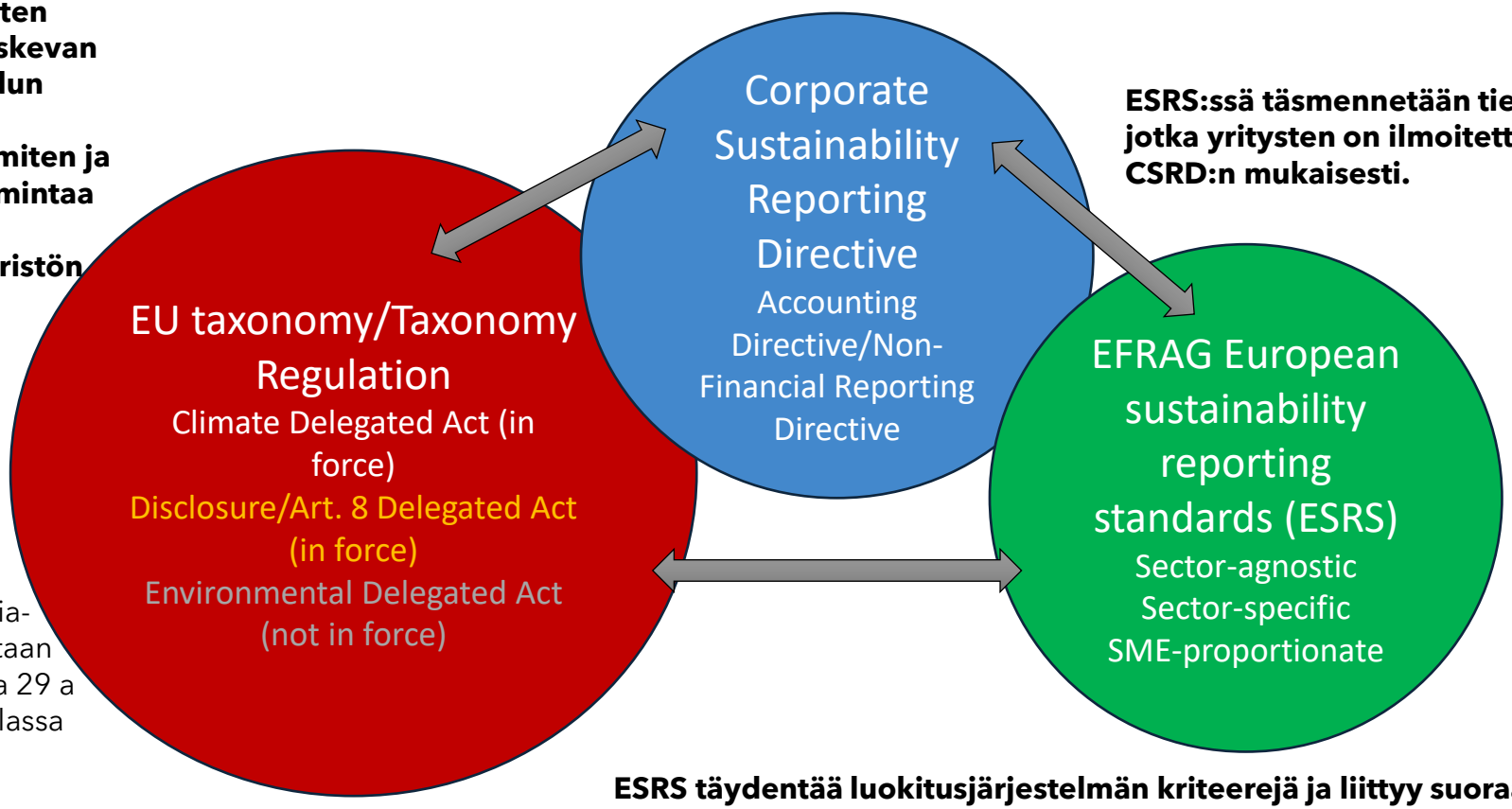
Aikajana: Vastuullisuussääntelyn yleissäädökset



Lähde: Netta Skön, Fondia

EU-taksonomian, CSRD:n ja EFRAG standardien välinen yhteys

CSRD:n soveltamisalaan kuuluvat yritykset (korvaa muiden kuin taloudellisten tietojen raportointia koskevan direktiivin / konsolidoidun tilinpäätösdirektiivin) julkistavat tietoja siitä, miten ja missä määrin niiden toimintaa pidetään taksonomia-asetuksen nojalla ympäristön kannalta kestävänä.



ESRS:ssä täsmennetään tiedot, jotka yritysten on ilmoitettava CSRD:n mukaisesti.

CSRD:n johdanto-osan 16 kappale: "Koska taksonomia-asetuksen 8 artiklassa viitataan tilinpäätösdirektiivin 19 a ja 29 a artiklaan, 19 a tai 29 a artiklassa raportointivelvoitteiden soveltamisalaan lisättyjen yritysten on myös noudatettava taksonomia-asetuksen 8 artiklaa."

