



DNSH in Finland final seminar

15.2.2024



REFORM/SC2022/063

DO NO SIGNIFICANT HARM (DNSH) GUIDELINES FOR IMPLEMENTING THE GREEN TRANSITION IN FINLAND

The project is funded by the European Union via the Technical Support Instrument and is carried out in cooperation with the Directorate General for Structural Reform Support of the European Commission.

Welcome to the seminar – This is a hybrid event



You may ask questions by raising your hand. Please wait for the mic



Do not bring food or drinks to the room



Lunch will be served after the event end at the lobby



Live event participation



Online participation



If you have a question, raise your virtual hand and open your mic and camera when given the floor



You can ask questions in the chat. They will be read aloud in the live event

Programme



9.00-9.30 ● Opening words

9.30-10.30 ● Introduction to DNSH

- DNSH in Finland project
- Presentation on Green transition investments and role of DNSH
- Presentation on JRC findings about DNSH
- Member State reflections

B R E A K 10.30-10.45

10.45-12.30 ● Lessons learned and future views of applying DNSH

- DNSH Governance and Guidelines
- Comment Interview
- Panel discussion about governance and guidance
- Lessons learned of applying DNSH principle in Finland
- Panel discussion about industry views

12.30-13.00 ● Final remarks

Opening Words



Juhani Damski

PERMANENT SECRETARY
MINISTRY OF THE ENVIRONMENT



Mikko Spolander

DIRECTOR GENERAL
MINISTRY OF FINANCE



MINISTRY OF FINANCE
FINLAND

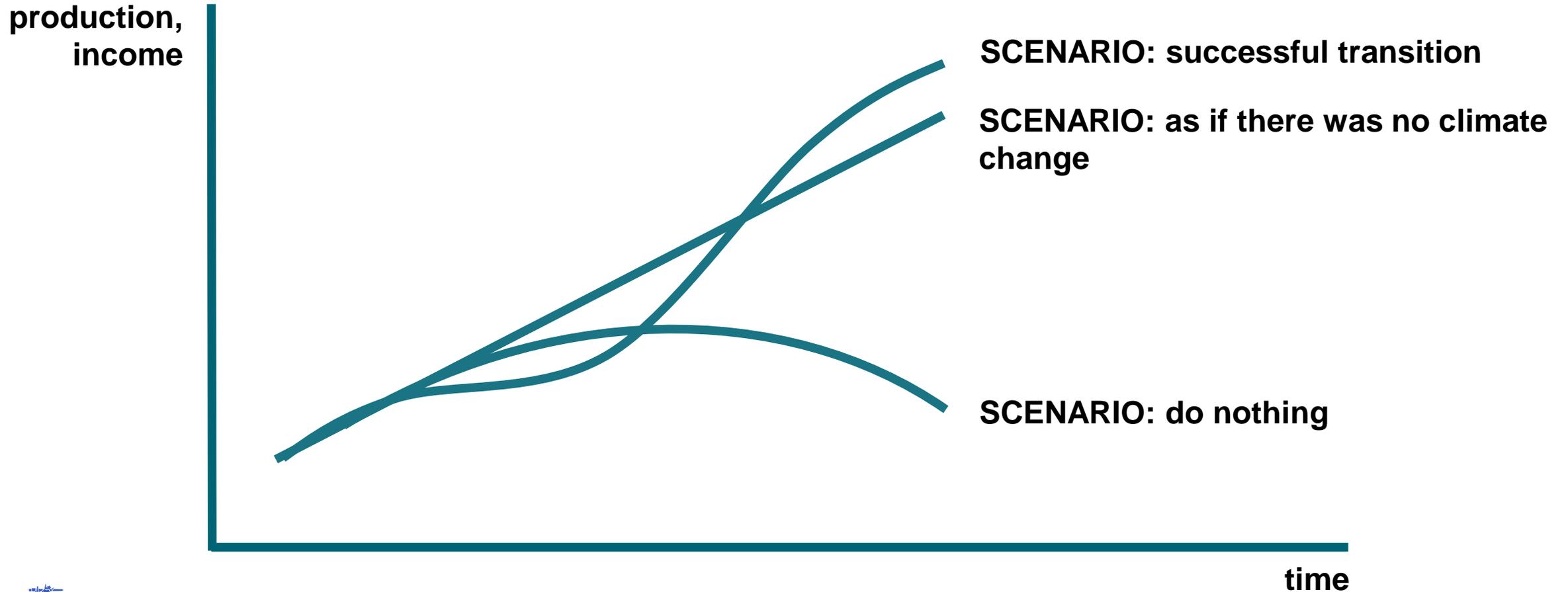
DNSH in Finland – seminar

Opening remarks

MIKKO SPOLANDER, DIRECTOR GENERAL
DNSH IN FINLAND FINAL SEMINAR
15.2.2024

What does this mean?

Three scenarios: one to promote, one to avoid, one to forget



The DNSH in Finland –project follows these principles and helps building the institutional frame for effective transition

Four key takeaways:

- The Do No Significant Harm –principle supports a successful transition in the EU.
- The DNSH –principle helps to achieve climate and nature goals simultaneously.
- Using the DNSH –principle, funding can be more effectively directed towards investment projects supporting the transition.
- When used properly, the DNSH –principle can also be a cost-effective tool to implement the necessary transition.

All this is a very important step forward!



MINISTRY OF FINANCE
FINLAND

MIKKO SPOLANDER, DIRECTOR GENERAL
MIKKO.SPOLANDER@GOV.FI
VM.FI | @VMUUTISET

Nathalie Berger

DIRECTOR
EUROPEAN COMMISSION

Introduction to DNSH



- DNSH in Finland project
- Presentation on Green transition investments and role of DNSH
- Presentation on JRC findings about DNSH
- Member State reflections

DNSH in Finland project



Mari Hjelt

PROJECT LEAD
GAIA CONSULTING

Do No Significant Harm (DNSH) concept



Very different levels of ambition

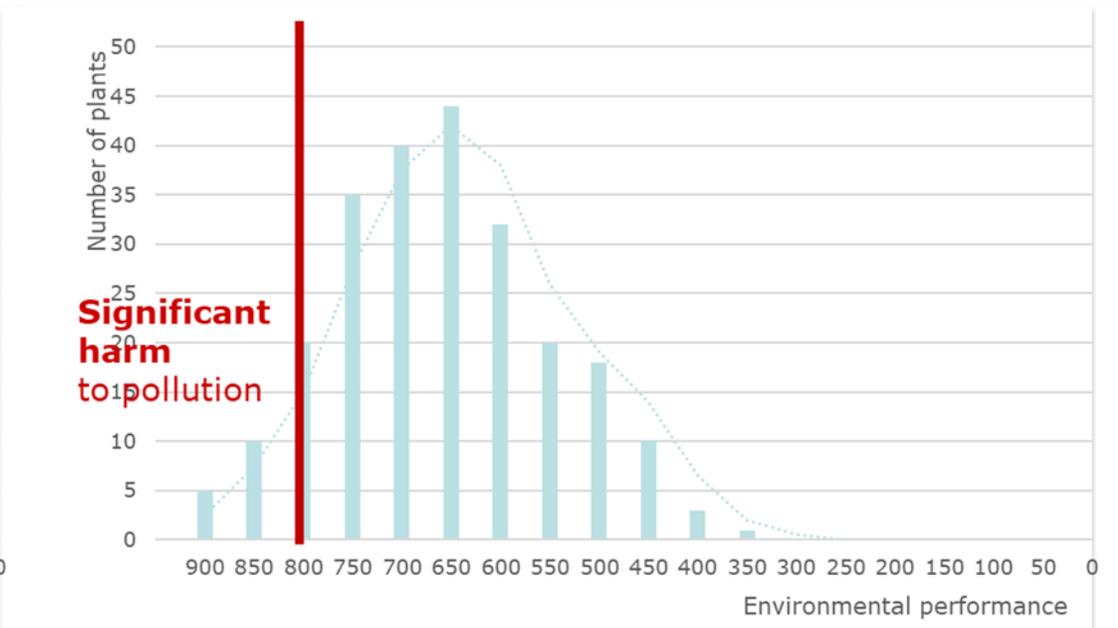
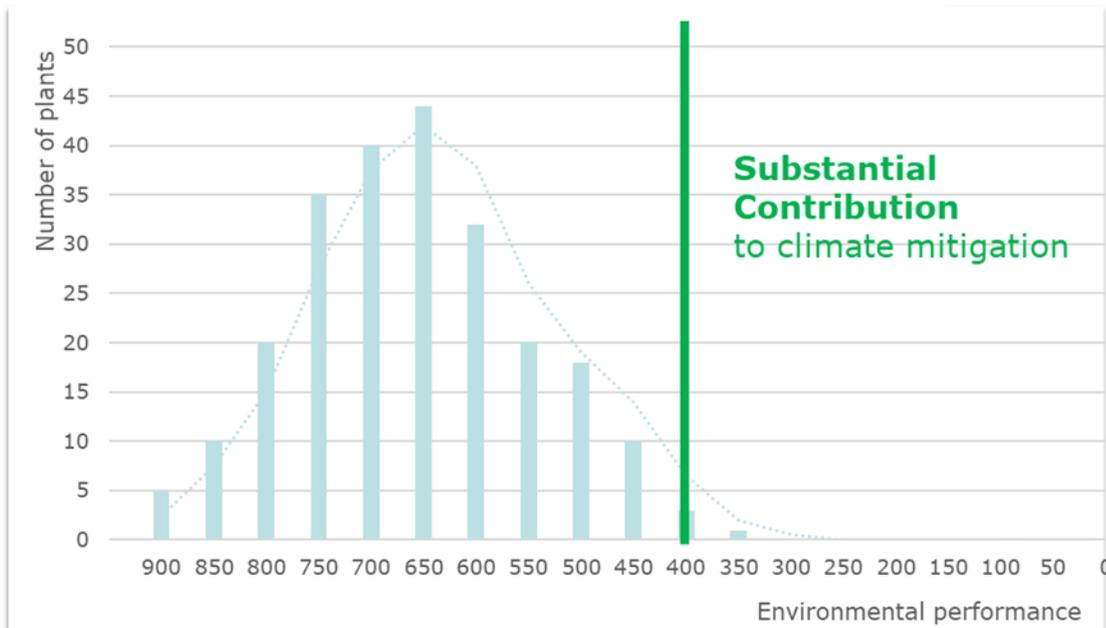


