

EU Taxonomy Study – Evaluating the market readiness of the Taxonomy criteria for buildings



Übersicht – Evaluierete Gebäude

- 16 Gebäude gesamt (AT, IT, PL, HU, BG, SLO)
- Alle Projekte sind / werden zertifiziert (überwiegend DGNB)
- Assetklassen:
 - Logistik
 - Office
 - Wohnen
 - Retail
 - Hotel
 - Mixed-Use
- 10 New-Construction
- 6 Existing Buildings
- Keine Sanierungen

Allgemeine Herausforderungen



- Ressourcen
- Datenverfügbarkeit
- Datenqualität & Vollständigkeit (Beispiel: Energieausweis)
- Aktuelle Aktualisierung der DGNB Zertifizierung zur Erfüllung der EU Taxonomie
- Immobilien-Entwicklungen: langer zeitlicher Horizont --> Taxonomie Road Map

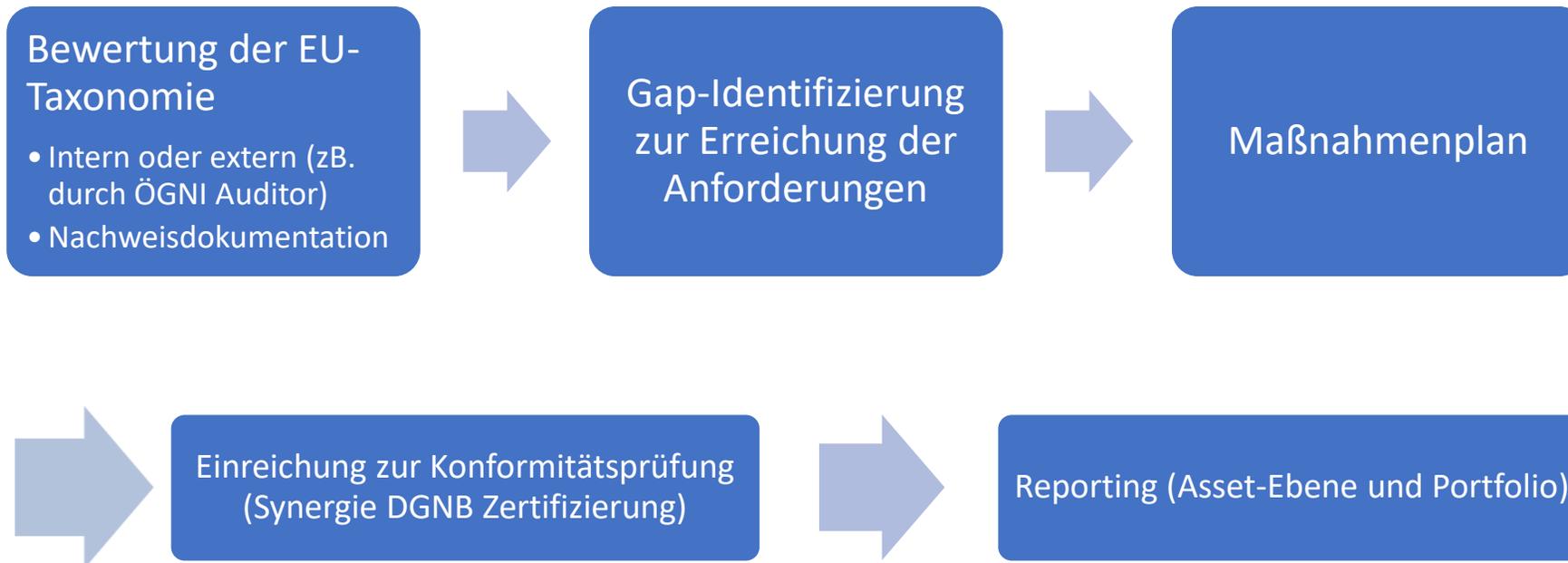
Technische Herausforderungen

(NC = New Construction, A&O = Acquisition and Ownership)



