

Author Instructions – Structure conference topics:

Impact Assessment and EU Taxonomy "From Policy to Practice"

08-10 October 2025

A. EU Taxonomy

Topic Description

The "Omnibus" proposal brings simplifications - but also raises questions regarding scope, ambition and long-term focus. Other developments, such as the proposed Forced Labor Regulation (EUFLR) and the developing ESRS guidelines, further shape the changing regulatory landscape.

Guidelines:

- As the EU framework for sustainable finance evolves, implementation challenges remain across Member States and sectors.
- The EU Taxonomy aims to guide capital flows – but acceptance varies, and questions of interpretation, data and wider application remain open.
- Despite increasing recognition of the social dimension of sustainability, EIA and SEA processes continue to disregard social risks and benefits. As sustainable finance frameworks increasingly incorporate social safeguards, is it time for environmental assessment to align with these developments?
- International flow of capital and financing increasingly requires compatibility between standards – but full interoperability is still in development.
- Effective implementation depends on the willingness, capacity and cooperation between the public and private sectors.

Questions:

- What does the Omnibus signal about the EU's long-term vision of sustainability?
- How do new instruments (eg EUFLR, revised ESRS) change expectations towards business entities?
- Are there enough investments aligned with the Taxonomy?
- What are the main obstacles in the implementation of the EU Taxonomy, CSRD and CSDDD?
- Are national systems and institutions ready for implementation?

- Can better integration of existing tools (such as EIA, SEA, permitting, .. etc.) preserve – or even strengthen – ambitious sustainable finance systems?
- Do mandatory reports increase sustainability – or just add burden and increase costs?
- Can sustainability reporting become a strategic tool, not just a formality?
- What role do financial institutions play – leaders, laggards, or passive observers?
- What lessons do we learn from the first year of reporting?
- What is the current acceptance of the Taxonomy in different sectors?
- Does the implementation show signs of a real transition towards sustainability?
- What lessons can we draw from the sector case studies?
- How does the DNSH principle apply in approvals and investments?
- How to align language and expectations between sustainable financing and environmental assessment systems?
- Are there credible ways to measure climate transition using Taxonomy data?
- Why do most EIAs still reduce social impact to a static socioeconomic basis?
- Can EIA be developed into a platform for assessing both environmental and social sustainability?
- How to integrate social risks into EIA/SEA in a meaningful way?
- How do ESIA processes align with social safeguards from the EU Taxonomy?
- Can EIA/SEA better reflect both positive social and environmental contributions?
- What methods and tools are emerging to integrate the social dimension?
- How do the EU Taxonomy criteria align with IFC, EBRD and other global reference frameworks?
- What lessons do we learn from projects and financial instruments aligned with double standards?
- How can we "speak the same language"?
- Is the public sector ready to interpret and apply the rules of sustainable financing?
- How is the private sector adapting to the new financing and reporting environment?
- Which capacity building models deliver real results?
- How to maintain cross-sector collaboration, trust and momentum?
- What do we learn from practice – what worked, what didn't and why?

(Note: possible expansion of the topic) Directives and regulations governing green bonds and other forms of green financing (such as the EU Green Bond Regulation) are increasingly setting standards for the credibility and transparency of green investment. More information is available at: [EUR-Lex – EU Green Bonds](#)

B. DNSH (EIA DNSH complementarity)

Topic description

This topic covers the links between the Environmental Impact Assessment (EIA) Directive and the requirements of the EU Taxonomy, in particular the “Do No Significant Harm” principle and the minimum safeguards. The focus is on the possibilities for integrating the Taxonomy requirements into existing regulatory processes, as well as the obstacles and potentials for upgrading the impact assessment system.

Guidelines

- Consider whether DNSH requirements can already be met through the EIA system.
- Investigate what conditions are necessary for assessments to be considered equivalent to taxonomic criteria.
- Propose methods for better complementarity of procedures.
- Include considerations on sector practices and regulatory challenges.
- Understand the possible benefits and risks of deeper integration.

Questions

- Are EIA procedures already aligned with DNSH requirements?
- What legislative or technical changes are necessary for the integration of DNSH in EIA?
- Can EIA facilitate the application of DNSH through the generation of evidence for taxonomic compliance?
- What is the role of the participants (project managers, advisors, regulators) in this integration?