Make a substantial positive contribution



Avoiding significant harm

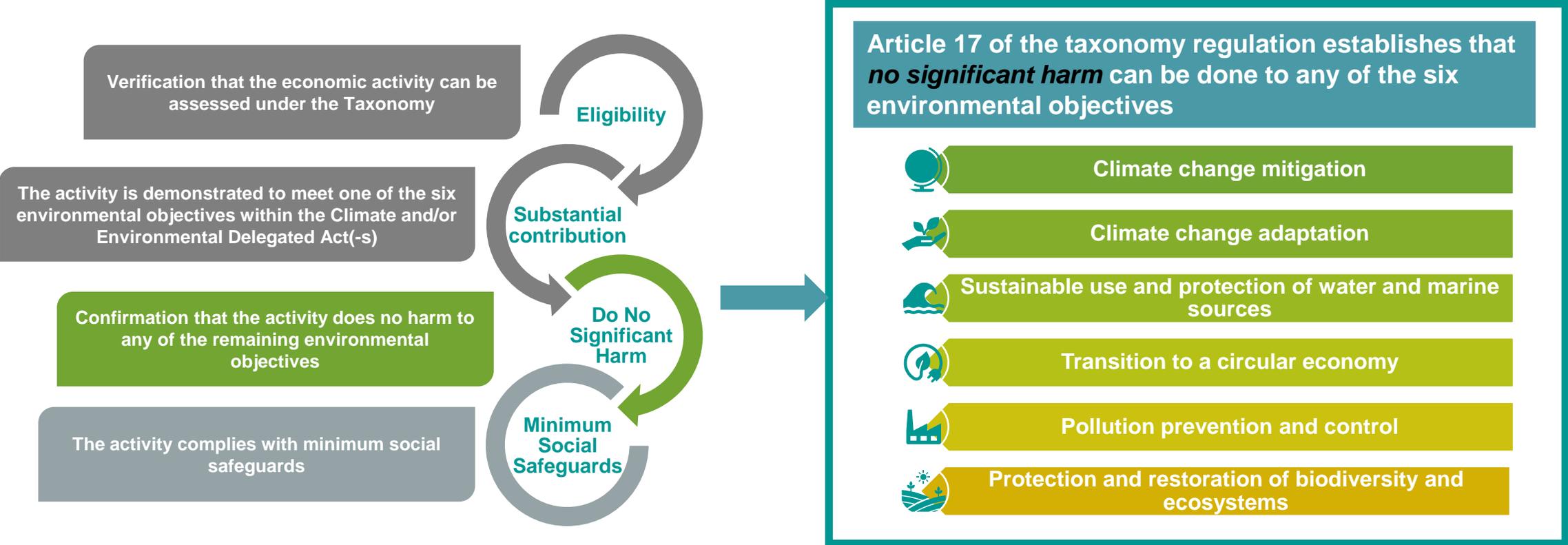
Purely illustrative example



Do No Significant Harm (DNSH) principle



For an economic activity to be eligible under the EU Taxonomy, it must adhere to certain criteria



DNSH in Finland Project

DNSH Guidelines for Implementing the Green Transition in Finland



What is the project about?

- ✓ The DNSH in Finland project runs from June 2022 to April 2024 and aims to **provide guidance to Finnish authorities in implementing the "Do No Significant Harm" (DNSH) principle in public funding.**
- ✓ The project **contributes to the European Green Deal** by providing the Commission, the EU Member States and wider community of DNSH practitioners lessons learned and guidance.



Who is responsible for the project?

- ✓ The Ministry of the Environment is the main Finnish beneficiary. The project is also participated by the Ministry of Agriculture and Forestry, Ministry of Economic Affairs and Employment as well as Ministry of Finance. The project is supported by European Union's Technical Support Instrument (TSI).
- ✓ The project is implemented by Gaia Consulting Oy (Finland), Trinomics BV (Netherlands) and AARC (Ireland)



Summary of project results



06/2022

02/2024

Review of green investment needs in two sectors: **hydrogen economy** and **mire restoration**. Mapping of public funding in these sectors in relation to their contribution to the six environmental objectives.

Analysis of the status in Finland in 2022 of **governance structures regarding DNSH** – main focus on practices that over 30 funding authorities have had to implement RRF funding and needs for developing national guidelines

Development of two sets of DNSH guidelines for national public funding: 1) **programme level guidelines** 2) **project level guidelines** and 3) developing guidelines for **DNSH in Priority Treatment**

Analysis of the DNSH related public funding data flows and the needs for development.

Development of training materials and provision of trainings on DNSH guidelines to over 300 people – open webinars and targeted training programme for public authorities

Three DNSH pilot cases to test the use of DNSH principle in different contexts and collect lessons learned.

1. **Finnish Transport Infrastructure Agency** – mapping their existing guidelines with DNSH principle
2. **Priority treatment** in environmental permitting – lessons learned from the first year of implementation
3. **Hydrogen sector** – special features of applying DNSH principle in the sector

Final seminar today!

All project reports and further information available in:
<https://ym.fi/hankesivu?tunnus=YM036:00/2022>

Green transition investments and role of DNSH



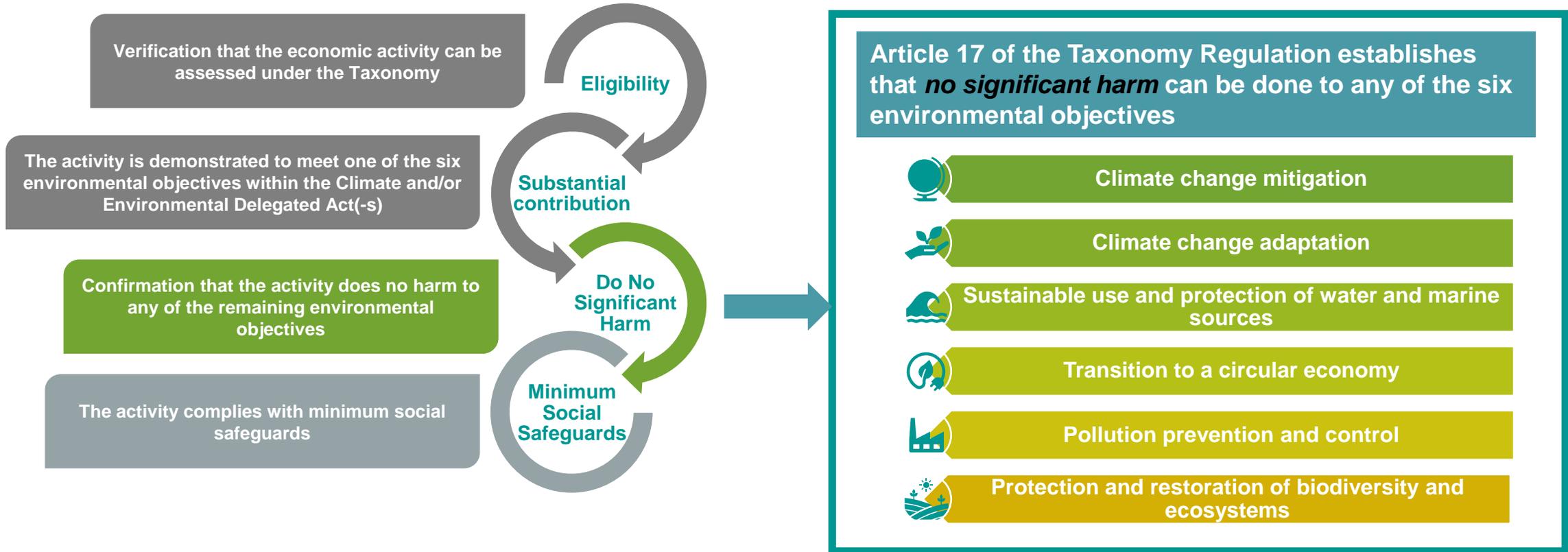
Jeroen van der Laan

PROJECT LEAD
TRINOMICS

Do No Significant Harm (DNSH) principle



Taxonomy Regulation defines which economic activities can be considered environmentally sustainable



The use of DNSH principle has been extended to be used with several EU funding instruments

How is DNSH defined per environmental objective?



1. Climate change mitigation

Leading to significant greenhouse gas (GHG) emissions

2. Climate change adaptation

Leading to an increased adverse impact of the current and expected future climate on the activity itself, or on people, nature or assets

3. Sustainable use and protection of water and marine resources

Detrimental to the good status or ecological potential of bodies of water, including surface water and groundwater, or to the good environmental status of marine waters

How is DNSH defined per environmental objective?



4. Transition to a circular economy

Leading to significant inefficiencies in the use of materials or in the (in)direct use of natural resources, or to significant increases in the generation, incineration or disposal of waste, or if the long-term disposal of waste may cause significant and long-term environmental harm

5. Pollution prevention and control

Leading to a significant increase in emissions of pollutants into air, water or land

6. Protection and restoration of biodiversity and ecosystems

Detrimental to the good condition and resilience of ecosystems, or detrimental to the conservation status of habitats and species, including those of Union interest

DNSH principle versus DNSH TSC



DNSH principle

Generally, Article 17 of the Taxonomy Regulation.

→ Activities considered as significantly harmful to Climate Change Mitigation objective, *where that activity leads to significant greenhouse gas emissions.*

EU Taxonomy's DNSH technical screening criteria (TSC)

Set out in the corresponding Taxonomy's Delegated Acts.

→ DNSH TSC for multiple electricity generation activities: *'the direct GHG emissions of the activity are lower than 270gCO₂e/kWh'.*

DNSH under EU Taxonomy versus EU public funding



The DNSH principle is applied differently within **EU Taxonomy** reporting and **EU public funding**:

- ✓ Reporting on DNSH under the EU Taxonomy applies to the private sector
- ✓ Reporting on DNSH under EU funds applies to public funding

EU Taxonomy

Which economic activities can claim to be environmentally sustainable?