- NC: Luftdichtheitsmessung: wird nicht immer umgesetzt
- NC: Thermographie: zeitliche Abhängigkeit für sinnvolle Umsetzung, ansonsten „nur“ als Nachweis verwendbar
- NC/A&O: Klimarisikoanalyse mit Zukunftsszenarien
- NC: Wassereffizienz: 6l/min für Duschen (aktueller Standard 12-16l/min, Schnittstelle zu Mieter/Betreiber, geringer/kein Entscheidungsspielraum für Entwickler. Green Lease?)
- NC: Circular Economy: Rückbau- und Entsorgungskonzept nicht immer umgesetzt
- NC: Pollution Prevention: detaillierte Materialprüfungen SVHC (“REACH“), VOC Innenraumluftmessung (Nicht-DGNB Projekte?)
- A&O: „Large Non-Residential Buildings“ (>5.000m² und >290kW): Energie-Management-System oder Energy Performance Contract

Schritte zur EU-Taxonomie Prüfung





OFFICE/ADMINISTRATIVE

DEMO PROJEKT

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Project Owner

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Stephansplatz, Vienna, Austria

Data and facts

SITE AREA (M ²): 0,00	GROSS FLOOR (GFA) (M ²): 34.805,60	RENTAL AREA (M ²): 34.805,60
YEAR OF CONSTRUCTION: 2016	TYPE OF CONSTRUCTION: Precast skeleton construction	STOREYS: 0 floors (underground) 0 floors (aboveground)
LAST MAJOR REFURBISHMENT: Empty value	PARKING SPACES: 0 underground, 0 outside, 0 EV charging	NUMBER OF TENANTS: 0
RENTAL UNITS: Office	GROSS ASSET VALUE: € 0	

4.1. EU-Taxonomy Evaluation Matrix



Minimum requirements

Date Reliability low | Requirement **Met**

QUESTION	YOUR ANSWER	REQUIREMENT	DATA RELIABILITY
Does the acquisition or ownership of the building serve the extraction, storage, production or transport of fossil fuels?	No, the building does not serve fossil fuels.	Met	
Are the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights being adhered to in the context of the new construction of the building?	Yes, the requirements are met.	Met	

Climate change mitigation

Date Reliability low | Requirement **Not met**

QUESTION	YOUR ANSWER	REQUIREMENT	DATA RELIABILITY
For buildings built before 31 December 2020, the building has at least Energy Performance Certificate (EPC) class A.	The energy performance does not meet Class A requirement	Not met	
Where the building is a large non-residential building (with an effective rated output for heating systems, systems for combined space heating and ventilation, air-conditioning systems or systems for combined air-conditioning and ventilation of over 250 kW) it is efficiently operated through energy performance monitoring and assessment.	Energy Management is in place or Question not applicable	Met	

Climate change adaptation

Date Reliability low | Requirement **Not met**

QUESTION	YOUR ANSWER	REQUIREMENT	DATA RELIABILITY
A physical climate risk analysis and vulnerability assessment has been carried out and includes temperature, wind, water and solid mass-related aspects (refer to evidence requirements for more details). The assessment is proportionate to the scale of the activity and its expected lifespan.	Yes, a climate risk analysis has been carried out.	Met	
The economic operator has developed a plan to implement adaptation solutions to reduce material climate risks to the activity. Those adaptation solutions do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of assets and of other economic activities and are consistent with local, sectoral, regional or national adaptation efforts.		Not met	

4.2. Optimization Measures

Based on the available information, we suggest the following recommendations to align the asset with the EU-Taxonomy.

NAME OF SUBCATEGORY	TOPIC	IMPLEMENTATION MEASURE	CO ₂	IMPLEMENTATION COST	ESOPM	COMPLEXITY	RISK REDUCTION	RISK AFTER IMPLEMENTATION	STATUS
Climate change mitigation	Class A Energy Performance	Prüfung bzw. Optimierung des BSB hinsichtlich Wärmegewinne sowie Nutzungsgüter; Prüfung bzw. Optimierung des BSB (LED); Prüfung bzw. Anpassung der Defaultwerte im Energieausweis	€	4500 €					START
Climate change adaptation	Implementation plan to reduce climate risk	Durchführung einer Thermischen Komfortsimulation mit zukünftigen Klimaszenarien; Stellungnahme zu Erdbebensicherheit; Stellungnahme Überschwemmungssicherheit	€	3600 €					START