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SUSTDEV 105
FSC 11
CLIMA 333
TRANS 292
ENER 424
ATO 41
AGRI 375
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AGRIORG 80
DRS 38
CCG 22
DELACTION 91

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	28 June 2023
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2023) 3851 final
Subject:	ANNEX 7 to the COMMISSION DELEGATED REGULATION (EU) .../... supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities

Delegations will find attached document C(2023) 3851 final.

Encl.: C(2023) 3851 final

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ECOFIN.1.B

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‘Annex VIII - Template for KPIs of investment firms

Tempate number	Name
<u>0</u>	Summary of KPIs to be disclosed by investment firms under Article 8 Taxonomy Regulation
<u>1</u>	KPI IF - Dealing on own account services
<u>2</u>	KPI IF Other services

0. Summary of KPIs to be disclosed by investment firms under Article 8 Taxonomy Regulation

		Total environmentally sustainable assets	KPI***	KPI****	% coverage (over total assets)**
Main KPI (for dealing on own account)	Green asset ratio				
		Total revenue from environmentally sustainable services and activities	KPI	KPI	% coverage (over total revenue)
Main KPI (for services and activities other than dealing on own account)	KPI on Revenue*				

*fees, commissions and other monetary benefits
** % of assets covered by the KPI over total assets
***based on the Turnover KPI of the counterparty
****based on the CapEx KPI of the counterparty

1. KPI IF - Dealing on own account services																										
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z
	Total (Million EUR)	Of which covered by the KPI (Million EUR)	Climate Change Mitigation (CCM)		Climate Change Adaptation (CCA)		Water and marine resources (WTR)		Circular economy (CE)		Pollution (PPC)		Biodiversity and Ecosystems (BIO)		TOTAL (CCM + CCA + WTR + CE + PPC + BIO)											
			Of which assets covered by the EU Taxonomy (%) (Taxonomy-eligible)		Of which assets covered by the EU Taxonomy (%) (Taxonomy-eligible)		Of which assets covered by the EU Taxonomy (%) (Taxonomy-eligible)		Of which assets covered by the EU Taxonomy (%) (Taxonomy-eligible)		Of which assets covered by the EU Taxonomy (%) (Taxonomy-eligible)		Of which assets covered by the EU Taxonomy (%) (Taxonomy-eligible)		Of which assets covered by the EU Taxonomy (%) (Taxonomy-eligible)											
			Of which linked to activities aligned with the EU Taxonomy (%) (Taxonomy-aligned)		Of which linked to activities aligned with the EU Taxonomy (%) (Taxonomy-aligned)		Of which linked to activities aligned with the EU Taxonomy (%) (Taxonomy-aligned)		Of which linked to activities aligned with the EU Taxonomy (%) (Taxonomy-aligned)		Of which linked to activities aligned with the EU Taxonomy (%) (Taxonomy-aligned)		Of which linked to activities aligned with the EU Taxonomy (%) (Taxonomy-aligned)		Of which linked to activities aligned with the EU Taxonomy (%) (Taxonomy-aligned)											
			Of which transitional (%)	Of which enabling (%)	Of which transitional (%)	Of which enabling (%)	Of which transitional (%)	Of which enabling (%)	Of which transitional (%)	Of which enabling (%)	Of which transitional (%)	Of which enabling (%)	Of which transitional (%)	Of which enabling (%)	Of which transitional (%)	Of which enabling (%)	Of which transitional (%)	Of which enabling (%)								
1	Total assets invested under investment firms' activities dealing on own account (as per Section A of Annex I of Directive 2014/65/EU)																									
2	Of which: on own behalf																									
3	Of which: on behalf of clients																									

Table 1: Other sections

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z
Total (Million EUR)	Climate Change Mitigation (CCM)		Climate Change Adaptation (CCA)		Water and marine resources (WTR)		Circular economy (CE)		Pollution (PN)		Resilience and ecosystems (RE)		TOTAL (CCM + CCA + WTR + CE + PN + RE)													
	Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)													
	Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)													
	Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)		Of which: Recovery (R), Resilience (R), and other (O) instruments (R/O) (Transparency eligible)													
Revenue (i.e. fees, commission and other monetary benefits) from:																										
1. Investment and services and activities other than managing own assets for the purpose of Directive 2009/65/EC																										
2. Investment and services and activities other than managing own assets for the purpose of Directive 2009/65/EC																										
3. Investment and services and activities other than managing own assets for the purpose of Directive 2009/65/EC																										
4. Investment and services and activities other than managing own assets for the purpose of Directive 2009/65/EC																										
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10. Investment and services and activities other than managing own assets for the purpose of Directive 2009/65/EC																										