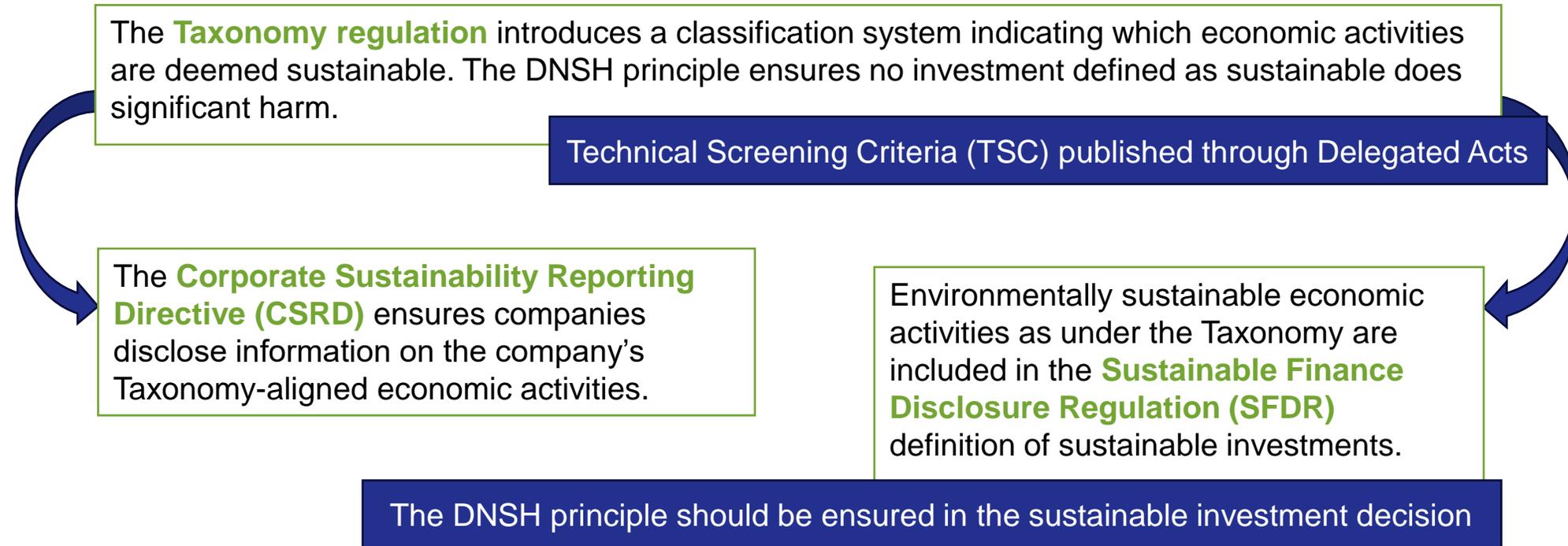
EU public funding

To which type of interventions (reforms, investments...) should the EU budget be channelled?

To which ones should it not?

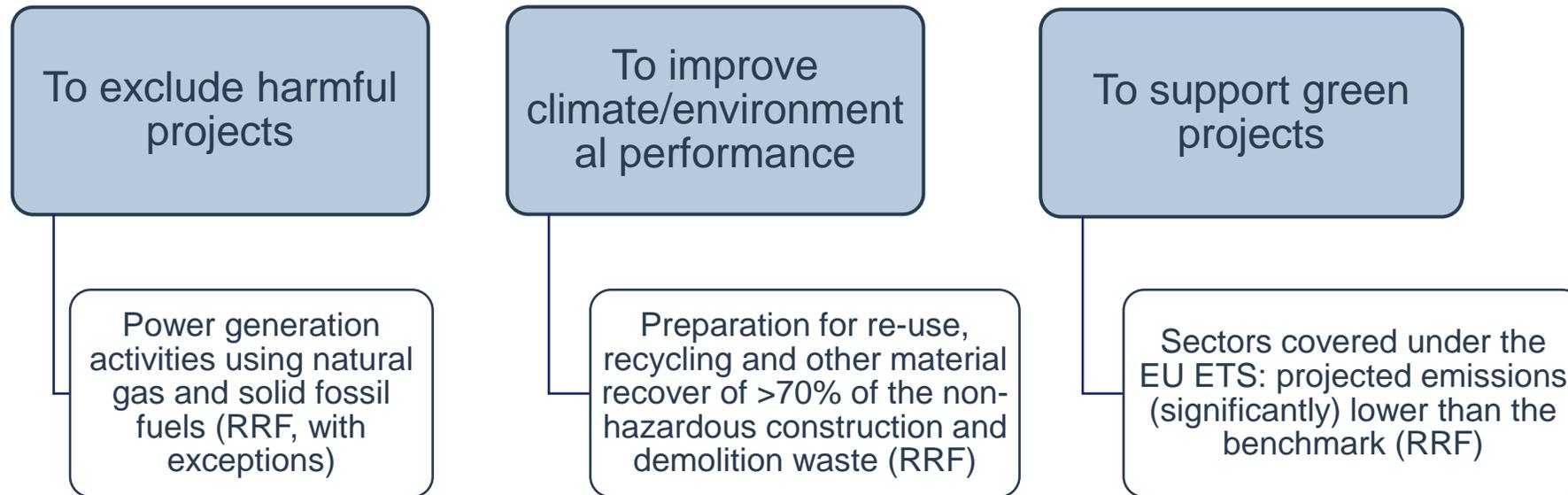
The different ways of applying the DNSH principle is explained in the next slides.

DNSH under EU Taxonomy

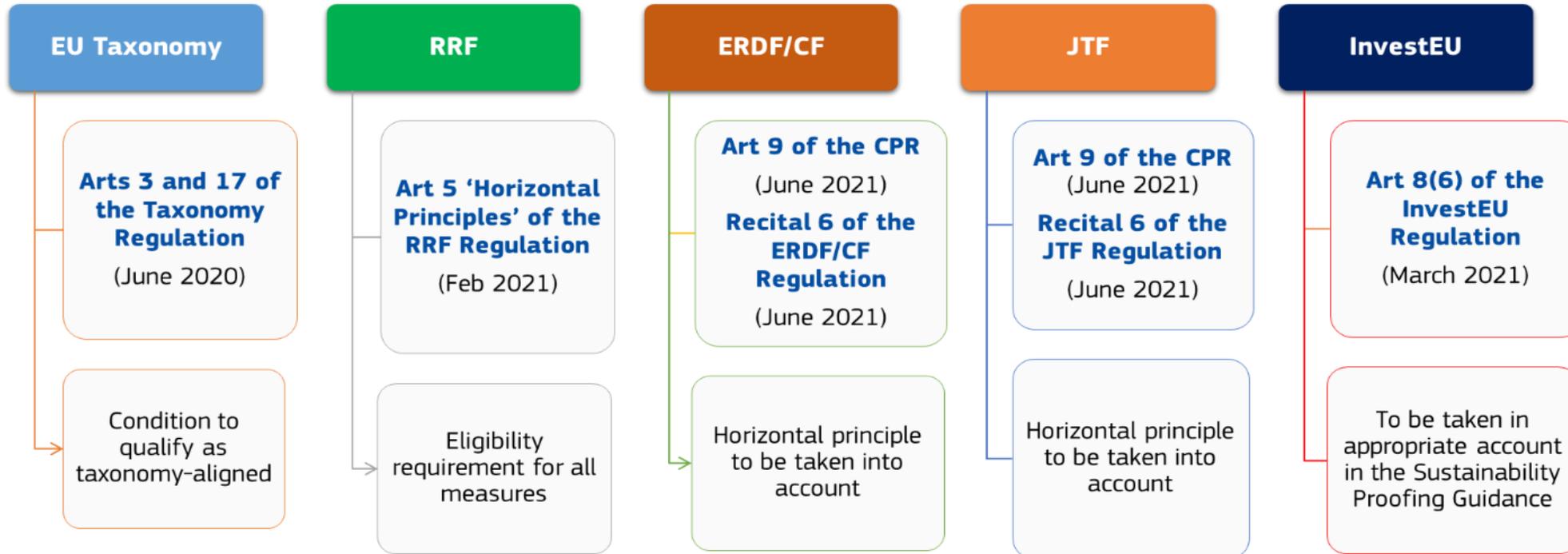


NOT the focus of the DNSH in Finland project

Roles of DNSH in EU public funding



DNSH in EU public funding



Source: JRC publication (2023) - Comparative Analysis on DNSH implementation in selected EU funds

EU funds - Recovery and Resilience Facility (RRF)



No **RRP measure** should lead to significant harm to environmental objectives within the meaning of the Taxonomy

Regulation

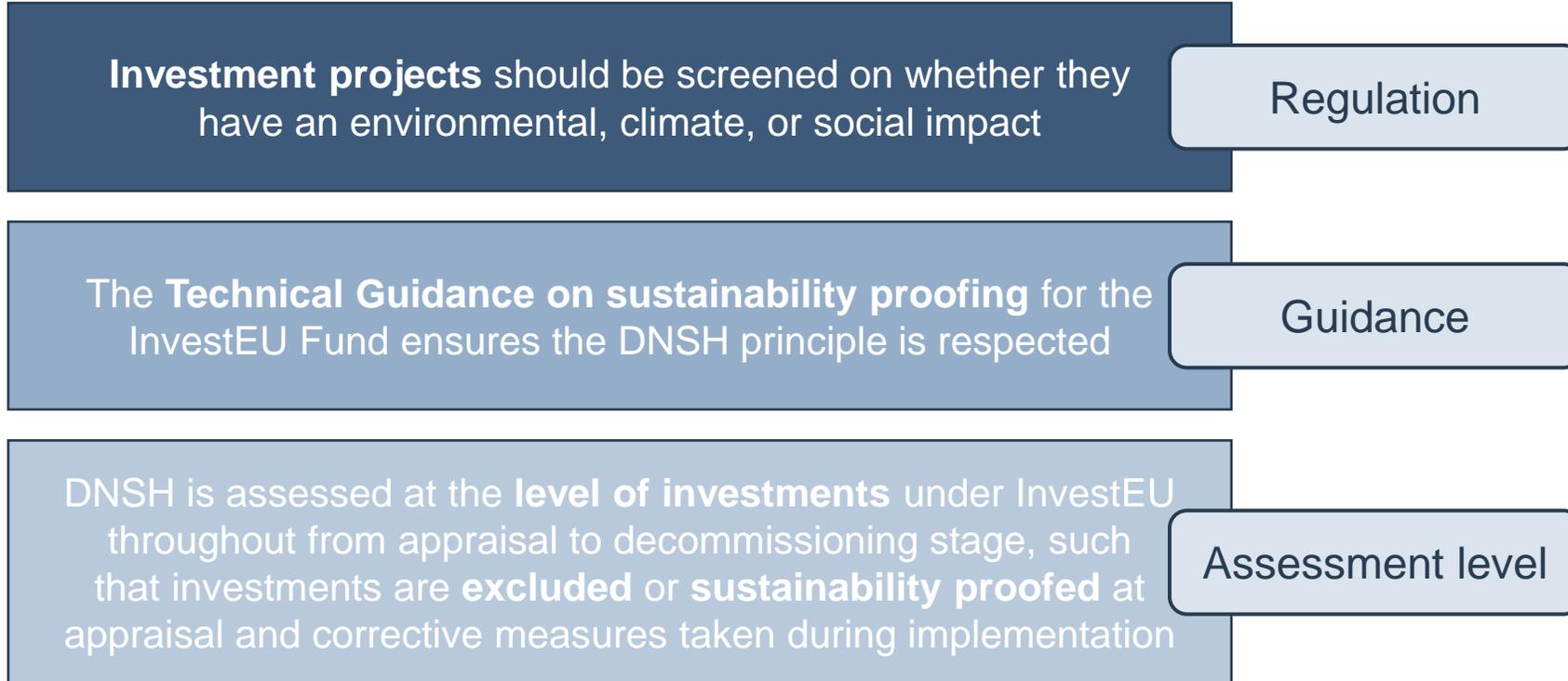
The **EC Technical Guidance on DNSH** determines MS need to provide a DNSH assessment for each measure of their RRP

