



EUROPEAN COMMISSION

Annex: Illustrative example and templates

Illustrative example

A multinational construction company, which operates in countries A-F, has the following turnover during the financial year 2025 under reporting:

- Construction activity: 600
- Renovation activity: 800
- Other activities considered immaterial: 100
- Total turnover: 1500

The construction and renovation activities were assessed for taxonomy alignment as shown in the table below, prepared for internal purposes. Where activity contributed substantially to multiple objectives, the most relevant objective is indicated by bolding.

Abbreviations in the table: CCM – climate change mitigation, CCA – climate change adaptation, CE – circular economy

Activity	Turnover	Alignment		
		CCM	CCA	CE
Construction				
Country A	100	Y	N	Y
Country B	100	Y	N	N
Country C	100	N	N	Y
Country D	100	N	N	N
Country E	100	Y	Y	Y
Country F	100	N	Y	Y
Renovation				
Country A	500	Y	N	Y
Country B	300	N	N	N
Non-material	100			
Total	1500			

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Template I: Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N)(summary KPIs)

Financial year (N)	2025	Breakdown by environmental objectives of Taxonomy aligned activities										Not assessed activities considered non-material (14)	Taxonomy aligned activities in previous financial year (N-1) (15)	Proportion of Taxonomy aligned activities in previous financial year (N-1) (16)	
KPI (1)	Total (2)	Propotion of Taxonomy eligible activities (3)	Taxonomy aligned activities (4)	Propotion of Taxonomy aligned activities (5)	Mitigation (6)	Climate Change (7)	Climate Change Adaptation (8)	Water (9)	Circular Economy (10)	Pollution (11)	Biodiversity (12)	Proportion of transitional activities (13)			
Text	EUR m	%	EUR m	%	%	%	%	%	%	%	%	%	%	%	%
Turnover	1500	93,3%	1000	66,7%	53,3%	0,0%		13,3%			0,0%	0,0%	6,7%		
CapEx															
OpEx															

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Template 2: Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N) (activity breakdown)

Reported KPI (Turnover/ CapEx/ OpEx)		Turnover											
Financial year (N)		2025											
Economic Activities (1)	Code (2)	Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover / CapEx / OpEx) (3)	Taxonomy aligned KPI (monetary value of Turnover / CapEx / OpEx) (4)	Taxonomy aligned KPI (Proportion of Taxonomy aligned Turnover, CapEx, OpEx (5)	Environmental objective of Taxonomy aligned activities					Biodiversity (11)	Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
<i>Text</i>		%	(Million EUR)	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%	
Construction of new buildings	CCM 7.1, CCA 7.1, CE 3.1	40,0%	500	33,3%	20,0%	13,3%		27,7%					83,3%
Renovation of existing buildings	CCM 7.2, CCA 7.2, CE 3.2	53,3%	500	33,3%	33,3%	0,0%		33,3%					62,5%
Sum of alignment per objective				53,3%	13,3%			60,0%					
Total KPI (Turnover/ CapEx / OpEx)		93,3%	1000	66,7%	53,3%	0,0%		13,3%			0,0%	0,0%	71,4%