ESRS täydentää luokitusjärjestelmän kriteerejä ja liittyy suoraan 6 ympäristö-tavoitteeseen. ESRS:ssä täsmennetään tiedot, jotka yritysten on julkistettava 6 ympäristötavoitteesta. Luokitusjärjestelmäasetuksen ilmastoon, veteen, kiertotalouteen, pilaantumiseen ja biologiseen monimuotoisuuteen liittyvien säännösten nojalla annettavien tietojen on täydennettävä eurooppalaisten kestävyysraportointistandardien säännösten mukaisia tietoja ja päinvastoin.

EU-komission uutisia

Ehdotus EU-taksonomian ympäristöä koskevaksi delegoituksi asetukseksi (Environmental Delegated Act)

EU-komission uutisia

- Komissio julkaisi 13.6.2023 päivitetyn ehdotuksen taksonomian ympäristöä koskevasta delegoidusta asetuksesta (Environmental Delegated Act): https://finance.ec.europa.eu/publications/sustainable-finance-package-2023_en
- Kiinteistö- ja rakennusalan kannalta keskeiset kiertotalouden edistämisen kriteerit eivät juuri muuttuneet aiemmasta kevään 2023 luonnosversiosta:
- Delegoitu asetus annetaan virallisesti jäsenvaltioiden tarkastusjakson (scrutiny period; 4 kk → päättyi lokakuussa) jälkeen
- DG Fisma'n komissaari Mairead McGuinness ja pääjohtaja John Berrigan kesäkuussa 2023: *"komission tavoitteena on julkaista ympäristöä koskeva delegoitu asetus vuodenvaihteessa 2023-2024"*

EU-parlamentin päätöksiä

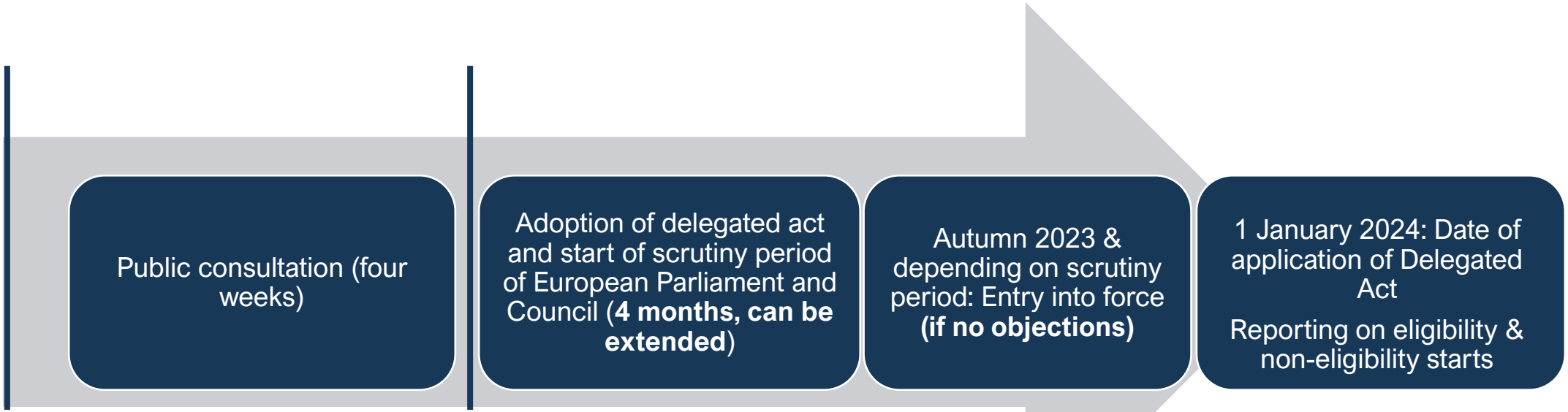
European Parliament rejects objection to extension of EU taxonomy

- *On Wednesday 18 October, the European Parliament rejected by 149 votes to 461, with 22 abstentions, the resolution opposing the delegated act extending the scope of the EU taxonomy. This text will introduce the first-ever environmental taxonomy based on four new criteria: - sustainable use and protection of water and marine resources; - transition to a circular economy; - pollution prevention and control; - protecting and restoring biodiversity and ecosystems. The motion for a resolution, tabled by Mathilde Androuët MEP (ID, French), called for the deletion of the 'substantial contribution to climate change mitigation' section. It also wanted leasing to be eligible for financing low greenhouse gas emission transport.*

European Parliament rejects objection to corporate sustainability reporting standards

- *On Wednesday 18 October, the European Parliament rejected by 261 votes for to 359 against, with 11 abstentions, the resolution opposing the delegated act establishing the European Sustainability Reporting Standards (ESRS). The resolution was tabled by 44 MEPs, mainly from the German EPP delegation, on the grounds that the delegated act "introduces a high administrative burden for companies". "Despite intense lobbying by some representatives of private and foreign interests against European legal autonomy, and the failed electoral attempt by some members of European conservative groups to decimate the scope of the Directive, sustainability standards will now apply", reacted MEP and rapporteur Pascal Durand (S&D, French), in a press release. Eelco van der Enden, Director of the standards body Global Reporting Initiative (GRI), welcomed Parliament's approval of the ESRS.*

Timeline Environmental Delegated Act



5 April 2023: Publication of draft Environmental Delegated Act + draft annexes amending Climate Delegated Act and Disclosures Delegated Act