Guidance

DNSH is assessed at the **level of RRP measures** during appraisal and monitored throughout to decommissioning stage, such that **corrective measures** are put in place when needed

Assessment level

EU funds - InvestEU



EU funds - Cohesion Policy Funds



The **Common Provisions Regulation** establishes that the funds should support activities that would do no significant harm to environmental objectives within the meaning of the EU Taxonomy Regulation

Regulation

Before submitting programmes to EC, MS need to show that programmes comply with the DNSH principle, by assessing the types of actions defined in the programme with respect to their potential to do significant harm to the Taxonomy objectives

Guidance

DNSH is assessed at the level of **types of actions** at the stage of programming (appraisal)

Assessment level

Cohesion Policy Funds include:

- Cohesion Fund (CF)
- European Regional Development Fund (ERDF)
- European Social Fund Plus (ESF+)
- Just Transition Fund (JTF)

DNSH as accelerator of the Green Transition



What role does the DNSH principle play in accelerating the EU's green transition?

- Integrating DNSH in **public financial management** operationalises the **green oath** that is part of the **EU Climate Law** which delivers on the EU Green Deal



“the Union’s and Member States’ actions should [...] take into account the [...] ‘do no harm’ principle of the European Green Deal.”

- Integrating DNSH in public funding contributes to the **deployment of additional resources** to achieve climate neutrality by 2050 and to reach the interim targets of 2030 and 2040 in the EU
- Finland has pledged to carbon neutrality by 2035. To reach this objective through the **Sustainable Growth Programme**, Finland has allocated ~50% of its RRF funds, to which the DNSH principle applies.

Presentation on JRC findings about DNSH



Manuel Beltran Miralles

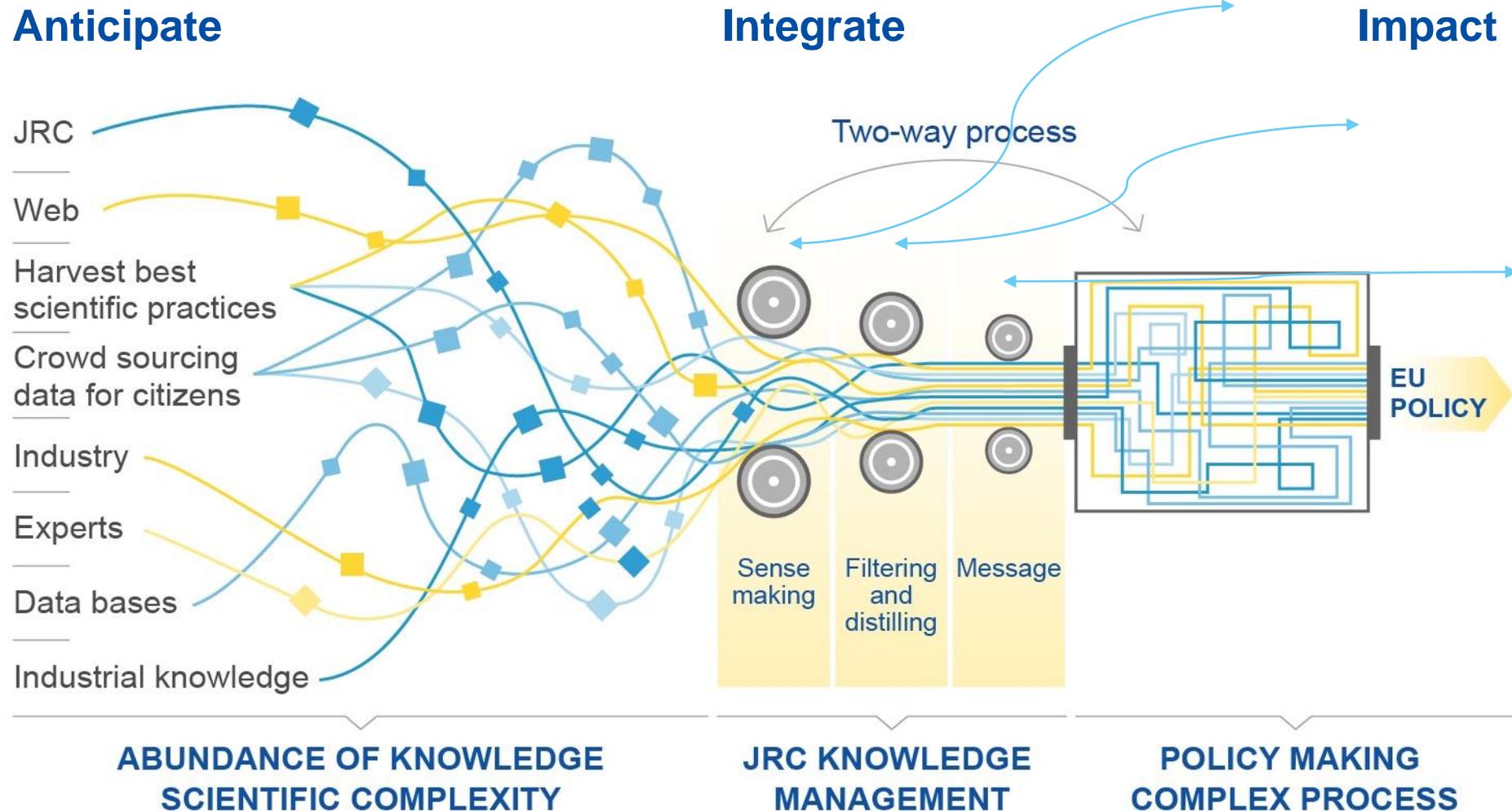
SCIENTIFIC PROJECT OFFICER
JOINT RESEARCH CENTER

JRC's DNSH Comparative Analysis

Final seminar – DNSH Guidelines for implementing the green transition in Finland
- 15 February 2024

Manuel BELTRAN MIRALLES, Isabelle SEIGNEUR
Joint Research Centre, European Commission

JRC's approach



The DNSH principle

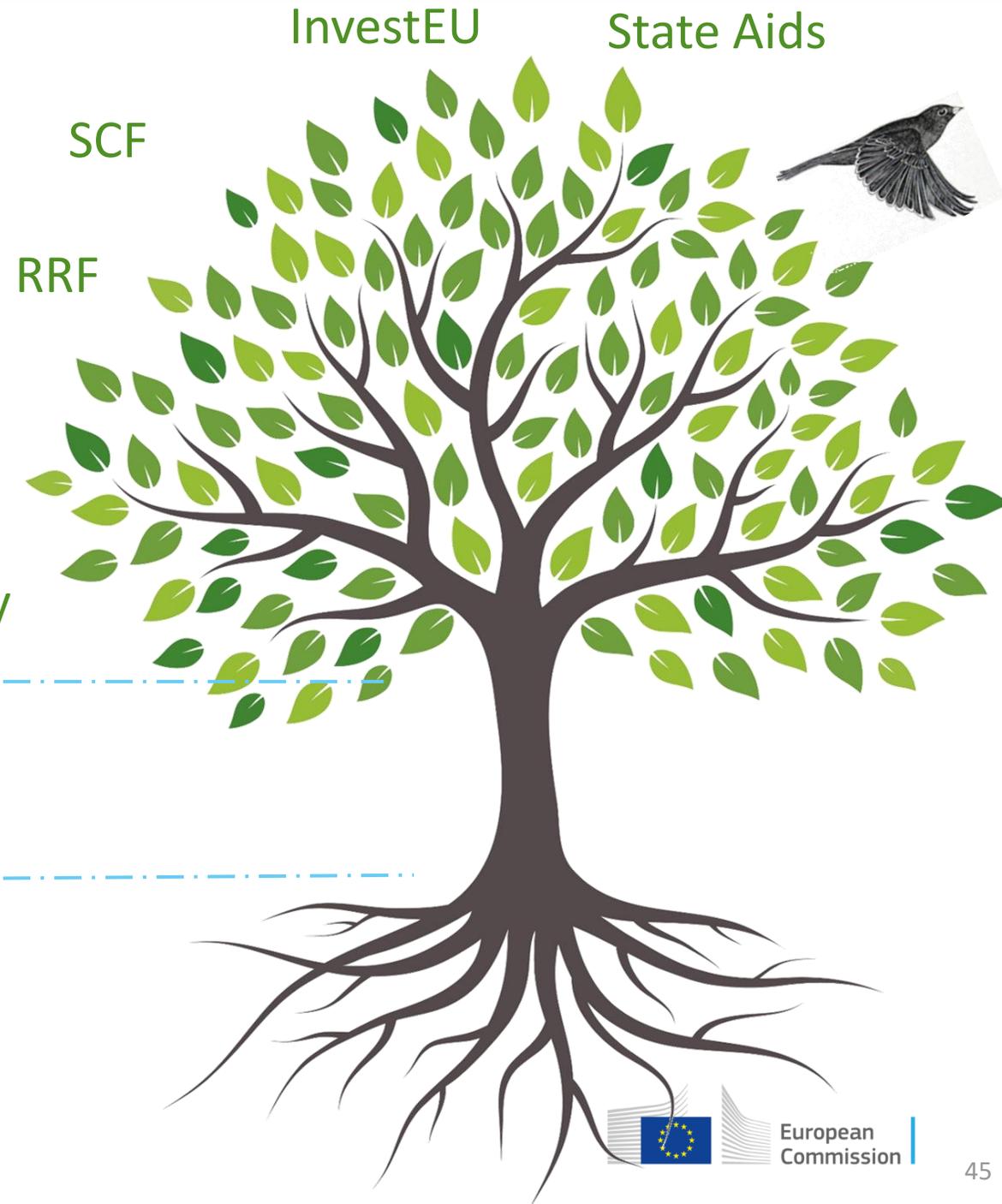
DNSH application in specific EU initiatives

Cohesion Policy

EU Taxonomy

DNSH principle definition in the EU Taxonomy Regulation (Art 17)

**EU Green Deal's 'Green Oath'
IIA on the EU 2021-2027 budget
Better Regulation**



Why does it matter?

