

THE ALTERNATIVE TO DATA MONOPOLIES



Dataland Data Frameworks EU Taxonomy

for non-financial Services Companies

Document Information

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0.1			Initial Draft
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1.1	2024-08-20		Data model update
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Responsibilities

Area	Owner
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EU Taxonomy Data Framework owner	PwC Germany

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Introduction

This document introduces and describes the EU Taxonomy Data Framework that has been implemented in Dataland for capturing company information that outlines companies' environmentally sustainable economic activities according to the classification system that has been put in place by the European Commission, the EU Taxonomy.

The corresponding <u>EU Taxonomy Regulation</u> was published on June 22nd, 2020, and entered into force on July 12th, 2020. The Regulation obliges listed companies to adhere to the requirements of the regulation as of 2023. Companies must determine their financial impact on environmental objectives based on predefined sustainability criteria. The EU Taxonomy establishes a common understanding of green economic activities that make a substantial contribution to EU environmental goals, by providing consistent, objective criteria.

By documenting the EU Taxonomy Data Framework in Dataland, companies can showcase their sustainable adherence to the requirements of the regulation in an efficient and transparent manner, evidencing their trustworthy and sovereign approach to support the <u>European Green Deal</u>. The Framework is visible to all the stakeholders such as customers, suppliers or other interested parties and can be updated at any time.

The EU Taxonomy is strongly linked to the SFDR Regulation (Sustainable Finance Disclosure Regulation). Whereas the EU Taxonomy Regulation supports companies to capture their environmentally sustainable economic activities, the SFDR determines how to track and disclose these activities. Dataland also offers a SFDR Data Framework, thus providing company information related to sustainability in a central spot.

The EU Taxonomy Data Framework for non-financial Companies supports documentation specific to companies that are not operating in the Financial Services Sector. Dataland also offers a EU Taxonomy Data Framework designed for companies from the Financial Services Sector.

EU Taxonomy Data Framework for non-financial Firms, different sections

1. General

This section focuses on general company information that applies to both **financial** and **non-financial** firms.

			1
Nr	Metric name	Metric description	Format
1	Reporting period	The reporting period the dataset	YYYY-MM-DD
		belongs to (e.g. fiscal year).	
2	Fiscal Year Deviation	Does the fiscal year deviate from	Deviation/ No
		the calendar year?	Deviation
3	Fiscal Year End	The date at which the fiscal year	YYYY-MM-DD
		ends.	
4	Referenced Reports	Please upload all relevant reports	PDF
		for this dataset in the PDF format.	
5	Scope Of Entities	Does a list of legal entities covered	Yes/ No/ N/A
		by Sust./Annual/Integrated/ESEF	
		report match with a list of legal	
		entities covered by Audited	
		Consolidated Financial Statement?	
6	EU Taxonomy Activity Level	Activity level disclosure	Yes/ No
	Reporting		
7	Number Of Employees	Total number of employees	Number
		(including temporary workers with	
		assignment duration >6 months).	
8	NFRD Mandatory	Is the NFRD mandatory for your	Yes/ No
		company?	
9	Assurance	Level of assurance of the EU	Reasonable
		Taxonomy disclosure (Reasonable	Assurance/ Limited
		Assurance, Limited Assurance,	Assurance/ None
		None).	
10	Assurance Provider	Name of the audit company,	Text
		which provides assurance to EU	
		taxonomy data points.	
11	Assurance Report	The report from where the	Dropdown (single
		information was sourced.	select)
12	Assurance Page	The single page or the range of	Text
		pages of the document from	
		where the information was	
		sourced. On Dataland, a single	
		page is defined as the n-th page of	
		the PDF, i.e., the page number	
		when looking at the PDF in a	

	lhrowser	
	DIOWSCI.	

For better traceability and to improve the confidence level, Dataland offers additional fields to document the origin and quality level of metrics. All <u>underlined</u> metrics come with these additional (optional) fields:

Field name	Field description	Format
Data Source Report	The report from where the information was sourced.	Text
Report Page	The single page or the range of pages of the document from where the information was sourced. On Dataland, a single page is defined as the n-th page of the PDF, i.e., the page number when looking at the PDF in a browser.	Text
Data Quality	The level of confidence associated with the value.	Drop down list: Audited, Reported, Estimated, or Incomplete
Comment	Free optional text.	Text

2. Revenue

This section focuses on Revenue related information.