C. ESG reporting

Description topics

The topic of ESG (Environmental, Social, Governance) encompasses reporting and strategic management of environmental, social and governance factors of business. ESG reporting goes beyond regulatory requirements – it is a key tool for achieving long-term sustainability, transparency and accountability to stakeholders. ESG approaches involve measuring a company's impact on the environment, society and corporate governance and have a strong impact on risk management, investor attraction, reputation and innovation.

Authors are invited to explore the theoretical foundations, regulatory framework, practical challenges and benefits of ESG reporting, as well as the role of ESG in redefining contemporary business models.

Guidelines:

- Conceptualization of ESG in relation to sustainability and corporate social responsibility (CSR)
- The evolution and importance of ESG reporting in modern business
- Measuring and reporting greenhouse gas emissions (Scope 1, 2 and 3)
- Strategies for reducing the carbon footprint and decarbonizing business
- Resource management (water, energy, waste) and circular economy
- Climate risk assessment and climate change adaptation
- The role of biodiversity and natural capital in ESG reporting
- Tools and methods for environmental impact analysis (e.g. LCA – Life Cycle Analysis)
- ESG as a tool for strategic decision-making and innovation
- Analysis of key regulatory and voluntary ESG standards (e.g. CSRD, GRI, TCFD, ISSB, SASB, SEC)
- The role of ESG reports and ESG scores in business evaluation
- Case studies of successful ESG management and reporting
- Technical challenges of collecting and processing ESG data
- ESG as a criterion in investor decision-making and consumer behaviour
- Ethics, greenwashing and reputational risks associated with ESG communication

Questions:

- What is the strategic importance of ESG reporting for modern organizations?
- How does ESG differ from traditional approaches to sustainability and CSR?
- How can the business sector measure and reduce its environmental footprint?
- Which methods and tools are most applicable for quantifying emissions and resource use?
- How do climate risks become financial risks and how can they be integrated into strategy?
- How can ESG reporting help achieve climate neutrality goals?
- What is the role of environmental indicators in ESG assessment and reporting systems?
- How to encourage companies to report on the environment in a transparent and relevant manner?
- What are the main challenges when implementing ESG standards and how to overcome them?
- How does ESG reporting contribute to creating long-term value for stakeholders?
- How do ESG ratings affect reputation and investor attraction?
- Which regulatory frameworks have the greatest impact on ESG reporting in the EU and globally?
- How can transparent reporting on ESG topics help in the fight against greenwashing?
- How can ESG data be used to make better business decisions?

- What are the best practices of ESG reporting and what can be learned from them?
- How to align the ESG expectations of different stakeholders (investors, customers, regulators, employees)?

Environmental Impact Assessment, Strategic Assessment and Appropriate Assessment

Description topics

The topic covers the challenges and possibilities of improvement in the system of on Environmental Impact Assessment (EIA), Strategic Assessment (SEA) and appropriate assessment.

D.1. Environmental Impact Assessment (EIA)

Guidelines

- Access to "screening" and "scoping "
- EIA and Green Deal
- Public participation
- The connection between the PUO - development consents - decision-making
- Environmental and health risks
- Climate change
- Cumulative impacts
- Cross-border consultations
- Mitigation measures and environmental monitoring
- Quality control and monitoring
- Judicial practice and efficiency of proceedings
- The importance of improving the link between assessments, decision-making and permitting.
- Efficiency and quality of procedures.

Questions:

- How to optimally fit the EIA into the framework of the Green Deal, especially in the screening and scoping phase?
- How to effectively apply the DNSH principle and the EU Taxonomy in EIA?
- How to improve the relationship between EIA – decision-making – final approval of the project?

- How to link EIA with acceptability assessment, good water status, social impact and cultural heritage?
- How are the results of the EIA reflected in the environmental and integrated permit?
- What is the role of EIA in the context of climate verification?
- How to improve the efficiency of cross-border consultations?
- What are the best practices in protection measures and monitoring?
- What lessons can we learn from case law?