- **≈ 50% of the EU budget** (EUR 1 trillion) already applying it.
- Included in **new instruments**, such as SCF, and in **revised instruments** (e.g. Innovation Fund).
- COM proposal to include it in the revision of the **Financial Regulation (next MFF)**.
- **Multiple interlinkages** (green budgeting, green bonds...).

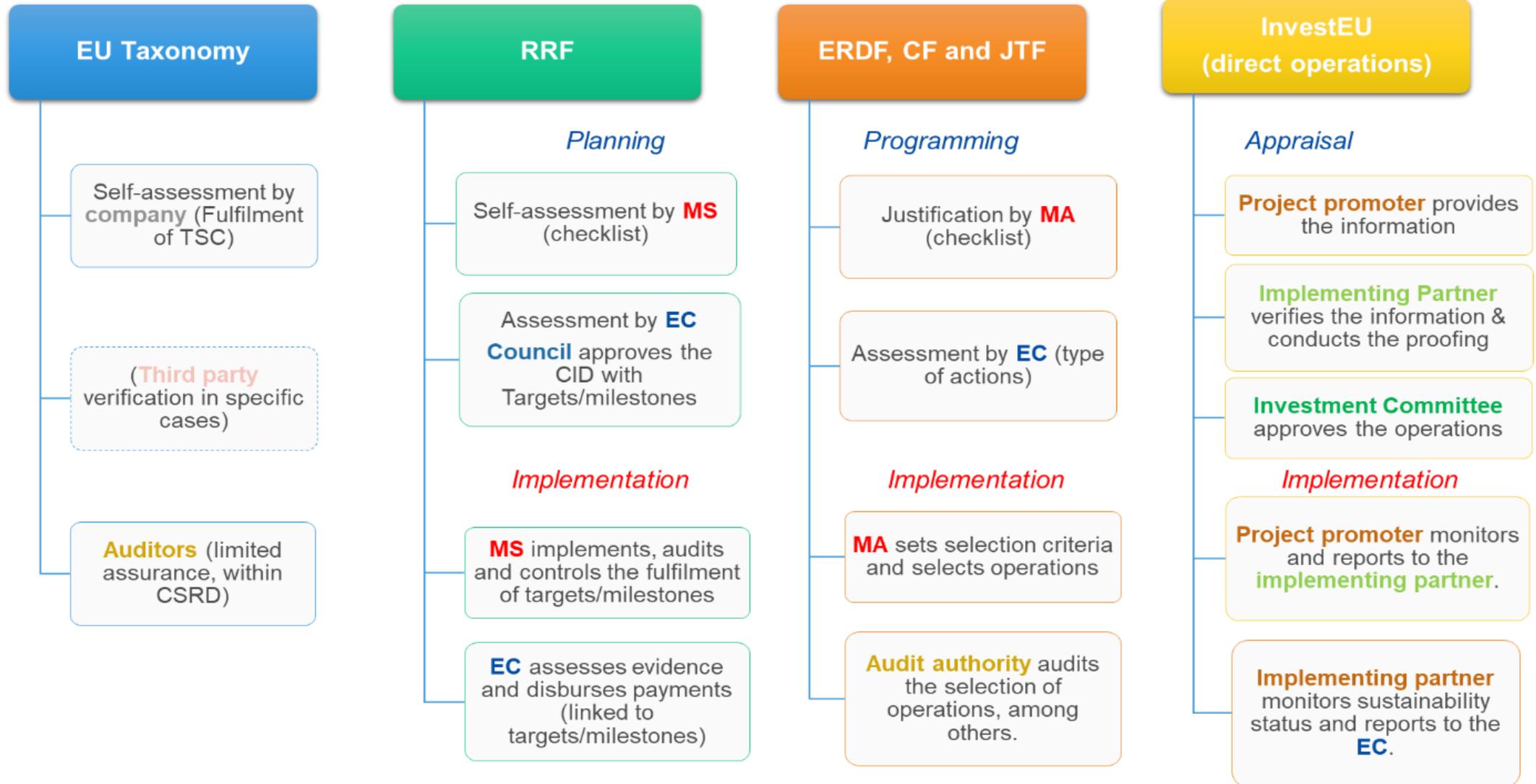
What have we done?



- EU Taxonomy
- Recovery and Resilience Facility (RRF)
- European Regional Development Fund (ERDF)
- Cohesion Fund (CF)
- Just Transition Fund (JTF)
- InvestEU Fund



An illustrative example



Selected Findings

- The DNSH principle as brought **novel ways** of integrating climate and environmental objectives in EU funds.
- **Three main roles** co-exist: exclude harmful projects, improve the environmental performance, support only the ‘green’ projects.
- **Divergences** exist at multiple levels: guiding principles, approaches and steps for assessment, tools (e.g. checklists)...
- **Increasing number of actors** assessing DNSH compliance.
- **Common ground** exists for **the design of common tools**.

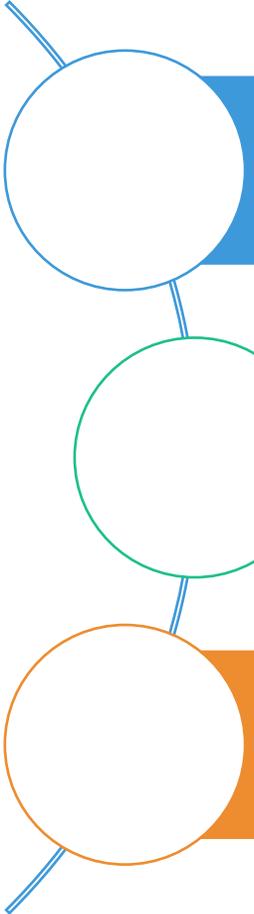
Some potential areas of work (1/2)

**Common
methodological basis**

**Thematic guidelines
for high priority
sectors**

**Common
exclusion list**

Some potential areas of work (2/2)



Further support the implementation of the DNSH principle by Member States

Assess the methodological linkages with other related concepts, such as Environmentally Harmful Subsidies.

Further developing the interlinkages with EU green tracking methodologies.

Glad to hear your views

Thank you

This presentation has been prepared for internal purposes. The information and views expressed in it do not necessarily reflect an official position of the European Commission or of the European Union.

All content © European Union (year). all rights reserved, except slide 3 (tree): © Alazur, image #254518876, 2023, source: stock.adobe.com

Keep in touch

EU Science Hub

joint-research-centre.ec.europa.eu



@EU_ScienceHub



EU Science Hub – Joint Research Centre



EU Science, Research and Innovation



EU Science Hub



@eu_science

Member State reflections



Lucia Cobo Quintas / Spain
José Delgado / Austria

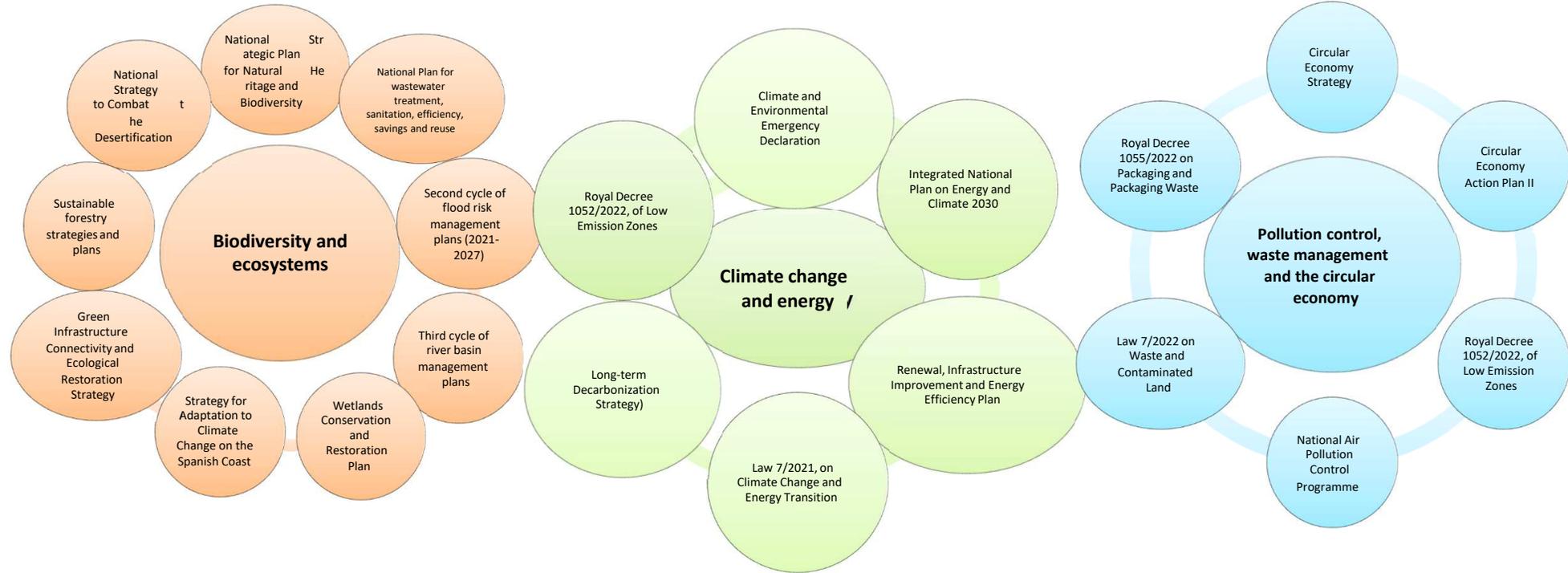
Final Seminar TSI DNSH Finland

Spain reflections on DNSH

15 february 2024



Spanish strategic planning



DNSH Division @ Spanish Ministry for Ecological Transition and Demographic Challenge

From December 2021 – to date

- ? **Advice** to Ministries on compliance with the do no significant harm principle and green tagging.
- ? Information, coordination and **supervision of public policies** in accordance with Spanish environmental policy and European regulations of recovery plan.
- ? **Training & capacity building** for public administration on DNSH and green tagging
- ? Creation of **application, execution and monitoring guides** for policy implementation in accordance with DNSH and environmental regulations.

DNSH Division advice and review on compliance with DNSH

Positive findings: Improved ability to incorporate DNSH conditions to regulatory instruments executing RRP milestones and targets along all components of the plan. Administrative units developing regulations take our DNSH feedback into account.

