

### Appendix 3 – Comparative Summary of EU Institutional Positions in Proposed Amendments to EU Taxonomy

Aspect	Commission's proposal	Council's position (23 June 2025)	Parliament's JURI Committee Draft Report (26 May 2025) (Parliament Position still Pending)
"Opt-In" Taxonomy Regime	<p>Large undertakings within (new) CSRD scope and with net turnover below €450 million to benefit from "Opt-In" Taxonomy reporting regime</p> <p>Under "Opt-In" only required to report Taxonomy information when claiming their activities are (partially) aligned with the EU Taxonomy, in which case there is a requirement to disclose turnover/CapEx KPIs, and option to disclose the OpEx KPI</p> <p>Commission empowered to specify reporting regime for activities that are only partially Taxonomy-aligned</p>	<p>No "Opt-In" Taxonomy regime</p> <p>Taxonomy reporting applies when CSRD for all undertakings that fall within to (revised) CSRD thresholds</p>	<p>Proposes to make "Opt-In" regime applicable to all undertakings that fall within (revised) CSRD thresholds</p> <p>Maintains Commission empowerment to specify reporting regime for activities that are only partially Taxonomy-aligned</p>