Nr	Metric name	Metric description	Format
13	Total Revenue	Total revenue per annum	2 fields: Value and Currency
			(dropdown)
14	Eligible Revenue	Absolute value and share of the	3 fields: Share (%), Absolute
		total eligible revenue in the	Value (number) and Currency
		same currency than total	(dropdown)
		revenue. Is part of the total	
		revenue where the economic	
		activity meets taxonomy criteria	
		for substantial contribution to	
		climate change mitigation and	
		does no serious harm to the	
		other environmental objectives	
		(DNSH criteria).	
15	Aligned Revenue	Absolute value and share of the	3 fields: Share (%), Absolute

		total eligible revenue that is taxonomy-aligned, i.e., generated by an eligible economic activity that is making a substantial contribution to at least one of the climate and environmental objectives, while also doing no significant harm to the remaining objectives and meeting minimum standards on human rights and labor standards. In the same currency as total revenue.	Value (number) and Currency (dropdown)
16	Substantial	Taxonomy-eligible proportion of	Percentage
	Contribution to	revenue substantially	
	Climate Change	contributing to climate change	
	Mitigation -	mitigation	
10.1	Eligible		
16.1	Substantial	Taxonomy-aligned proportion of	Percentage
	Contribution to	revenue substantially	
	Climate Change	contributing to climate change	
	Mitigation -	mitigation	
1611	Aligned	Tayon anay alianad year of	Downstage
16.1.1	Substantial Contribution to	Taxonomy-aligned use of	Percentage
		proceeds share substantially contributing to climate change	
	Climate Change Mitigation - Of	mitigation	
	which use of	initigation	
	proceeds		
16.1.2	Substantial	Taxonomy-aligned and enabling	Percentage
10.1.2	Contribution to	proportion of revenue	rerectinge
	Climate Change	substantially contributing to	
	Mitigation -	climate change mitigation	
	Enabling Share	<u> </u>	
16.1.3	Substantial	Taxonomy-aligned and	Percentage
	Contribution to	transitional proportion of	-
	Climate Change	revenue substantially	
	Mitigation -	contributing to climate change	
	Transitional Share	mitigation	
17	Substantial	Taxonomy-eligible proportion of	Percentage
	Contribution to	revenue substantially	
	Climate Change	contributing to climate change	
	Adaptation -	adaptation	
	Eligible		
17.1	Substantial	Taxonomy-aligned proportion of	Percentage

	Contribution to	revenue substantially	
	Climate Change	contributing to climate change	
	Adaptation -	adaptation	
	Aligned		
17.1.1	Substantial	Taxonomy-aligned use of	Percentage
	Contribution to	proceeds share substantially	
	Climate Change	contributing to climate change	
	Adaptation - Of	adaptation	
	which use of		
	proceeds		
17.1.2	Substantial	Taxonomy-aligned and enabling	Percentage
	Contribution to	proportion of revenue	
	Climate Change	substantially contributing to	
	Adaptation -	climate change adaptation	
	Enabling Share		
18	Substantial	Taxonomy-eligible proportion of	Percentage
	Contribution to	revenue substantially	
	Sustainable Use	contributing to sustainable use	
	and Protection of	and protection of water and	
	Water and Marine	marine resources	
	Resources - Eligible		
18.1	Substantial	Taxonomy-aligned proportion of	Percentage
	Contribution to	revenue substantially	
	Sustainable Use	contributing to sustainable use	
	and Protection of Water and Marine	and protection of water and	
		marine resources	
18.1.1	Resources - Aligned Substantial	Taxonomy-aligned use of	Percentage
10.1.1	Contribution to	proceeds share substantially	reiteiltage
	Sustainable Use	contributing to sustainable use	
	and Protection of	and protection of water and	
	Water and Marine	marine resources	
	Resources - Of		
	which use of		
	proceeds		
18.1.2	Substantial	Taxonomy-aligned and enabling	Percentage
	Contribution to	proportion of revenue	<u> </u>
	Sustainable Use	substantially contributing to	
	and Protection of	sustainable use and protection	
	Water and Marine	of water and marine resources	
	Resources -		
	Enabling Share		
19	Substantial	Taxonomy-eligible proportion of	Percentage
	Contribution to	revenue substantially	
1	Transition to a	contributing to circular economy	