Challenges: consolidate incorporation of DNSH analysis in the regulatory process framework, not only for Resilience and Recovery Mechanism related reforms and investments, but also in connection with all regulatory activity produce at national, regional and local levels.

MS Outlook: **In your country, do you think it is feasible to incorporate a specific DNSH analysis in the regulatory development process?**

DNSH Division Training and capacity building

Positive findings: raising awareness and building capacities: Training helps officials to understand climate and environmental objectives, to evaluate compliance, to incorporate dnsH requirements in their procedures (public procurement, calls for proposals,...).

Challenges: DNSH as mandatory horizontal training topic for public administrations' officials. Managing mindset transitions for better regulation and policy making.

Outlook: How are you raising awareness about the need to incorporate dnsH into procedures? what kind of training is being given?

DNSH Division guidance for policy implementation

Positive findings: Improved capacities and ability to design and execute the planned investments at the multilayered Administration. Increased use and knowledge of [DNSH Guide](#), [assessment models](#), questionnaires, etc. Application of uniform parameter and criteria through the DNSH helpdesk. Dissemination through networks, training, webinars and working groups.

Challenges: Tailored conditions and procedures for specific DNSH implementation. Common procedural general standards are not easy, due to the diversity of stakeholders, investments, legal instruments, beneficiaries, and the multilevel attribution of competences: national, regional and local.

Outlook: **In your country, how do you establish dns compliance standards?**

DNSH Division on sustainable finance groups: coordination in public policies

Positive findings: Application of Law 7/21 on Climate Change and Energy Transition. First issuance of [sovereign green bonds](#) by Spanish Treasury in 2021. First Spanish [green budget](#) alignment in 2023.

Challenges: Ongoing market and legislative efforts on DNSH/Taxonomy/Green finance: Growing ecosystem for sustainable transition. Green finance tracking and reporting (EU Funds, climate tagging, Green budget, Sustainable Bonds, ..) need convergence.

Outlook: **Do you have green budget or sovereign green bonds? Have you started to apply Taxonomy in the design or evaluation of public investments?**

Thank you

Bzn_dns@miteco.es

[Gracias](#)



Enlace al plan



GOBIERNO
DE ESPAÑA

ESPAÑA
PUEDE.

Green Budgeting and DNSH in Austria

February 2024

Austrian Green Budgeting methodology – from Input to Impact

- Based on
 - **Paris Agreement** article 2.1c
 - **OECD** and **EU** Green Budgeting frameworks
- Methodology consists of **6 steps** with an **input/impact approach**
- Green Budgeting analyzes and entails **all climate and environment related government activities**
- **GB related instruments include** i.a.
 - climate tagging, impact assessments, Green Bonds, Green Finance Agenda, Macro-economic modelling of GHG policy effects and much more

Paris Agreement Article 2.1c – making finance flows consistent

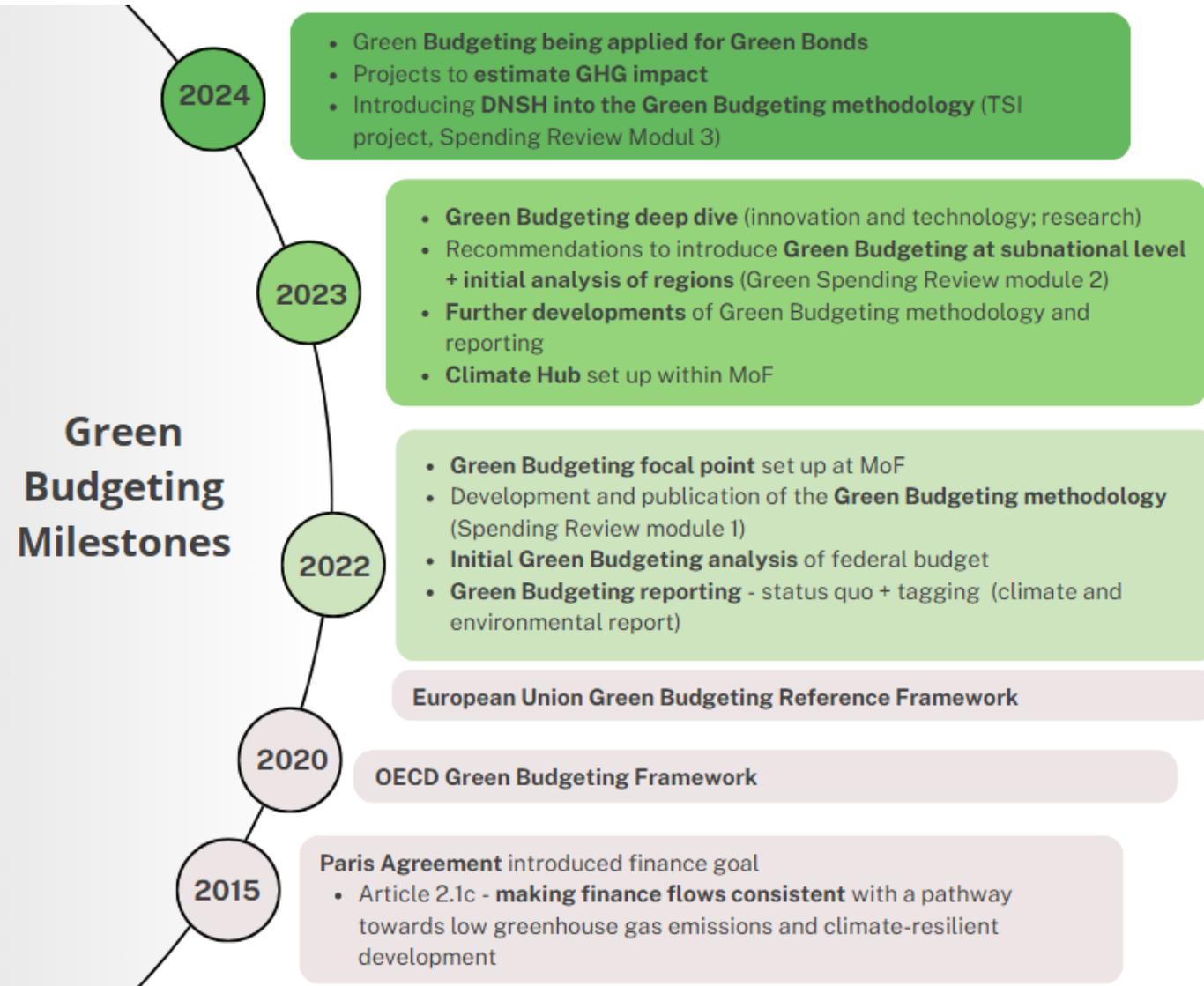
- Art. 2.1 [... Paris Agreement] aims to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty, including by:

[...]

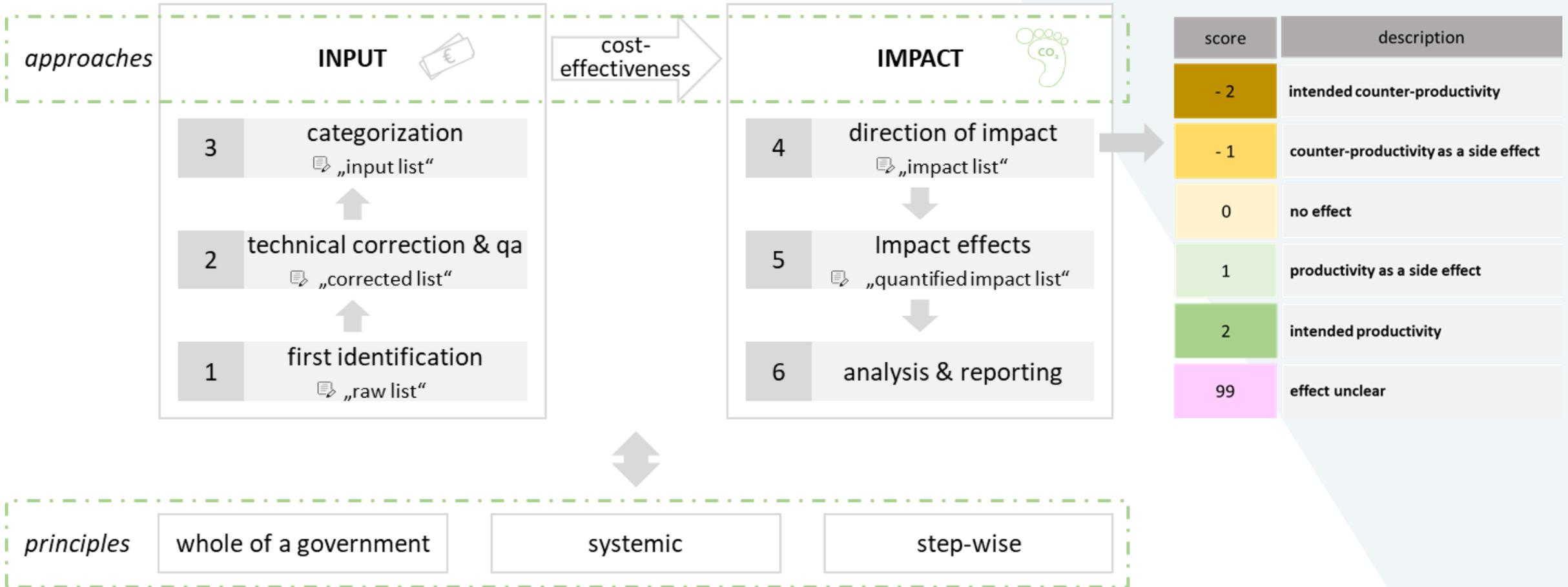
c) Making finance flows consistent with a pathway towards low greenhouse gas emissions and climate-resilient development.

