# **DATALAND**

THE ALTERNATIVE TO DATA MONOPOLIES



# Dataland Data Frameworks EU Taxonomy

for non-financial Services Companies

# **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

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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 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 <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.

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	Deviation/ No	
		deviate from the calendar year?	Deviation	
3	Fiscal Year End	The date at which the	YYYY-MM-DD	
		fiscal year ends.		
4	Referenced Reports	Please upload all relevant reports for this dataset in the PDF format.	PDF	
6	Scope Of Entities  EU Taxonomy	Does a list of legal entities covered by Sust./Annual/Integrated/E SEF report match with a list of legal entities covered by Audited Consolidated Financial Statement? Activity level disclosure		
	Activity Level Reporting	,	,	
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	Text	

		assurance to EU		
		taxonomy data points.		
11	Assurance Report	The report from where	Dropdown	
		the information was	(single select)	
		sourced.		
12	Assurance Page	The page number of the	Scrollwindow	
		document from where		
		the information was		
		sourced.		

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 <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 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	3 fields: Share	
		of the total eligible	(%), Absolute	
		revenue in the same	Value	
		currency than total	(number) and	
		revenue. Is part of the	Currency	
		total revenue where the	(dropdown)	
		economic activity meets		
		taxonomy criteria for		
		substantial contribution		
		to climate change		

		mitication and door no		
		mitigation and does no		
		serious harm to the other		
		environmental objectives		
		(DNSH criteria).		
15	Aligned Revenue	Absolute value and share	3 fields: Share	
		of the total eligible	(%), Absolute	
		revenue that is	Value	
		taxonomy-aligned, i.e.,	(number) and	
		generated by an eligible	Currency	
		economic activity that is	(dropdown)	
		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.		
16	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Climate Change	  fulfillment.		
	Mitigation			
17	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Climate Change	fulfillment.		
	Adaptation			
18	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion	rereemage	
	Sustainable Use and	fulfillment.		
	Protection of Water	Turring to		
	and Marine			
	Resources			
19	Substantial	Grade of the substantial	Percentage	
13	Contribution to	contribution criterion	reiceiltage	
	Transition to a	fulfillment.		
		rumment.		
20	Circular Economy Substantial	Grade of the substantial	Dorcontogo	
20			Percentage	
	Contribution to	contribution criterion		
	Pollution Prevention	fulfillment.		
	and Control			
21	Substantial	Grade of the substantial	Percentage	
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	Contribution to	contribution criterion	I	
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	Restoration of	Tullillillelle.		
	Biodiversity and			
	Ecosystems			
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		The NACE code(s)	Dropdown	
		associated with this	(multi select)	
	NACE Code(s)	activity.	,	
22.3	Aligned Revenue per	Absolute value and share	3 fields: Share	
	Activity	of the revenue per	(%), Absolute	
		activity that is	Value	
		taxonomy-aligned, i.e.,	(number) and	
		generated by an eligible	Currency	
		economic activity that is	(dropdown)	
		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.		
22.4	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Climate Change	fulfillment on activity		
	Mitigation	level.		
22.5	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Climate Change	fulfillment on activity		
	Adaptation	level.		
22.6	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Sustainable Use and	fulfillment on activity		
	Protection of Water	level.		
	and Marine			
	Resources			

