



2023/2485

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**COMMISSION DELEGATED REGULATION (EU) 2023/2485**

**of 27 June 2023**

**amending Delegated Regulation (EU) 2021/2139 establishing additional technical screening criteria for determining the conditions under which certain economic activities qualify as contributing substantially to climate change mitigation or climate change adaptation and for determining whether those activities cause no significant harm to any of the other environmental objectives**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 <sup>(1)</sup>, and in particular Articles 10(3) and 11(3) thereof,

Whereas:

- (1) Regulation (EU) 2020/852 establishes the general framework for determining whether an economic activity qualifies as environmentally sustainable for the purposes of establishing the degree to which an investment is environmentally sustainable. That Regulation applies to measures adopted by the Union or by Member States that set out requirements for financial market participants or issuers in respect of financial products or corporate bonds that are made available as environmentally sustainable, to financial market participants that make available financial products, and to undertakings that are subject to the obligation to publish a non-financial statement pursuant to Article 19a of Directive 2013/34/EU of the European Parliament and of the Council <sup>(2)</sup> or a consolidated non-financial statement pursuant to Article 29a of that Directive. Economic operators or public authorities that are not covered by Regulation (EU) 2020/852 may also apply that Regulation on a voluntary basis.
- (2) Commission Delegated Regulation (EU) 2021/2139 <sup>(3)</sup> establishes the technical screening criteria for determining the conditions under which a specific economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation. The technical screening criteria cover economic activities from nine economic sectors because of their significant share in overall greenhouse gas emissions, and their proven potential for avoiding the production of greenhouse gas emissions, reducing such emissions, or removing such emissions. In addition, those economic activities have a proven potential to enable such avoidance, reduction and removal for other economic sectors and activities, or to ensure long-term storage of such emissions for other sectors and activities.
- (3) Delegated Regulation (EU) 2021/2139 does not cover all economic activities that may contribute substantially to climate change mitigation or climate change adaptation. To further facilitate environmentally sustainable investments, it is necessary to lay down additional technical screening criteria for those economic activities that may contribute substantially to climate change mitigation or climate change adaptation without significantly harming the other environmental objectives, but which are currently not covered by Delegated Regulation (EU) 2021/2139. The additional economic activities that contribute substantially to climate change mitigation cover largely the transport

<sup>(1)</sup> OJ L 198, 22.6.2020, p. 13.

<sup>(2)</sup> Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

<sup>(3)</sup> Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1).

sector and its value chain. The additional economic activities that contribute substantially to climate change adaptation cover largely activities enabling adaptation to the unavoidable effects of climate change, including desalination and services for preventing and responding to climate-related disasters and emergencies.

- (4) The technical screening criteria for those additional economic activities should, where possible, follow the classification of economic activities laid down in the NACE Revision 2 classification system of economic activities established by Regulation (EC) No 1893/2006 of the European Parliament and of the Council <sup>(4)</sup>. To facilitate the identification by undertakings and financial market participants of economic activities for which technical screening criteria should be established, the specific description of an economic activity should also contain the references to NACE codes that can be associated with that activity. Those references should be understood as indicative and should not prevail over the specific definition of the economic activity provided in its description.
- (5) The technical screening criteria for economic activities that contribute substantially to climate change mitigation or climate change adaptation should ensure that the economic activity concerned has a positive impact on climate change mitigation or climate change adaptation or reduces negative impacts on such mitigation or adaptation. Those technical screening criteria should therefore refer to thresholds or performance levels that the economic activity should achieve to qualify as contributing substantially to climate change mitigation or climate change adaptation. The technical screening criteria for 'do no significant harm' (DNSH) should ensure that the economic activity has no significant negative environmental impacts, including climate-related impacts. Consequently, those technical screening criteria should specify the minimum requirements that the economic activity should meet to qualify as environmentally sustainable.
- (6) The technical screening criteria for determining whether an economic activity contributes substantially to climate change mitigation or climate change adaptation laid down in Article 9 of Regulation (EU) 2020/852 and does no significant harm to any of the other environmental objectives should, where relevant, build on existing Union law, best practices, standards and methodologies, and well-established standards, practices and methodologies developed by internationally reputed public entities. Where those standards, practices and methodologies are not available for a specific policy area, the technical screening criteria should build on well-established standards developed by internationally reputed private bodies.
- (7) Pursuant to Article 19(1), point (h), of Regulation (EU) 2020/852, the technical screening criteria are to take into account the nature and the scale of the economic activity and sector that they refer to, and whether the economic activity is an enabling activity as referred to in Article 16 of that Regulation or a transitional activity as referred to in Article 10(2) of that Regulation. For the technical screening criteria to meet the requirement of Article 19 of Regulation (EU) 2020/852 in an effective and balanced way, they should be set as a quantitative threshold or minimum requirement, a relative improvement, a set of qualitative performance requirements, process or practice-based requirements, or a precise description of the nature of the economic activity itself where that activity by its nature can contribute substantially to climate change mitigation or climate change adaptation. Technical screening criteria for enabling activities should further ensure that the activities directly enabling other activities to improve their environmental performance, have a substantial positive environmental impact and do not lead to a lock-in of environmentally harmful assets. To ensure that transitional activities remain on a credible pathway consistent with a climate-neutral economy, the technical screening criteria for transitional activities should be reviewed every three years as set out Article 19(5) of Regulation (EU) 2020/852, taking due account of changes in Union law.

