UNIFE EU Taxonomy factsheet

September 2026

About UNIFE

UNIFE, the *European Rail Supply Industry Association*, has operated in Brussels since 1992, representing European train builders and rail equipment suppliers. The association advocates for more than 120 of Europe's leading rail supply companies – from SMEs to major industrial champions – active in designing, manufacturing, maintaining and refurbishing rail transport systems (trains, metros, trams, freight wagons), subsystems and related equipment. UNIFE also brings together national rail industry associations from 13 European countries.

UNIFE's *Sustainable Transport Committee* (STC) brings together the rail supply industry's leading experts on sustainability-related topics. The STC defines the strategy and carries out UNIFE's activities in the field of sustainable mobility, climate crisis, energy efficiency, urban mobility, circular economy, sustainable finance (EU Taxonomy) and any other relevant EU policy initiative.

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1) What is the Sustainable Finance Taxonomy, and what is its purpose?

The European institutions have adopted the **EU Taxonomy Regulation** 2020/852[1]. This rulebook, also called the *EU Taxonomy for Sustainable Activities*, or EU Taxonomy, establishes **a common language for what economic projects and initiatives are considered "sustainable"**. In other words, the EU Taxonomy is a European initiative to classify economic activities and direct public and private funding toward sustainable investments.

The EU Taxonomy will be essential to achieve the ambitious climate targets of 2030 and 2050 set by the *European Green Deal* and the *Sustainable and Smart Mobility Strategy*. It informs investors about sustainable activities and can guide decisions towards green investments. This means that, over the coming years, the sustainability level of each economic activity is intended to influence its access to private and public funding, e.g., investment, interest rates, loans, or grants. This would **affect the price of all trains and rail components**.

As the EU Taxonomy sets the legal framework for classifying environmentally sustainable economic activities, **it also establishes the criteria for determining whether an economic activity qualifies as "*environmentally sustainable*"**.

To be "sustainable", an economic activity shall:

- **make a "*substantial contribution*" to one or more of the EU Taxonomy Regulation's six environmental objectives**:
    1) climate change mitigation,
    2) climate change adaptation,
    3) sustainable use and protection of water and marine resources,
    4) transition to a circular economy,
    5) pollution prevention and control, and
    6) protection and restoration of biodiversity and ecosystems;
- **do "*no significant harm*" (DNSH) to any of the Regulation's six environmental objectives**;
- **be carried out with Minimum Social Safeguards (MSS)**.

Under the EU Taxonomy Regulation, the European Commission adopted delegated acts to enforce the requirements and specify the technical screening criteria for the different economic activities. **The delegated acts, through the technical screening criteria, explain**:

- Why a specific economic activity is environmentally sustainable;
- according to which parameters and thresholds; and
- based on what environmental calculation (i.e., the metrics) was performed.

[1] European Parliament & Council. (2020). *Regulation (EU) 2020/852 of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088*. *Official Journal of the European Union*, L 198, 22 June 2020. Available at: https://eur-lex.europa.eu/eli/reg/2020/852/oj

The **technical screening criteria** are the "alphabet" through which the classification of sustainable activities must be read:

- They identify the most relevant potential "substantial contributions" per environmental objective.
- They specify the minimum requirements that need to be met to avoid "significant harm" to any of the relevant environmental objectives.
- To apply the EU Taxonomy to a rapidly evolving business environment, the Regulation broadly categorises "sustainable" activities. The European Commission then guides companies and investors in interpreting these economic activities through notices and delegated acts. These delegated acts can be amended, if needed, due to technological and economic developments.

An economic activity included in the EU Taxonomy is eligible. However, eligibility does not indicate sustainability. Alignment is when an economic activity meets all the criteria of the EU Taxonomy.

2) What is the UNIFE Members' contribution? What are their sustainability practices?

UNIFE members contribute to the EU's climate and environmental objectives by providing the technologies, subsystems and infrastructure solutions that enable the European rail system to operate as a low-carbon mode of transport.

Their economic activities fall within the sectors identified by the Taxonomy Regulation (EU) 2020/852 as capable of making a "***substantial contribution"*** **to climate change mitigation**, both by offering clean mobility options and by reducing emissions in other sectors that depend on rail for freight and passenger transport.

