

Business case study

ACCIONA's headquarters: how the EU taxonomy guided sustainable business investment in a built environment project

ACCIONA's future headquarters, the ACCIONA Campus, in Madrid, showcases how EU regulations can provide meaningful guidance for business projects to decarbonise the built environment. The ACCIONA Campus project started in 2019, with significant decarbonisation and sustainability goals in place. However, the original targets were strengthened following the publication of the EU Taxonomy Delegated Act and technical annexes (2020–21).

During the consultation phase on the EU Taxonomy, ACCIONA partnered with the Green Building Council in Spain (GBCe) on a pilot project exploring the future alignment of building projects under the Taxonomy requirements, using the Campus buildings as examples. ACCIONA specifically considered the Taxonomy's requirements over the construction of new buildings (chapter 7.1) and the renovation of existing buildings (chapter 7.2), as the Campus features both.

Implementing the EU Taxonomy criteria enabled the company to enhance the energy efficiency requirements of the Campus' buildings as well as the percentage of renewable energy installations compared to the original project. ACCIONA also developed specific performance tests and reports during the construction phase, to ensure compliance with the criteria.

In addition to the decarbonisation scope, the Taxonomy requirements guided the company's choices in:

- waste management, through working with the construction supplier to reuse materials
- efficiency of water devices, to achieve the Top 2 Water Class Label
- circularity performance of the buildings, through monitoring materials and drawing on the Building Information Modelling (BIM) methodology
- environment and biodiversity, through a specific environmental control plan and biodiversity study to improve the landscaping project
- Social Impact Management (SIM), based on the minimum social safeguards with specific management systems developed in-house
- all the previous points with a re-generative scope, enhancing the previous responsibility/resilience approach.

ACCIONA considers alignment with the EU Taxonomy a necessity within the business case for such projects and is working to mainstream the Taxonomy's requirements at the inception stage of future projects to reduce any additional costs. As the Mesena Campus project illustrates, the Taxonomy covers several areas including energy demand and waste reuse/savings but, in the company's view, could usefully include additional guidelines on circularity (ISO 20887) and the protection of water resources.



General plant view of the Campus

Credit: ACCIONA



Visitors centre



External areas