<sup>(4)</sup> Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

- (8) The manufacturing of electrical equipment has an important role in contributing substantially to climate change mitigation by, in particular, furthering the uptake of renewable sources of energy in the Union electric grids and developing recharging installations for zero emissions vehicles and smart energy usage tools for households. To further unlock the potential of electrification in the Union and to further accelerate investments into the manufacturing of electrical equipment, it is necessary to lay down technical screening criteria for the manufacturing of electrical equipment.
- (9) The manufacturing of low carbon vehicles, personal mobility devices and rail rolling stock and infrastructure depends on components that play a key role in reducing greenhouse gas (GHG) emissions, or, in the case of rail, that are essential to the environmental performance, operation and functioning over the lifetime of Taxonomy-aligned trains and rail infrastructure, but are often manufactured by undertakings that do not assemble those vehicles or other means of transportation. To ensure that the role of those undertakings and of the components they manufacture in climate change mitigation is duly recognised, the manufacturing of the components that are essential for delivering and improving the environmental performance of the low carbon vehicle or other means of transportation should be included as a distinct economic activity in Delegated Regulation (EU) 2021/2139. Technical screening criteria for components which are decisive for environmental performance should be included. For vehicles, that includes, in particular, controllers, transformers, electric motors, charge ports and chargers, DC/DC converters, power inverters, alternators, controller units, regenerative braking systems, brakes with drag reduction technologies, thermal management systems, transmission system, hydrogen storing and fuelling systems, electronics when necessary for the operations of the powertrains, drivetrains, 'best-in-class' suspension systems leading to energy efficiency improvements, any auxiliaries when these are necessary for low-carbon vehicles and when these are substantially more energy efficient than alternatives, active aero features on low-carbon vehicles reducing air drag, and trailers that incorporate energy savings technologies such as a combination of regenerative braking or aerodynamic improvements. For rail, that includes, in particular, rail constituents as set out in Annex I to Directive (EU) 2016/797 of the European Parliament and of the Council <sup>(5)</sup>.
- (10) Tyres represent 20 % of a vehicle energy consumption and as such, tyre manufacturing has the possibility to reduce greenhouse gas emissions targeted by the entire transport sector, relying on innovation. Tyres can also contribute to a more circular economy. Accordingly, while tyre manufacturing is not included in the scope of the activity for manufacturing of components that are essential for delivering and improving the environmental performance of low carbon vehicles, it will be necessary to further assess the manufacturing of tyres in order to establish specific technical screening criteria for that activity, taking due account of legal requirements under the most recent proposals of Union legislation and best practices, particularly regarding microplastic release, air pollution, noise, direct greenhouse gas emissions, end of life. In the meantime, tyre manufacturing continues to be an eligible activity under Section 3.6 of Annex I to Delegated Regulation (EU) 2021/2139 on other low carbon technologies. In particular for road vehicles of categories M and N, tyres should comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the highest two populated classes as set out in Regulation (EU) 2020/740 of the European Parliament and of the Council <sup>(6)</sup> and as can be verified from the European Product Registry for Energy Labelling (EPREL). Furthermore, tyres should fulfil the Euro 7 proposal for tyre abrasion requirements.
- (11) In its Communication of 9 December 2020, 'Sustainable and Smart Mobility Strategy – putting European transport on track for the future' <sup>(7)</sup>, the Commission pointed out that all modes of transport are indispensable for the transport system, and that aviation plays a crucial role in fostering cohesion, connectivity, and access to the internal market for all regions. Aviation has an important potential to reduce its greenhouse gas emissions, to contribute to the decarbonisation of transport, and thus has the potential to contribute substantially to climate change mitigation. It is therefore necessary to lay down technical screening criteria for the manufacturing of aircraft, leasing, passenger