UNIFE members' economic activities have been contributing to climate change mitigation as they comply with the following general requirements:

- *Contribution to stabilising greenhouse gas emissions by avoiding or reducing them.*
- *Contribution to holding the increase in the global average temperature to well below 2°C and pursuing efforts to limit it to 1,5 °C above pre-industrial levels as specified in the Paris Agreement in 2015.*

From a practical standpoint, UNIFE members design, build and maintain technologies that deliver direct GHG reductions, such as electrified rolling stock, signalling systems that optimise energy use, and components that support modal shift from road to rail. These contributions are fully consistent with the EU Taxonomy Regulation's requirement that sustainable activities must avoid or reduce greenhouse gas emissions and support the EU's commitment to keeping global warming "well below 2°C" with efforts towards 1.5°C, as set out in the Paris Agreement.

The *Climate Delegated Act*[2] (consolidated) and its 2023 amendment (EU) 2023/2485 [3] formally acknowledge the relevance of several rail-specific activities. These include the *manufacture of low-carbon transport technologies* (3.3), *manufacture of rail rolling stock constituents* (3.19), and core rail operations and infrastructure activities (6.1, 6.2, 6.14). The 2023 amendment strengthened this recognition by broadening the scope of manufacturing and transport activities and clarifying the criteria applicable to rail suppliers.

Moreover, UNIFE members' R&D activities may fall under activity 9.1 (close-to-market R&D), which the *Climate Delegated Act* explicitly recognises as an enabling activity when conducted to develop solutions that reduce emissions in transport systems.

In the *Climate Delegated Act*, the following economic activities have been identified as the most relevant for UNIFE members:

- Economic activity 3.3: Manufacture of low-carbon technologies for transport;
- Economic activity 3.4: Manufacture of batteries;
- Economic activity 3.6: Manufacture of other low-carbon technologies;
- Economic activity 3.19: Manufacture of rail rolling stock constituents;
- Economic activity 6.1: Passenger interurban rail transport;
- Economic activity 6.2: Freight rail transport;
- Economic activity 6.3: Urban, suburban and road passenger transport;
- Economic activity 6.14: Infrastructure for rail transport;
- Economic activity 6.15: Infrastructure enabling low-carbon road transport and public transport;
- Economic activity 8.2: Data-driven solutions for GHG emissions reductions;
- Economic activity 9.1: Close to market research, development and innovation.

UNIFE welcomes clarifications brought in over the last few years by several notices and delegated acts[4].

[2] European Commission. (2025). *Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 […], consolidated version 01/01/2025*. *Official Journal of the European Union*. Available at: [eur-lex.europa.eu]

[3] European Commission. (2023). *Commission Delegated Regulation (EU) 2023/2485 of 27 June 2023 amending Delegated Regulation (EU) 2021/2139 establishing additional technical screening criteria*. *Official Journal of the European Union*, L, 21 November 2023. Available at: https://eur-lex.europa.eu/eli/reg_del/2023/2485/oj/en

Between 2024 and 2026, additional clarifications were provided through a sequence of *Commission Notices*, most notably: the Article 8 Notice (2024)[5] and the horizontal *Taxonomy Notice* (2025)[6], which standardised expectations for evidence, KPI calculation, and DNSH interpretation. These Notices have been particularly important for UNIFE members in preparing their Taxonomy disclosures and consistently demonstrating compliance with technical screening criteria.

Finally, the *2026 Delegated Regulation (EU) 2026/73*[7] introduced targeted simplifications of DNSH criteria under the *Pollution Prevention and Control* objective and streamlined Article 8 disclosure templates. This has had a concrete impact on UNIFE members by reducing the administrative burden associated with demonstrating compliance for complex rail components and infrastructure works, without altering the underlying environmental ambition of the framework. **Yet, UNIFE members identified the following main clarification needs and related proposed solutions.**

3) Single path principle: avoid contradictions and duplication

UNIFE members reiterate the importance of applying a single, consistent classification path for each economic activity when assessing eligibility and alignment under the EU Taxonomy. The legal structure of the Taxonomy Regulation requires undertakings to evaluate an activity against the specific set of **technical screening criteria** attached to that activity definition: it does not require, nor does it foresee, multiple overlapping assessments of the same operation under several activities. This core principle remains unchanged in Regulation (EU) 2020/852.

