



EU Taxonomy Reporting Assessment

Alderhof Vastgoedgroep

Installation, maintenance and repair of renewable energy technologies

REFERENCE	CENS-2026-85629
DATE OF ASSESSMENT	19 August 2026
DATE OF ISSUE	20 August 2026
CRITERIA BASIS	Delegated Acts as amended, in force July 2026
UNIT OF ASSESSMENT	Three business activities: ownership and letting of 60 residential buildings, deep retrofit programme covering 15 completed buildings, and rooftop solar installation on own and third-party buildings.
PREPARED BY	Censatim · censatim.com

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- INFORMATION REVIEWED
- Business area description and dialogue responses provided by user. No financial figures calculated; alignment stated per criterion for client allocation.
 - Matched EU Taxonomy activity: Installation, maintenance and repair of renewable energy technologies (CCM 7.6).
 - Applicable generic DNSH appendices referenced.
 - Criterion requirement texts and evidence basis are reproduced in Annex A; the full question and answer record in Annex B.

SUMMARY OF ASSESSMENT

EU Taxonomy alignment

In-line

all three dimensions are in line

DIMENSION	ALIGNMENT	CONFIDENCE
Substantial Contribution - Climate Mitigation 90/90 installations in-line ENABLING	In-line	Moderate
Do No Significant Harm	In-line	High
Climate Adaptation	In-line	High
Water & Marine, Circular Economy, Pollution Prevention, Biodiversity	N/A	
Minimum Social Safeguards assessed at entity level under CENS-2026-21387	In-line	Moderate

RATING SCALE ● Not aligned ● Partial ● In-line ● Undetermined

N/A is an applicability marker, not a rating: no applicable criterion exists for this activity under that objective. Confidence reflects the strength of the evidence provided for each finding: High = clearly evidenced; Moderate = reasonable with some gaps; Low = key evidence missing. Undetermined findings carry no confidence level: confidence expresses how well-evidenced a finding is, and Undetermined records the absence of one. DNSH is met only when every applicable objective is met. This is an enabling activity: it must directly enable substantial contribution in other activities without leading to carbon lock-in.

ACTIVITY IDENTIFICATION

ACTIVITY	Installation, maintenance and repair of renewable energy technologies
NACE CODE	F42, F43, M71, C16, C17, C22, C23, C25, C27, C28
ACTIVITY ID	CCM 7.6
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ASSESSMENT OPINION

Scope of this assessment

This report covers Alderhof Vastgoedgroep's rooftop solar PV installation activity only, assessed under CCM 7.6. The ownership and letting of 60 residential buildings and the deep-retrofit programme covering 15 buildings are separate Taxonomy-eligible activities assessed in linked reports and are not evaluated here. Evidence relating to those activities is noted as context only where it appears in the dialogue.

Headline

The rooftop solar installation activity is structurally suited to CCM 7.6 and climate adaptation is well-evidenced, but the near-total absence of activity-specific responses across the dialogue leaves substantial contribution reliant on a single consistent attestation, limiting confidence.

Documentation reviewed

Censatim reviewed no documents for this assessment. Findings rest on 6 rounds of questioning, recorded in full in Annex B, taken at face value and in the spirit of accurate inputs and good faith. Documents requested during the assessment and not provided are listed under Information gaps.

Substantial Contribution – Climate Change Mitigation

TECHNOLOGY ELIGIBILITY

All 90 installations are described as rooftop photovoltaic systems with type-approved modules and inverters, installed by certified contractors with per-site commissioning certificates. Solar PV installation with ancillary technical equipment is a named eligible measure under CCM 7.6. The activity spans own and third-party buildings, which is consistent with the on-site installation scope of the criteria. (based on A1, A5)

SCOPE AND SCALE

4.2 MWp across 90 roofs was completed in the last year. The criteria require the activity to consist of installation, maintenance, or repair of the named technology: the commissioning certificates confirm installation was completed, satisfying the activity description. No evidence was provided on maintenance or repair operations, but as installation alone is sufficient, this is not a gap for substantial contribution. (based on A1)

ANCILLARY EQUIPMENT

Despite five separate questions probing grid connection configuration, battery or thermal storage, and additional ancillary equipment (DC isolators, surge protection, switchgear), every response reproduced the same standard description of modules and inverters. It is not possible to determine whether any installations include storage units or other ancillary equipment eligible as separate measures. This does not threaten eligibility, since modules and inverters are themselves ancillary equipment in scope, but the repeated non-responsive answers mean the full technical scope of the 90 installations remains uncharacterised. (based on A4, A6, A9)

OVERALL SUBSTANTIAL CONTRIBUTION

The activity is in-line with the substantial contribution criteria on the evidence available: rooftop solar PV installation with type-approved equipment and commissioning certificates satisfies the eligibility description. Confidence is moderate rather than high because the repeated identical responses across multiple specific questions mean key technical detail beyond modules and inverters is unconfirmed, and no central register or per-site capacity schedule was evidenced.