3rd May: End of feedback period

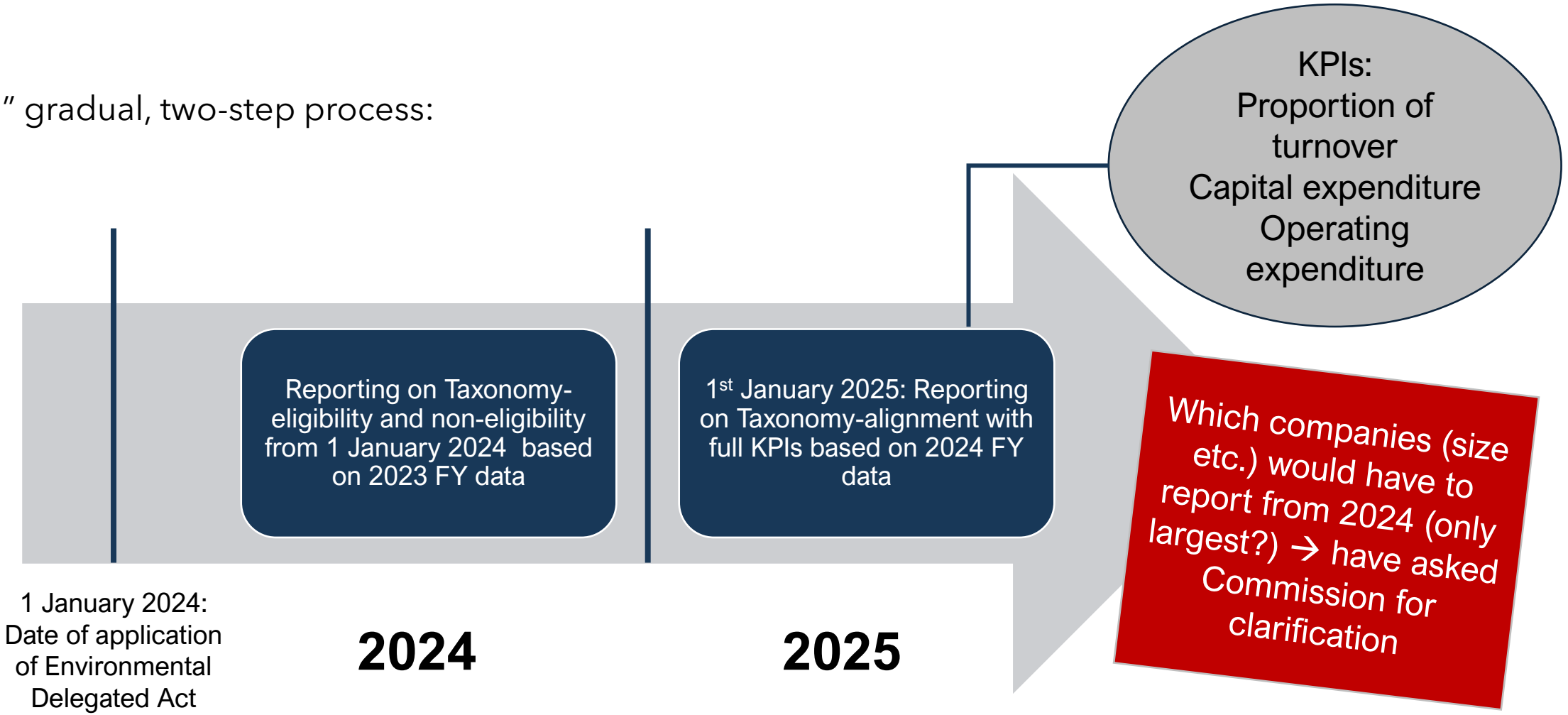
2023

Parliament and Council can inform Commission that they will not object before expiry of period

2024

What about reporting?

- "Old" gradual, two-step process:



Environmental Delegated Act

Komission DG/Fisma FIEC:lle (5/2023)

