



Brussels, XXX  
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ANNEX 1

**ANNEX**

**to the**

**Commission Delegated Regulation (EU) 2021/2178**

**amending Commission Delegated Regulation (EU) 2021/2178 as regards the simplification of the content and presentation of information to be disclosed concerning environmentally sustainable activities and Commission Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 as regards simplification of certain technical screening criteria for determining whether economic activities cause no significant harm to environmental objectives**

## ANNEX I

### ‘ANNEX II

#### TEMPLATES FOR THE KPIS OF NON-FINANCIAL UNDERTAKINGS

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

Financial year (N)	Taxonomy eligible and Taxonomy aligned activities				Breakdown by environmental objectives of Taxonomy aligned activities									
	Total (2)	Proportion of Taxonomy eligible activities(3)	Taxonomy aligned activities (4)	Proportion of Taxonomy aligned activities( 5)	Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Pollution (9)	Circular Economy (10)	Biodiversity (11)	Proportion of enabling activities (12)	Proportion of transitional activities (13)	Taxonomy aligned activities in previous reported period (N-1) (14)	Taxonomy aligned activities in previous reported period (N-1) (15)
<i>Text</i>	<i>Currency</i>	%	<i>Currency</i>	%	%	%	%	%	%	%	%	%	<i>Currency</i>	%
<b>Turnover</b>		%		%	%	%	%	%	%	%	%	%		%
<b>CapEx</b>		%		%	%	%	%	%	%	%	%	%		%
<b>OpEx</b>		%		%	%	%	%	%	%	%	%	%		%

Non-financial undertakings shall duplicate this template to disclose separately the turnover, the CapEx and the OpEx KPIS, clearly indicating in the title of each table which KPI the table refers to.

(N) Indicate the financial year that the reported data refers to.

(N-1) Indicate the last financial year when data on Taxonomy alignment was reported. If no data was reported in year N-1, leave columns (14) and (15) empty.

Columns (4) and (6) to (11) to avoid double counting: if the total figure under column (4) contributes to more than one environmental objective at the same time, the figure should be indicated under multiple environmental objectives in columns (6) to (11), but should not be double counted in the total amount in column (4).

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

Financial year (N)	Taxonomy aligned activities			Breakdown by environmental objective of Taxonomy aligned activities						Category		Taxonomy eligible activities	
Economic Activities (1)	Code (2)	Taxonomy aligned KPI (monetary value of Turnover / CapEx / OpEx) (3)	Taxonomy aligned KPI (Proportion of Taxonomy aligned Turnover, CapEx, OpEx) (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Enabling (11)	Transition activity (12)	Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover / CapEx / OpEx) (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
<i>Text</i>		<i>(Currency)</i>	%	% (b) (c)	% (b) (c)	% (b) (c)	% (b) (c)	% (b) (c)	%L (b) (c)	<i>(E where applicable)</i>	<i>(T where applicable)</i>	%	%
Activity 1			%	%	%	%	%	%	%			%	%
Activity 2			%	%	%	%	%	%	%			%	%
<b>Sum of alignment per objective</b>				%	%	%	%	%	%				
<b>Total KPI (Turnover/ CapEx / OpEx)</b>			%	%	%	%	%	%	%	%	%	%	%

Non-financial undertakings shall duplicate this template to disclose separately the turnover, the CapEx and the OpEx KPIs, clearly indicating in the title of each table which KPI the table refers to.

(N) Indicate the financial year that the reported data refers to.

Column (2): The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" has the Code: CCM 1.1. Where activities are eligible to make a substantial contribution to more than one objective, the codes for all objectives should be indicated.

Row "Sum of alignment per objective": if the figure under an activity contributes to more than one environmental objective at the same time, that figure should be indicated under multiple environmental objectives in the rows per economic activity, and added up in "sum of alignment per objective", possibly resulting in more than 100%.

Row "Total KPI": should not double count the contributions to multiple environmental objectives. Under the row "*Total KPI*", non-financial undertakings shall indicate the Taxonomy aligned KPI for the environmental objective they deem the most relevant. In order to avoid double counting, financial undertakings will take into account the *Total KPI* figure when computing their own KPIs.