Despite several regulatory updates[8], nothing in EU law has clarified how companies should resolve situations where two activity definitions could both technically cover the same economic operation. Neither Delegated Regulation (EU) 2023/2485 nor Delegated Regulation

[5] European Commission. (2024). *Commission Notice on the interpretation and implementation of certain legal provisions of the Disclosures Delegated Act under Article 8 of the EU Taxonomy Regulation on the reporting of Taxonomy-eligible and Taxonomy-aligned economic activities and assets (Third Commission Notice)*. *Official Journal of the European Union*, C/2024/6691, 8 November 2024. Available at: [eur-lex.europa.eu]

[6] European Commission. (2025). *Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Environmental Delegated Act, the EU Taxonomy Climate Delegated Act and the EU Taxonomy Disclosures Delegated Act (C/2025/1373)*. *Official Journal of the European Union*, C/2025/1373, 5 March 2025. Available at: [eur-lex.europa.eu]

[7] European Commission. (2026). *Commission Delegated Regulation (EU) 2026/73 amending Delegated Regulation (EU) 2021/2178 […] and Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 as regards simplification of certain technical screening criteria*. *Official Journal of the European Union*, L, 8 January 2026. Available at: [eur-lex.europa.eu]

[8] Namely, the 2023 amendments to the Climate and Environmental Delegated Acts, the 2024 Article 8 Notice, the 2025 horizontal Notice, and the 2026 simplification regulation mentioned above.

(EU) 2023/2486[9], nor Delegated Regulation (EU) 2026/73 provides a **mechanism for determining priority between activities or preventing double assessment**.

For this reason, the problem that UNIFE highlighted in 2024 remains entirely unresolved in 2026. A concrete example is the case of “sales of spare parts”, which can still fall under:

- Activity 3.3 – Manufacture of low-carbon technologies for transport (Climate Delegated Act, amended in 2023), where spare parts integrated in low-carbon rail technologies are covered.
- Activity 5.2 – Sales of spare parts in Annex II of the Environmental Delegated Act (EU) 2023/2486, which lists this activity under the Circular Economy objective without any cross-reference to transport technologies.

Both activity definitions remain in force in 2026. The Commission’s 2024 Article 8 Notice and 2025 Notice clarify how to report KPIs, but neither specifies which activity should prevail when more than one is technically applicable. Similarly, the 2026 Delegated Regulation 2026/73 simplifies DNSH and disclosure templates but does not address overlapping activity scopes. **This regulatory gap means that all companies active in the rail industry that are required to disclose under the EU Taxonomy risk:**

- double-counting turnover, CapEx or OpEx;
- internal inconsistencies between Climate and Environmental assessments;
- audit disputes, as verifiers may disagree on which activity should be applied;
- reduced comparability across companies and sectors, contradicting the intent of Article 8 disclosures.

UNIFE’s recommendation remains valid in 2026: companies should follow a single, non-duplicate path by reporting “sales of spare parts” under Activity 3.3 when these parts relate to low-carbon transport technologies, rather than reporting them simultaneously under Activity 5.2 of the Environmental Delegated Act. This approach ensures methodological consistency, avoids contradictory disclosures, and maintains the coherence required by Article 8 of Regulation 2020/852.

Once a specific undertaking verifies the eligibility and alignment of its economic activities against the criteria of a *Delegated Act*, it should not be required to qualify additionally for another economic activity (under the same or another *Delegated Act*). **Reporting should be based on only one set of criteria**. Indeed, the *Climate Delegated Act* covers the six environmental objectives through substantial contribution and *Do No Significant Harm*

[9] European Commission. (2023). *Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 by establishing technical screening criteria for further environmental objectives and amending Delegated Regulation (EU) 2021/2178*. *Official Journal of the European Union*, L, 21 November 2023. Available at: [eur-lex.europa.eu]

(DNSH) criteria. If possible, **companies should opt for a single, simplest possible path per activity**.

4) Eligibility of rail elements and constituents: need for a consistent approach

UNIFE welcomes the improvements introduced through Commission Delegated Regulation (EU) 2023/2485, which **clarified the treatment of several rail-relevant manufacturing and transport activities and explicitly recognised rail constituents within specific activity definitions**. This acknowledges the central role components, subsystems, and assemblies play in enabling low-carbon rail mobility across Europe.

