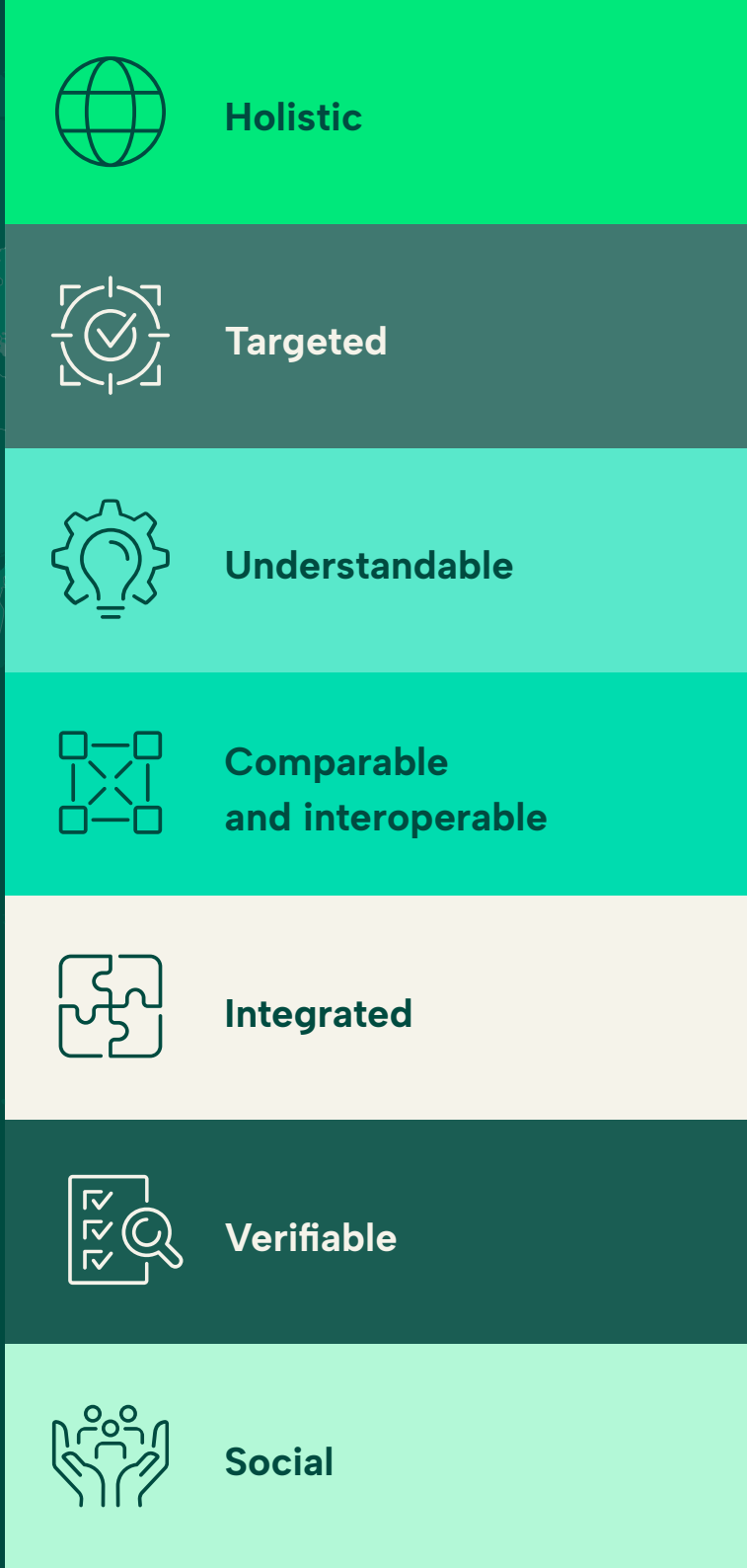
WORLD GREEN BUILDING COUNCIL

Global sustainable finance taxonomy principles

Building common ground for construction and real estate

May 2026



Introduction

The World Green Building Council (WorldGBC) and our global network of Green Building Councils (GBCs) and partners have produced seven principles to improve both the usability and the impact of sustainable finance taxonomy criteria in construction and real estate.

