



EU Taxonomy aligned financing

EU Taxonomy key facts:

- › Environmental objectives: climate change mitigation and adaptation
- › Scope: 90+ activities and 13 macro sectors
- › Clearly defined CO₂ thresholds for most activities (e.g.: max 0.469 tCO₂e/t for the production of cement)
- › Holistic approach with regards to sustainability

Have you ever wondered, whether the production of steel, cement or aluminum can be green? Have you ever struggled with the definition of "sustainable" industries? Coexistence of several "green" classifications with different scopes and objectives have increased the risk of "greenwashing" and have brought a lot of uncertainty into the market.

Market sectors covered:

- › Energy
- › Transport
- › Manufacturing
- › Construction & Real Estate
- › Forestry
- › Water, Sewerage, Waste & Remediation
- › Information & Communication Technologies
- › Environmental Protection & Restoration
- › Professional, Scientific & Technical Activities
- › Finance & Insurance
- › Education
- › Human Health & Social Work
- › Arts, Entertainment & Recreation

The ultimate solution

The European Commission has identified a market need for reliable information and initiated the development of the EU classification for sustainable activities, which is currently known as **"EU Taxonomy"**. It aims to provide a common language and clear guidance on which economic activities can be deemed environmentally sustainable, thereby decreasing the risk of "greenwashing". As such, the EU Taxonomy will be applied by regulators on EU and national level, by financial market participants offering environmentally sustainable financial products and by investors in their investment decisions. In the future, financing and investments that are considered to be climate transition finance will have to meet the criteria of the taxonomy. The EU Taxonomy comprises 6 environmental objectives, currently with a **focus on climate change mitigation and adaptation**:

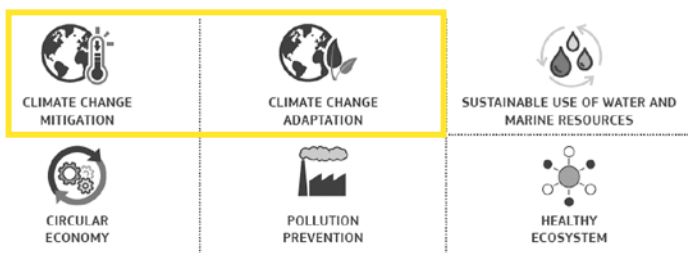


Figure 1: 6 objectives of the EU (World Economic Forum)

Project / Investment requirements

Eligible projects need to:

- › Contribute to climate change mitigation or adaptation objectives
- › Reach/ overreach the Taxonomy substantial contribution criteria
- › Do no significant harm to any other of the 5 environmental goals
- › Be in line with minimum social safeguards (such as international labor conventions)

RBI is here for you!

RBI has a strong stance for sustainability and proactively applies the EU Taxonomy for eligible projects. RBI advises and supports its customers during the EU Taxonomy application for projects/ investment activities in question.

RBI offers a variety of financial products that can be aligned with EU Taxonomy such as loans, export finance, promotional finance, leasing, and bonds. The **"EU Taxonomy aligned financing"** products are characterized by the "use of proceeds" for green projects and communicating the impact achieved by an predefined impact reporting.

Key benefits

Projects financed by "EU Taxonomy aligned financing" products belong to the "best in class" projects. Being a promoter of such projects, you demonstrate that your activities are future orientated and that you are contributing to the ambitious EU climate-strategy goals. As a reward for your engagement RBI grants **pricing incentives** to the projects concerned. Furthermore, RBI is ready to provide **in-depth insight** on the current and future state of **ESG disclosure requirements**.

Contact us for more details!

- › **Sustainable Finance:**
Markus Ecker, markus.ecker@rbinternational.com
- › **Leasing:**
Robert Hörhann, robert.hoerhann@rl.co.at
- › **Export Finance:**
Petra Rauscher, petra.rauscher@rbinternational.com
- › **Capital Markets:**
Konstanze Thym, konstanze.thym@rbinternational.com