22.7 Substantial Contribution to Transition to a Circular Economy level.  22.8 Substantial Contribution or dufillment on activity level.  22.9 Substantial Contribution or dufillment on activity and Control level.  22.9 Substantial Contribution to Protection and Control level.  22.9 Substantial Contribution to Protection and Ecosystems  22.10 Do no significant harm (DNSH) to Climate Change Mitigation  22.11 Do no significant harm (DNSH) to Climate Change Adaptation  22.12 Do no significant harm (DNSH) to Sustainable Use and Protection of Water and Marine Resources  22.13 Do no significant harm (DNSH) to Transition to a Circular Economy  22.14 Do no significant harm (DNSH) to Transition to a Circular Economy  22.15 Do no significant harm (DNSH) to Transition to a Circular Economy  22.16 Monosignificant harm (DNSH) to Pollution Prevention and Control  22.16 Minimum Social Safeguards Absolute value and share  23 Non-Aligned Absolute value and share					
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and Marine Resources  22.13  Do no significant harm (DNSH) to done to the criterion by this activity.  22.14  Do no significant harm (DNSH) to done to the criterion by this activity.  22.15  Do no significant harm done to the criterion by this activity.  22.15  Do no significant harm done to the criterion by this activity.  22.15  Do no significant harm done to the criterion by harm (DNSH) to done to the criterion by this activity.  22.15  Do no significant harm done to the criterion by this activity.  22.16  Minimum Social Are minimum social safeguards  23  Non-Aligned  Absolute value and share		Sustainable Use and	this activity.		
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22.13 Do no significant harm (DNSH) to done to the criterion by Transition to a Circular Economy  22.14 Do no significant harm (DNSH) to done to the criterion by Pollution Prevention and Control  22.15 Do no significant Is no significant harm (DNSH) to done to the criterion by Pollution Prevention and Control  22.15 Do no significant Is no significant harm (DNSH) to done to the criterion by Protection and this activity.  Restoration of Biodiversity and Ecosystems  22.16 Minimum Social Are minimum social Safeguards  Non-Aligned Absolute value and share		and Marine			
harm (DNSH) to Transition to a Circular Economy  22.14  Do no significant harm (DNSH) to Pollution Prevention and Control  22.15  Do no significant harm (DNSH) to Portection and Ecosystems  22.16  Minimum Social Safeguards  Mon-Aligned  done to the criterion by this activity.  Is no significant harm done to the criterion by this activity.  Yes/No  Yes/No  Yes/No  Yes/No  Yes/No  Are minimum social Safeguards Are minimum social Safeguards Absolute value and share		Resources			
Transition to a Circular Economy  22.14  Do no significant harm (DNSH) to done to the criterion by Pollution Prevention and Control  22.15  Do no significant harm (DNSH) to done to the criterion by Protection and Restoration of Biodiversity and Ecosystems  22.16  Minimum Social Safeguards  Mon-Aligned  Are minimum social Safeguards  Athis activity.  this activity.  Yes/No  Yes/No  Yes/No  Are minimum social Safeguards  Are minimum social Safeguards  Absolute value and share	22.13	Do no significant	Is no significant harm	Yes/No	
Circular Economy  Do no significant harm (DNSH) to done to the criterion by Pollution Prevention and Control  Control  Do no significant harm done to the criterion by this activity.  Do no significant harm done to the criterion by this activity.  Is no significant harm done to the criterion by Protection and this activity.  Restoration of Biodiversity and Ecosystems  Control  Biodiversity and Ecosystems  Are minimum social safeguards fulfilled?  Absolute value and share		harm (DNSH) to	done to the criterion by		
22.14 Do no significant harm (DNSH) to done to the criterion by this activity.  22.15 Do no significant harm (DNSH) to harm (DNSH) to harm (DNSH) to Protection and Ecosystems  22.16 Minimum Social Safeguards  Non-Aligned  Safeguards  Is no significant harm Yes/No done to the criterion by this activity.  Yes/No Yes/No Activity.  Yes/No Yes/No Activity.  Yes/No Activity.		Transition to a	this activity.		
harm (DNSH) to Pollution Prevention and Control  22.15 Do no significant harm (DNSH) to harm (DNSH) to Protection and Restoration of Biodiversity and Ecosystems  22.16 Minimum Social Are minimum social Safeguards  Absolute value and share		Circular Economy			
Pollution Prevention and Control  22.15 Do no significant Is no significant harm harm (DNSH) to done to the criterion by Protection and Restoration of Biodiversity and Ecosystems  22.16 Minimum Social Are minimum social Safeguards Safeguards fulfilled?  23 Non-Aligned Absolute value and share	22.14	Do no significant	Is no significant harm	Yes/No	
and Control  22.15  Do no significant harm (DNSH) to Protection and Restoration of Biodiversity and Ecosystems  22.16  Minimum Social Safeguards  Are minimum social Safeguards  Absolute value and share		harm (DNSH) to	done to the criterion by		
22.15 Do no significant harm harm (DNSH) to done to the criterion by Protection and Restoration of Biodiversity and Ecosystems  22.16 Minimum Social Are minimum social Safeguards safeguards fulfilled?  23 Non-Aligned Absolute value and share		Pollution Prevention	this activity.		
harm (DNSH) to Protection and Restoration of Biodiversity and Ecosystems  22.16 Minimum Social Are minimum social Safeguards safeguards fulfilled?  Absolute value and share		and Control			
Protection and this activity.  Restoration of Biodiversity and Ecosystems  22.16 Minimum Social Are minimum social Yes/No Safeguards safeguards fulfilled?  Absolute value and share	22.15	Do no significant	Is no significant harm	Yes/No	
Restoration of Biodiversity and Ecosystems  22.16 Minimum Social Are minimum social Yes/No Safeguards safeguards fulfilled?  23 Non-Aligned Absolute value and share		harm (DNSH) to	done to the criterion by		
Biodiversity and Ecosystems  22.16 Minimum Social Are minimum social Yes/No Safeguards safeguards fulfilled?  23 Non-Aligned Absolute value and share		Protection and	this activity.		
Ecosystems  22.16 Minimum Social Are minimum social Yes/No Safeguards safeguards fulfilled?  23 Non-Aligned Absolute value and share		Restoration of			
22.16 Minimum Social Are minimum social Yes/No Safeguards safeguards fulfilled?  23 Non-Aligned Absolute value and share		Biodiversity and			
Safeguards safeguards fulfilled?  23 Non-Aligned Absolute value and share		Ecosystems			
23 Non-Aligned Absolute value and share	22.16	Minimum Social	Are minimum social	Yes/No	
23 Non-Aligned Absolute value and share 3 fields: Share		Safeguards	safeguards fulfilled?		
3 fields: Share	23	Non-Aligned	Absolute value and share	2 Calda Cha	
				3 fields: Snare	