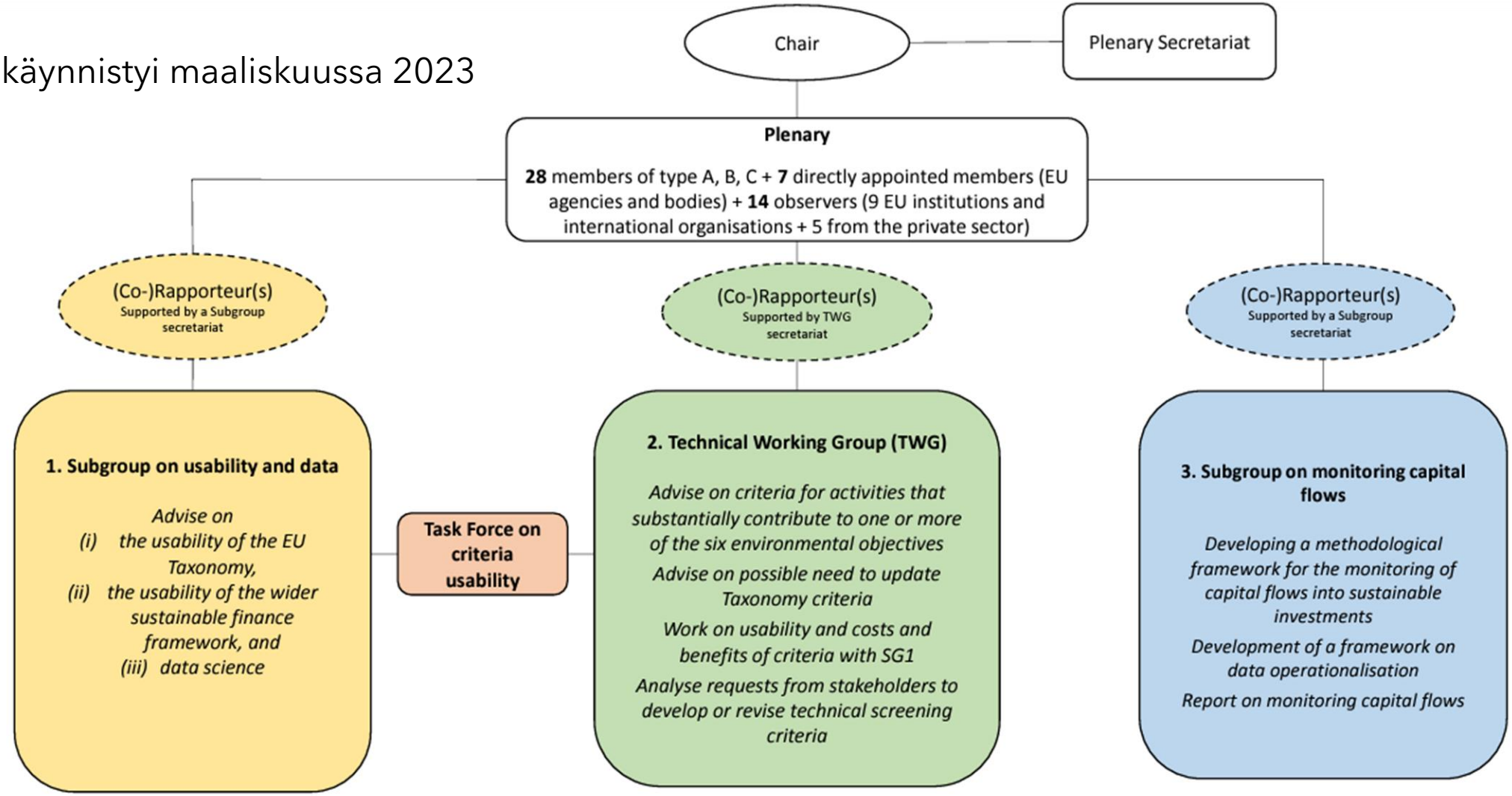
- *Your understanding of the legal draft pertaining to the reporting of economic activities covered by the draft Environmental Delegated Act is correct (new Article 10(6) of the Disclosures Delegated Act – Reg. (EU) 2021/2178 introduced in Article 5 of the draft Environmental Delegated Act).*
- ***In particular, for non-financial undertakings:***
  - ***The reporting of Taxonomy-eligibility of their activities will start on 1st January 2024 and be based on data from 2023 (i.e. covering 2023 financial year);***
  - ***The reporting of Taxonomy-alignment (full KPIs) will start on 1 January 2025 and be based on data from 2024 (i.e. covering 2024 financial year).***
- *Please note that this gradual approach follows the one that was adopted at the time for the reporting of climate activities when the Disclosures Delegated Act was adopted (see existing Article 10(2) and (4) of the Disclosures Delegated Act – Reg. (EU) 2021/2178)*

EU Taxonomy: Stakeholder request mechanism

- ***The Platform 2.0 is tasked with assisting the Commission in analysing requests from stakeholders to develop or revise technical screening criteria for a given economic activity.***
- komission on nyt avannut virallisen kanavan, "EU taxonomy stakeholder request mechanism", taksonomiaan liittyvän palautteen antamiseen:
  - *It allows stakeholders to submit suggestions based on scientific and/or technical evidence*
    - *on new economic activities that could be added to the EU taxonomy or*
    - *on potential revisions of technical screening criteria of existing activities*
  - https://finance.ec.europa.eu/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance/stakeholder-request-mechanism_en
- **Ensimmäisen "kommentointikierroksen" dead-line on 15.12.**
- Taksonomian tulkintoja on koottu nyt laajasti myös Ratekon taksonomiasivulle: https://rateko.fi/eu-taksonomia/. Työ on aloitettu DNSH kriteerien tulkinnoilla, joita voi kommentoida ja/tai lähettää niihin muita huomioita tai omia tulkintoja
  - pekka.vuorinen@rt.fi
  - meri.hietala@rt.fi

Platform 2.0

- Työ käynnistyi maaliskuussa 2023



Draft Environmental Delegated Act – Transition to a circular economy

- 5 construction-related activities:

(1) Construction of new buildings
(2) Renovation of existing buildings
(3) Demolition or wrecking of buildings & other structures
(4) Maintenance of roads and motorways
(5) Use of concrete in civil engineering

Draft Environmental Delegated Act

Transition to a circular economy

"The transition to a circular economy **is an enabler of environmental sustainability that generates significant benefits** for the sustainable management of water, the protection and conservation of biodiversity, the prevention and control of pollution and the mitigation of climate change. The circular economy reflects the need for economic activities to **promote efficient use of resources through appropriate re-use and recycling of resources.**

