

# DATALAND

THE ALTERNATIVE TO  
DATA MONOPOLIES



## Dataland Data Frameworks EU Taxonomy for non-financial Services Companies

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## 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)
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## Responsibilities

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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 [EU Taxonomy Regulation](#) was published on June 22<sup>nd</sup>, 2020, and entered into force on July 12<sup>th</sup>, 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
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, Limited Assurance, None).	Reasonable Assurance/ 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.	Scroll window

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

Field name	Field description	Format
<b>Data Source Report</b>	The report from where the information was sourced.	Text
<b>Report Page</b>	The page number of the document from where the information was sourced.	Number
<b>Data Quality</b>	The level of confidence associated with the value.	Drop down list: Audited, Reported, Estimated, or Incomplete
<b>Comment</b>	Free optional text.	Text

## 2. Revenue

This section focuses on Revenue related information.

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

		human rights and labor standards. In the same currency as total revenue.	
<b>16</b>	<b>Substantial Contribution to Climate Change Mitigation - Eligible</b>	Taxonomy-eligible proportion of revenue substantially contributing to climate change mitigation	Percentage
16.1	Substantial Contribution to Climate Change Mitigation - Aligned	Taxonomy-aligned proportion of revenue substantially contributing to climate change mitigation	Percentage
16.1.1	<i>Substantial Contribution to Climate Change Mitigation - Of which use of proceeds</i>	Taxonomy-aligned use of proceeds share substantially contributing to climate change mitigation	Percentage
16.1.2	<i>Substantial Contribution to Climate Change Mitigation - Enabling Share</i>	Taxonomy-aligned and enabling proportion of revenue substantially contributing to climate change mitigation	Percentage
16.1.3	<i>Substantial Contribution to Climate Change Mitigation - Transitional Share</i>	Taxonomy-aligned and transitional proportion of revenue substantially contributing to climate change mitigation	Percentage
<b>17</b>	<b>Substantial Contribution to Climate Change Adaptation - Eligible</b>	Taxonomy-eligible proportion of revenue substantially contributing to climate change adaptation	Percentage
17.1	Substantial Contribution to Climate Change Adaptation - Aligned	Taxonomy-aligned proportion of revenue substantially contributing to climate change adaptation	Percentage
17.1.1	<i>Substantial Contribution to Climate Change Adaptation - Of which use of proceeds</i>	Taxonomy-aligned use of proceeds share substantially contributing to climate change adaptation	Percentage

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



	<i>Circular Economy - Of which use of proceeds</i>		
19.1.2	<i>Substantial Contribution to Transition to a Circular Economy - Enabling Share</i>	Taxonomy-aligned and enabling proportion of revenue substantially contributing to circular economy	Percentage
<b>20</b>	<b>Substantial Contribution to Pollution Prevention and Control - Eligible</b>	Taxonomy-eligible proportion of revenue substantially contributing to pollution prevention and control	Percentage
20.1	Substantial Contribution to Pollution Prevention and Control - Aligned	Taxonomy-aligned proportion of revenue substantially contributing to pollution prevention and control	Percentage
20.1.1	<i>Substantial Contribution to Pollution Prevention and Control - Of which use of proceeds</i>	Taxonomy-aligned use of proceeds share substantially contributing to pollution prevention and control	Percentage
20.1.2	<i>Substantial Contribution to Pollution Prevention and Control - Enabling Share</i>	Taxonomy-aligned and enabling proportion of revenue substantially contributing to pollution prevention and control	Percentage
<b>21</b>	<b>Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems - Eligible</b>	Taxonomy-eligible proportion of revenue substantially contributing to protection and restoration of biodiversity and ecosystems	Percentage
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	<i>Substantial</i>	Taxonomy-aligned use of	Percentage

