EURIMA RESPONSE TO CLIMATE NEUTRALITY PLANS
IMPLEMENTING REGULATION

The European Insulation Manufacturers Association (Eurima) welcomes the effort undertaken by the European Commission on the draft Implementing Act for the new Climate Neutrality Plans (CNPs), an essential component introduced through the revised European Emissions Trading Scheme (EU ETS). Indeed, the Mineral Wool industry is strongly committed to making all the necessary efforts to pursue the decarbonisation of the sector\(^1\) and effectively attain the ambitious climate neutrality objectives set for 2050. In this sense, Eurima highly supports the formulation of a clear pathway accompanied by the establishment of precise milestones tailored for the EU Industry. This should be complemented by the creation of a robust EU support framework to achieve these envisioned targets.

Notwithstanding our support, Eurima wishes to articulate certain reservations concerning the current iteration of the proposed draft:

1. **Confidentiality:** As the CNPs encompass numerous pivotal strategic insights such as milestones, targets, proposed measures, investments, and anticipated outcomes, safeguarding business confidentiality stands as a paramount concern. Information on factory level will to a large degree have to be treated as business-sensitive information within these CNPs. To address this, it is imperative that the disclosure of CNPs remains restricted to the pertinent National Authorities to ensure the sensitive information remains confidential and is not divulged to the public. Thus, the level of public access to the plans needs to be clarified.

2. **Future measures and investments:** According to the proposed Implementing Act, the CNPs should include a detailed description of all measures planned during each five-year period in order to reach the milestones and targets described within the Plan, and in order to reach climate neutrality by 2050. However, these requirements disregard the industrial reality, both in terms of investment cycles and the possibility of envisioning strategic decisions for such an extended period of time. Consequently, a broader and adaptable description of these strategies would better align with the pragmatic realities of the industry, acknowledging the unpredictability of a prolonged period and accommodating the potential shifts in strategies that may arise.

3. **Need for consistency in terminology between different regulatory acts:** According to the Annex, it appears that the CNP aligns with the transition plans mandated by the new Industrial Emissions Directive (IED). However, it is still uncertain from the IED revision process whether these plans will pertain to individual factories or broader group levels. Furthermore, employing different terminology within regulations that share a common objective within the European Union can lead to confusion. For instance, the European Sustainability Reporting Standards (for use

\(^1\) Eurima, (2023), ‘Mineral wool insulation and the road to a climate neutral Europe - A decarbonisation roadmap for Europe’s mineral wool insulation industry’ (available here).
by all companies subjected to the Corporate Sustainability Reporting Directive), that have already been published, utilize the term "Transition plan for climate change mitigation" under the E1 Climate Change section, as opposed to the term "Climate-neutral plans." Achieving consistency in such terminology is essential for clarity and effective implementation of these regulations.

Eurima stands ready to contribute further to the debate on the Implementing Act for the CNPs. We remain available to provide further information and clarifications as necessary.

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About the European Insulation Manufacturers Association (Eurima)

Eurima (TR ID number: 98345631631-22) is the European Insulation Manufacturers Association, representing the interests of all major European mineral wool insulation producers. Our industry members produce a wide range of mineral wool products for thermal and acoustic insulation, providing fire protection of domestic and commercial buildings and industrial facilities while offering innovative growing media and green-roofing solutions.

We are a science and research-driven organisation, communicating the benefits of mineral wool insulation while assisting our members in fields such as product standardisation and EU-focused issue monitoring and management, helping them to stay informed and contribute to EU affairs relevant to mineral wool insulation products and the industry’s licence-to-operate.

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