The technical screening criteria for determining under which conditions an economic activity qualifies as contributing substantially to the transition to a circular economy should therefore ensure that in the design and production phase, **the operator takes into account the long-term value retention and waste reduction of the product over its lifecycle**. (…)

That approach can **limit the dependency of the Union's economy on materials imported from third countries, which is particularly important in respect of critical raw materials**. It is therefore appropriate to focus first on those economic activities and sectors that have the greatest potential to achieve those aims" (recital 11, text of draft delegated act)

1. Construction of new buildings

The development of construction projects for residential and non-residential buildings by combining financial, technical, and physical means with a view to sell the building upon delivery or at a later date, as well as the construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis.

The economic activities in this category could be associated with several NACE codes, in particular F41.1, F41.2 and F43, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

1. Construction of new buildings

All generated construction and demolition waste is **treated in accordance with Union waste legislation** and with the **full checklist of the EU Construction and Demolition Waste Management Protocol,** in particular by setting sorting systems.

At least 90 % (by weight) of the non-hazardous construction and demolition waste generated on the construction site is prepared for re-use or recycling. This excludes naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC. The operator of the activity demonstrates compliance with the 90% threshold by **reporting on the Level(s) indicator 2.2** using the Level 2 reporting format for different waste streams.

A lot of reporting on Level(s) indicators

1. Construction of new buildings

The life-cycle **Global Warming Potential (GWP)** of the building resulting from the construction **has been calculated for each stage in the life cycle** and is disclosed to investors and clients **on demand.**

Construction designs and techniques support circularity via the incorporation of concepts for design for adaptability and deconstruction as outlined in Level(s) indicators 2.3 and 2.4. respectively. Compliance with this requirement is demonstrated by reporting on the Level(s) indicators 2.3 and 2.4 at Level 2.

A lot of reporting on Level(s) indicators

1. Construction of new buildings

The use of primary raw material in the construction of the building is **minimised through the use of secondary raw materials**. The operator of the activity ensures that **the three heaviest material categories** used to construct the building, measured by mass in kilogrammes, **comply with the following maximum total amounts of primary raw material used:**

(a) for the combined total of concrete, natural or agglomerated stone a maximum of 70% of the material come from primary raw material;

(b) for the combined total of brick, tile, ceramic, a maximum of 70% of the material come from primary raw material;

(c) for biobased products, a maximum of 80% of the total material come from primary raw material;

(d) for the combined total of glass, mineral insulation, a maximum of 70% of the total material come from primary raw material;

(e) for non-biobased plastic, a maximum of 50% of the total material come from primary raw material;

(f) for metals, a maximum of 30% of the total material come from primary raw material;

(g) for gypsum, a maximum of 65% of the material come from primary raw material.

The thresholds are calculated by subtracting the secondary material from the total amount of each material category used in the works measured by mass in kilogrammes. Where the information on the recycled content of a construction product is not available, it is to be counted as comprising 100% primary raw material. Where a construction product is re-used, it is to be counted as comprising zero primary raw material. Compliance with this criterion is demonstrated by reporting in accordance with the Level(s) common EU framework for indicator 2.1.

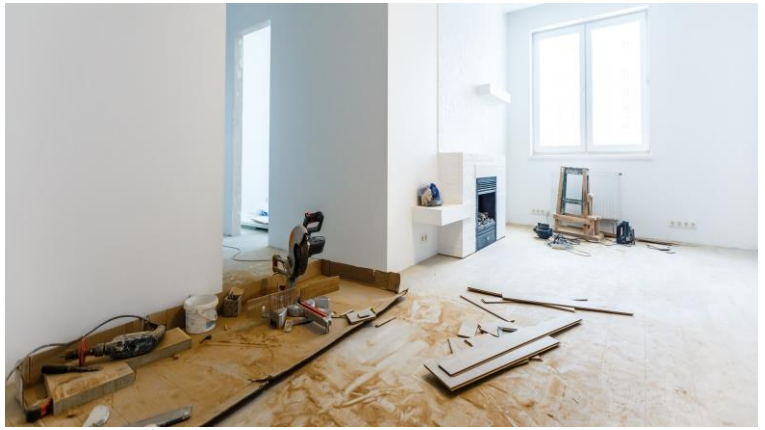
1. Construction of new buildings

The operator of the activity uses **electronic tools to describe the characteristics of the building as built**, including the materials and components used, for the purpose of future maintenance, recovery, and reuse, for example using EN ISO 22057:2022 to provide Environmental Product Declarations. The information is stored in a digital format and is made available to the client. In addition, the operator ensures the long-term preservation of this information beyond the useful life of the building by using the information managing systems provided by national tools, such as cadastre or public register.

2. Renovation of existing buildings

Construction and civil engineering works or preparation thereof. The economic activities in this category could be associated with several NACE codes, in particular F41 and F43 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

The life cycle **Global Warming Potential (GWP)** of the building's renovation works **has been calculated for each stage in the life cycle**, from the point of renovation, and is disclosed to investors and clients **on demand.**



2. Renovation of existing buildings

Construction designs and techniques support circularity via the incorporation of concepts for design for adaptability and deconstruction as outlined in Level(s) indicators 2.3 and 2.4 respectively. The operator of the activity demonstrates compliance with this requirement by reporting on the Level(s) indicators 2.3 and 2.4 at Level 2.