D.2. Strategic Environmental Assessment (SEA)

Guidelines:

- Screening and scoping
- The role of the public and decision-making
- Environmental and health risks
- Climate change, social impact and the circular economy
- SEA and spatial planning
- Cumulative impacts
- Cross-border consultations
- Judicial practice and efficiency
- Roles and responsibilities of different bodies

Questions:

- Are we conducting SEA for key plans and programs or are we missing critical areas?
- How to access SEA for minor changes to plans, microlocations?
- How to effectively link interdependent SEA processes?
- Are we focusing the SEA on key sustainable objectives more relevant to decision-making?
- How to include the Green Deal objectives in the SEA?
- How to better include all environmental components and key topics?
- How to apply the DNSH principle and the EU Taxonomy in SEA?
- What are the challenges in assessing cumulative impacts?
- How to ensure the impartiality and quality of SEA conclusions?
- Who has overall responsibility for SEA? What is the role of individual bodies and institutions?
- What happens in the event of a disagreement between the document holder and the competent authority?

E. Appropriate Assessment

Guidelines:

- Effectiveness/ineffectiveness of the mechanism of Appropriate Assessment
- Appropriate Assessment - link to SEA/EIA and implementation for planning documents/projects not subject to these procedures
- Conservation objectives of ecological network areas in the Appropriate Assessment procedures
- It measures the mitigation of negative impacts and the results of the monitoring program
- Cumulative impacts and transboundary implications
- Availability of data necessary for the preparation of main assessment studies
- Judicial practice - experiences
- Authorization system for professional nature protection tasks

Questions:

- Which planning documents or projects present the greatest challenge for the Appropriate Assessment and why?
- How is the impact assessed when the conservation goal is “Achieve good condition....” and the corresponding attribute is “It has been restored...”?
- Why are procedures long and how can they be sped up?
- How effective are the mitigation measures prescribed through the EIA procedures and is there any movement towards adaptive management?
- What is the purpose of the monitoring results if the changes to the measures determined in the Assessment procedure and/or the introduction of new measures can only be realized through a new administrative procedure?
- How to solve the problem of calculating cumulative impacts in the assessment procedures for planning documents/projects? Should data availability be increased, publicly available databases created, and access and sharing of information simplified?
- To what extent is the mechanism of overriding public interest applied and does it contribute to the preservation of the ecological network?
- How to approach the implementation of Regulation (EU) 2024/1991 on the restoration of nature - is there room for consolidation into one procedure?
- Does the current system of authorizations for professionals in nature protection guarantee the quality of documents (studies, reports, expert reports, etc.)?

F. Social Impact Assessment (Social Impact Assessment (SIA))

Description topics

In the context of a comprehensive approach to sustainable development, social impact assessment (SIA) is increasingly seen as a necessary and equal part of the EIA and screening procedures. However, in practice, social aspects remain marginalized, often limited to a descriptive presentation of the socioeconomic basis, without a deeper analysis of real and potential impacts on quality of life, vulnerable groups, public health, social cohesion and access to resources.

With the introduction of more comprehensive requirements within the EU Taxonomy, ESRS standards and sustainable financing mechanisms, there is increasing pressure on public and private actors to better understand, quantify and manage the social aspects of projects and plans. In this context, the question arises whether the environmental impact assessment system should be institutionally strengthened to systematically and equitably encompass social dimensions.

Guidelines:

- Investigate to what extent SEA and EIA currently include social impact analysis and with what methodological approaches.
- Consider options for improving the integration of social factors into the legislative and procedural framework of environmental assessments.
- Compare examples of good practice from EU member states or international institutions (e.g. EBRD, IFC) that already apply SIA within their assessments.
- Analyze how the new requirements of the EU Taxonomy, social standards in the ESRS and provisions on social safeguards affect the need to include SIA.
- Consider options for involving different stakeholders, including local communities and vulnerable groups, in social evaluation processes.
- Study available methodologies and tools for conducting quantitative and qualitative analysis of social impacts (e.g. participatory methods, health impact analysis, social map of interests, analysis of equality and inequality).

Questions:

- Why does the assessment of social impacts in SEA/EIA still often remain at the level of a descriptive socio-economic picture?
- Can and should SIA be developed as an integral part of environmental assessments or as an independent procedure?

- How to integrate social risks and benefits into SEA and EIA in a way that is legally binding and methodologically robust?
- How can SIA be harmonized with the requirements of social protection measures from the EU Taxonomy and legislation on sustainable financing?
- How can assessment of social impacts help in the early identification of social conflicts, resistance and vulnerability of communities?
- Are there tools and methods that enable the measurement of the project's positive social contributions (e.g. increasing access to services, housing quality, security, equality)?
- How to ensure equal inclusion of the voices of local communities and vulnerable groups in the SIA process?