→ Financial flows and climate targets are linked

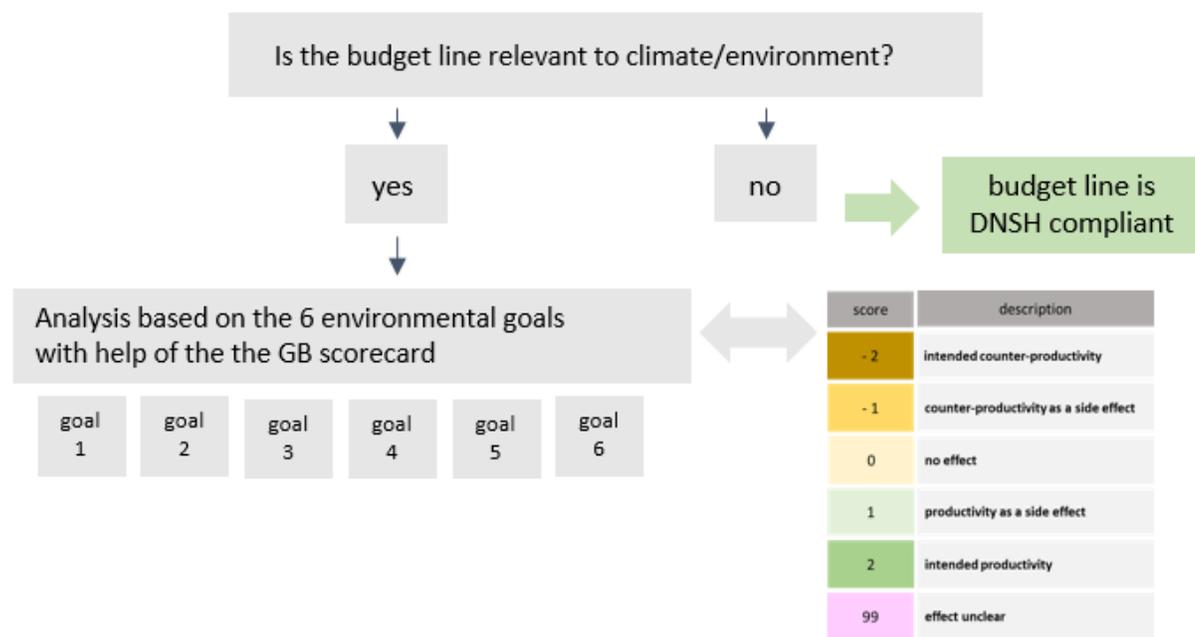
Green Budgeting milestones



Austrian Green Budgeting methodology

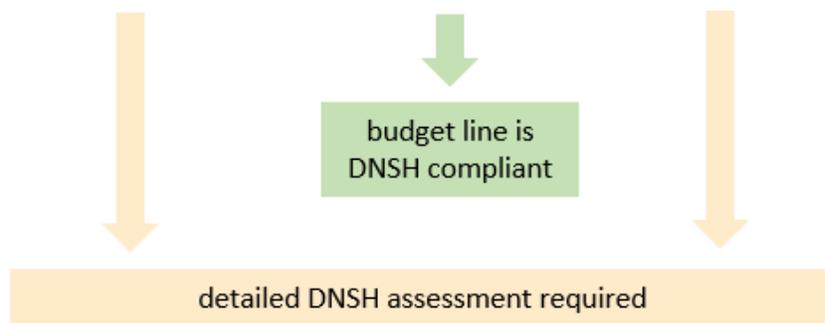


Green Budgeting and DNSH – How to link them?



Results of an exemplary budget line DNSH analysis

environmental goals	goal 1	goal 2	goal 3	goal 4	goal 5	goal 6
score of budget line	-1	-2	2	1	0	99



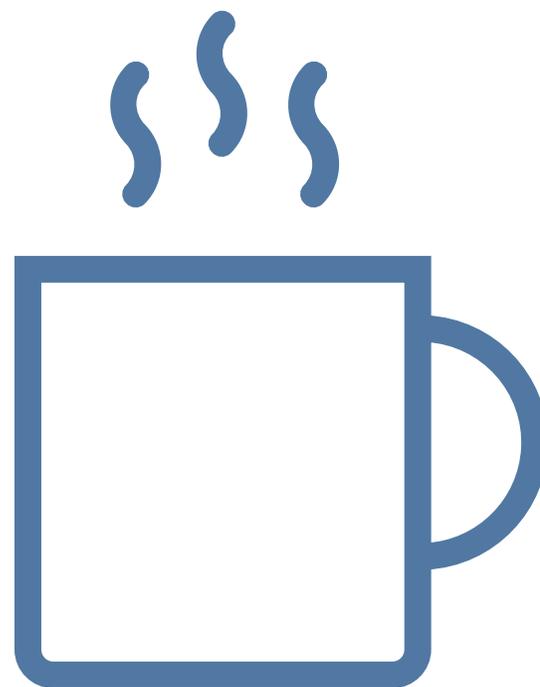
Thank you for your attention!

Austrian Ministry of Finance
Climate Team DG Budget

klimapolitik@bmf.gv.at

<https://www.bmf.gv.at/themen/klimapolitik.html>

Break



Programme continues 11.00

Lessons learned and future views of applying DNSH



- **DNSH Governance and Guidelines**
- **Comment Interview**
- **Panel discussion about governance and guidance**
- **Lessons learned of applying DNSH principle in Finland**
- **Panel discussion about industry views**

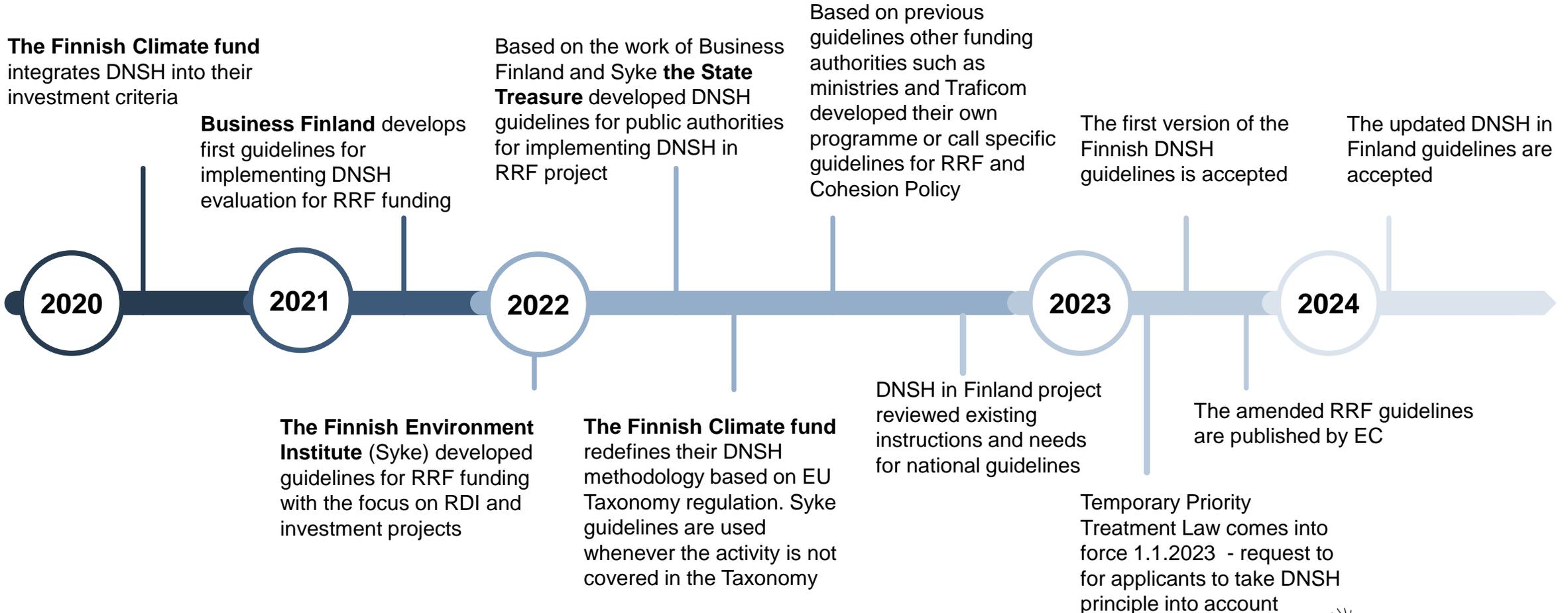
DNSH Governance and Guidelines



Riina Pursiainen

PROJECT MANAGER,
GAIA CONSULTING

Development of DNSH Guidelines and Governance in Finland



Background to the DNSH guideline development



In Finland are about 90 state aid funding authorities under different administrative branches. C.a. 30 of them have been involved in the RRF and had developed their DNSH implementation practices.



Although DNSH assessment from the beginning had simplified and detailed levels, only few projects had undergone the detailed assessment.



Current practices in applying DNSH principle in Finland have focused strongly on project assessments. Programme level evaluations have so far been conducted only in the context of RRF funding in preparing the Finnish RRP.



Based on lessons learned from RRF implementation, it was understood that in order to make DNSH mainstream in Finnish public funding a different approach is needed.

Two separate guidelines were developed



PROGRAMME level DNSH guidelines

Programme level guidelines provide guidance for authorities on how to design a programme that takes DNSH into account and how to make the DNSH assessment for a whole programme.

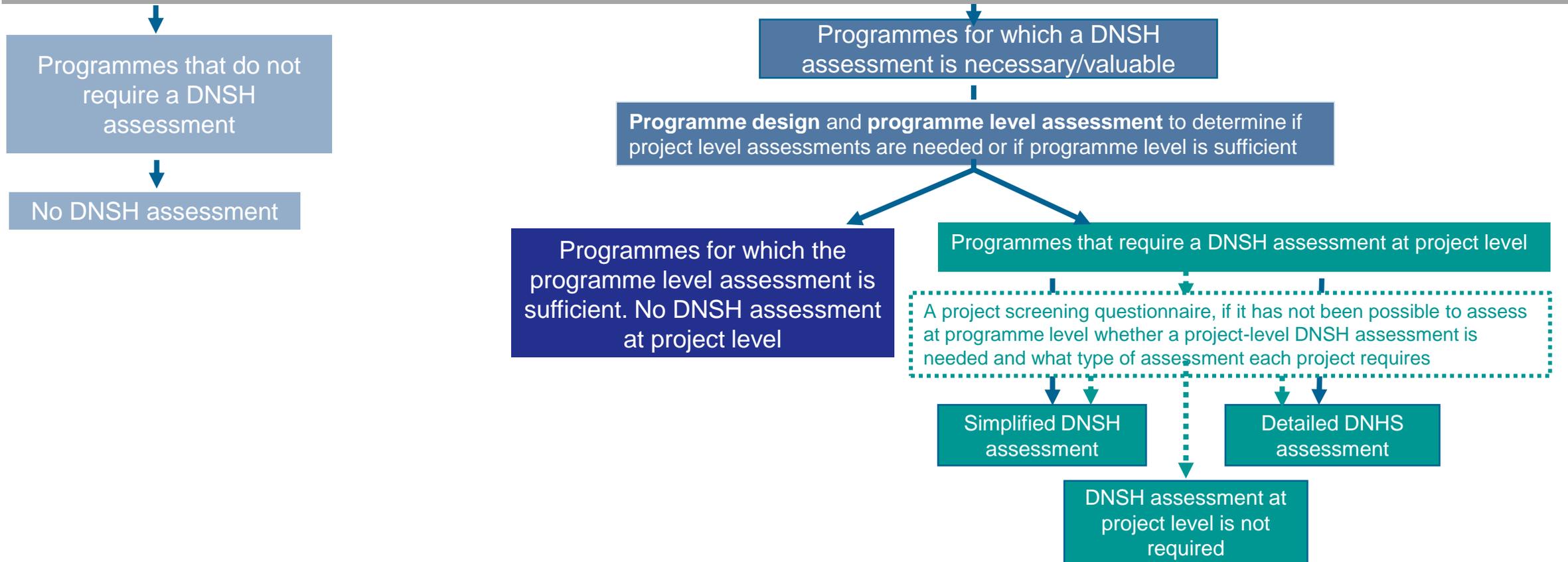


PROJECT level DNSH guidelines

Project level guidelines includes **simplified** and **detailed assessment** guidelines for an individual and they can be used by both the applicants and authorities.