	Circular Economy - Eligible		
19.1	Substantial	Taxonomy-aligned proportion of	Percentage
	Contribution to	revenue substantially	
	Transition to a	contributing to circular economy	
	Circular Economy -		
	Aligned		
19.1.1	Substantial	Taxonomy-aligned use of	Percentage
	Contribution to	proceeds share substantially	
	Transition to a	contributing to circular economy	
	Circular Economy -		
	Of which use of		
	proceeds		
19.1.2	Substantial	Taxonomy-aligned and enabling	Percentage
	Contribution to	proportion of revenue	
	Transition to a	substantially contributing to	
	Circular Economy -	circular economy	
	Enabling Share		
20	Substantial	Taxonomy-eligible proportion of	Percentage
	Contribution to	revenue substantially	
	Pollution	contributing to pollution	
	Prevention and	prevention and control	
	Control - Eligible		
20.1	Substantial	Taxonomy-aligned proportion of	Percentage
	Contribution to	revenue substantially	
	Pollution	contributing to pollution	
	Prevention and	prevention and control	
	Control - Aligned		
20.1.1	Substantial	Taxonomy-aligned use of	Percentage
	Contribution to	proceeds share substantially	
	Pollution	contributing to pollution	
	Prevention and	prevention and control	
	Control - Of which		
20 1 7	use of proceeds	- 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
20.1.2	Substantial	Taxonomy-aligned and enabling	Percentage
	Contribution to	proportion of revenue	
	Pollution	substantially contributing to	
	Prevention and	pollution prevention and control	
	Control - Enabling		
24	Share	Tavanania aliaihta aasaasti sa C	Davaantaga
21	Substantial	Taxonomy-eligible proportion of	Percentage
	Contribution to	revenue substantially	
	Protection and	contributing to protection and	
	Restoration of	restoration of biodiversity and	
	Biodiversity and	ecosystems	

	Ecosystems -		
	Eligible		
21.1	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems - Aligned	Taxonomy-aligned proportion of revenue substantially contributing to protection and restoration of biodiversity and ecosystems	Percentage
21.1.1	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems - Of which use of proceeds	Taxonomy-aligned use of proceeds share substantially contributing to protection and restoration of biodiversity and ecosystems	Percentage
21.1.2	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems - Enabling Share	Taxonomy-aligned and enabling proportion of revenue substantially contributing to protection and restoration of biodiversity and ecosystems	Percentage
22	Aligned Revenue		
	per Activity 1-n Activities can be added to the dataset		
22.1	Activity Name	Name of the activity	Select from hierarchy
22.2	NACE Code(s)	The NACE code(s) associated with this activity.	Dropdown (multi select)
22.3	Aligned Revenue per Activity	Absolute value and share of the revenue per activity that is taxonomy-aligned, i.e., generated by an eligible economic activity that is making a substantial contribution to at least one of the climate and environmental objectives, while also doing no significant harm to the remaining objectives and meeting minimum standards on human rights and labour standards.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)

22.4	Substantial		Percentage
22.1	Contribution to	Taxonomy-aligned share	rerectinge
	Climate Change	substantially contributing to	
	Mitigation	climate change mitigation	
22.5	Substantial		Percentage
	Contribution to	Taxonomy-aligned share	. er eentage
	Climate Change	substantially contributing to	
	Adaptation	climate change adaptation	
22.6	Substantial	Taxonomy-aligned share	Percentage
22.0	Contribution to	substantially contributing to	rerecitage
	Sustainable Use	sustainable use and protection	
	and Protection of	of water and marine resources	
	Water and Marine	of water and marine resources	
	Resources		
22.7	Substantial	Taxonomy-aligned share	Percentage
22.1	Contribution to	substantially contributing to	i ci ccittage
	Transition to a	circular economy	
	Circular Economy	Circulal economy	
22.8	Substantial		Percentage
22.0	Contribution to		reiceillage
	Pollution	Taxonomy-aligned share	
	Prevention and	, -	
	Control	substantially contributing to pollution prevention and control	
22.9	Substantial	Taxonomy-aligned share	Porcentage
22.9	Contribution to	substantially contributing to	Percentage
	Protection and	protection and restoration of	
	Restoration of	biodiversity and ecosystems	
	Biodiversity and	blodiversity and ecosystems	
	Ecosystems		
22.10	Do no significant	Is no significant harm done to	Yes/No
22.10	harm (DNSH) to	the criterion by this activity.	Tes/ NO
	Climate Change	the criterion by this activity.	
	Mitigation		
22.11	Do no significant	Is no significant harm done to	Yes/No
1	harm (DNSH) to	the criterion by this activity.	. 55/110
	Climate Change	and different by this delivity.	
	Adaptation		
22.12	Do no significant	Is no significant harm done to	Yes/No
	harm (DNSH) to	the criterion by this activity.	, •
	Sustainable Use	and determined the second of t	
	and Protection of		
	Water and Marine		
	Resources		
22.13	Do no significant	Is no significant harm done to	Yes/No
	harm (DNSH) to	the criterion by this activity.	. 35,
	(214311) (0	and differiors by this detivity.	