<sup>(5)</sup> Directive (EU) 2016/797 of the European Parliament and of the Council of 11 May 2016 on the interoperability of the rail system within the European Union (recast) (OJ L 138, 26.5.2016, p. 44).

<sup>(6)</sup> Regulation (EU) 2020/740 of the European Parliament and of the Council of 25 May 2020 on the labelling of tyres with respect to fuel efficiency and other parameters, amending Regulation (EU) 2017/1369 and repealing Regulation (EC) No 1222/2009 (OJ L 177, 5.6.2020, p. 1).

<sup>(7)</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, Sustainable and Smart Mobility Strategy – putting European transport on track for the future (COM (2020) 789 final).

and freight air transport and air transport ground handling operations. Zero-emission commercial air transport operated with zero direct CO<sub>2</sub> emissions or entirely on sustainable aviation fuels is not yet technologically available. Until such zero-emission commercial air transport is technologically available, air transport should be considered as a transitional activity, with the technical screening criteria based on best available technologies for airframe and engine fuel efficiency, and based on the potential to reduce substantially greenhouse gas emissions over the life cycle of aircraft through the progressive uptake of sustainable aviation fuels. To facilitate financing of more efficient and environmentally friendly best-in-class aircrafts, while avoiding lock-in effects of more carbon intensive assets and not hampering the development of zero-emission commercial air transport, the replacement ratio, that captures the proportion of aircraft permanently withdrawn from use to aircraft delivered at the global level, should only apply to the revenues generated by activities that comply with the technical screening criteria. The Commission, with support of the European Union Aviation Safety Agency established by Regulation (EU) 2018/1139 of the European Parliament and of the Council <sup>(8)</sup>, may publish the replacement ratio to support the economic operators in their disclosures. In line with the transitional nature of the activities and to take account of the market evolution of aircraft technologies, the technical screening criteria for aircraft manufacturing should be applicable until 2032, and by that date those technical screening criteria should be reviewed to ensure compliance with Article 10(2) of Regulation (EU) 2020/852 in line with technological developments. Furthermore, the level of the use or blending of sustainable aviation fuels represented in the technical screening criteria should be reviewed every three years to take account of the emerging sustainable aviation fuels technologies and the current and expected future availability of sustainable aviation fuels in the market. However, in the area of climate change adaptation, certain disaster risk management related activities can only be supported by specifically designed and equipped aircrafts. It might therefore be necessary to establish separate technical screening criteria in a subsequent step for the manufacture of those aircraft.

- (12) Delegated Regulation (EU) 2021/2139 lays down technical screening criteria for key waterborne activities. The technical screening criteria applicable after 2025 for inland waterway vessels reflect a gradual reduction of emissions towards 2050, based on the assessment of the greenhouse gas intensity of the energy used by inland waterway transport vessels, on a well-to-wake emissions basis. To ensure usability of the applicable technical screening criteria for maritime freight and passenger transport, and to align those technical screening criteria with recently adopted international and Union reference values, the technical screening criteria should be updated. Those reference values include the Phase 3 of the International Maritime Organisation Energy Efficiency Design Index <sup>(9)</sup> applicable from 1 January 2025, the Energy Efficiency Index of Existing Ships <sup>(10)</sup> that entered into force on 1 January 2023, and greenhouse gas intensity limits for the energy used onboard as established by a Regulation (EU) 2023/1805 <sup>(11)</sup> of the European Parliament and of the Council on the use of renewable and low-carbon fuels in maritime transport and amending Directive 2009/16/EC, applicable from 1 January 2025. To ensure a level playing field with rail transport, the technical screening criteria for inland waterway transport infrastructure should be revised and should include the inland waterway transport infrastructure modernisation as that infrastructure is essential to ensure the navigation of zero emissions vessels on waterways. To ensure a level playing field with rail, road, and water transport infrastructures, the technical screening criteria for low carbon airport infrastructure should be revised to include transshipment between modes of transport.

