

Latvia

Assets	Basis for assessment	Climate change mitigation (CCM)	Climate change adaptation (CCA)
Alojas Biroji; Valdemara Centrs	EPC class A or above	Aligned	–
Zala 1	National threshold for the top 15 per cent most energy-efficient buildings ¹	Aligned	–

¹ Borodiņecs, A. (2024). Methodology for identifying the top 15 per cent most energy-efficient residential and non-residential buildings in Latvia, aligned with the requirements of the EU Taxonomy Regulation (EU) 2020/852 and Commission Delegated Regulation (EU) 2021/2139. Riga.

Lithuania

Assets	Basis for assessment	Climate change mitigation (CCM)	Climate change adaptation (CCA)
3Bures-3; S7-1; S7-2; S7-3; Uniq; Uptown Park	EPC class A or above	Aligned	–
3Bures-1,2; Vertas-1	National threshold for the top 15 per cent most energy-efficient buildings ¹	Aligned	–
Vertas-2	EPC below Taxonomy threshold	–	–

¹ Lithuanian Building Association. (2024). Methodology for identifying the top 15 per cent and 30 per cent most energy-efficient buildings in Lithuania, aligned with the requirements of the EU Taxonomy Regulation (EU) 2020/852 and Commission Delegated Regulation (EU) 2021/2139. Vilnius

Poland

Assets	Basis for assessment	Climate change mitigation (CCM)	Climate change adaptation (CCA)
Nowy Rynek E; Warsaw Unit	National threshold for the top 15 per cent most energy-efficient buildings ¹	Aligned	–
Nowy Rynek D	National threshold for the top 30 per cent most energy-efficient buildings	–	Aligned

¹ Ministerstwo Rozwoju i Technologii. (2023). EU taxonomy for sustainable financing of investments – buildings; guidance on applying the EU Taxonomy to building investments, based on Regulation (EU) 2020/852 and Delegated Regulation (EU) 2021/2139. Warsaw.

2025																
KPI	Total EURm	Taxonomy eligible activities EURm	Proportion of taxonomy eligible activities %	Taxonomy aligned activities EURm	Proportion of taxonomy aligned activities %	Breakdown by environmental objectives of taxonomy aligned activities						Proportion of enabling activities %	Proportion of transitional activities %	Non assessed (non material) activities %	Taxonomy aligned activities, 2024 EURm	Proportion of taxonomy aligned activities, 2024 %
						Climate change mitigation %	Climate change adaptation %	Sustainable use of water and marine resources %	Transition to a circular economy %	Pollution prevention and reduction %	Protection and restoration of biodiversity and ecosystems %					
Turnover	61.7	61.7	100	59.7	97	82	14	0	0	0	0	N/A	N/A	N/A	33.9	82
CapEx	5.8	5.8	100	5.4	94	89	5	0	0	0	0	N/A	N/A	N/A	3.1	71
OpEx	21.0	21.0	100	20.4	97	82	15	0	0	0	0	N/A	N/A	N/A	10.2	81