For the correct scoping of these items, **UNIFE continues to rely on the legally binding structure defined in Point 2 of Annex II of Directive (EU) 2016/797**[10], which lists the official rail subsystems and their constituents. This Annex remains the only EU reference that clearly identifies which subsystems belong to the infrastructure, energy, signalling, rolling stock, and maintenance domains. UNIFE welcomes the **explicit classification of rail elements and constituents as eligible under the amended *Climate Delegated Act***.

Rail elements and constituents are considered in the following economic activities and reported if sold on their own, and not if included in systems:

- Rail constituents under chapter 2.7 of the TSI are included in economic activity 3.19 of the *Climate Delegated Act*;
- Rail constituents under chapters 2.2 to 2.6 are included in economic activity 6.14 of the *Climate Delegated Act*;
- Assembled railway track fixtures are included in economic activity 6.14 of the *Climate Delegated Act*. Besides special trackwork like turnout systems, crossings, rail expansion joints, and related signalling, economic activity 6.14 also includes other rail supply industry activities, such as manufacturing track elements and constituents, rails, sleepers, and fixation.
- The related description of economic activities 3.19 and 6.14 refers, in a broad economic activity scope, to the manufacture, installation, technical consulting, retrofitting, upgrade, repair, maintenance and repurposing of products, equipment, systems and software related to those rail elements and constituents.
- Constituents used for maintenance activities should be classified as related to the subsystem they belong to.

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[10] European Parliament & Council. (2016). *Directive (EU) 2016/797 of 11 May 2016 on the interoperability of the rail system within the European Union — Annex II. Official Journal of the European Union*, L 138, 26 May 2016. Available at: [eur-lex.europa.eu]

The current classification shows a coherent alignment for most subsystems, as reflected in the eligibility table:

Table 1: Eligibility classification for constituents by subsystems of "Point 2 of Annexe II of Directive (EU) 216/797 on the interoperability of the rail system"

Subsystems	Economic activity 3.3	Economic activity 3.19	Economic activity 6.14
2.1 Infrastructure	No	No	Yes
2.2 Energy	No	No	Yes
2.3 Trackside control-command and signalling	No	No	Yes
2.4 On-board control-command and signalling	No	No	Yes
2.5 Operation and traffic management	No	No	Yes
2.6 Telematic applications	No	No	Yes
2.7 Rolling stock	No	Yes	No
2.8 Maintenance	No	Yes	Yes

Despite these advances, two issues remain fully unresolved in EU law:

- **Activity 6.15 (Infrastructure enabling low-carbon road and public transport)** does not include any reference to constituents, even though Activity 6.14 does. The absence of constituent language in 6.15 creates an inconsistent approach to infrastructure activities within the same section of the *Climate Delegated Act*. None of the subsequent regulations has addressed this gap[11].
- **Lack of alignment between activities 3.19 and 3.3**: rolling stock constituents (3.19) and low-carbon transport technologies (3.3) remain defined as separate manufacturing activities, even though many railway products logically fit within both scopes. The 2023 amendment introduced Activity 3.19 but did not integrate it into the broader low-carbon transport technology framework. No subsequent legislation has clarified how manufacturers should prioritise these activities to avoid inconsistent reporting.

To ensure consistency, legal certainty and comparability across the rail sector, UNIFE recommends:

- **Extending constituent coverage to Activity 6.15**, mirroring the drafting already applied to Activity 6.14; **or even better, integrating everything into 6.14** (i.e., moving all rail references from 6.15 to 6.14), since the two categories already overlap significantly, creating minor confusion.

[11] Namely: Delegated Act (2023/2486), the 2024 Article 8 Notice, the 2025 Horizontal Notice, or the 2026 DNSH simplification.

- **Harmonising the treatment of manufacturing activities**, either by integrating Activity 3.19 into Activity 3.3 or by clarifying their boundaries in a future amendment of the Climate Delegated Act;
- **Maintaining Annex II of Directive (EU) 2016/797 as the unique legal reference for classifying rail subsystems and constituents across all relevant activities**.

These adjustments would significantly reduce ambiguity in Article 8 reporting, avoid inconsistent KPI allocation, and ensure that constituent-level contributions to rail decarbonisation are correctly recognised within the EU Taxonomy framework.