	Transition to a		
	Circular Economy		
22.14	Do no significant	Is no significant harm done to	Yes/No
	harm (DNSH) to	the criterion by this activity.	
	Pollution	,	
	Prevention and		
	Control		
22.15	Do no significant	Is no significant harm done to	Yes/No
	harm (DNSH) to	the criterion by this activity.	
	Protection and		
	Restoration of		
	Biodiversity and		
	Ecosystems		
22.16	Minimum Social	Are minimum social safeguards	Yes/No
	Safeguards	fulfilled?	
22.17	Enabling activity	Is this an enabling activity?	Yes/No
22.18	Transitional activity	Is this a transitional activity?	Yes/No
23	Non-Aligned	Absolute value and share of the	3 fields: Share (%), Absolute
	Revenue	revenue that is associated with	Value (number) and Currency
		non taxonomy-aligned but	(dropdown)
		eligible activities.	
24	Non-Aligned		
	Revenue per		
	Activity		
	1-n Activities can		
	be added to the		
244	dataset	Name of the cations	Calcat from his words.
24.1	Activity Name	Name of the activity	Select from hierarchy
24.2	NIA CE C I - (-)	The NACE code(s) associated	Dropdown (multi select)
24.2	NACE Code(s)	with this activity.	2 Calda Chara (24) Abaal ta
24.3	Non-Aligned	Absolute value and share of the	3 fields: Share (%), Absolute
	Revenue per	revenue per activity that is not	Value (number) and Currency
25	Activity	taxonomy-aligned but eligible.	(dropdown)
25	Non-Eligible	Absolute value and share of the	3 fields: Share (%), Absolute
	Revenue	revenue that is not part of a plan to meet the DNSH criteria and	
		make substantial contributions	(dropdown)
		to any environmental objective.	
26	Enabling Revenue	Share of the taxonomy-aligned	Percentage
20	Lilabilia Nevellue	revenue from total aligned	Tercentage
		revenue that is linked to	
		activities that enable reduction	
		of GHG in other sectors.	
27	Transitional	Share of the taxonomy-aligned	Percentage
_,	Revenue	revenue from total aligned	Tercentage
	Nevellue	revenue nom total aligneu	

revenue that is linked to	
activities with significantly lower	
GHG emissions than the sector	
or industry average.	

3. CapEx

This section focuses on CapEx related information.

Nr	Metric name	Metric description	Format
28	Total CapEx	Total CapEx for the	2 fields: Value and Currency
		reported year. Capital	(dropdown)
		expenditures are non-	(a. spasiii.)
		consumable investments,	
		e.g. for acquiring,	
		upgrading, and	
		maintaining physical	
		assets such as property,	
		plants, buildings,	
		technology.	
29	Eligible CapEx	Absolute value and share	3 fields: Share (%), Absolute
	Lingible capex	of the total CapEx where	Value (number) and Currency
		the economic activity	(dropdown)
		meets taxonomy criteria	(dropdown)
		for substantial	
		contribution to climate	
		change mitigation and	
		does no serious harm to	
		the other environmental	
		objectives (DNSH	
		criteria).	
30	Aligned CapEx	Absolute value and share	3 fields: Share (%), Absolute
50	/ III GII CU CUPEA	of CapEx that is	Value (number) and Currency
		taxonomy-aligned, i.e.,	(dropdown)
		generated by an eligible	(di opaswii)
		economic activity that is	
		making a substantial	
		contribution to at least	
		one of the climate and	
		environmental	
		objectives, while also	
		doing no significant harm	
		doing no significant nami	12