Sustainable finance taxonomies are classification systems that define which economic activities are considered environmentally sustainable, based on clear scientific and policy criteria. They are used by governments, regulators and financial institutions to guide investment, reduce false or misleading claims about sustainability known as greenwashing, and improve transparency in financial markets.

Each principle outlined here — Holistic, Targeted, Understandable, Comparable and interoperable, Integrated, Verifiable and Social — tackles key issues in current taxonomy criteria and seeks to improve them, supported by evidence and examples.

Through the development of the seven principles, we aim to ensure that taxonomies unlock, accelerate and guide capital flows towards the actions most needed in the transition to sustainable construction and real estate. This is crucial for a sector which currently relies on processes that are highly energy intensive, resource depleting and water consuming but also essential to global livelihoods and represents two thirds of global wealth.[1]

1 McKinsey & Company (2021), *The rise and rise of the global balance sheet: How productively are we using our wealth?*

Sustainable finance taxonomies are classification systems that define which economic activities are considered environmentally sustainable, based on clear scientific and policy criteria.

Why are taxonomies important?

When taxonomy criteria for construction and real estate are designed effectively, they can enhance operational efficiency, reduce reliance on volatile energy supply chains and improve indoor air quality, resulting in healthier environments and more cost-effective long-term building management. This, in turn, alleviates energy poverty, enhances energy security, and helps maintain asset value and mitigate against assets becoming uninsurable.

Following these principles, taxonomies can help align actors globally around consistent sustainability outcomes and help disparate markets "speak the same language" when defining sustainable building investments.

Robust taxonomies can also strengthen confidence in sustainable finance metrics, reduce physical and transition risks, and support long-term market stability, as well as foster global collaboration across a fragmented landscape.[2]

WorldGBC network's calls to action

1. Our global network **invites governments to develop, or review and update existing sustainable finance taxonomy criteria** for construction and real estate, ensuring alignment with these principles so that taxonomies reflect the realities and opportunities in the construction and real estate sectors.

2. This paper calls for **closer collaboration between the finance and building sectors**, and the continuous improvement and alignment of taxonomies, green building rating tools, and certification schemes.

3. We urge stakeholders to **reach out to your local GBC** when developing, implementing, or updating criteria (see map on the next page) to leverage the support offered by our local, regional and global network.

2 See WorldGBC's *Navigating ESG schemes* and *Building Transition: Financing Market Transformation* by an international alliance of green building certifiers.