	In	-f.h	(0/) Alasalista	
	Revenue	of the revenue that is	(%), Absolute	
		associated with non	Value	
		taxonomy-aligned but	(number) and	
		eligible activities.	Currency	
			(dropdown)	
24	Non-Aligned			
	Revenue per Activity			
	1-n Activities can be			
	added to the dataset			
24.1	Activity Name	Name of the activity	Select from	
			hierarchy	
24.2		The NACE code(s)	Dropdown	
		associated with this	(multi select)	
	NACE Code(s)	activity.		
24.3	Non-Aligned Revenue	Absolute value and share	3 fields: Share	
	per Activity	of the revenue per	(%), Absolute	
		activity that is not	Value	
		taxonomy-aligned but	(number) and	
		eligible.	Currency	
			(dropdown)	
25	Non-Eligible Revenue	Absolute value and share	3 fields: Share	
		of the revenue that is not	(%), Absolute	
		part of a plan to meet the	Value	
		DNSH criteria and make	(number) and	
		substantial contributions	Currency	
		to any environmental	(dropdown)	
		objective.	, , ,	
26	Enabling Revenue	Share of the	Percentage	
		taxonomy-aligned		
		revenue from total		
		aligned revenue that is		
		linked to activities that		
		enable reduction of GHG		
		in other sectors.		
27	Transitional Revenue	Share of the	Percentage	
27	mansitional nevenue	taxonomy-aligned	reiceillage	
		revenue from total		
		aligned 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	Example
28	Total CapEx	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 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	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	

	le toto et t	01(1)	D	
32	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Climate Change	fulfillment.		
	Adaptation			
33	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Sustainable Use and	fulfillment.		
	Protection of Water			
	and Marine			
	Resources			
34	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Transition to a	fulfillment.		
	Circular Economy			
35	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	<b>Pollution Prevention</b>	fulfillment.		
	and Control			
36	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Protection and	fulfillment.		
	Restoration of			
	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	
		associated with this	(multi select)	
	NACE Code(s)	activity.	<u> </u>	
37.3	Aligned CapEx per	Absolute value and share	3 fields: Share	
	Activity	of the CapEx per activity	(%), Absolute	
		that is taxonomy-aligned,	Value	
		i.e., generated by an	(number) and	
		eligible economic activity	Currency	
		that is making a	(dropdown)	
		substantial contribution		
		to at least one of the		
		climate and		
		environmental		
		objectives, while also		
		doing no significant harm		
	1	Taging no significant narm		