	to the remaining	
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Substantial		Percentage
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Willigation - Eligible	_	
Cubstantial		Doroontogo
	, ,	Percentage
	, ,	
•	,	
_	_	
	, ,	Percentage
_	,	
	_	
use of proceeds	mitigation	
Substantial	Taxonomy-aligned and	Percentage
Contribution to	enabling proportion of	
Climate Change	CapEx substantially	
Mitigation - Of which	contributing to climate	
use of proceeds	change mitigation	
Substantial	Taxonomy-aligned and	Percentage
Contribution to	transitional proportion of	
Climate Change	CapEx substantially	
Mitigation -	contributing to climate	
Transitional Share	change mitigation	
Substantial	Taxonomy-eligible	Percentage
Contribution to	proportion of CapEx	
Climate Change	substantially contributing	
	,	
	_	
Substantial	•	Percentage
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Substantial	Taxonomy-aligned use of	Percentage
Contribution to	proceeds share	
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Adaptation - Of which	TO CITIALE CHAILEE	
	Contribution to Climate Change Mitigation - Of which use of proceeds Substantial Contribution to Climate Change Mitigation - Transitional Share Substantial Contribution to Climate Change Adaptation - Eligible Substantial Contribution to Climate Change Adaptation - Aligned Substantial Contribution to Climate Change Adaptation - Aligned	Contribution to Climate Change Mitigation - Eligible Substantial Contribution to Climate Change Mitigation In Percent - Aligned Substantial Contribution to Climate Change Mitigation Substantial Substantial Contribution to Climate Change Mitigation - Of which use of proceeds Substantial Contribution to Climate Change Mitigation - Of which use of proceeds Substantial Contribution to Climate Change Mitigation - Of which use of proceeds Substantial Contribution to Climate Change Mitigation - Of which use of proceeds Substantial Contribution to Climate Change Mitigation - Of which use of proceeds Substantial Contribution to Climate Change CapEx substantially Contribution to Climate Change Mitigation - Transitional Share Substantial Contribution to Climate Change Adaptation - Eligible Contribution to Climate Change Adaptation - Aligned Substantial Contribution to Climate Change Adaptation - Aligned Substantial Taxonomy-aligned proportion of CapEx substantially contributing to climate change adaptation Substantial Taxonomy-aligned proportion of CapEx substantially contributing to climate change adaptation Substantial Taxonomy-aligned proportion of CapEx substantially contributing Taxonomy-aligned proportion of CapEx substantially contributing to climate change adaptation Substantial Taxonomy-aligned proportion of CapEx substantially contributing Taxonomy-aligned use of Contribution to Climate Change adaptation Substantial Taxonomy-aligned use of Contribution to Climate Change substantially contributing to climate change

32.1.2	Substantial	Taxonomy-aligned and	Percentage
	Contribution to	enabling proportion of	
	Climate Change	CapEx substantially	
	Adaptation - Enabling	contributing to climate	
	Share	change adaptation	
33	Substantial	Taxonomy-eligible	Percentage
	Contribution to	proportion of CapEx	_
	Sustainable Use and	substantially contributing	
	Protection of Water	to sustainable use and	
	and Marine	protection of water and	
	Resources - Eligible	marine resources	
33.1	Substantial	Taxonomy-aligned	Percentage
	Contribution to	proportion of CapEx	-
	Sustainable Use and	substantially contributing	
	Protection of Water	to sustainable use and	
	and Marine	protection of water and	
	Resources - Aligned	marine resources	
33.1.1	Substantial	Taxonomy-aligned use of	Percentage
	Contribution to	proceeds share	
	Sustainable Use and	substantially contributing	
	Protection of Water	to sustainable use and	
	and Marine Resources	protection of water and	
	- Of which use of	marine resources	
	proceeds		
33.1.2	Substantial	Taxonomy-aligned and	Percentage
	Contribution to	enabling proportion of	
	Sustainable Use and	CapEx substantially	
	Protection of Water	contributing to	
	and Marine Resources	sustainable use and	
	- Enabling Share	protection of water and	
		marine resources	
34	Substantial	Taxonomy-eligible	Percentage
	Contribution to	proportion of CapEx	
	Transition to a	substantially contributing	
	Circular Economy -	to circular economy	
	Eligible		
34.1	Substantial	Taxonomy-aligned	Percentage
	Contribution to	proportion of CapEx	
	Transition to a	substantially contributing	
	Circular Economy -	to circular economy	
	Aligned		
34.1.1	Substantial	Taxonomy-aligned use of	Percentage
	Contribution to	proceeds share	
	Transition to a	substantially contributing	
	Circular Economy - Of	to circular economy	