The current taxonomy landscape

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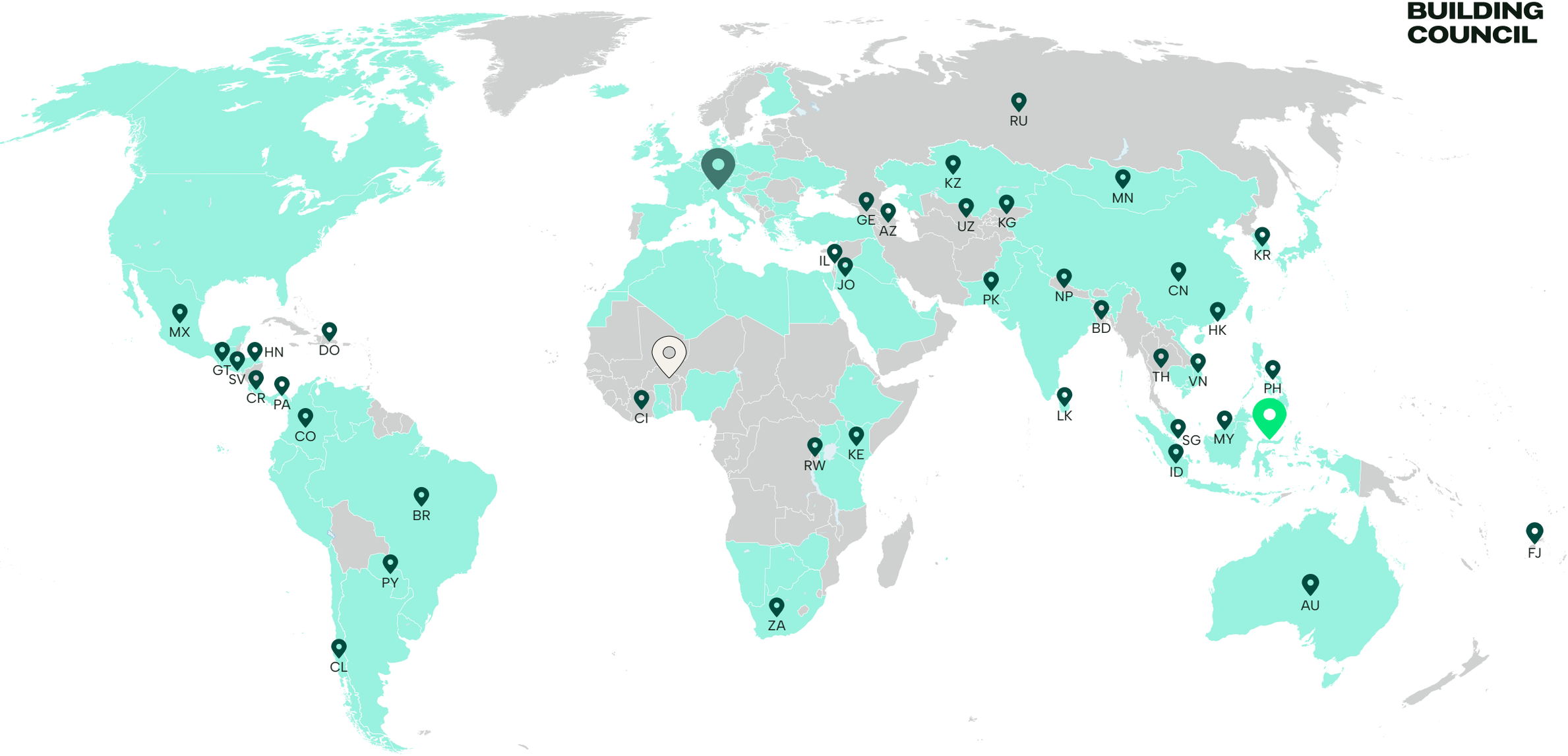

Green Building Councils

countries with a member GBC

Speak to your local Green Building Council for support to develop, implement or update your taxonomy criteria.

Taxonomies Click on the pins to view taxonomy (where link available)

Country-specific

countries with own taxonomy

Regional

ASEAN EU AMF-UMOA

See all taxonomies

More than 50 taxonomies are in use or under development. See Climate Bonds Initiative for the latest.

Seven sustainable finance taxonomy principles for construction and real estate

These seven principles have been developed by WorldGBC and our global network of GBCs and partners.
When developing taxonomies, governments and experts must:

Holistic

Promote holistic sustainability considering the full spectrum of environmental, social and economic impacts of buildings across their entire life cycle. Taking action in one area creates co-benefits in others and taxonomies should emphasise the interdependencies between climate mitigation, resilience, resource efficiency, circularity, biodiversity, health, wellbeing and social equity.

Integrated

Draw on established green finance practices and existing sustainability standards, while referencing locally relevant criteria such as national building codes or energy performance standards, to avoid duplication and maximise uptake.

Targeted

Direct capital to where it is most needed and urgent in the given country, based on an impact assessment, and ensure capital flows beyond just top-performing green assets. Criteria should support reliable data creation and collection.

Verifiable

Ensure criteria are practical and technically feasible and that data is available for verification by independent third parties. Evidence requirements should be aligned to the quality and availability of underlying data to build trust, increase market uptake and encourage investment.

Understandable

Ensure criteria are free of jargon and accessible to diverse users, especially finance actors. Criteria should be as simple as possible by providing guidance by actor type, clearly articulating the objective, specifying the performance areas, and providing examples.

Social

Direct capital towards underserved populations and address social considerations, including worker conditions in construction, to provide minimum social safeguards and ensure no activity can be labelled sustainable if it does not meet fundamental social standards.