	<i>Contribution to Protection and Restoration of Biodiversity and Ecosystems - Of which use of proceeds</i>	proceeds share substantially contributing to protection and restoration of biodiversity and ecosystems	
21.1.2	<i>Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems - Enabling Share</i>	Taxonomy-aligned and enabling proportion of revenue substantially contributing to protection and restoration of biodiversity and ecosystems	Percentage
<b>22</b>	<b>Aligned Revenue per Activity</b> <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 rights and labour standards.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)
22.4	Substantial Contribution to Climate Change Mitigation	Taxonomy-aligned share substantially contributing to climate change mitigation	Percentage
22.5	Substantial Contribution to Climate Change Adaptation	Taxonomy-aligned share substantially contributing to climate change adaptation	Percentage
22.6	Substantial Contribution to	Taxonomy-aligned share substantially contributing to	Percentage

	Sustainable Use and Protection of Water and Marine Resources	sustainable use and protection of water and marine resources	
22.7	Substantial Contribution to Transition to a Circular Economy	Taxonomy-aligned share substantially contributing to circular economy	Percentage
22.8	Substantial Contribution to Pollution Prevention and Control	Taxonomy-aligned share substantially contributing to pollution prevention and control	Percentage
22.9	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems	Taxonomy-aligned share substantially contributing to protection and restoration of biodiversity and ecosystems	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 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
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	Is no significant harm done to the criterion by this activity.	Yes/No

	Restoration of Biodiversity and Ecosystems		
22.16	Minimum Social Safeguards	Are minimum social safeguards fulfilled?	Yes/No
22.17	Enabling activity	Is this an enabling activity?	Yes/No
22.18	Transitional activity	Is this a transitional activity?	Yes/No
<b>23</b>	<b>Non-Aligned Revenue</b>	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)
<b>24</b>	<b>Non-Aligned Revenue per Activity</b> <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 taxonomy-aligned but eligible.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)
<b>25</b>	<b>Non-Eligible Revenue</b>	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)
<b>26</b>	<b>Enabling Revenue</b>	Share of the taxonomy-aligned revenue from total aligned revenue that is linked to activities that enable reduction of GHG in other sectors.	Percentage
<b>27</b>	<b>Transitional Revenue</b>	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
28	<b>Total CapEx</b>	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	<b>Eligible CapEx</b>	Absolute value and 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).	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)
30	<b>Aligned CapEx</b>	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	<b>Substantial Contribution to Climate Change Mitigation - Eligible</b>	Taxonomy-eligible proportion of CapEx substantially contributing to climate change	Percentage

		mitigation	
31.1	Substantial Contribution to Climate Change Mitigation In Percent - Aligned	Taxonomy-aligned proportion of CapEx substantially contributing to climate change mitigation	Percentage
31.1.1	<i>Substantial Contribution to Climate Change Mitigation - Of which use of proceeds</i>	Taxonomy-aligned use of proceeds share substantially contributing to climate change mitigation	Percentage
31.1.2	<i>Substantial Contribution to Climate Change Mitigation - Of which use of proceeds</i>	Taxonomy-aligned and enabling proportion of CapEx substantially contributing to climate change mitigation	Percentage
31.1.3	<i>Substantial Contribution to Climate Change Mitigation - Transitional Share</i>	Taxonomy-aligned and transitional proportion of CapEx substantially contributing to climate change mitigation	Percentage
32	<b>Substantial Contribution to Climate Change Adaptation - Eligible</b>	Taxonomy-eligible proportion of CapEx substantially contributing to climate change adaptation	Percentage
32.1	Substantial Contribution to Climate Change Adaptation - Aligned	Taxonomy-aligned proportion of CapEx substantially contributing to climate change adaptation	Percentage
32.1.1	<i>Substantial Contribution to Climate Change Adaptation - Of which use of proceeds</i>	Taxonomy-aligned use of proceeds share substantially contributing to climate change adaptation	Percentage
32.1.2	<i>Substantial Contribution to Climate Change Adaptation - Enabling Share</i>	Taxonomy-aligned and enabling proportion of CapEx substantially contributing to climate change adaptation	Percentage
33	<b>Substantial Contribution to Sustainable Use and Protection of Water</b>	Taxonomy-eligible proportion of CapEx substantially contributing to sustainable use and	Percentage