	which use of proceeds		
34.1.2	Substantial	Taxonomy-aligned and	Percentage
J 1112	Contribution to	enabling proportion of	i creemage
	Transition to a	CapEx substantially	
	Circular Economy -	contributing to circular	
	Enabling Share	economy	
35	Substantial	Taxonomy-eligible	Percentage
	Contribution to	proportion of CapEx	rerectinge
	Pollution Prevention	substantially contributing	
	and Control - Eligible	to pollution prevention	
	8	and control	
35.1	Substantial	Taxonomy-aligned	Percentage
	Contribution to	proportion of CapEx	
	Pollution Prevention	substantially contributing	
	and Control - Aligned	to pollution prevention	
		and control	
35.1.1	Substantial	Taxonomy-aligned use of	Percentage
	Contribution to	proceeds share	
	Pollution Prevention	substantially contributing	
	and Control - Of	to pollution prevention	
	which use of proceeds	and control	
35.1.2	Substantial	Taxonomy-aligned and	Percentage
	Contribution to	enabling proportion of	
	Pollution Prevention	CapEx substantially	
	and Control - Enabling	contributing to pollution	
	Share	prevention and control	
36	Substantial	Taxonomy-eligible	Percentage
	Contribution to	proportion of CapEx	
	Protection and	substantially contributing	
	Restoration of	to protection and	
	Biodiversity and	restoration of	
	Ecosystems - Eligible	biodiversity and	
		ecosystems	
36.1	Substantial	Taxonomy-aligned	Percentage
	Contribution to	proportion of CapEx	
	Protection and	substantially contributing	
	Restoration of	to protection and	
	Biodiversity and	restoration of	
	Ecosystems - Aligned	biodiversity and ecosystems	
36.1.1	Substantial	Taxonomy-aligned use of	Percentage
50.1.1	Contribution to	proceeds share	i ci centage
	Protection and	substantially contributing	
	Restoration of	to protection and	
	Biodiversity and	restoration of	
	biodiversity und	i estoration or	

	Ecosystems - Of which	biodiversity and	
	use of proceeds	ecosystems	
36.1.2	Substantial	Taxonomy-aligned and	Percentage
00.1.1.1	Contribution to	enabling proportion of	. c. comage
	Protection and	CapEx substantially	
	Restoration of	contributing to	
	Biodiversity and	protection and	
	Ecosystems - Enabling	restoration of	
	Share	biodiversity and	
		ecosystems	
37	Aligned CapEx per	,	
	Activity		
	1-n Activities can be		
	added to the dataset		
37.1	Activity Name	Name of the activity	Select from hierarchy
37.2	,	The NACE code(s)	Dropdown (multi select)
		associated with this	() ;
	NACE Code(s)	activity.	
37.3	Aligned CapEx per	Absolute value and share	3 fields: Share (%), Absolute
	Activity	of the CapEx per activity	Value (number) and Currency
	,	that is taxonomy-aligned,	
		i.e., generated by an	,
		eligible economic activity	
		that is making a	
		substantial contribution	
		to at least one of the	
		climate and	
		environmental	
		objectives, while also	
		doing no significant harm	
		to the remaining	
		objectives and meeting	
		minimum standards on	
		human rights and labor	
		standards.	
37.4	Substantial	Taxonomy-aligned share	Percentage
	Contribution to	substantially contributing	
	Climate Change	to climate change	
	Mitigation	mitigation	
37.5	Substantial	Taxonomy-aligned share	Percentage
	Contribution to	substantially contributing	
	Climate Change	to climate change	
	Adaptation	adaptation	
37.6	Substantial	Taxonomy-aligned share	Percentage
	Contribution to	substantially contributing	

	Sustainable Use and	to sustainable use and	
	Protection of Water	protection of water and	
	and Marine	marine resources	
	Resources		
37.7	Substantial	Taxonomy-aligned share	Percentage
	Contribution to	substantially contributing	
	Transition to a	to circular economy	
	Circular Economy		
37.8	Substantial	Taxonomy-aligned share	Percentage
	Contribution to	substantially contributing	
	Pollution Prevention	to pollution prevention	
	and Control	and control	
37.9	Substantial	Taxonomy-aligned share	Percentage
	Contribution to	substantially contributing	
	Protection and	to protection and	
	Restoration of	restoration of	
	Biodiversity and	biodiversity and	
	Ecosystems	ecosystems	
37.10	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Climate Change	this activity.	
	Mitigation		
37.11	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Climate Change	this activity.	
	Adaptation		
37.12	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Sustainable Use and	this activity.	
	Protection of Water		
	and Marine		
	Resources		
37.13	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Transition to a	this activity.	
	Circular Economy		
37.14	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Pollution Prevention	this activity.	
	and Control		
37.15	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Protection and	this activity.	
	Restoration of		
	Biodiversity and		