Comparable and interoperable

Taxonomies should use consistent frameworks, shared language and a unified approach to sustainability benchmarking, allowing for necessary local variations, to help move the sector towards more aligned methods and enable finance to flow more easily to where it is most needed.

What are the challenges with existing sustainable finance taxonomies?

Sustainable finance taxonomies introduced by policymakers worldwide are vital to establishing consistent definitions and criteria for green economic activities, helping to reduce ambiguity, provide a shared language for markets, and guide capital allocation.

Existing landscape of green finance in construction and real estate

Sustainable finance taxonomies defining green investment criteria are published in addition to existing green building practices, certification systems, and market standards in the construction and real estate sectors.

These include the **Green Loan Principles (GLP)**, which provide a high-level, voluntary framework to ensure that "green" loans are used exclusively to finance or refinance projects with clear environmental benefits. They define four core components — use of proceeds, project evaluation and selection, management of proceeds, and reporting — which together promote transparency, integrity, and consistency across the green loan market.[3]

Meanwhile, the **Green Bond Principles (GBP)** are voluntary guidelines designed to promote transparency and integrity in the green bond market by clarifying how issuers should structure, evaluate, and report on bonds that finance environmentally beneficial projects. They have become the global benchmark for the green bond market and closely mirror the GLP's four core components, adapted for the bond context.[4]

In addition, **green building certification and rating tools** have significantly shaped sustainable finance by providing credible, independently verified benchmarks that signal a building's environmental performance to investors and lenders. Robust green building systems offer clear, measurable indicators of energy efficiency, carbon performance, and broader sustainability outcomes, which in turn help financiers assess risk, validate environmental claims, and channel capital towards high-performing assets.

3 At the European level and in line with the Green Loan Principles, the EU Energy Efficient Mortgages Initiative seeks to create a market for mortgages that finance energy-efficient homes and renovations, establishing a structured ecosystem to support sustainable real estate lending, including common definitions, valuation guidelines, and an Energy Efficient Mortgage (EEM) label.

4 The International Capital Market Association (ICMA) has developed specific guidance for the built environment as part of its broader impact reporting framework. This includes standardised metrics and methodologies to support transparent and credible reporting of environmental outcomes from green building investments. Other green bond schemes further provide eligibility criteria and certification processes such as the Climate Bond Initiative (in the form of an international taxonomy), the EU Green Bond Standard (linked to the EU Taxonomy), and China Green Bond Principles (linked to China's Green Finance Endorsed Project Catalogue informing both green loans and green bonds standard).

Key issues of the existing taxonomy criteria

The seven principles have been developed to address various key issues identified in our review of established and emerging sustainable finance taxonomies. These principles directly respond to these issues by providing a coherent framework to simplify criteria, improve comparability, strengthen verification, and ensure taxonomies drive meaningful impact in construction and real estate.

Complexity versus simplicity

Taxonomy rules are often complex and jargon dense, making them hard to understand and implement. A simpler approach focused on directing capital towards meaningful environmental outcomes, rather than solving every issue through detailed criteria, may be more effective. Complex sustainability considerations are also sometimes simplified to a single criterion.

Principles that address this issue:

- Holistic
- Targeted
- Understandable
- Verifiable

Holistic sustainability versus carbon tunnel vision

Holistic sustainability provides a comprehensive, interconnected view of impacts whereas a sole focus on the reduction of greenhouse gases often comes at the expense of other environmental factors, leading to potential risks, like biodiversity loss.

Principles that address this issue:

- Holistic
- Targeted
- Social

Transition finance versus defining top-performers

Taxonomies often define green economic activities only as those leading to top-performing buildings, yet they must also recognise robust transition actions. Doing so would simplify and streamline the design of impactful financial instruments that support incremental improvements over time, enabling assets to become increasingly sustainable.

Taxonomies should therefore account for planned upgrades and future alignment and not just current performance, particularly in developing markets. They must also reflect market realities and transition pathways, using stakeholder input to set system boundaries that enable progressive alignment, while maintaining credibility and environmental integrity.