5) Technical screening criteria on “fit for use” in economic activity 6.14 Infrastructure for rail transport

The amended *Delegated Regulation (EU) 2023/2485* and the *Climate Delegated Act* did not change the existing technical screening criteria of economic activity 6.14 regarding substantial contribution to climate change mitigation. UNIFE welcomes the additional expansion of digital tools in point 1, point (d).

The technical screening criteria of sub-points (a), (b), and (c) under point 1 and of point 2 for the substantial contribution to climate change mitigation for economic activity 6.14 remain unchanged and include the following under (a), (ii):

“New and existing trackside infrastructure and associated subsystems where there is a plan for electrification as regards line tracks, and, to the extent necessary for electric train operations, as regards sidings, or where the infrastructure will be fit for use by zero tailpipe CO_2 emission trains within 10 years from the beginning of the activity […].”

The eligibility and alignment conditions for “Activity 6.14 – Infrastructure for rail transport” have remained legally unchanged since the adoption of the Climate Delegated Act (EU) 2021/2139[12], including after the amending Delegated Regulation (EU) 2023/2485. The 2023 amendment expanded the list of eligible digital tools under point 1(d), but it did not alter the core technical screening criteria for substantial contribution to climate change mitigation.

The 2024 Article 8 Notice and the 2025 horizontal Notice clarify reporting methodologies and evidence for KPIs. Still, neither Notice provides additional operational guidance on how to demonstrate the 10-year “fit-for-use” criterion. **The Commission has not defined minimum**

[12] European Commission. (2021). *Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 by establishing the technical screening criteria for climate change mitigation and climate change adaptation*. *Official Journal of the European Union*, L 442, 9 December 2021. Available at: [eur-lex.europa.eu]

required elements (technical assumptions, milestones, investment commitments or operational thresholds) for a credible plan. As a result, companies continue to rely on the legal text alone.

The evaluation of technical screening criteria remains that any railway line that is (currently) operated with diesel traction is also "fit for use" by electrically powered vehicles (battery/hydrogen).

UNIFE continues to support the interpretation presented in its earlier position papers:

- **Railway infrastructure is inherently more sustainable than other long-distance transport modes** and should be treated accordingly under the Taxonomy.[13]
- **Electrified railway infrastructure is considered fully aligned**, provided the infrastructure is not dedicated to the transport or storage of fossil fuels (as specified under point 2 of the technical screening criteria).
- **Diesel-operated lines may still qualify as aligned if they can be reasonably considered "fit for use" by zero-tailpipe trains within ten years**, including through the future deployment of battery-electric or hydrogen rolling stock, where no infrastructure barrier exists. Since the technical screening criteria do not define what constitutes obstructing conditions, this interpretation ensures consistent application across the sector.

This unified interpretation is necessary to ensure comparable, consistent and non-contradictory Article 8 reporting across the European rail industry, particularly given that no further EU guidance has clarified this criterion since 2021. This will enable unified reporting across the rail industry, improving comparability and avoiding misinterpretations.

6) Alignment, DNSH criteria – economic activities 6.14 and 6.15

The 2026 Delegated Regulation (EU) 2026/73 adjusted and simplified some DNSH requirements, especially under the *Pollution Prevention and Control* objective, by modifying parts of the Climate and Environmental delegated acts.

The European rail supply industry is committed to continuously improving its products and services' environmental compatibility and safety, for instance, by financing the research and development of green technologies with *Europe's Rail Joint Undertaking*, its *Environmental Product Declarations* (EPDs), its *Rail Industry Substance List* (RISL) and its *Material and*

[13] Depature Lançon, C., Renault, M., Crispiani, D., Abdallah, I., Juston, M., Petitet, G., & Ziani, S. (2025). *Hydrogen and battery trains: Which technologies for future light trains?* In *Transport Transitions: Advancing Sustainable and Inclusive Mobility* (pp. 226–232). Springer. https://link.springer.com/chapter/10.1007/978-3-031-89444-2_32

Substance Declaration Template. These good practices are crucial for the sector's sustainability and support its alignment with the EU Taxonomy.

- **Application at the stand-alone product level:** In economic activity 6.14, the updated DNSH criteria for constituents shall be applied at the level of stand-alone products, e.g., signalling and point machines. **It should not apply to all single components used in a project**, e.g., screws for installation. **Assessing DNSH at the wrong level of granularity would lead to unnecessary divergence in reporting and undermine comparability**. The Delegated Regulations do not prescribe a component-level breakdown, and neither the 2024 Article 8 Notice nor the 2025 Horizontal Notice has introduced this level of granularity.