	Ecosystems		
37.16	Minimum Social	Are minimum social	Yes/No
	Safeguards	safeguards fulfilled?	
37.17	Enabling activity	Is this an enabling	Yes/No
		activity?	
37.18	Transitional activity	Is this a transitional	Yes/No
		activity?	
38	Non-Aligned CapEx	Absolute value and share	3 fields: Share (%), Absolute
		of the CapEx that is	Value (number) and Currency
		associated with non	(dropdown)
		taxonomy-aligned but	
		eligible activities.	
39	Non-Aligned CapEx		
	per Activity		
	1-n Activities can be		
	added to the dataset		
39.1	Activity Name	Name of the activity	Select from hierarchy
39.2		The NACE code(s)	Dropdown (multi select)
		associated with this	
	NACE Code(s)	activity.	
39.3	Non-Aligned CapEx	Absolute value and share	3 fields: Share (%), Absolute
	per Activity	of the CapEx per activity	Value (number) and Currency
		that is not taxonomy-	(dropdown)
		aligned but eligible.	
40	Non-Eligible CapEx	Absolute value and share	3 fields: Share (%), Absolute
		of the CapEx that is not	Value (number) and Currency
		part of a plan to meet the	(dropdown)
		DNSH criteria and make	
		substantial contribution	
		to any environmental	
		objective.	
41	Enabling CapEx	Share of the taxonomy-	Percentage
		aligned CapEx from total	
		aligned CapEx that is	
		linked to activities that	
		enable reduction of GHG	
		in other sectors.	
43	Transitional CapEx	Share of the taxonomy-	Percentage
		aligned CapEx from total	
		aligned CapEx that is	
		linked to activities with	
		significantly lower GHG	
		emissions than the sector	
		or industry average.	

4. OpEx

This section focuses on OpEx related information.

Nr	Metric name	Metric description	Format
43	Total OpEx	Total OpEx for the	2 fields: Value and Currency
		financial year. Operating	(dropdown)
		expenses (OpEx) are	
		shorter term expenses	
		required to meet the	
		ongoing operational costs	
		of running a business.	
44	Eligible OpEx	Absolute value and share	3 fields: Share (%), Absolute
		of the OpEx that is part of	Value (number) and Currency
		a plan to meet the DNSH	(dropdown)
		criteria and make	
		substantial contributions	
		to any environmental	
		objective.	
45	Aligned OpEx	Absolute value and share	3 fields: Share (%), Absolute
		of the OpEx that is	Value (number) and Currency
		associated with	(dropdown)
		taxonomy-aligned	
		activities. i.e., for an	
		eligible economic activity	
		that is making a	
		substantial contribution	
		to at least one of the	
		climate and	
		environmental objectives,	
		while also doing no	
		significant harm to the	
		remaining objectives and	
		meeting minimum	
		standards on human	
		rights and labor	
		standards.	
46	Substantial	Taxonomy-aligned	Percentage
	Contribution to	proportion of OpEx	
	Climate Change	substantially contributing	
	Mitigation - Aligned	to climate change	
		mitigation	
47	Substantial	Taxonomy-aligned	Percentage
	Contribution to	proportion of OpEx	
	Climate Change	substantially contributing	
	Adaptation - Aligned	to climate change	

