

DATALAND

THE ALTERNATIVE TO
DATA MONOPOLIES



Dataland Data Frameworks EU Taxonomy for non-financial Services Companies

Frankfurt am Main, 27th November 2023, version 1.0 (non-financial)

Document Information

Version	Date	Editor	Comment
0.1			Initial Draft
0.2			Completed First Draft
0.3			Completed Second Draft
0.4			SME Review
1.0	2023-11-27		Final version (non-financial companies)

Responsibilities

Area	Owner
Document owner	PwC Germany (maria.foelster@pwc.com)
EU Taxonomy Data Framework owner	PwC Germany

Contents

Introduction	3
EU Taxonomy Data Framework for non-financial Firms, different sections	4
1. General.....	4
2. Revenue	5
3. CapEx.....	10
4. OpEx	14
Additional information	19

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 [EU Taxonomy Regulation](#) 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 [European Green Deal](#). 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.

Nr	Metric name	Metric description	Format	Example
1	Reporting period	The reporting period the dataset belongs to (e.g. fiscal year).	YYYY-MM-DD	
2	Fiscal Year Deviation	Does the fiscal year deviate from the calendar year?	Deviation/ No Deviation	
3	Fiscal Year End	The date at which the fiscal year ends.	YYYY-MM-DD	
4	Referenced Reports	Please upload all relevant reports for this dataset in the PDF format.	PDF	
5	Scope Of Entities	Does a list of legal entities covered by Sust./Annual/Integrated/ ESEF report match with a list of legal entities covered by Audited Consolidated Financial Statement?	Yes/ No/ N/A	
6	EU Taxonomy Activity Level Reporting	Activity level disclosure	Yes/ No	
7	Number Of Employees	Total number of employees (including temporary workers with assignment duration >6 months).	Number	
8	NFRD Mandatory	Is the NFRD mandatory for your company?	Yes/ No	
9	Assurance	Level of assurance of the EU Taxonomy disclosure	Reasonable Assurance/	

		(Reasonable Assurance, Limited Assurance, None).	Limited Assurance/ None	
10	Assurance Provider	Name of the audit company, which provides assurance to EU taxonomy data points.	Text	
11	Assurance Report	The report from where the information was sourced.	Dropdown (single select)	
12	Assurance Page	The page number of the document from where the information was sourced.	Scrollwindow	

In order to enable better traceability and improve the confidence level, Dataland offers additional fields to Data Providers for documenting the origin and quality level of metrics. All **underlined** 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 page number of the document from where the information was sourced.	Number
Data Quality	The level of confidence associated with the value.	Drop down list: Audited, Reported, Estimated, Incomplete or N/A
Comment	Free optional text.	Text

2. Revenue

This section focuses on Revenue related information.

Nr	Metric name	Metric description	Format	Example
13	<u>Total Revenue</u>	Total revenue per annum	2 fields: Value and Currency (dropdown)	
14	Eligible Revenue	Absolute value and share of the total eligible	3 fields: Share (%), Absolute	

		revenue in the same currency than total 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).	Value (number) and Currency (dropdown)	
15	Aligned Revenue	Absolute value and share of the 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.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	
16	Substantial Contribution to Climate Change Mitigation	Grade of the substantial contribution criterion fulfillment.	Percentage	
17	Substantial Contribution to Climate Change Adaptation	Grade of the substantial contribution criterion fulfillment.	Percentage	
18	Substantial Contribution to Sustainable Use and Protection of Water	Grade of the substantial contribution criterion fulfillment.	Percentage	

	and Marine Resources			
19	Substantial Contribution to Transition to a Circular Economy	Grade of the substantial contribution criterion fulfillment.	Percentage	
20	Substantial Contribution to Pollution Prevention and Control	Grade of the substantial contribution criterion fulfillment.	Percentage	
21	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems	Grade of the substantial contribution criterion fulfillment.	Percentage	
22	Aligned Revenue per Activity <i>1-n Activities can be added to the dataset</i>			
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	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	

		rights and labour standards.		
22.4	Substantial Contribution to Climate Change Mitigation	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
22.5	Substantial Contribution to Climate Change Adaptation	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
22.6	Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
22.7	Substantial Contribution to Transition to a Circular Economy	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
22.8	Substantial Contribution to Pollution Prevention and Control	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
22.9	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
22.10	Do no significant harm (DNSH) to Climate Change Mitigation	Is no significant harm done to the criterion by this activity.	Yes/No	
22.11	Do no significant harm (DNSH) to Climate Change Adaptation	Is no significant harm done to the criterion by this activity.	Yes/No	
22.12	Do no significant	Is no significant harm	Yes/No	

