

Glass for Europe's contribution on the review of the EU taxonomy climate delegated act

Glass for Europe, the trade association representing the European flat glass sector, **welcomes the European Commission's decision to revise technical screening criteria** from the Climate and Environmental Delegated Acts based on experience, stakeholders' feedback and a desire to simplify processes.

Glass for Europe has long requested a revision of the criterion for windows under section 3.5, *'Manufacture of energy efficiency equipment for buildings'*. Based on technical expertise, the maximum U_w -value threshold of 1.0 W/m²K for windows is neither effective nor meaningful in identifying sustainable manufacturing activities. This single, uniform threshold fails to account for the substantial climatic diversity across the EU and promotes the most material-intensive windows everywhere in the EU without securing environmental payback.

The draft revised delegated act marks **a step forward by proposing an increase to the current threshold**. However, a single pan-European maximum **U-value of 1.2 (W/m² K) for windows remains a significant limitation**.

While the manufacturing capacity is not an issue, a maximum U-value of 1.2 (W/m² K) is not fully appropriate for all European climates. For instance, in the ongoing update of the national building code in Spain – currently being revised to implement the recast Energy Performance of Buildings Directive – the required performance for colder areas is a U_w -value of 1.8 W/m²K for windows in zero-emission buildings. The situation is similar in colder climates. For instance, in Austria, the nearly zero-emission building standard requires a U_w -value of 1.4 W/m²K.

These examples demonstrates that a **too restricted EU threshold is not adapted in some climates but also misaligned with national building-code** approaches that reflect local climatic and regulatory conditions. Furthermore, it is worth noting that the values presented above apply to new buildings which often require a higher level of performance. In many Members States, renovation requirements remain far less ambitious.

The newly proposed the Climate Delegated Act would therefore continue excluding high-performance products specifically designed for certain regions, contradicting the objective of incentivising ambitious energy-saving solutions.

Moreover, the exclusive reliance on insulation performance (U_w -value) runs counter to the **Commission's recommendations to give greater recognition to solar gain (g-value)** in

the Energy Performance of Buildings Directive's guidance on the energy performance of transparent building elements.¹

A taxonomy criterion focused solely on U-value overlooks the essential balance between heat loss and solar gains and therefore does not capture the full contribution of glazing products to reducing buildings' overall energy consumption and climate impact.

For the above-mentioned reasons, Glass for Europe proposes the following amendments to the Climate Delegated Act:

- **Raise the single U_w -value to 1.4W/m²K** – This adjustment aligns with the Commission's simplification agenda, as it avoids the need to introduce or manage additional climatic zone distinctions. A threshold of 1.4 W/m²K would still ensure the deployment of energy-efficient windows while encouraging investments in high-performance products that can be installed across all European regions.
- **Consider the g-value as an alternative criterion** – Allowing manufacturers to choose between a U-value or g-value requirement would ensure that the taxonomy better reflects the full energy performance potential of glazing products. This approach would channel more sustainable finance towards solutions optimised for specific climatic contexts and is fully coherent with the recommendations and methodological intentions set out in the Energy Performance of Buildings Directive.

Glass for Europe is the trade association for Europe's flat glass sector. Flat glass is the material that goes into a variety of end products, primarily in windows and facades for buildings, windscreens and windows for automotive and transport as well as solar energy equipment, furniture and appliances. Glass for Europe brings together multinational firms and thousands of SMEs across Europe, to represent the entire building glass value-chain. It is composed of flat glass manufacturers, AGC Glass Europe, Guardian, NSG-Group, Saint-Gobain Glass Industry and Şişecam, and works in association with national partners gathering thousands of building glass processors and transformers all over Europe.

¹ Common general framework for the calculation of the energy performance of buildings (Annex I), European Commission, 30 June 2025, available [here](#)