Principles that address this issue:

- Targeted
- Integrated

Sector and typology differences

Different building types and sectors, such as residential, industrial, cultural heritage, or redevelopment projects, have unique characteristics that require tailored approaches. Taxonomy principles should therefore be adaptable to varying typologies and regional circumstances.

Principles that address this issue:

- Understandable
- Comparable
- Integrated
- Social

Comparability and local context

Taxonomies must balance global comparability with the flexibility needed for regional and local adaptation. While international alignment is important, criteria must also reflect differing levels of market maturity, regulatory environments, and local realities.

Principles that address this issue:

- Verifiable
- Comparable
- Integrated

Role of local legislation and building codes

The relationship between taxonomy criteria and existing national building codes, minimum energy performance and sustainability standards is critical. In some contexts, local legislation may already ensure adequate sustainability performance, and taxonomies should recognise this instead of imposing unnecessary additional requirements.

Principles that address this issue:

- Targeted
- Integrated

Use of established metrics

There is strong support for building on established, widely recognised metrics, international standards, and well-defined processes. Leveraging existing market standards ensures robustness and enhances usability for financial institutions.

Principles that address this issue:

- Holistic
- Understandable
- Integrated
- Comparable
- Verifiable

Governance and quality assurance

Effective taxonomies require strong governance and quality assurance mechanisms. This includes clear and reliable update cycles of criteria to give confidence that issues will be addressed, but also data validation, verification, and certification requirements. Strong governance in taxonomy development, updating, and reporting is essential for building trust and enabling cross-border capital flows.

Principles that address this issue:

- Understandable
- Verifiable

Financial institution needs

Banks and investors rely on clear, verifiable key performance indicators (KPIs) to inform decision making, such as emissions intensity or energy performance ratings. Taxonomies must therefore offer metrics that are both meaningful and actionable for financial stakeholders.

Principles that address this issue:

- Understandable
- Verifiable
- Comparable
- Integrated

Holistic

Consider the full range of impacts of buildings across their whole life cycle

Holistic sustainability in the construction and real estate sector requires considering the full spectrum of environmental, social, and economic impacts of buildings across their entire life cycle. Instead of focusing narrowly on carbon emissions, it emphasises the interdependencies between climate mitigation, resilience, resource efficiency, circularity, biodiversity, health, wellbeing, and social equity.

It recognises that actions taken in one area — such as improving energy performance, enhancing resilience, or applying circular design — create co-benefits across others. It encourages decision-makers to evaluate buildings not only for their operational or embodied carbon, but also for their contribution to community wellbeing, climate adaptation, responsible material and water use, ecosystem protection, affordability, and long-term value creation.

Where trade-offs exist between environmental objectives, they should be clearly addressed, e.g. where measures to increase circularity or resilience require additional materials and hence increase climate impacts through embodied carbon.

Applied to sustainable finance taxonomies, holistic sustainability ensures that criteria provide a comprehensive, interconnected view of impacts, enabling policymakers to drive transformative outcomes on selected environmental objectives, while avoiding unintended trade-offs.

Current taxonomies heavily focus on operational energy and carbon. However, even a building with excellent operational energy performance is not sustainable if it uses materials with high embodied carbon; consumes unreasonably large amounts of water, particularly in a water-scarce region; or is built in an area at risk of climate-related events such as floods, for example.

To address sustainability holistically, most sustainable finance taxonomies contain criteria across several environmental objectives for Do No Significant Harm. However, most taxonomies only include climate change mitigation in their significant contribution criteria.

The EU Taxonomy offers the possibility to target three environmental objectives: climate change mitigation, climate change adaptation, circular economy. However, market uptake is heavily concentrated on climate change mitigation. Furthermore, criteria addressing mitigation heavily focus on operational energy omitting the climate impact of embodied carbon.[5]

5 See *EU Policy Whole Life Carbon Roadmap* for buildings and *Integrating life cycle global warming potential into the EU Taxonomy* for WorldGBC's recommendations on the EU Taxonomy specifically, and our guiding goals for balancing actions and trade-offs across climate, social and nature-based objectives.

