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ADD 4

EF 236
ECOFIN 967
SIMPL 71
ANTICI 81
SUSTDEV 52
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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	7 July 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2025) 4568 annex
Subject:	ANNEX 4 ANNEX to the COMMISSION DELEGATED REGULATION (EU) .../... 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

Delegations will find attached document C(2025) 4568 annex.

Encl.: C(2025) 4568 annex



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ANNEX 4

ANNEX

to the

COMMISSION DELEGATED REGULATION (EU) .../...

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 IV

‘ANNEX IV

TEMPLATE FOR THE KPI OF ASSET MANAGERS

Standard template for the disclosure required under Article 8 of Regulation (EU) 2020/852 (asset managers)

	Disclosure reference date		
	Exposures	%	Million EUR
1	Total AUM	100%	
2	Assets covered by the KPI		
	% of covered assets	% Turnover based	% CapEx based
3	Taxonomy eligible		
4	Nuclear activities ⁽¹⁾		
5	Fossil gas activities ⁽²⁾		
6	Taxonomy aligned		
7	Undertakings subject to Article 19a and 29a of Directive 2013/34/EU		
8	of which Non-financial undertakings		
9	of which Financial undertakings		
10	Other covered counterparties and real estate assets		
11	Exposures included on a voluntary basis ⁽³⁾		
12	Transitional activities		
13	Enabling activities		
14	Nuclear activities ⁽¹⁾		
15	Fossil gas activities ⁽²⁾		
	Taxonomy aligned per objective	% Turnover based	% CapEx based
16	Climate Change Mitigation (CCM)		
17	Climate Change Adaptation (CCA)		
18	Water and marine resources (WTR)		
19	Circular economy (CE)		
20	Pollution (PPC)		
21	Biodiversity and Ecosystems (BIO)		
22	Non-assessed exposures		
23	Exposures financing non-assessed non-material activities of counterparties ⁽⁴⁾		
24	Non-assessed exposures considered non-material by the reporting entity ⁽⁵⁾		
25	Exposures to counterparties reporting in accordance with Article 7(9) of this Regulation ⁽⁶⁾		
	Breakdown of covered assets	%	Million EUR

26	Undertakings subject to Article 19a and 29a of Directive 2013/34/EU		
27	of which Non-financial undertakings		
28	of which Financial undertakings		
29	Other covered counterparties and real estate assets		
30	Exposures included on a voluntary basis ⁽³⁾		

(1) referred to in Sections 4.26, 4.27, and 4.28 of Annexes I and II to Delegated Regulation 2021/2139

(2) referred to in Sections 4.29, 4.30, and 4.31 of Annexes I and II to Delegated Regulation 2021/2139

(3) in accordance with Article 7(3) of this Regulation

(4) in accordance with Article 7(8)(a) and (b) of this Regulation

(5) in accordance with Article 3(1a) of this Regulation. Figures should be the same in both columns.

(6) Figures should be the same in both columns.'