	<b>and Marine Resources - Eligible</b>	protection of water and marine resources	
33.1	Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources - Aligned	Taxonomy-aligned proportion of CapEx substantially contributing to sustainable use and protection of water and marine resources	Percentage
33.1.1	<i>Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources - Of which use of proceeds</i>	Taxonomy-aligned use of proceeds share substantially contributing to sustainable use and protection of water and marine resources	Percentage
33.1.2	<i>Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources - Enabling Share</i>	Taxonomy-aligned and enabling proportion of CapEx substantially contributing to sustainable use and protection of water and marine resources	Percentage
<b>34</b>	<b>Substantial Contribution to Transition to a Circular Economy - Eligible</b>	Taxonomy-eligible proportion of CapEx substantially contributing to circular economy	Percentage
34.1	Substantial Contribution to Transition to a Circular Economy - Aligned	Taxonomy-aligned proportion of CapEx substantially contributing to circular economy	Percentage
34.1.1	<i>Substantial Contribution to Transition to a Circular Economy - Of which use of proceeds</i>	Taxonomy-aligned use of proceeds share substantially contributing to circular economy	Percentage
34.1.2	<i>Substantial Contribution to Transition to a Circular Economy - Enabling Share</i>	Taxonomy-aligned and enabling proportion of CapEx substantially contributing to circular economy	Percentage
<b>35</b>	<b>Substantial Contribution to Pollution Prevention</b>	Taxonomy-eligible proportion of CapEx substantially contributing	Percentage

	<b>and Control - Eligible</b>	to pollution prevention and control	
35.1	Substantial Contribution to Pollution Prevention and Control - Aligned	Taxonomy-aligned proportion of CapEx substantially contributing to pollution prevention and control	Percentage
35.1.1	<i>Substantial Contribution to Pollution Prevention and Control - Of which use of proceeds</i>	Taxonomy-aligned use of proceeds share substantially contributing to pollution prevention and control	Percentage
35.1.2	<i>Substantial Contribution to Pollution Prevention and Control - Enabling Share</i>	Taxonomy-aligned and enabling proportion of CapEx substantially contributing to pollution prevention and control	Percentage
<b>36</b>	<b>Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems - Eligible</b>	Taxonomy-eligible proportion of CapEx substantially contributing to protection and restoration of biodiversity and ecosystems	Percentage
36.1	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems - Aligned	Taxonomy-aligned proportion of CapEx substantially contributing to protection and restoration of biodiversity and ecosystems	Percentage
36.1.1	<i>Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems - Of which use of proceeds</i>	Taxonomy-aligned use of proceeds share substantially contributing to protection and restoration of biodiversity and ecosystems	Percentage
36.1.2	<i>Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems - Enabling Share</i>	Taxonomy-aligned and enabling proportion of CapEx substantially contributing to protection and restoration of biodiversity and	Percentage



		ecosystems	
<b>37</b>	<b>Aligned CapEx per Activity</b> <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 Contribution to Climate Change Mitigation	Taxonomy-aligned share substantially contributing to climate change mitigation	Percentage
37.5	Substantial Contribution to Climate Change Adaptation	Taxonomy-aligned share substantially contributing to climate change adaptation	Percentage
37.6	Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources	Taxonomy-aligned share substantially contributing to sustainable use and protection of water and marine resources	Percentage
37.7	Substantial Contribution to Transition to a Circular Economy	Taxonomy-aligned share substantially contributing to circular economy	Percentage
37.8	Substantial	Taxonomy-aligned share	Percentage

	Contribution to Pollution Prevention and Control	substantially contributing to pollution prevention and control	
37.9	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems	Taxonomy-aligned share substantially contributing to protection and restoration of biodiversity and ecosystems	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 and Marine Resources	Is no significant harm done to the criterion by this activity.	Yes/No
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
37.17	Enabling activity	Is this an enabling activity?	Yes/No
37.18	Transitional activity	Is this a transitional activity?	Yes/No
<b>38</b>	<b>Non-Aligned CapEx</b>	Absolute value and share of the CapEx that is	3 fields: Share (%), Absolute Value (number) and Currency

		associated with non taxonomy-aligned but eligible activities.	(dropdown)
<b>39</b>	<b>Non-Aligned CapEx per Activity</b> <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)
<b>40</b>	<b>Non-Eligible CapEx</b>	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)
<b>41</b>	<b>Enabling CapEx</b>	Share of the taxonomy-aligned CapEx from total aligned CapEx that is linked to activities that enable reduction of GHG in other sectors.	Percentage
<b>43</b>	<b>Transitional CapEx</b>	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.

