EU Taxonomy Screening & DNSH Reference Sheet (2026 Criteria)

Companion summary to the editable Excel workbook (.xlsx) | Source: bcesg.org (Regulation 2020/852 & Jan 2026 Updates)

Alignment Decision Gate: Aligned = Eligible (Yes) + Substantial Contribution (Pass) + All 5 Remaining DNSH Objectives (Pass, 0 Fail) + Minimum Safeguards (Pass). Any eligible activity failing SC, >=1 DNSH objective, or Minimum Safeguards is classified **Eligible - Not Aligned**.

1. Baseline Workbook Portfolio Rollup (Illustrative Pre-Populated Examples)

Alignment Verdict	Activities	Share	Revenue ($M)	CapEx ($M)	OpEx ($M)
Aligned	9	75.0%	$246.5	$104.0	$31.6
Eligible - Not Aligned	2	16.7%	$30.0	$11.5	$4.3
Not Eligible	1	8.3%	$23.5	$4.5	$4.1
Total Screened Portfolio	**12**	**100.0%**	**$300.0 (82.2% Aligned)**	**$120.0 (86.7% Aligned)**	**$40.0 (79.0% Aligned)**

2. Six Environmental Objectives & 2026 Technical Screening Criteria

Environmental Objective	Article Examples & Key DNSH Focus
1. Climate Change Mitigation	Renewable energy (battery storage LCA, grid stability), NZEB retrofits, EV/zero-emission transport, circular solutions. DNSH: biodiversity (Obj 6), hazardous substances (Obj 5).
2. Climate Change Adaptation	Flood defense infrastructure, drought-resistant agriculture, climate-resilient building design.
3. Water & Marine Resources	Wastewater treatment, sustainable fisheries management, coastal zone restoration. DNSH gate for waste facilities.
4. Circular Economy Transition	Waste-to-energy, product design for circularity, recycling infrastructure, EPR alignment, design-for-disassembly.
5. Pollution Prevention & Control	Emissions control systems, contaminated site remediation, hazardous substance phase-out.
6. Biodiversity & Ecosystems	Sustainable forestry, habitat restoration, sustainable agriculture (soil health & carbon sequestration).

3. Minimum Safeguards & 5-Phase Corporate Compliance Roadmap

Minimum Safeguards (All Required)	5-Phase Compliance Roadmap (Article)
[ ] UN Guiding Principles on Business and Human Rights [ ] OECD Due Diligence Guidance for Responsible Business Conduct [ ] ILO Conventions on fundamental labor rights [ ] Prevention of child labor and forced labor	**Phase 1 Assessment:** Identify relevant objectives. **Phase 2 Screening:** Separate eligible, aligned, and misaligned. **Phase 3 Documentation:** Quantitative data & DNSH proofs. **Phase 4 Disclosure:** Report Revenue, CapEx, OpEx % in CSRD. **Phase 5 Improvement:** Set targets & transition investments.