At least 50% of the original building is retained. This is to be calculated based on the gross floor area retained from the original building using the applicable national or regional measurement methodology, alternatively using the definition of 'floor area' contained in the International Property Measurement Standards.

A lot of reporting on Level(s) indicators

2. Renovation of existing buildings

The use of primary raw material in the renovation of the building is **minimised through the use of secondary raw materials**. The operator of the activity ensures that **the three heaviest material categories** that have been newly added to the building in the renovation of the building, measured by mass in kilogrammes **comply with the following thresholds regarding the maximum amount of primary raw material used**:

(a) for concrete, natural or agglomerated stone a maximum of 85% of the material come from primary raw material;

(b) for brick, tile, ceramic, a maximum of 85% of the material come from primary raw material;

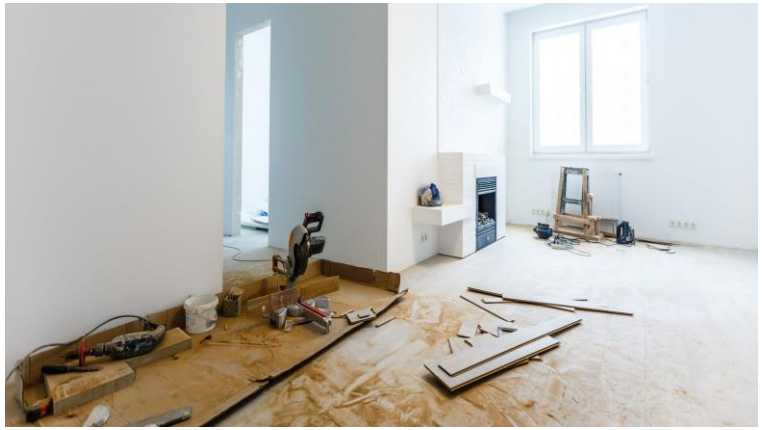
(c) for biobased products, a maximum of 90% of the material come from primary raw material;

(d) for glass, mineral insulation, a maximum of 85% of the material come from primary raw material;

(e) for non-biobased plastic, a maximum of 75% of the material come from primary raw material;

(f) for metals, a maximum of 65% of the material come from primary raw material;

(g) for gypsum, a maximum of 83% of the material come from primary raw material.

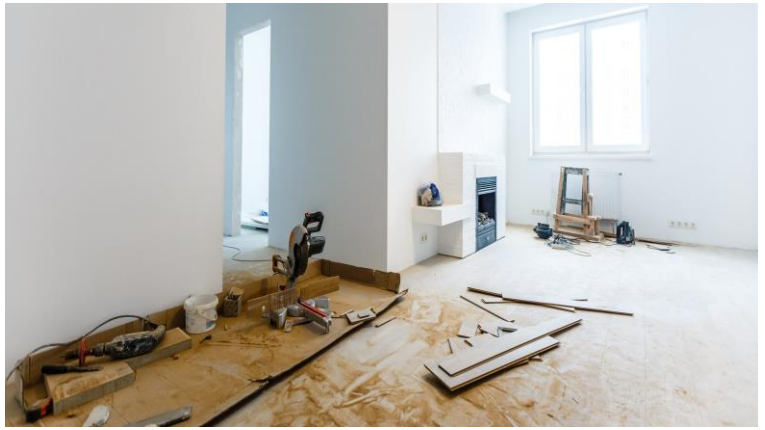


The thresholds are calculated by subtracting the secondary material from the total amount of each material used in the works measured by mass in kilogrammes. **Where the information on the recycled content of the construction product is not available, it is to be counted as comprising 100% primary raw material**. Where a construction product is re-used, it is to be counted as comprising zero primary raw material. Compliance with this criterion is demonstrated by reporting in accordance with the Level(s) common EU framework for indicator 2.1.

2. Renovation of existing buildings

The operator of the activity uses **electronic tools to describe the characteristics of the building as built**, including the materials and components used, for the purpose of future maintenance, recovery, and reuse, for example using EN ISO22057:2022 to provide Environmental Product Declarations.

The information is **stored in a digital format and is made available to the client**. In addition, the operator of the activity ensures the long-term preservation of this information beyond the useful life of the building by using the information managing systems provided by national tools, such as cadastre or public register.



3. Demolition or wrecking of buildings and other structures

The demolition and wrecking of buildings, roads and runways, railways, bridges, tunnels, wastewater treatment works, water treatment works, pipelines, wells and boreholes, power- generating plants, chemical plants, dams and reservoirs, mines and quarries, offshore structures, near shore works, ports, waterway works or land formation and reclamation.

For projects associated with the activities Construction of New Buildings or Renovation of existing buildings (see Sections 3.1. and 3.2. of this Annex), where the demolition works and the construction or renovation works are procured under the same contract, the technical screening criteria for the construction or renovation activities apply.

The economic activity does not include the demolition and wrecking of buildings and other structures carried out as part of the activity Remediation of contaminated sites and areas (see Section 2.4. of Annex III).