- **DNSH Pollution:** Infrastructure projects may involve noise and vibration during construction or operation, but the **DNSH criteria must be interpreted proportionally across subsystems**. For signalling equipment in particular, operational noise and vibration are negligible, and the legal DNSH criteria do not impose activity-specific thresholds that would suggest otherwise. Since neither 2023/2485 nor 2023/2486 nor 2026/73 introduced signalling-specific pollution provisions, **such equipment should be considered as aligned with DNSH** for pollution prevention, provided general compliance is demonstrated.

- **DNSH Circular Economy:** Infrastructure operations require signalling solutions that generate negligible waste compared to other subsystems. When installing electrical signalling equipment (generally strapped to wooden pallets), the waste is limited to the packaging for that electronic equipment. This is why **signalling equipment should be considered aligned with the DNSH circular economy criterion**. In the context of Activity 6.14, waste generation associated with signalling products is limited mainly to packaging and minor installation materials. The DNSH criteria in the *Climate Delegated Act* focus on waste prevention, durability, and end-of-life considerations, but do not impose disproportionate requirements on electronic components that generate minimal waste volumes. As no legal update between 2024 and 2026 altered this interpretation, signalling solutions can reasonably be considered aligned with the DNSH circular economy objective, subject to standard evidence.

Because there have been no further technical clarifications in the 2024 Article 8 Notice, the 2025 Horizontal Notice, or the 2026 DNSH simplification, the rail sector continues to rely on:

- subsystem-level assessment (Directive 2016/797 Annex II),
- stand-alone product DNSH application,
- proportional treatment of signalling equipment for pollution and circular economy DNSH,
- general evidence rules under Article 8 and the Commission Notices.

This approach ensures that DNSH demonstrates genuine environmental protection without imposing inappropriate burdens on low-impact rail subsystems.

7) Alignment, DNSH criteria and economic activity 3.3 (Appendix C): maintain coherence with the existing regulatory framework

UNIFE continues to support the EU Taxonomy's objective of preventing and controlling pollution. However, **DNSH requirements for chemical substances still pose important operational and legal challenges for companies engaged in economic activity 3.3**, despite the recent amendment adopted by Delegated Regulation (EU) 2026/76.

The updated Appendix C provides a more workable basis by limiting the DNSH restriction to substances included in the REACH Candidate List under Article 59(1), rather than to all substances that merely meet the hazard criteria of Article 57. This revision removes the earlier requirement to assess a very broad population of theoretical SVHCs and partially aligns the DNSH criterion with REACH's risk-management logic. Nevertheless, several important concerns remain unresolved.

Remaining concerns under the amended Appendix C:

- Auditability remains difficult because Appendix C continues to reference a dynamic Candidate List without providing a fixed or harmonised list within the Delegated Act itself. This complicates verification and increases the risk of inconsistent interpretation.
- Operability concerns persist, as companies must still monitor Candidate List updates affecting substances present in complex articles and mixtures used in rolling stock and its subsystems.
- Proportionality remains problematic: the >0.1% w/w threshold applies equally to substances in mixtures and substances in finished articles(and the consequences of O5A: "*Once an Article, Always an Article*"[14]), without differentiation based on exposure potential or operational relevance for rail equipment.
- Predictability is limited because additions to the Candidate List may still affect alignment classifications without any change in the underlying industrial activity.

These issues underscore the need for DNSH criteria that remain consistent with the structure and processes of EU chemicals legislation, particularly REACH regulations.

[14] CJEU, Case C-106/14, FCD and FMB v *Ministre de l'Écologie*, Judgment of 10 September 2015 ("*Once an Article, Always an Article*"), establishing that components of complex products remain individual articles for REACH Article 33 and Article 7(2) obligations.

8) Chemical-substances DNSH criterion

To ensure the EU Taxonomy supports comparable and auditable disclosures, **the EU Taxonomy should not change substance regulation unless it follows established EU regulatory procedures for chemical risk management**. **UNIFE proposes replacing point (f) of Appendix C and the paragraph that follows it with a formulation fully aligned with the existing REACH framework, including explicit references to substances under Article 57 and Article 59(1), and a defined stabilisation period to ensure regulatory predictability.**

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