	1	T	
		to the remaining	
		objectives and meeting	
		minimum standards on	
		human rights and labor	
		standards.	
37.4	Substantial	Grade of the substantial	Percentage
	Contribution to	contribution criterion	
	Climate Change	fulfillment on activity	
	Mitigation	level.	
37.5	Substantial	Grade of the substantial	Percentage
	Contribution to	contribution criterion	
	Climate Change	fulfillment on activity	
	Adaptation	level.	
37.6	Substantial	Grade of the substantial	Percentage
	Contribution to	contribution criterion	
	Sustainable Use and	fulfillment on activity	
	Protection of Water	level.	
	and Marine		
	Resources		
37.7	Substantial	Grade of the substantial	Percentage
	Contribution to	contribution criterion	
	Transition to a	fulfillment on activity	
	Circular Economy	level.	
37.8	Substantial	Grade of the substantial	Percentage
	Contribution to	contribution criterion	
	Pollution Prevention	fulfillment on activity	
	and Control	level.	
37.9	Substantial	Grade of the substantial	Percentage
	Contribution to	contribution criterion	
	Protection and	fulfillment on activity	
	Restoration of	level.	
	Biodiversity and	1.575.11	
	Ecosystems		
37.10	Do no significant	Is no significant harm	Yes/No
37.10	harm (DNSH) to	done to the criterion by	103/140
	Climate Change	this activity.	
	Mitigation	tins activity.	
37.11	+ -	Is no significant harm	Yes/No
37.11	Do no significant	Is no significant harm	162/110
	harm (DNSH) to	done to the criterion by	
	Climate Change	this activity.	
27.62	Adaptation	In the state of th	V /N -
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	
37.13	harm (DNSH) to	done to the criterion by	163/110	
	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		
	Safeguards	safeguards fulfilled?	Yes/No	
38	Non-Aligned CapEx	Absolute value and share	3 fields: Share	
		of the CapEx that is	(%), Absolute	
		associated with non	Value	
		taxonomy-aligned but	(number) and	
		eligible activities.	Currency	
			(dropdown)	
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	
		associated with this	(multi select)	
	NACE Code(s)	activity.		
39.3	Non-Aligned CapEx	Absolute value and share	3 fields: Share	
	per Activity	of the CapEx per activity	(%), Absolute	
		that is not	Value	
		taxonomy-aligned but	(number) and	
		eligible.	Currency	
			(dropdown)	
40	Non-Eligible CapEx	Absolute value and share	3 fields: Share	
		of the CapEx that is not	(%), Absolute	
		part of a plan to meet	Value	
		the DNSH criteria and	(number) and	
		make substantial	Currency	
		contribution to any	(dropdown)	

		environmental objective.		
41	Enabling CapEx	Share of the	Percentage	
		taxonomy-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	Percentage	
		taxonomy-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  $\ensuremath{\mathsf{OpEx}}$  related information.

Nr	Metric name	Metric description	Format	Example
43	Total OpEx	Total OpEx for the	2 fields: Value	
		financial year. Operating	and Currency	
		expenses (OpEx) are	(dropdown)	
		shorter term expenses		
		required to meet the		
		ongoing operational costs		
		of running a business.		
44	Eligible OpEx	Absolute value and share	3 fields: Share	
		of the OpEx that is part of	(%), Absolute	
		a plan to meet the DNSH	Value	
		criteria and make	(number) and	
		substantial contributions	Currency	
		to any environmental	(dropdown)	
		objective.		
45	Aligned OpEx	Absolute value and share	3 fields: Share	
		of the OpEx that is	(%), Absolute	
		associated with	Value	
		taxonomy-aligned	(number) and	
		activities. i.e., for an	Currency	
		eligible economic activity	(dropdown)	
		that is making a		
		substantial contribution		
		to at least one of the		
		climate and		
		environmental objectives,		