The economic activities in this category could be associated with NACE code F43 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

3. Demolition or wrecking of buildings and other structures

Prior to the start of the demolition or wrecking activity, **at least the following aspects from the Level 1 design concept checklist of the Level(s) indicator 2.2 checklist are discussed** and agreed upon with the client:

(a) definition of **key performance indicators** and **target ambition level;**

(b) **identification of project-specific constraints** that may compromise the target ambition level (such as time, labour and space) and how to minimise these constraints;

(c) details of the pre-demolition auditing procedure

(d) an **outline waste management plan** that prioritises selective deconstruction, decontamination and source separation of waste streams. Where these actions are not prioritised, an explanation is provided to justify why selective deconstruction, decontamination or source separation of waste streams are not technologically feasible in the project. Cost or financial considerations are not an acceptable reason to avoid complying with this requirement.

A lot of reporting on Level(s) indicators

3. Demolition or wrecking of buildings and other structures

The operator of the activity conducts a **pre-demolition audit in line with the EU Construction and Demolition Waste Management Protocol.**

All demolition waste generated during the demolition or wrecking activity is treated in accordance with **Union waste legislation** and the **full checklist of the EU Construction and Demolition Waste Protocol.**

At least 90 % (by weight) of the non-hazardous demolition waste generated on the demolition site is prepared for re-use or recycling. This excludes naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Commission Decision 2000/532/EC. The operator of the activity **demonstrates compliance with the 90% threshold by reporting on the Level(s) indicator 2.2 using the Level 3 reporting format for different waste streams**. Alternatively, at least 95% for mineral fraction and 70% for the non-mineral fraction for non-hazardous demolition waste is separately collected and prepared for reuse or recycled.

A lot of reporting on Level(s) indicators

4. Maintenance of roads and motorways

Maintenance of streets, roads and motorways, other vehicular and pedestrian ways, surface work on streets, roads, highways, bridges or tunnels, aerodrome runways, taxiways and aprons, defined as all actions undertaken to maintain and restore the serviceability and level of service of roads. For bridges and tunnels, the economic activity only includes the maintenance of the road that runs on the bridge or through the tunnel. It does not include the maintenance of the bridge or tunnel itself.

The economic activity includes routine maintenance, which can be scheduled on a periodical basis. The economic activity also includes preventive maintenance and rehabilitation which are defined as works undertaken to preserve or restore serviceability and to extend the service life of an existing road. The maintenance operation is mainly dedicated to pavement management and concerns only the following main elements of the road: binder course, surface course and concrete slabs. The roads in the scope of this economic activity are made of asphalt, concrete or asphalt concrete.

The economic activities in this category could be associated with NACE code F42.11 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

EAPA: what about the base course?

4. Maintenance of roads and motorways

Where main road elements (binder course, surface course or concrete slabs) are demolished or removed, **100% (by mass in kilogrammes) of the non-hazardous waste generated onsite is prepared for re-use or recycling**. This excludes naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Commission Decision 2000/532/EC.

Where road elements are newly installed after demolition or removal, **at least 50% (by mass in kilogrammes) of the structural road elements used are re-used or recycled materials.**

The re-used or recycled materials **are not moved over distances greater than 2.5 times the distance between the construction site and the nearest production facility** for equivalent primary raw materials, to avoid that the use of re-used or recycled materials leads to higher CO2 emissions than the use of primary raw materials.

EAPA: ambitious but achievable
What about the base course?

EAPA: "wishful thinking"

Would this mean that if the distance is > 2.5 times we should not re-use and recycle?

4. Maintenance of roads and motorways

Where newly installed, **the binder course has a service lifetime no shorter than 20 years.**

The use of primary raw material for road furniture is minimised **through the use of re-used or recycled products**. The operator of the activity ensures that for metals, such as steel barriers, a maximum of 30% of the material come from primary raw material.

5. Use of concrete in civil engineering

Use of concrete for new construction, reconstruction, or maintenance of civil engineering objects, except concrete road surfaces on streets, motorways, highways, other vehicular and pedestrian ways, bridges, tunnels and aerodrome runways, taxiways and aprons that are covered under the economic activity 'Maintenance of roads and motorways' (See Section 4.1. of this Annex).

An economic activity in this category could be associated with several NACE codes, in particular F42.12, F42.13, F42.2, F42.9, in accordance with the statistical classification for economic activities established by Regulation (EC) No 1893/2006.

5. Use of concrete in civil engineering

All generated construction and demolition waste is **treated in accordance with Union waste legislation** and **the full checklist of the EU Construction and Demolition Waste Management Protocol,** in particular by setting sorting systems.

At least 90 % (by weight) of the non-hazardous construction waste deriving from concrete products is prepared for re-use or recycling. This excludes naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Commission Decision 2000/532/EC.

The operator of the activity demonstrates compliance with the 90% threshold by reporting on the Level(s) indicator 2.2 using the Level 2 reporting format for different waste streams.

5. Use of concrete in civil engineering

Construction designs and techniques support circularity via the incorporation of concepts for adaptability and deconstruction as outlined in Level(s) indicators 2.3 and 2.4 respectively. Compliance with this requirement is demonstrated by reporting on the Level(s) indicators 2.3 and 2.4 at Level 2.