DNSH can be implemented differently in different programmes

National funding programmes



There are templates and guidelines created for each assessment type



All the assessments follow the same logic where they have main question

“Does the programme/project cause significant direct or indirect harm to THIS DNSH Objective”

And sub-questions that help to answer the main questions. One has to answer all sub questions.

“Does the programme/project increase use of natural resources”

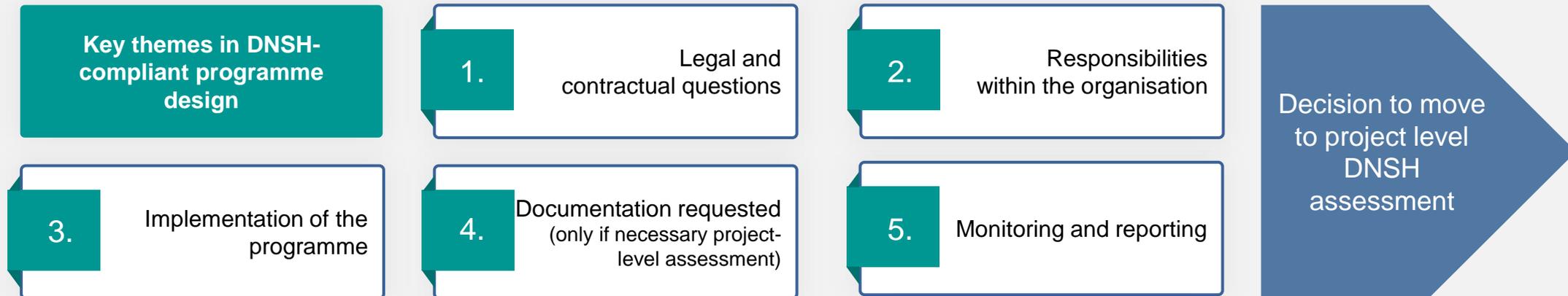
MAIN ASSESSMENT QUESTION	SUB QUESTIONS ON THE ENVIRONMENTAL OBJECTIVE <i>if you answer yes to any sub questions, in order to be DNSH compliant, you have to describe sufficient mitigation actions, or the impact needs to be insignificant.</i>	MITIGATION MEASURES PER ENVIRONMENTAL OBJECTIVE
<p>1 CLIMATE CHANGE MITIGATION</p> <p>Is the project likely to have significant adverse impacts on climate change mitigation?</p> <p><i>Applicant answer: Yes / No</i></p> <p><i>Information and links to third party verified documents</i></p>	<p>A - Will the project increase greenhouse gas emissions? YES / NO</p> <p>If no, concise justification of answer</p> <p>If yes, describe impact and the mitigation measures</p>	<p>Description of/link to documents supporting the description of mitigation measures</p>
	<p>B - Does the project degrade carbon sinks and/or carbon stocks? YES / NO</p> <p>If no, concise justification of answer</p> <p>If yes, describe impact and the mitigation measures</p>	<p>Description of/link to documents supporting the description of mitigation measures</p>
	<p>C - Does the activity contribute to the use of fossil fuels? YES / NO</p> <p>If no, concise justification of answer</p> <p>If yes, describe impact and the mitigation measures</p>	<p>Description of/link to documents supporting the description of mitigation measures</p>
	<p>D - Any other adverse effect? YES / NO</p> <p>If yes, describe impact and the mitigation measures</p>	<p>Description of/link to documents supporting the description of mitigation measures</p>
<p><i>Evaluation by funding authority:</i></p>		

Picture: Example template from detailed assessment. For Simplified assessment and programme level assessment, no mitigation measures are needed

Why to take DNSH into account in programme design?



- ✓ When designing the programme, it must be specified how the funded projects are expected to comply with the DNSH principle. This will **ensure that the right and necessary information is provided in the call for applications** to attract suitable projects to the programme.
- ✓ By making the programme itself "DNSH-compliant", the **need and number of subsequent DNSH assessments by applicants and authorities is reduced.**



Programme level assessment and design support efficient implementation



If the programme assessment is done before the programme calls are opened, the results of the assessment can affect how the programme is implemented

If programme assessment is done after the call is opened, the assessment will be more precise but it does not affect the programme design.



Mitigation measures to be decided at the programme level

- Project level assessments
 - All projects either to simplified or detailed assessment
 - Each project is assessed individually
- How much evidence and verifying is needed
- Exclusion lists
- Other contractual measures for funded projects

Further development is needed to make DNSH part of programme and project funding



Complexity of DNSH

There are complex issues within DNSH where there is not yet clear guidance, such as the lifecycle aspects of projects and investments and the absence of any thresholds for what is seen as "significant"

Lack of competence both authority and applicant side

Need for sector specific guidelines, case examples, and capacity building.

DNHS, environmental permit and priority law

DNSH principle and national environmental permit processes clearly overlap. The compliance with DNSH principle for some of the environmental objectives is conditional for the applicant to get an environmental permit and project can get an environmental permit and still not be DNSH complaint.

Monitoring and verification practices are still underdeveloped and need addressing to ensure compliance with DNSH during project lifecycle

Comment Interview



Juho Korpi

DIRECTOR OF DEVELOPMENT
MINISTRY OF THE ENVIRONMENT

Panel discussion about governance and guidelines DNSH



Siina Lepola-Lång

SENIOR SPECIALIST

MINISTRY OF ECONOMIC AFFAIRS AND EMPLOYMENT

Kaj Forsius

PROJECT MANAGER

FINNISH ENVIRONMENT INSTITUTE - SYKE

Lessons learned of applying DNSH principle in Finland



Mari Hjelt

PROJECT LEAD
GAIA CONSULTING

Project completed three pilots of DNSH principle

- Pilots provided insight how DNSH could in practice be used in Finland in different contexts.
- Pilots were also used to test the National Guidelines developed in the project.



Finnish Traffic Infrastructure Agency

- Reviewing existing environmental guidelines of the agency at investment programme and project level – how well is DNSH principle already incorporated in them?
- Recommendations to further develop the agency’s guidelines and consider the role of DNSH with big infrastructure projects.



Priority treatment for green transition projects in environmental permitting

- A new legislation on temporary priority treatment for certain green transition investment projects in the permit processing requires applicants to take into account DNSH principle.
- Providing insight how the process has started from applicants’ and authorities’ point of view.



Hydrogen Sector

- Further insight from on-going hydrogen economy investment projects – what are the special features in fulfilling DNSH requirements?
- Providing a hot topic sector insights on how the criteria are developing.

Key take-aways from pilots



Finnish Traffic Infrastructure Agency

- Four out of six of the DNSH objectives are well covered in the Agency's existing guidelines. Circular economy and climate adaptation were the most underdeveloped areas.
- It is recommended that the Agency strengthens its ability to cover all six environmental objectives in order to have also spill-over benefits for companies involved in projects.



Priority treatment for green transition projects in environmental permitting

- Applicants regarded the priority treatment as a welcomed part of the environmental and water permitting process.
- Initial experience shows that the priority treatment process has generally worked efficiently.
- DNSH covers more objectives than the permitting process. Ideally a DNSH assessment would benefit in influencing the planning and management of investments.



Hydrogen Sector

- Hydrogen sector activities reflect a broad range of economic activities under the EU Taxonomy which leads to an increased need of an understanding of DNSH integration into the whole hydrogen value chain.
- It has been relatively easy to complete DNSH assessments because the principle aligns well with existing business policies, rules, and codes of conduct.

DNSH is a useful framework that can be adapted to various use cases also beyond public funding



- The DNSH principle can be used as a framework for ensuring that relevant environmental objectives are embedded in a **systematic manner**
- Requests and updates from the use of the DNSH principle **within EU funding** ensure that there is a growing interest towards applying the DNSH principle as a green transition mainstreaming tool.
- There is strong interest towards Finnish Priority Treatment which uses DNSH principle in connection to the environmental permitting process.



Identified challenges that call for further information sharing and experimentation



DNSH IS A COMPLEX STRUCTURE

- Biggest gaps in expert knowledge are with climate and circular economy objectives. Especially in public administration these objectives cause biggest challenges.
- The lack of the definition of significance and lack of clear thresholds across different industrial sectors or complex value chains.

COORDINATION AND EFFICIENCY

- More multiple national use cases – more interpretations and guidelines which may lead the overall picture to get blurred.
- DNSH and environmental permitting processes - there is also a risk of misunderstandings and need for coordination to avoid overlapping processes (same materials and information are used for different purposes at different time slots)

Industry reflections on DNSH based on the project pilots



General positive attitude towards DNSH principle and understanding that this will remain to be part of the green transition also in the future

01

Pilots provided positive indication of companies' capabilities to fulfill the DNSH assessments.

02

Systematic environmental framework which is also linked to EU Taxonomy contributes to the planning phase of the green transition investments

03

Despite of the positive indications of industry preparedness for DNSH assessments, further sector-specific examples and narratives for key sectors are needed.

Panel discussion about industry views



**Ulla
Heinonen**

DIRECTOR OF GREEN GROWTH
CONFEDERATION OF FINNISH
INDUSTRIES EK

**Saara
Mattero**

DIRECTOR, COMMUNICATIONS AND
SUSTAINABILITY
FINNISH CLIMATE FUND

**Helena
Kivi-Koskinen**

MANAGER, ENVIRONMENT, SOCIAL &
GOVERNANCE
HYCAMITE TCD TECHNOLOGIES LTD.

Final words

Iakovos Dimitriou

POLICY OFFICER
DG REFORM

Emma Terämä

CHIEF SPECIALIST
MINISTRY FOR THE ENVIRONMENT