

5 December 2025

European Commission
1049 Brussels
Belgium

Submitted via online form only

European Commission's Call for Evidence on the EU Taxonomy – Review of Climate and Environmental Delegated Acts ('Call for Evidence')

MSCI¹ welcomes the opportunity to respond to the European Commission's Call for Evidence. We support the Commission's objective to improve usability of the EU Taxonomy framework by addressing practical challenges, including the interpretative difficulties of the Technical Screening Criteria (TSC).

We recognise the Taxonomy's essential role in supporting the green transition by defining sustainable activities. However, the current TSC are difficult to operationalise, creating implementation uncertainty and compliance costs. One key difficulty is that many TSC are anchored in specific EU legal acts and regulations rather than international standards. This approach not only drives up compliance costs for companies operating across jurisdictions but also constrains the international usability and interoperability of the EU Taxonomy, ultimately limiting its global relevance and scalability.

To address that challenge, references to specific EU legislative provisions should be replaced, where possible, with references to globally recognised and commonly used standards such as those developed by the International Organization for Standardization (ISO). Doing so would enhance the usability, interoperability, and global competitiveness of the EU Taxonomy, thereby supporting its credibility and adoption across international markets.

Efforts to clarify and simplify the TSC, while maintaining their scientific integrity and robustness, are timely and essential to improving the framework's effectiveness.

¹ MSCI Inc. comprises subsidiaries including MSCI Solutions (UK) Limited (United Kingdom), MSCI Solutions LLC (United States), and MSCI Limited (United Kingdom). MSCI indexes are products of MSCI Inc., and MSCI Limited is the benchmark administrator. Products and services in the Sustainability and Climate segment are provided by MSCI Solutions (UK) Limited and MSCI Solutions LLC.