Targeted

Ensure capital flows to where it is most needed

Taxonomies should direct capital towards areas where it can deliver the greatest impact from a local perspective, extending well beyond top-performing green assets, and ensure that criteria support practical data creation and collection. In addition, the definition of sustainability criteria in taxonomies should be linked to an impact assessment identifying where green investments are most needed for the transition to a sustainable buildings in the given jurisdiction.

Taxonomies sometimes assume a single definition of "green", requiring full compliance with all criteria and additional safeguards (e.g. by defining green assets as the 15% top-performing buildings), and omit the need for transition finance. However, taking such a rigid approach can inadvertently hinder sustainability efforts by discouraging investments in projects that make significant but partial contributions to environmental goals. Generally, current taxonomies' definitions of green assets fail to recognise the sector's need for transition.

For example, by focusing primarily on in-use building energy performance, the EU Taxonomy implicitly favours new construction over renovation. This approach means it is often easier to qualify new buildings as taxonomy aligned, since achieving high energy efficiency is generally simpler in new construction than in retrofitting existing buildings. However, in the European context a greater emphasis on incentivising building renovation is needed.

Taxonomies do have criteria dedicated to the flows of capital for singular energy efficient equipment. While this does address some actions that support transition without necessarily transforming buildings into fully green assets, it does not address the wider systemic progress that the sector needs.

Data availability is a major barrier to sustainability improvements in construction and real estate. Taxonomies should therefore generally facilitate the creation and collection of reliable data — particularly in areas where benchmarking remains challenging, such as circularity and biodiversity from building construction or renovation. This is essential to enable sustainability performance criteria in subsequent taxonomy updates.

Understandable

Create clear, jargon-free criteria that are relevant for all users

Taxonomy criteria should be free of jargon, accessible to diverse users, especially investors and financiers, and supported by clear purpose statements and guidance, including explanations that distinguish between portfolio-level and asset-level applications.

To achieve this, taxonomies should clearly articulate the intended objective, be as simple as possible, specify the precise performance areas they target, and provide examples. Acknowledging that different actors in a building's value chain hold different levers on its sustainability performance (e.g. at design stage for developers, at operation stage for owners and tenants), clear guidance should stipulate how each is to report against the taxonomy sustainability performance criteria, and exempt reporting where an actor has no access to information and data, nor any influence. For example, the Kenya Green Finance Taxonomy includes a section entitled 'Objective', which explains the intent of the criteria and provides an example on how to report towards the criteria, with a reference to green building schemes.

Comparable and interoperable

Use a shared language to enable finance to flow more easily

Finance flows in construction and real estate are inherently international and, in the latter specifically, cross-border investment, multinational property funds, and global lenders routinely channel capital into buildings and developments worldwide, making the sector deeply interconnected.

However, sustainability solutions in construction and real estate are heavily based in the local context. We must therefore ensure, as a sector, that we are moving towards more aligned methods for measuring the environmental impact of buildings, so that finance can flow more easily to where it is needed.

Taxonomies should use consistent frameworks, shared language and a unified approach to sustainability benchmarking. Where possible, they should align relevant criteria, specifying which standards apply domestically and which frame green assets internationally.

Markets need comparable signals across borders and recognition of local codes, maturity, and typologies. Building on established metrics and standards is the fastest route to harmonised, but context aware, implementation (see Box: Examples of comparability and interoperability initiatives).

Having a single global definition of a green building is not realistic and overlooks local situations that can deliver the most relevant impact. However, we can define the scope of harmonised and comparable principles that enable alignment and provide the foundations for a global framework — one which upholds transparency of information and assumptions; allows for regional appropriateness considering health, resilience, equity, resources and circularity measures; and ensures accountability through third-party verification.

Examples of Comparability and interoperability initiatives

Example 1: Common Ground Taxonomy
The International Platform on Sustainable Finance is a forum for dialogue between policymakers, with the overall aim of increasing the amount of private capital being channelled into sustainable investments. In June 2022, it put forward a Common Ground Taxonomy for climate mitigation criteria, with 72 climate mitigation activities that are recognised by both the EU Sustainable Finance Taxonomy and China's Green Bond Endorsed Project Catalogue.

