



Lubin, 5 September 2023

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European Commission
Directorate-General for Financial Stability, Financial Services and Capital Markets Union
DG FISMA – Unit B2 – Sustainable Finance
Rue de Spa 2, 1000 Bruxelles
Belgium

Title of initiative: Public consultation regarding the Sustainable investment – EU environmental taxonomy - Feedback on the ESRS Delegated Act: supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities

Ref. Ares(2023)2481554 - 05/04/2023

Subject: Support of Polish Chamber of Commerce position in Public consultation regarding the Sustainable investment – EU environmental taxonomy (ESRS Delegated Act) - Ref. Ares(2023)2481554 - 05/04/2023

Dear Sirs,

Polish Copper Employers' Association – Związek Pracodawców Polska Miedź (ZPPM) fully supports the position paper prepared by the Members of the ESG Committee at the Polish Chamber of Commerce ("PCC") regarding the Sustainable investment – EU environmental taxonomy - Feedback on the ESRS Delegated Act: supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities. This position paper is submitted as a part of legislative initiative by the Members of the ESG Committee.

In general, we welcome the EU environmental taxonomy and appreciate all the hard work that has been put into their development. Based on the analysis performed by the PCC's ESG Committee it seems apparent that the content of EU Taxonomy Delegated Acts is very detailed, hence once adopted by the Commission as binding, it will result in the unification of sustainability reporting

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standards in the European Union for the undertakings covered by them. We appreciate the positive impact this may have on reaching the sustainability aims in general and in particular the climate change related reductions including the Net Zero target.

We understand that the goals of EU Taxonomy is important. However, they should not be achieved at the expense of entrepreneurs. Therefore, we strongly believe that if companies are required to report their ESG impact, then entrepreneurs should receive a support package in the form of access to free tools, training, external consulting schemes, subsidizing the preparation of strategies in accordance with EU requirements and subsidizing the whole adaptation processes.

Yours Faithfully,

Anna Melska
Vice-President of the Board of The Polish Copper Employers' Association