

# Forest sector and EU taxonomy

## Sustainability reporting on sustainable investments

### EU TAXONOMY

To increase **sustainable investments**.  
As a part of the EU's green deal to act against **climate change**, the EU has developed a **classification system** to increase investment in environmentally sustainable activities.

### AIM

Identify how five **Swedish companies** in the **forest sector** adapts to the EU taxonomy by understanding:

- Need for adaptation
- Problems with the framework

#### How to be sustainable?

1. Significantly contribute to environmental objectives
2. Do no significant harm to environmental objectives
3. Meet minimum safeguards
4. Meet technical screening criteria.

#### Environmental objectives:

- 1) Climate change mitigation
- 2) Climate change adaptation

#### Technical screening criteria:

- Forest management plan
- **Climate benefit analysis**
- Audit
- Guarantee of permanence
- Group assessment



### CURRENT STATE

- Different strategies and large variation between companies
- Environmental object: **2. Climate change adaptation**
- Consider themselves sustainable
- Aspires to be EU taxonomy aligned

### PROBLEMS WITH THE FRAMEWORK

- Does't contribute to achieving sustainability goals
- Forest products are not included
- Too quickly developed
- Not adapted to the forest



### NEED FOR ADAPTATION

- Reporting development
- **Climate benefit analysis**
- Want more coverage in the EU taxonomy
- Standardization

Photos: Mostphotos



**Ellinor Grele**  
Master of Science in forestry  
Grele.ellinor@gmail.com

[www.linkedin.com/in/ellinor-grele](https://www.linkedin.com/in/ellinor-grele)