	1	T		
		while also doing no		
		significant harm to the		
		remaining objectives and		
		meeting minimum		
		standards on human		
		rights and labor		
		standards.		
46	Substantial	Grade of the substantial		
	Contribution to	contribution criterion		
	Climate Change	fulfillment.		
	Mitigation		Percentage	
47	Substantial	Grade of the substantial		
	Contribution to	contribution criterion		
	Climate Change	fulfillment.		
	Adaptation		Percentage	
48	Substantial	Grade of the substantial		
	Contribution to	contribution criterion		
	Sustainable Use and	fulfillment.		
	Protection of Water			
	and Marine			
	Resources		Percentage	
49	Substantial	Grade of the substantial		
	Contribution to	contribution criterion		
	Transition to a	fulfillment.		
	Circular Economy		Percentage	
50	Substantial	Grade of the substantial		
	Contribution to	contribution criterion		
	<b>Pollution Prevention</b>	fulfillment.		
	and Control		Percentage	
51	Substantial	Grade of the substantial		
	Contribution to	contribution criterion		
	Protection and	fulfillment.		
	Restoration of			
	Biodiversity and			
	Ecosystems		Percentage	
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	
		associated with this	(multi select)	
		activity.		
52.3	Aligned OpEx per	Absolute value and share	3 fields: Share	

	Activity	of taxonomy-aligned	(%), Absolute	
	Activity	OpEx for the activity from	Value	
		' '		
		total OpEx.	(number) and	
			Currency	
52.4	Cubatantial	Cuada af the ambatantial	(dropdown)	
52.4	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Climate Change	fulfillment on activity		
	Mitigation	level.		
52.5	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Climate Change	fulfillment on activity		
	Adaptation	level.		
52.6	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Sustainable Use and	fulfillment on activity		
	Protection of Water	level.		
	and Marine			
	Resources			
52.7	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Transition to a	fulfillment on activity		
	Circular Economy	level.		
52.8	Substantial	Grade of the substantial	Percentage	
	Contribution to	contribution criterion		
	Pollution Prevention	fulfillment on activity		
	and Control	level.		
52.9	Substantial		Percentage	
	Contribution to			
	Protection and	Grade of the substantial		
	Restoration of	contribution criterion		
	Biodiversity and	fulfillment on activity		
	Ecosystems	level.		
52.10	Do no significant	Is no significant harm	Yes/No	
	harm (DNSH) to	done to the criterion by		
	Climate Change	this activity.		
	Mitigation	<i>'</i>		
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	cins activity.		
	I rotection of water	1		

	and Marine			
	Resources			
52.13	Do no significant	Is no significant harm	Yes/No	
32.13	harm (DNSH) to	done to the criterion by	103/140	
	Transition to a	this activity.		
	Circular Economy	tins activity.		
52.14	Do no significant	Is no significant harm	Yes/No	
32.14	harm (DNSH) to	done to the criterion by	103/140	
	Pollution Prevention	this activity.		
	and Control	tins activity.		
52.15	Do no significant	Is no significant harm	Yes/No	
32.13	harm (DNSH) to	done to the criterion by	103/140	
	Protection and	this activity.		
	Restoration of	tins activity.		
	Biodiversity and			
	Ecosystems			
52.16	Minimum Social	Are minimum social	Yes/No	
32.10	Safeguards	safeguards fulfilled?	103/140	
53	Non-Aligned OpEx	Absolute value and share	3 fields: Share	
	Non-Alighed Opex	of the OpEx that is	(%), Absolute	
		associated with non	Value	
		taxonomy-aligned but	(number) and	
		eligible activities.	Currency	
		cligible detivities.	(dropdown)	
54	Non-Aligned OpEx		(4.0 p 4.0 11.1)	
	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	
J		associated with this	(multi select)	
		activity.	(**************************************	
54.3	Non-Aligned OpEx	Absolute value and share	3 fields: Share	
	per Activity	of the OpEx per activity	(%), Absolute	
		that is not	Value	
		taxonomy-aligned but	(number) and	
		eligible.	Currency	
			(dropdown)	
55	Non-Eligible OpEx	Absolute value and share	3 fields: Share	
		of the OpEx that is not	(%), Absolute	
		part of a plan to meet the	Value	
		DNSH criteria and make	(number) and	
		substantial contribution	Currency	
		to any environmental	(dropdown)	
	<u> </u>	to any environmental	(uropuowii)	

		objective.		
56	Enabling OpEx	Share of the	Percentage	
		taxonomy-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	Percentage	
		taxonomy-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 (<u>maria.foelster@pwc.com</u>).

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