		adaptation	
48	Substantial	Taxonomy-aligned	Percentage
	Contribution to	proportion of OpEx	
	Sustainable Use and	substantially contributing	
	Protection of Water	to sustainable use and	
	and Marine	protection of water and	
	Resources - Aligned	marine resources	
49	Substantial	Taxonomy-aligned	Percentage
	Contribution to	proportion of OpEx	
	Transition to a	substantially contributing	
	Circular Economy -	to circular economy	
	Aligned	,	
50	Substantial	Taxonomy-aligned	Percentage
	Contribution to	proportion of OpEx	
	Pollution Prevention	substantially contributing	
	and Control - Aligned	to pollution prevention	
		and control	
51	Substantial	Taxonomy-aligned	Percentage
	Contribution to	proportion of OpEx	
	Protection and	substantially contributing	
	Restoration of	to protection and	
	Biodiversity and	restoration of biodiversity	
	Ecosystems - Aligned	and ecosystems	
52	Aligned OpEx per		
	Activity		
	1-n Activities can be		
	added to the dataset		
52.1	Activity Name	Name of the activity	Select from hierarchy
52.2	NACE Code(s)	The NACE code(s)	Dropdown (multi select)
		associated with this	
		activity.	
52.3	Aligned OpEx per	Absolute value and share	3 fields: Share (%), Absolute
	Activity	of taxonomy-aligned	Value (number) and Currency
		OpEx for the activity from	(dropdown)
		total OpEx.	
52.4	Substantial	Taxonomy-aligned share	Percentage
	Contribution to	substantially contributing	
		to alimenta abanca	
	Climate Change	to climate change	
	Mitigation	mitigation	
52.5	_	_	Percentage
52.5	Mitigation	mitigation	Percentage
52.5	Mitigation Substantial	mitigation Taxonomy-aligned share	Percentage
52.5	Mitigation Substantial Contribution to	mitigation Taxonomy-aligned share substantially contributing	Percentage
52.5 52.6	Mitigation Substantial Contribution to Climate Change	mitigation Taxonomy-aligned share substantially contributing to climate change	Percentage Percentage

	Sustainable Use and	to sustainable use and	
	Protection of Water	protection of water and	
	and Marine	marine resources	
	Resources		
52.7	Substantial	Taxonomy-aligned share	Percentage
	Contribution to	substantially contributing	
	Transition to a	to circular economy	
	Circular Economy		
52.8	Substantial	Taxonomy-aligned share	Percentage
	Contribution to	substantially contributing	
	Pollution Prevention	to pollution prevention	
	and Control	and control	
52.9	Substantial	Taxonomy-aligned share	Percentage
	Contribution to	substantially contributing	
	Protection and	to protection and	
	Restoration of	restoration of biodiversity	
	Biodiversity and	and ecosystems	
	Ecosystems		
52.10	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Climate Change	this activity.	
	Mitigation		
52.11	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Climate Change	this activity.	
	Adaptation		
52.12	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Sustainable Use and	this activity.	
	Protection of Water		
	and Marine		
	Resources		
52.13	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Transition to a	this activity.	
	Circular Economy		
52.14	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Pollution Prevention	this activity.	
	and Control		
52.15	Do no significant	Is no significant harm	Yes/No
	harm (DNSH) to	done to the criterion by	
	Protection and	this activity.	
	Restoration of		
	Biodiversity and		

	Ecosystems		
52.16	Minimum Social	Are minimum social	Yes/No
	Safeguards	safeguards fulfilled?	
52.17	Enabling activity	Is this an enabling	Yes/No
		activity?	
52.18	Transitional activity	Is this a transitional	Yes/No
		activity?	
53	Non-Aligned OpEx	Absolute value and share	3 fields: Share (%), Absolute
		of the OpEx that is	Value (number) and Currency
		associated with non	(dropdown)
		taxonomy-aligned but	
		eligible activities.	
54	Non-Aligned OpEx		
	per Activity		
	1-n Activities can be		
	added to the dataset		
54.1	Activity Name	Name of the activity	Select from hierarchy
54.2	NACE Code(s)	The NACE code(s)	Dropdown (multi select)
		associated with this	
		activity.	
54.3	Non-Aligned OpEx	Absolute value and share	3 fields: Share (%), Absolute
	per Activity	of the OpEx per activity	Value (number) and Currency
		that is not taxonomy-	(dropdown)
		aligned but eligible.	
55	Non-Eligible OpEx	Absolute value and share	3 fields: Share (%), Absolute
		of the OpEx that is not	Value (number) and Currency
		part of a plan to meet the	(dropdown)
		DNSH criteria and make	
		substantial contribution	
		to any environmental	
		objective.	
56	Enabling OpEx	Share of the taxonomy-	Percentage
		aligned OpEx from total	
		aligned OpEx that is	
		linked to activities that	
		enable reduction of GHG	
		in other sectors.	
57	Transitional OpEx	Share of the taxonomy-	Percentage
		aligned OpEx from total	
		aligned OpEx that is	
		linked to activities with	
		significantly lower GHG	
		emissions than the sector	
		or industry average.	

Additional information

In case you require additional information or have feedback to share, please get in touch with Julia Buensod (<u>julia.b.buensod@pwc.com</u>) or Machteld Foelster (maria.foelster@pwc.com).

We are grateful for any feedback and/or suggestions that will help us to make Dataland even a better Dataland!