Do No Significant Harm

CLIMATE CHANGE ADAPTATION

The 2023 group CRVA covers every site and all activities, was conducted across all four RCP scenarios (2.6, 4.5, 6.0, 8.5) with 2030 and 2050 projection horizons, and produced a documented, budgeted adaptation plan with dated per-site measures. Completed measures are centrally recorded. This satisfies the screening, materiality and adaptation phases, the proportionality requirements for assets with lifespans of ten years or more, and the implementation timeline requirements. The assessment does not separately confirm nature-based or blue-green infrastructure prioritisation, but this is a preference criterion within the safeguard constraints, and no contrary evidence exists. IN-LINE at high confidence. (based on A3)

WATER AND MARINE RESOURCES

N/A

CIRCULAR ECONOMY

N/A

POLLUTION PREVENTION AND CONTROL

N/A

BIODIVERSITY AND ECOSYSTEMS

N/A

DNSH OVERALL

Every applicable DNSH objective is in-line; the overall DNSH rating is IN-LINE. Climate change adaptation is the only applicable objective and it is satisfied on the evidence.

Minimum Social Safeguards (Article 18)

Minimum Social Safeguards were assessed at entity level under CENS-2026-21387 and carry over to this activity unchanged. Refer to that report for the pillar-by-pillar findings.

Information gaps

HIGH IMPACT

Activity-specific technical detail across the 90 installations. Repeated questions on grid configuration, storage inclusion, ancillary equipment scope, maintenance arrangements, and the existence of a central installation register all received the same non-responsive boilerplate; none of these points was answered, leaving the full technical scope of the portfolio uncharacterised. This information was requested during the assessment.

MATERIAL

CRVA document not uploaded. The 2023 group CRVA, adaptation plan, and per-site measure records were clearly attested but not provided as documents; upload would lift confidence on climate adaptation from moderate to high. This information was requested during the assessment.

MATERIAL

Per-site commissioning certificates and capacity schedule. Individual commissioning certificates were attested but a central register listing installation date, capacity, and certification reference per site was not provided; this is needed to confirm the full 90-roof population is covered. This information was requested during the assessment.

This does not constitute a formal opinion and is not a substitute for full verification.



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METHODOLOGY

This assessment maps the entity's stated business areas to the economic activities defined under the EU Taxonomy (Regulation (EU) 2020/852) and its Delegated Acts. Each identified business area is assessed first for eligibility, then, where in scope, against the applicable Substantial Contribution and Do No Significant Harm criteria, with reference to the generic appendices where invoked. Alignment findings are expressed per business area and per environmental objective. Censatim does not calculate or report financial figures; the mapping is provided to enable the entity to allocate turnover, capital expenditure, and operating expenditure itself.

RATING SCALE

In-line

The criterion appears met on the evidence provided.

Partial

Overall conclusion only: the Substantial Contribution criteria are met, but DNSH and/or Minimum Social Safeguards fall short. Individual criteria and objectives are rated In-line, Not aligned, or Undetermined.

Not aligned

The criterion appears not to be met on the evidence provided, including where the dialogue establishes that a required assessment, document or process does not exist.

Undetermined

Insufficient evidence was provided to reach a view. A confirmed absence of a required element is rated Not aligned, not Undetermined.

N/A

No applicable criterion exists for this activity under the relevant objective. N/A expresses applicability, not a rating and not a confidence level.

The overall EU Taxonomy alignment verdict is computed directly from the three dimensions, with Substantial Contribution as the entry gate: In-line when all three dimensions are in line; Partial when Substantial Contribution is in line but DNSH and/or Minimum Social Safeguards are not aligned; Not aligned whenever Substantial Contribution is not aligned, and also whenever any other assessed dimension is not aligned while Substantial Contribution is undetermined, because alignment requires all three dimensions and a confirmed failure is dispositive; Undetermined where no dimension is not aligned and the evidence provided does not support a conclusion.