The **use of primary raw material is minimised through the use of recycled products. For concrete, a maximum of 70% of the material comprises primary raw material**. This criterion applies to in-situ poured concrete, pre-cast products, and all constituent materials, including any reinforcement.

5. Use of concrete in civil engineering

The re-used or recycled materials is not moved over distances **greater than 2.5 times the distance between the construction site and the nearest production facility** for equivalent primary raw materials, to avoid that the use of re-used or recycled materials leads to higher CO2 emissions than the use of primary raw materials.

The operator of the activity **uses electronic tools to describe the characteristics of the building as built,** including the materials and components used, for the purpose of future maintenance, recovery, and reuse, for example using EN ISO 22057:2022 to provide Environmental Product Declarations. The information is **stored in a digital format and is made available to the client**. In addition, the operator ensures the long-term preservation of this information beyond the useful life of the building by using the information managing systems provided by national tools, such as cadastre or public register.

Would this mean that if the distance is > 2.5 times we should not re-use and recycle?

Bridges, tunnels, dikes, and sluices are **equipped with monitoring functions** to predict maintenance needs.

Rakennusteollisuus RT:n (ja FIEC:n) huomioita EU-taksonomian ympäristöä koskevaan delegoituun asetukseen

- **RT tukee EU-taksonomian jalkautumista, mutta on kuitenkin huolissaan taksonomian teknisten kriteerien käytettävyydestä ja soveltuvuudesta käytännön rakennustoimintaan sekä siitä raportointiin etenkin asetettujen vaatimustasojen osalta.**
- ***Level(s)-kehys***. FIEC:n ja RT:n kokemuksen mukaan rakennusyritykset (erityisesti pk-yritykset) eivät vielä tunne ja käytä riittävästi Level(s):n kaltaisia rakennusten (rakentamisen) elinkaariarvioinnin EU:n arviointimenetelmiä. Täyteen soveltamiseen tulisi säätää riittävä siirtymäkausi.
- ***Rakennuksen rakentamisessa tai kunnostamisessa käytettyjen primääriraaka-aineiden enimmäismäärät ("Uudisrakentaminen", "Olemassa olevien rakennusten korjaaminen", "Betonin käyttö maa- ja vesirakentamisessa").*** Tarvitaan enemmän aikaa sen arvioimiseksi, ovatko kaikki ehdotetut kokonaismäärät saavutettavissa kaikkialla EU:ssa, koska enimmäismäärien saavuttaminen riippuu uusioraaka-aineiden paikallisesta/alueellisesta saatavuudesta sekä yhteensopivuudesta kansallisten rakennusmääräysten ja -käytänteiden kanssa.

Rakennusteollisuus RT:n (ja FIEC:n) huomioita EU-taksonomian ympäristöä koskevaan delegoituun asetukseen

- ***Rakennustyömaan ja lähimmän vastaavien primaariraaka-aineiden tuotantolaitoksen välinen etäisyys ("Teiden ja moottoriteiden kunnossapito", "Betonin käyttö maa- ja vesirakentamisessa").*** On epäselvää, olisiko mahdollista olla siirtämättä uudelleenkäytettyjä tai kierrätettyjä materiaaleja etäisyyksillä, jotka ovat yli 2,5 kertaa rakennustyömaan ja lähimmän primaariraaka-aineiden tuotantolaitoksen välinen etäisyys kaikissa EU-maissa, esimerkiksi maissa, joissa pinta-ala on suuri. **Lisäksi "teiden ja moottoriteiden kunnossapidon" osalta olisi katettava myös siltojen ja tunneleiden kunnossapito**
- RT toteaa, että se on tyytyväinen EU-komission halukkuuteen tehostaa toimiaan kestävän rahoituksen kehyksen käytettävyyden ja johdonmukaisuuden parantamiseksi
  - RT FIEC:n tavoin on painottanut, että käytettävyydeltään rakennussektorille soveltuvien kriteerien kehittäminen vaatii eri sidosryhmien tiivistä yhteistyötä etenkin kriteerien päivityksessä ja jatkokehityksessä.
- **Infra ry** katsoo, että nyt käsillä olevassa esityksessä teiden ja moottoriteiden kunnossapidolle asetettavat tekniset vaatimukset ovat kuitenkin liian tiukkoja, jolloin niitä ei pitäisi sellaisenaan hyväksyä. On hyvä, että tavoitteita asetetaan, mutta niiden tulisi olla jo nykytilanteessakin realistisia.

EU-komission ohjeistusta

- "EU taxonomy stakeholder request mechanism", taksonomiaan liittyvän palautteen antamiseen:
  - https://finance.ec.europa.eu/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance/stakeholder-request-mechanism_en
- Linkki päivitettyyn EU Taxonomy Navigator'iin: *a new website to help users better understand the EU Taxonomy in a simple and practical manner, including supporting companies with implementing their taxonomy disclosures.*
  - https://ec.europa.eu/sustainable-finance-taxonomy/
- Navigator'ista löytyy uusi työkalu "Calculator" (yläpalkki):
  - https://ec.europa.eu/sustainable-finance-taxonomy/wizard

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Kiitos mielenkiinnostanne!

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