<b>Nr</b>	<b>Metric name</b>	<b>Metric description</b>	<b>Format</b>
<b>43</b>	<b>Total OpEx</b>	Total OpEx for the financial year. Operating expenses (OpEx) are shorter term expenses required to meet the	2 fields: Value and Currency (dropdown)

		ongoing operational costs of running a business.	
<b>44</b>	<b>Eligible OpEx</b>	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)
<b>45</b>	<b>Aligned OpEx</b>	Absolute value and share of the OpEx that is 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.	3 fields: Share (%), Absolute Value (number) and Currency (dropdown)
<b>46</b>	<b>Substantial Contribution to Climate Change Mitigation - Aligned</b>	Taxonomy-aligned proportion of OpEx substantially contributing to climate change mitigation	Percentage
<b>47</b>	<b>Substantial Contribution to Climate Change Adaptation - Aligned</b>	Taxonomy-aligned proportion of OpEx substantially contributing to climate change adaptation	Percentage
<b>48</b>	<b>Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources - Aligned</b>	Taxonomy-aligned proportion of OpEx substantially contributing to sustainable use and protection of water and marine resources	Percentage
<b>49</b>	<b>Substantial Contribution to</b>	Taxonomy-aligned proportion of OpEx	Percentage

	<b>Transition to a Circular Economy - Aligned</b>	substantially contributing to circular economy	
<b>50</b>	<b>Substantial Contribution to Pollution Prevention and Control - Aligned</b>	Taxonomy-aligned proportion of OpEx substantially contributing to pollution prevention and control	Percentage
<b>51</b>	<b>Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems - Aligned</b>	Taxonomy-aligned proportion of OpEx substantially contributing to protection and restoration of biodiversity and ecosystems	Percentage
<b>52</b>	<b>Aligned OpEx per Activity</b> <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	Taxonomy-aligned share substantially contributing to climate change mitigation	Percentage
52.5	Substantial Contribution to Climate Change Adaptation	Taxonomy-aligned share substantially contributing to climate change adaptation	Percentage
52.6	Substantial Contribution to Sustainable Use and Protection of Water and Marine Resources	Taxonomy-aligned share substantially contributing to sustainable use and protection of water and marine resources	Percentage
52.7	Substantial Contribution to Transition to a Circular Economy	Taxonomy-aligned share substantially contributing to circular economy	Percentage
52.8	Substantial	Taxonomy-aligned share	Percentage

	Contribution to Pollution Prevention and Control	substantially contributing to pollution prevention and control	
52.9	Substantial Contribution to Protection and Restoration of Biodiversity and Ecosystems	Taxonomy-aligned share substantially contributing to protection and restoration of biodiversity and ecosystems	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
52.17	Enabling activity	Is this an enabling activity?	Yes/No
52.18	Transitional activity	Is this a transitional activity?	Yes/No
<b>53</b>	<b>Non-Aligned OpEx</b>	Absolute value and share of the OpEx that is	3 fields: Share (%), Absolute Value (number) and Currency

		associated with non taxonomy-aligned but eligible activities.	(dropdown)
<b>54</b>	<b>Non-Aligned OpEx per Activity</b> <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)
<b>55</b>	<b>Non-Eligible OpEx</b>	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)
<b>56</b>	<b>Enabling OpEx</b>	Share of the taxonomy-aligned OpEx from total aligned OpEx that is linked to activities that enable reduction of GHG in other sectors.	Percentage
<b>57</b>	<b>Transitional OpEx</b>	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 Julia Buensod ([julia.b.buensod@pwc.com](mailto:julia.b.buensod@pwc.com)) or Machteld Foelster ([maria.foelster@pwc.com](mailto:maria.foelster@pwc.com)).

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