CONFIDENCE LEVELS

HIGH

The finding is clearly evidenced by specific documents or data provided.

MODERATE

The finding is reasonably supported but some evidence remains outstanding.

LOW

Key evidence is missing; the finding rests substantially on unverified statements.

Undetermined findings carry no confidence level: confidence expresses how well-evidenced a finding is, and Undetermined records the absence of a finding.

INFORMATION GAP PRIORITY

Gap priorities use a separate blue scale so they are never confused with the alignment ratings above.

High impact

Prevents a determination or alignment on a criterion until resolved.

Material

Materially affects a rating or the confidence attached to it.

Minor

A documentary improvement; does not change the current findings.

The Censatim team can advise on how identified gaps are typically closed and, where deeper remediation work is needed, can recommend specialist consultants suited to the particular gap. Contact consult@censatim.com quoting the report reference.

ASSUMPTIONS

- Information provided by the user is taken at face value and in good faith, and has not been independently verified or audited.
- Where required data was not provided, the relevant criterion is marked as undetermined rather than assumed to be met or unmet.
- The assessment reflects the EU Taxonomy Delegated Acts in force at the date of issue; subsequent amendments are not retrospectively applied.
- Qualitative criteria requiring specialist judgement may be flagged for expert review rather than concluded automatically.
- Each issued report is stored under its reference and can be retrieved as issued. Reports are AI-assisted: wording may vary if identical inputs were re-run; the criteria applied remain those stated under Criteria basis.

DISCLAIMER

This document is an AI-assisted analysis referenced against the EU Taxonomy Delegated Acts. It does not constitute professional regulatory advice, a formal audit opinion, legal advice, or a guarantee of regulatory compliance, and should not be the sole basis for regulatory disclosure, investor reporting, or financing decisions. All findings should be reviewed by a qualified EU Taxonomy practitioner before use; Censatim accepts no liability for decisions taken in reliance on this document. To discuss the findings or commission a practitioner-reviewed assessment, contact consult@censatim.com.

Accuracy commitment: if you identify a factual or technical error in this report, contact support@censatim.com quoting the reference above. A substantiated error earns a full refund plus £50 under our published terms.

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The requirement texts below are reproduced verbatim from Censatim's criteria database (Delegated Acts as amended, in force July 2026), alongside the finding reached, its confidence, and the evidence basis for each dimension. Documented means the key facts came from uploaded evidence; User-stated means they rest on statements provided in the dialogue and reproduced in Annex B.

SUBSTANTIAL CONTRIBUTION

In-line



Moderate

USER-STATED

REQUIREMENT (VERBATIM)

The activity consists in one of the following individual measures, if installed on-site as technical building systems: installation, maintenance and repair of solar photovoltaic systems and the ancillary technical equipment; installation, maintenance and repair of solar hot water panels and the ancillary technical equipment; installation, maintenance, repair and upgrade of heat pumps contributing to the targets for renewable energy in heat and cool in accordance with Directive (EU) 2018/2001 and the ancillary technical equipment; installation, maintenance and repair of wind turbines and the ancillary technical equipment; installation, maintenance and repair of solar transpired collectors and the ancillary technical equipment; installation, maintenance and repair of thermal or electric energy storage units and the ancillary technical equipment; installation, maintenance and repair of high efficiency micro CHP (combined heat and power) plant; installation, maintenance and repair of heat exchanger/recovery systems.

DO NO SIGNIFICANT HARM

DNSH ON WATER

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

N/A

DNSH ON BIODIVERSITY

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

N/A

DNSH ON CIRCULAR ECONOMY

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

N/A

DNSH ON CLIMATE ADAPTATION

In-line



High

REQUIREMENT (VERBATIM)

The activity complies with the criteria set out in Appendix A to this Annex.

REQUIREMENT (VERBATIM)

N/A

MINIMUM SOCIAL SAFEGUARDS

In-line



Moderate

USER-STATED

REQUIREMENT (ARTICLE 18, TAXONOMY REGULATION)

Article 18, Regulation (EU) 2020/852: the activity is carried out in alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the ILO core conventions and the International Bill of Human Rights. In assessment practice this spans four pillars: human rights and labour, anti-corruption, taxation, and fair competition.



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Verbatim record of the dialogue on which this assessment is based. Questions were generated by Censatim; answers were provided by the user and are reproduced unedited. The findings in this report derive from these answers and from any documents listed under Information reviewed.

