

EU Taxonomy Reporting Assessment



SUBJECT	REFERENCE	DATE OF ISSUE
Zuidhaven Vastgoed	CENS-2026-99898	8 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: Acquisition and ownership of buildings (CCM 7.7).

SUMMARY OF ELIGIBILITY

ACTIVITY	ELIGIBILITY	MATCH CONFIDENCE
CCM 7.7 · Acquisition and ownership of buildings	Eligible	● High
CCM 7.2 · Renovation of existing buildings	Eligible	● High
CCM 7.1 · Construction of new buildings	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	Acquisition and ownership of buildings
NACE CODE	L68
ACTIVITY ID	CCM 7.7
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ACTIVITY	Renovation of existing buildings
NACE CODE	F41, F43
ACTIVITY ID	CCM 7.2
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ACTIVITY	Construction of new buildings
NACE CODE	F41.1, F41.2, F43
ACTIVITY ID	CCM 7.1
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ASSESSMENT OPINION

Each of the identified business activities is eligible under the EU Taxonomy. For a full alignment assessment, select a deeper scope and choose which activity to assess first; the remaining activities can be assessed separately.

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

CCM 7.7 · ACQUISITION AND OWNERSHIP OF BUILDINGS

- Energy Performance Certificate class A or evidence demonstrating building is within top 15% of national/regional stock by operational Primary Energy Demand, with documented comparison to pre-31 December 2020 building stock
- For buildings acquired after 31 December 2020, confirmation of compliance with Section 7.1 criteria applicable at time of acquisition
- For large non-residential buildings over 290 kW effective rated output, documentation of energy performance monitoring through Energy Performance Contract or building automation and control system in accordance with Directive 2010/31/EU
- Climate adaptation assessment addressing DNSH objective through relevant evidence such as climate risk analysis or adaptation measures
- Water, circular economy, pollution prevention and biodiversity DNSH assessments with supporting documentation demonstrating no significant harm to these objectives

CCM 7.2 · RENOVATION OF EXISTING BUILDINGS

- Verify building renovation meets 'major renovation' requirements in applicable national and regional building regulations implementing Directive 2010/31/EU; obtain copies of relevant regulations and building permits.
- Confirm energy performance improvement through detailed building survey, energy audit by accredited independent expert, or other transparent method; collect audit reports and Energy Performance Certificate.
- Document achievement of either cost-optimal minimum energy performance requirements OR at least 30% reduction in primary energy demand (net of renewable sources) within three years; provide baseline PED calculations and post-renovation measurements.

- Assess DNSH compliance across Climate adaptation, Water, Circular economy, Pollution prevention, and Biodiversity objectives; gather relevant impact assessments, material specifications, and environmental documentation.
- Validate three-year succession of renovation measures if applicable; collect project timelines, work completion records, and phased energy performance documentation.

CCM 7.1 - CONSTRUCTION OF NEW BUILDINGS

- Primary Energy Demand performance: Obtain Energy Performance Certificate (EPC) confirming PED is at least 10% lower than national NZEB threshold requirements
- Air-tightness and thermal integrity testing (if building >5000 m2): Collect test reports using EN13187 and EN13829 methods or equivalent national standards
- DNSH Climate Adaptation: Provide evidence of climate risk assessment and adaptation measures in design specifications and construction documentation
- DNSH Water, Circular Economy, Pollution and Biodiversity: Submit policies, design documents and construction plans demonstrating no significant harm across these five environmental 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 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

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