	harm (DNSH) to Sustainable Use and Protection of Water and Marine Resources	done to the criterion by this activity.		
22.13	Do no significant harm (DNSH) to Transition to a Circular Economy	Is no significant harm done to the criterion by this activity.	Yes/No	
22.14	Do no significant harm (DNSH) to Pollution Prevention and Control	Is no significant harm done to the criterion by this activity.	Yes/No	
22.15	Do no significant harm (DNSH) to Protection and Restoration of Biodiversity and Ecosystems	Is no significant harm done to the criterion by this activity.	Yes/No	
22.16	Minimum Social Safeguards	Are minimum social safeguards fulfilled?	Yes/No	
23	Non-Aligned Revenue	Absolute value and share of the revenue that is associated with non taxonomy-aligned but eligible activities.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	
24	Non-Aligned Revenue per Activity <i>1-n Activities can be added to the dataset</i>			
24.1	Activity Name	Name of the activity	Select from hierarchy	
24.2	NACE Code(s)	The NACE code(s) associated with this activity.	Dropdown (multi select)	
24.3	Non-Aligned Revenue per Activity	Absolute value and share of the revenue per activity that is not	3 fields: Share (%), Absolute Value	

		taxonomy-aligned but eligible.	(number) and Currency (dropdown)	
25	Non-Eligible Revenue	Absolute value and share of the revenue that is not part of a plan to meet the DNSH criteria and make substantial contributions to any environmental objective.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	
26	Enabling Revenue	Share of the taxonomy-aligned revenue from total aligned revenue that is linked to activities that enable reduction of GHG in other sectors.	Percentage	
27	Transitional Revenue	Share of the taxonomy-aligned revenue from total aligned revenue that is linked to activities with significantly lower GHG emissions than the sector or industry average.	Percentage	

3. CapEx

This section focuses on CapEx related information.

Nr	Metric name	Metric description	Format	Example
28	<u>Total CapEx</u>	Total CapEx for the reported year. Capital expenditures are non-consumable investments, e.g. for acquiring, upgrading, and maintaining physical assets such as property, plants, buildings, technology.	2 fields: Value and Currency (dropdown)	
29	Eligible CapEx	Absolute value and share	3 fields: Share	

		of the total CapEx 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).	(%), Absolute Value (number) and Currency (dropdown)	
30	Aligned CapEx	Absolute value and share of CapEx 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)	
31	Substantial Contribution to Climate Change Mitigation	Grade of the substantial contribution criterion fulfillment.	Percentage	
32	Substantial Contribution to Climate Change Adaptation	Grade of the substantial contribution criterion fulfillment.	Percentage	
33	Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources	Grade of the substantial contribution criterion fulfillment.	Percentage	
34	Substantial	Grade of the substantial	Percentage	

	Contribution to Transition to a Circular Economy	contribution criterion fulfillment.		
35	Substantial Contribution to Pollution Prevention and Control	Grade of the substantial contribution criterion fulfillment.	Percentage	
36	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems	Grade of the substantial contribution criterion fulfillment.	Percentage	
37	Aligned CapEx per Activity <i>1-n Activities can be added to the dataset</i>			
37.1	Activity Name	Name of the activity	Select from hierarchy	
37.2	NACE Code(s)	The NACE code(s) associated with this activity.	Dropdown (multi select)	
37.3	Aligned CapEx per Activity	Absolute value and share of the CapEx 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 labor standards.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	
37.4	Substantial	Grade of the substantial	Percentage	

	Contribution to Climate Change Mitigation	contribution criterion fulfillment on activity level.		
37.5	Substantial Contribution to Climate Change Adaptation	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
37.6	Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
37.7	Substantial Contribution to Transition to a Circular Economy	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
37.8	Substantial Contribution to Pollution Prevention and Control	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
37.9	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
37.10	Do no significant harm (DNSH) to Climate Change Mitigation	Is no significant harm done to the criterion by this activity.	Yes/No	
37.11	Do no significant harm (DNSH) to Climate Change Adaptation	Is no significant harm done to the criterion by this activity.	Yes/No	
37.12	Do no significant harm (DNSH) to Sustainable Use and Protection of Water	Is no significant harm done to the criterion by this activity.	Yes/No	

	and Marine Resources			
37.13	Do no significant harm (DNSH) to Transition to a Circular Economy	Is no significant harm done to the criterion by this activity.	Yes/No	
37.14	Do no significant harm (DNSH) to Pollution Prevention and Control	Is no significant harm done to the criterion by this activity.	Yes/No	
37.15	Do no significant harm (DNSH) to Protection and Restoration of Biodiversity and Ecosystems	Is no significant harm done to the criterion by this activity.	Yes/No	
37.16	Minimum Social Safeguards	Are minimum social safeguards fulfilled?	Yes/No	
38	Non-Aligned CapEx	Absolute value and share of the CapEx that is associated with non taxonomy-aligned but eligible activities.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	
39	Non-Aligned CapEx per Activity <i>1-n Activities can be added to the dataset</i>			
39.1	Activity Name	Name of the activity	Select from hierarchy	
39.2	NACE Code(s)	The NACE code(s) associated with this activity.	Dropdown (multi select)	
39.3	Non-Aligned CapEx per Activity	Absolute value and share of the CapEx per activity that is not taxonomy-aligned but eligible.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	

40	Non-Eligible CapEx	Absolute value and share of the CapEx that is not part of a plan to meet the DNSH criteria and make substantial contribution to any environmental objective.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	
41	Enabling CapEx	Share of the taxonomy-aligned CapEx from total aligned CapEx that is linked to activities that enable reduction of GHG in other sectors.	Percentage	
43	Transitional CapEx	Share of the taxonomy-aligned CapEx from total aligned CapEx that is linked to activities with significantly lower GHG emissions than the sector or industry average.	Percentage	

4. OpEx

This section focuses on OpEx related information.