Example 2: ASEAN Taxonomy for Sustainable Finance
The ASEAN Taxonomy for Sustainable Finance (ATSF) embeds interoperability by aligning its Green Tier with the EU Taxonomy, but also tailors principles and criteria to ASEAN-specific circumstances. It also foresees periodic updates to its technical screening criteria, specifically to enhance interoperability with voluntary standards and sustainable finance taxonomies.

Example 3: Buildings Breakthrough
An international framework developed through the Buildings Breakthrough and co-led by WorldGBC, provides a globally aligned approach for Near-Zero Emission and Resilient Buildings (NZERBs). This "harmonisation without uniformity" strengthens comparability, guides investment, and supports national implementation through shared definitions and indicators. The framework also includes policy pathways that offer governments a clear roadmap to make resilient, near-zero buildings the global norm by 2030.

Integrated

Align with existing local green finance standards, building codes and market practices

Taxonomies should be integrated in existing international and national market practices and the local context, by building on established green finance practices and existing sustainability standards, while applying or referencing locally relevant criteria such as national building codes, energy performance standards, or voluntary sustainability schemes.

How we decarbonise a historic legacy building will be hugely different to how we tackle a new shopping centre, for example, and this huge diversity in buildings makes standardising sustainability performance difficult. As a result, we see metrics and standards used differently.

If taxonomies are not carefully coordinated within an already fragmented environmental, social and governance (ESG) landscape, their rapid proliferation can create duplication or disconnects between established green building certifications and the expectations of the financial sector. This risks further fragmenting sustainability frameworks and metrics, reducing the uptake of taxonomies, ultimately misguiding investment decisions and increasing compliance burdens.[6]

Accordingly, taxonomies for construction and real estate must be:

- **Integrated in national building codes and energy performance standards.** The relationship between taxonomy criteria and existing national building codes and sustainability standards is critical. In some contexts, local legislation may already ensure adequate sustainability performance, and taxonomies should recognise this instead of imposing unnecessary additional requirements.

National energy efficiency codes are widely referenced in our analysis (from our research, 23 taxonomies reference building energy codes or standards), but most are used as contextual inputs rather than binding thresholds, with only a small number directly anchoring criteria to regulatory benchmarks, while others use codes to inform but not define compliance. This reflects varying levels of regulatory maturity and consistency across markets.

- **Integrated in green building rating tools/certification schemes.** Green building rating tools have long served as credible frameworks for assessing sustainability performance. However, there is a clear knowledge gap around how these tools intersect with green finance principles and taxonomies. This lack of clarity risks slowing capital flows into high-impact, climate-aligned real estate projects. Green building rating tools play a complementary role to taxonomies, providing practical and verifiable pathways to demonstrate compliance (21 taxonomies reference green building certification schemes).
- **Integrated in sectoral climate action roadmaps, where available.** Roadmaps provide clarity to the market on next steps and leave space for recognising the relevancy of setting. These roadmaps are tailored to the specific needs of each market and co-developed with hundreds of experts and can also serve as an important starting point for sustainable finance taxonomy criteria in the construction and real estate sectors.

6 *Building Transition: Financing Market Transformation*

Verifiable

Ensure criteria are technically feasible and data is trustworthy through external verification

Taxonomies need criteria that are practical, technically feasible, and verifiable by independent third parties, with clear evidence requirements aligned to the quality and availability of underlying data. They also need to balance sustainability ambition with a pragmatic approach of sustainability performance that is guaranteed, to provide transparency and counteract greenwashing.

Trust hinges on clear evidence requirements such as clearly stipulated proof of compliance, data availability, and independent verification and certification — albeit at varying levels depending on project size. Without these, market uptake and cross-border finance flows suffer.

Banks and investors rely on clear, verifiable KPIs, such as emissions intensity or energy performance ratings, to inform decision making. Taxonomies must therefore target clear, substantiated sustainability metrics for financial stakeholders. This is hardest to achieve for sustainability performance criteria that is process-based rather than quantitative, such as stipulating use of circular design approaches or the implementation of site-specific ecology strategies to demonstrate biodiversity protection.

