

EU Taxonomy Reporting Assessment



SUBJECT	REFERENCE	DATE OF ISSUE
Caesar Energia	CENS-2026-12247	9 August 2026

CRITERIA BASIS
Delegated Acts as amended, in force July 2026

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: Electricity generation from fossil gaseous fuels (CCM 4.29).

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	Electricity generation from fossil gaseous fuels
NACE CODE	D35.11, F42.22
ACTIVITY ID	CCM 4.29
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ASSESSMENT OPINION

This business area is eligible under 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

- Life-cycle GHG emissions calculation: project-specific data or reports following Recommendation 2013/179/EU, ISO 14067:2018, or ISO 14064-1:2018, with independent third-party verification certificate
- Direct GHG emissions performance: technical specifications and operational data demonstrating emissions lower than 270g CO₂e/kWh or annual average not exceeding 550kgCO₂e/kW over 20 years
- Abatement measures (if applicable): compliance documentation for carbon capture, renewable gas use, or low-carbon gas incorporation, including underground storage permits and transport arrangements per Sections 5.11 and 5.12
- Renewable energy alternative assessment: comparative feasibility and cost analysis report demonstrating that power to be replaced cannot be generated from renewable sources
- DNSH compliance: environmental impact surveys, water management plans, circular economy policies, pollution prevention measures, and biodiversity impact assessments covering climate adaptation, water, circular economy, pollution, and biodiversity objectives

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.



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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.

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 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.