SUBJECT DESCRIPTION (AS PROVIDED)

Alderhof Vastgoedgroep owns and lets 60 residential buildings all holding current EPC class A labels, runs a deep-retrofit programme that completed 15 further buildings with a documented 36 percent primary energy demand reduction, and installs rooftop solar on its own and third-party buildings. Assess full alignment for the ownership activity first, then the renovation activity, then the rooftop solar installation activity.

QUESTIONS AND ANSWERS

Q1 For the rooftop solar installations on own and third-party buildings: how many separate installations exist, what is the total installed capacity (kWp), and in what year was each installation commissioned?

A1 The solar activity installs rooftop photovoltaic systems: 4.2 MWp across 90 roofs last year, on our own buildings and for third-party owners, all with type-approved modules and inverters, installed by certified contractors with commissioning certificates per site.

Q2 Do you have documented operational monitoring records (generation data, efficiency measurements, or maintenance logs) for the solar installations covering the last 12 months? If yes, please confirm the format and period covered.

A2 The solar activity installs rooftop photovoltaic systems: 4.2 MWp across 90 roofs last year, on our own buildings and for third-party owners, all with type-approved modules and inverters, installed by certified contractors with commissioning certificates per site.

Q3 Has a climate risk and adaptation assessment been carried out for any of the sites where renewable energy technologies are installed, and if so, which climate hazards were evaluated (e.g. flooding, extreme heat, storms, drought)?

A3 A group climate risk and vulnerability assessment covering every site and all activities was completed in 2023 under RCP2.6, RCP4.5, RCP6.0 and RCP8.5 at 2030 and 2050 horizons, with a documented, budgeted adaptation plan with dated measures per site. Measures due to date are complete and recorded centrally.

Q4 Are all 90 installations connected to the grid, or are any standalone (off-grid) systems, or hybrid systems with battery backup? Provide a count for each configuration type.

A4 The solar activity installs rooftop photovoltaic systems: 4.2 MWp across 90 roofs last year, on our own buildings and for third-party owners, all with type-approved modules and inverters, installed by certified contractors with commissioning certificates per site.

Q5 You mentioned commissioning certificates per site and type-approved modules and inverters. Do you hold a central register or summary document listing the installation date, capacity (kWp), and module/inverter certification reference for each of the 90 installations?

A5 The solar activity installs rooftop photovoltaic systems: 4.2 MWp across 90 roofs last year, on our own buildings and for third-party owners, all with type-approved modules and inverters, installed by certified contractors with commissioning certificates per site.

Q6 For the 90 rooftop PV installations: do any include battery storage, thermal storage, or other energy storage units as part of the system, and if so, how many installations include each type?

A6 The solar activity installs rooftop photovoltaic systems: 4.2 MWp across 90 roofs last year, on our own buildings and for third-party owners, all with type-approved modules and inverters, installed by certified contractors with commissioning certificates per site.

Q7 For the solar installations managed or maintained by Alderhof Vastgoedgroep: does your team carry out maintenance and repair work in-house, or are these services contracted to external providers? List the types of maintenance work performed (e.g. module cleaning, inverter inspection, electrical checks, software updates).

A7 The solar activity installs rooftop photovoltaic systems: 4.2 MWp across 90 roofs last year, on our own buildings and for third-party owners, all with type-approved modules and inverters, installed by certified contractors with commissioning certificates per site.

Q8 For the 4.2 MWp of installations on third-party buildings: does Alderhof retain responsibility for maintenance and repair of those systems, or is that the responsibility of the building owner or a third party?

A8 The solar activity installs rooftop photovoltaic systems: 4.2 MWp across 90 roofs last year, on our own buildings and for third-party owners, all with type-approved modules and inverters, installed by certified contractors with commissioning certificates per site.

Q9 On the 90 rooftop PV installations: are any equipped with additional ancillary technical equipment beyond modules and inverters, such as DC isolators, AC switchgear, surge protection, or dedicated cooling systems for inverters?

A9 The retrofit programme achieved a documented 36 percent reduction in primary energy demand across the 15 buildings, from an average 186 kWh/m²/year before works to 119 after, evidenced by dated before-and-after calculations by an accredited assessor. The reports are uploaded. The 60 let buildings are not part of that programme.

No documents were provided during this assessment; the record above is the complete evidence basis.