In these instances, criteria should focus on data creation for later benchmarking (see Targeted), expect a qualitative assessment (and be exempted for small-scale projects such as residential renovation at apartment level), and/or rely on local practices, such as voluntary standards and certification, building codes, building permits, national or sub-national proxies (see Integrated). Transparency and disclosure of assumptions and methodologies is key in these instances to enable comparability (see Comparable and interoperable).

Mandatory EU Taxonomy reporting has shown that fragmented reporting practices, for example market actors interpreting taxonomy criteria differently, and a lack of third-party verification undermine transparency and comparability. Uncertainties have resulted in cautious approaches, with companies wary of being accused of greenwashing, even though sustainable finance taxonomies are meant to provide transparency and enable trust.

Verification services also vary widely across countries, market actors, and among auditing companies, leading to inconsistent claims. There is also a lack of differentiation of verification methods e.g. between disclosures of financial institutions and of companies.

Various green building rating tools are backed by processes that provide review and/or assurance of execution and recognise success (i.e. through certification).[7] Most sustainable finance taxonomies rely on a set list of green building rating tools and certification schemes, which clearly stipulate the proof of compliance and verification processes accepted. For example, the South African Green Finance Taxonomy requires self-reporting to be verified by a third party or proof of compliance through green building certification.

7 *Building Transition: Financing Market Transformation*

Social

Enable capital to benefit those who need it most and provide safeguards for workers and communities

Taxonomies should direct capital towards underserved populations, such as those in informal housing, and address social considerations, including working conditions in construction and real estate in line with the Targeted and Integrated principles.

To ensure minimum social expectations are met, some taxonomies, notably the Mexican and EU taxonomies, mandate compliance with minimum social safeguards. These safeguards act as a baseline that every taxonomy aligned economic activity must meet, regardless of its environmental performance. They require companies to align their conduct with globally recognised human rights and responsible business standards, including the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises on Responsible Business Conduct and the United Nations' (UN) Guiding Principles on Business and Human Rights. This includes due diligence obligations covering human and labour rights, corruption and bribery, taxation practices, and fair competition, ensuring that no activity can be labelled "sustainable" if it violates fundamental social standards.

Social aspects at the asset level and demonstrating taxonomy alignment in the residential sector, and particularly in informal settlements, is difficult. Nevertheless, we encourage criteria for investments in low income or informal housing thereby encouraging retrofit improvements and providing affordable new developments. For example, Brazil's Sustainable Taxonomy includes an economic activity specifically called "new affordable housing projects".

Guiding the development of sustainable finance taxonomy criteria in construction and real estate

The seven principles developed by WorldGBC and our global network and partners are designed to guide the development of sustainable finance taxonomy criteria in construction and real estate.

Applying the principles can help ensure that taxonomies unlock, accelerate, and guide capital flows to where they are most needed in the sector's sustainable transition, while also avoiding greenwashing.

When sustainable finance taxonomy criteria are designed effectively, they can enhance a building's operational efficiency, improve health and wellbeing for users and residents, and build long-term value — benefiting businesses and people alike.

Get in touch with your local GBC to leverage the support offered by our local, regional and global network.

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WORLD GREEN BUILDING COUNCIL

About WorldGBC

At the World Green Building Council (WorldGBC) our role is to help property and construction markets around the planet reach tipping points and by 2050 achieve:

- **total decarbonisation of the built environment**
- **healthy, equitable and resilient buildings, cities and communities**
- **regeneration of natural systems and a thriving circular economy**

That means building the right policy environments, the right financing environments and the right social and cultural environments to deliver sustainable built environments.

As the largest local–regional–global action network leading the transformation to resilient and decarbonised buildings, cities and communities, we are driving systemic changes together with 85 Green Building Councils (GBCs) and industry partners from all around the world.

We work with businesses, organisations and governments to deliver on the ambitions of the Paris Agreement and UN Global Goals for Sustainable Development (SDGs).

WorldGBC empowers stakeholders across finance, policy and the built environment to connect, collaborate and act. We equip finance actors to deploy impactful capital through guidance and tools to assess financial risks and opportunities and sustainability impact metrics that allow comparability whilst also recognising local and contextual requirements.

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