Nr	Metric name	Metric description	Format	Example
43	<u>Total OpEx</u>	Total OpEx for the financial year. Operating expenses (OpEx) are shorter term expenses required to meet the ongoing operational costs of running a business.	2 fields: Value and Currency (dropdown)	
44	Eligible OpEx	Absolute value and share of the OpEx that is part of a plan to meet the DNSH criteria and make substantial contributions to any environmental objective.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	
45	Aligned OpEx	Absolute value and share of the OpEx that is	3 fields: Share (%), Absolute	

		associated with 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.	Value (number) and Currency (dropdown)	
46	Substantial Contribution to Climate Change Mitigation	Grade of the substantial contribution criterion fulfillment.	Percentage	
47	Substantial Contribution to Climate Change Adaptation	Grade of the substantial contribution criterion fulfillment.	Percentage	
48	Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources	Grade of the substantial contribution criterion fulfillment.	Percentage	
49	Substantial Contribution to Transition to a Circular Economy	Grade of the substantial contribution criterion fulfillment.	Percentage	
50	Substantial Contribution to Pollution Prevention and Control	Grade of the substantial contribution criterion fulfillment.	Percentage	
51	Substantial Contribution to Protection and	Grade of the substantial contribution criterion fulfillment.	Percentage	

	Restoration of Biodiversity and Ecosystems			
52	Aligned OpEx per Activity <i>1-n Activities can be added to the dataset</i>			
52.1	Activity Name	Name of the activity	Select from hierarchy	
52.2	NACE Code(s)	The NACE code(s) associated with this activity.	Dropdown (multi select)	
52.3	Aligned OpEx per Activity	Absolute value and share of taxonomy-aligned OpEx for the activity from total OpEx.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	
52.4	Substantial Contribution to Climate Change Mitigation	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
52.5	Substantial Contribution to Climate Change Adaptation	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
52.6	Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
52.7	Substantial Contribution to Transition to a Circular Economy	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
52.8	Substantial Contribution to Pollution Prevention	Grade of the substantial contribution criterion fulfillment on activity	Percentage	

	and Control	level.		
52.9	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems	Grade of the substantial contribution criterion fulfillment on activity level.	Percentage	
52.10	Do no significant harm (DNSH) to Climate Change Mitigation	Is no significant harm done to the criterion by this activity.	Yes/No	
52.11	Do no significant harm (DNSH) to Climate Change Adaptation	Is no significant harm done to the criterion by this activity.	Yes/No	
52.12	Do no significant harm (DNSH) to Sustainable Use and Protection of Water and Marine Resources	Is no significant harm done to the criterion by this activity.	Yes/No	
52.13	Do no significant harm (DNSH) to Transition to a Circular Economy	Is no significant harm done to the criterion by this activity.	Yes/No	
52.14	Do no significant harm (DNSH) to Pollution Prevention and Control	Is no significant harm done to the criterion by this activity.	Yes/No	
52.15	Do no significant harm (DNSH) to Protection and Restoration of Biodiversity and Ecosystems	Is no significant harm done to the criterion by this activity.	Yes/No	
52.16	Minimum Social Safeguards	Are minimum social safeguards fulfilled?	Yes/No	
53	Non-Aligned OpEx	Absolute value and share of the OpEx that is	3 fields: Share (%), Absolute	

		associated with non taxonomy-aligned but eligible activities.	Value (number) and Currency (dropdown)	
54	Non-Aligned OpEx per Activity <i>1-n Activities can be added to the dataset</i>			
54.1	Activity Name	Name of the activity	Select from hierarchy	
54.2	NACE Code(s)	The NACE code(s) associated with this activity.	Dropdown (multi select)	
54.3	Non-Aligned OpEx per Activity	Absolute value and share of the OpEx per activity that is not taxonomy-aligned but eligible.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	
55	Non-Eligible OpEx	Absolute value and share of the OpEx that is not part of a plan to meet the DNSH criteria and make substantial contribution to any environmental objective.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)	
56	Enabling OpEx	Share of the taxonomy-aligned OpEx from total aligned OpEx that is linked to activities that enable reduction of GHG in other sectors.	Percentage	
57	Transitional OpEx	Share of the taxonomy-aligned OpEx from total aligned OpEx that is linked to activities with significantly lower GHG emissions than the sector or industry average.	Percentage	

Additional information

In case you require additional information or have feedback to share, please get in touch with the **Dataland** Team members Julia Buensod (julia.b.buensod@pwc.com) 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!