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EF 236
ECOFIN 967
SIMPL 71
ANTICI 81
SUSTDEV 52
FSC 8
ENV 673
CLIMA 258
TRANS 288
ENER 358
ATO 45
AGRI 328
AGRIFIN 77
AGRIORG 95
DRS 67
CCG 27
DELACT 97

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 7 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 7

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 VII

Annex VII is amended as follows:

Section 2.2., the first paragraph is replaced by the following:

‘Investee undertakings considered shall include non-financial undertakings and financial undertakings.’

In Section 2.3., the first paragraph is replaced by the following:

‘The calculation of KPIs shall include debt securities, equity instruments towards investee companies and all other assets covered under Article 7(6).’

In Section 3.2., the first paragraph is replaced by the following:

‘Investment firms shall consider clients receiving investment services, other than dealing on own account services and ancillary services, that are non-financial undertakings and financial undertakings.’