

EU Taxonomy Asset Assessment



SUBJECT	REFERENCE	DATE OF ISSUE
Borealis DC-2, Espoo	CENS-2026-10313	8 August 2026

CRITERIA BASIS
Delegated Acts as amended, in force July 2026

INFORMATION REVIEWED

- Asset description and dialogue responses provided by user.
- Matched EU Taxonomy activity: Data processing, hosting and related activities (CCM 8.1).

SUMMARY OF ELIGIBILITY

ACTIVITY	ELIGIBILITY	MATCH CONFIDENCE
Eligibility	Eligible	● High

SCALE ● Eligible ● Not eligible

Eligibility is not alignment. Eligible means the activity is listed in the EU Taxonomy and in scope; it says nothing about whether the activity meets the criteria. Whether it is actually aligned (Substantial Contribution, Do No Significant Harm, Minimum Social Safeguards) is established by a full assessment. Match confidence reflects how confidently the description maps to this Taxonomy activity, not the strength of any evidence. The difference is explained at censatim.com/eutaxonomy.

ACTIVITY IDENTIFICATION

ACTIVITY	Data processing, hosting and related activities
NACE CODE	J63.11
ACTIVITY ID	CCM 8.1
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ASSESSMENT OPINION

This asset falls within the scope of the EU Taxonomy. For a full alignment assessment, select a deeper scope.

Eligibility is determined from the description provided; it confirms the activity is in scope of the EU Taxonomy, not that it is aligned. Evidence is gathered, and alignment is assessed per criterion, at the full assessment stage. See censatim.com/eutaxonomy for the difference between eligibility and alignment.

PREPARING FOR A FULL ASSESSMENT

- Implementation of all relevant expected practices from the European Code of Conduct on Data Centre Energy Efficiency (2021 version or later) or CEN-CENELEC CLC TR50600-99-1 standard –evidence: independent third-party audit reports and certification documents
- Current status of third-party verification and audit records demonstrating compliance verification at least every three years –evidence: audit certificates, audit reports, and audit schedule documentation
- Documentation of any expected practices deemed not applicable with detailed explanations of physical, logistical, planning or other constraints preventing implementation –evidence: written justification statements and alternative best practice proposals
- DNSH assessment for Climate Adaptation, Water, Circular Economy, Pollution Prevention, and Biodiversity –evidence: environmental impact assessments, risk assessments, policy documents, and operational procedures addressing each DNSH objective

Indicative preparation guidance based on the criteria for this activity. The assessment adapts to your answers and may request different or additional evidence.

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

EU Taxonomy Asset Assessment



METHODOLOGY

This assessment identifies the economic activity most closely matching the described asset under the EU Taxonomy (Regulation (EU) 2020/852) and its Delegated Acts. The asset is assessed for eligibility and, where requested, against the applicable Substantial Contribution and Do No Significant Harm criteria, with reference to the generic appendices where invoked. Findings are expressed as alignment proximity rather than binary determinations, reflecting the evidence available at the time of assessment.

ELIGIBILITY SCALE

Eligible

The activity is listed in the EU Taxonomy and in scope. This says nothing about whether the activity meets the criteria.

Not eligible

The described activity does not correspond to an activity listed in the EU Taxonomy.

Eligibility is not alignment. Whether an eligible activity is actually aligned (Substantial Contribution, Do No Significant Harm, Minimum Social Safeguards) is established by a full assessment. Match confidence reflects how confidently the description maps to the identified Taxonomy activity, not the strength of any evidence: High means a clear match, Moderate a reasonable match with plausible alternatives, Low an indicative match needing more detail. The difference between eligibility and alignment is explained at censatim.com/eutaxonomy.

ASSUMPTIONS

- Information provided by the user is taken at face value 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 generated with the assistance of an AI system: if identical inputs were re-run, wording may vary, while 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. It should not be relied upon as 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.

