

**From:** [REDACTED]  
**To:** [REDACTED]  
**Subject:** Taxonomy Delegated Act and possible mistake (?) in footnote on DNSH for climate adaptation objective  
**Date:** vendredi 23 avril 2021 13:00:48  
**Attachments:** [image001.png](#)  
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[image007.png](#)

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Dear [REDACTED],

As discussed, I am still analysing the Delegated Act with members, but overall our assessment is that they should be satisfied of the result. The thresholds are ambitious, but the flexibility introduced is reasonable and the Commission has listened to our concerns, also with regards to the investment plans.

However, we saw that in ANNEX II on the Climate Adaptation Objectives, there is a mismatch between the text and the footnote on the CO2 content of electricity (see below and all the link to all the texts).

My interpretation is that there have been changes last minute, and that the two were not aligned, so it is a simple mistake upon revision. That is why the Commission's website mentions "provisional version".

Is my reading correct? If you could confirm that both footnote and text should have the value of 270gCO2e/kWh that would clarify our doubts and reassure my members. I will send them a full analysis of the text this afternoon and we have it on the agenda of our spring meetings next week.

Thank you as always for your time!

[REDACTED]

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[Frequently asked questions on the EU Taxonomy Climate Delegated Act](#)

[Text of the EU Taxonomy Climate Delegated Act](#) *(Provisional version. The final text will be available soon)*

[Annex 1 to the EU Taxonomy Climate Delegated Act](#) *(Provisional version. The final text will be available soon)*

[Annex 2 to the EU Taxonomy Climate Delegated Act](#) *(Provisional version. The final text will be available soon)*

[Factsheet: How does the EU taxonomy fit within the sustainable finance framework?](#)

[Frequently asked questions: What is the EU Taxonomy and how will it work in practice?](#)

[Commission Communication: EU Taxonomy – Corporate Sustainability Reporting, Sustainability Preferences and Fiduciary Duties](#)

[EU Taxonomy delegated act](#)

[Q&A - Taxonomy Climate Delegated Act and Amendments to Delegated Acts on fiduciary duties, investment and insurance advice](#)

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