<sup>(8)</sup> Regulation (EU) 2018/1139 of the European Parliament and of the Council of 4 July 2018 on common rules in the field of civil aviation and establishing a European Union Aviation Safety Agency, and amending Regulations (EC) No 2111/2005, (EC) No 1008/2008, (EU) No 996/2010, (EU) No 376/2014 and Directives 2014/30/EU and 2014/53/EU of the European Parliament and of the Council, and repealing Regulations (EC) No 552/2004 and (EC) No 216/2008 of the European Parliament and of the Council and Council Regulation (EEC) No 3922/91 (OJ L 212, 22.8.2018, p. 1).

<sup>(9)</sup> IMO Energy Efficiency Design Index (version of 27.6.2023: <https://www.imo.org/fr/ourwork/environment/pages/technical-and-operational-measures.aspx>).

<sup>(10)</sup> IMO Energy Efficiency Existing Ship Index (version of 27.6.2023: <https://www.imo.org/en/MediaCentre/HotTopics/Pages/EEI-CII-FAQ.aspx>).

<sup>(11)</sup> Regulation (EU) 2023/1805 of the European Parliament and of the Council of 13 September 2023 on the use of renewable and low-carbon fuels in maritime transport, and amending Directive 2009/16/EC (OJ L 234, 22.9.2023, p. 48).

- (13) The Commission Communication of 24 February 2021 setting out the EU Adaptation Strategy <sup>(12)</sup> points out that the frequency and severity of climate and weather extremes is increasing which in turn has caused a surge in the number of, and damages from, climate change related disasters over the last two decades.
- (14) Emergency services save lives, protect property and the environment, assist communities impacted by disasters, and aid recovery during emergencies. The increased frequency of natural disasters caused by climate change thus render emergency services even more important. Emergency services are however not necessarily equipped to deal with the scale, nature, and frequency of emergencies in the changed climatic conditions. Emergency service activities therefore need to include adaptation solutions to adapt themselves to the impacts of climate change and, once adapted, provide adaptation solutions to improve the overall resilience of an area and society. To further accelerate investments into those emergency services that boost overall resilience, it is necessary to lay down technical screening criteria for such economic activities.
- (15) Global warming is projected to lead to a higher intensity of precipitation and longer dry periods in Europe <sup>(13)</sup>. Heavy rainfalls are periodically leading to floods across the Union. To incentivise further investments in adaptation solutions against floods, it is necessary to lay down technical screening criteria for preventing the risk of floods and protecting communities from their consequences.
- (16) The effects of climate change, including increased evapotranspiration and more frequent droughts, can amplify the scarcity of water, which can jeopardise the water supply, which in its turn can lead to overexploitation of groundwater and surface water resources and increased competition for those resources. In line with the mitigation measures in accordance with the water hierarchy, consideration of feasible water efficiency measures and subsequently feasible water reuse measures are to precede measures on water desalination. At the same time, it is necessary to incentivise investments in desalination of sea or brackish water that can reduce the overexploitation of existing water resources and can also provide a stabilising buffer for the shortage of freshwater supply. It is therefore necessary to lay down technical screening criteria for desalination of sea or brackish water.
- (17) Consultancy and software enabling climate risk management have the potential to provide adaptation solutions that support businesses in their forecasting, projection, managing and monitoring of current or expected future climate risks. It is therefore necessary to set out, for those activities, the technical screening criteria to determine whether an economic activity qualifies as contributing substantially to climate change adaptation by providing adaptation solutions in accordance with Article 11(1), point (b), of Regulation (EU) 2020/852.
- (18) Appendix C to Annexes I and II to Delegated Regulation (EU) 2021/2139 ('Appendix C') lays down generic technical screening criteria for 'do no significant harm' to pollution prevention and control applicable to different activities. That Appendix specifies criteria for the use and presence of chemicals. So far, it has provided for exemptions in certain cases, where the use of those chemicals has been proven to be essential to the society. That exemption poses certain concerns in terms of legal certainty and verification for undertakings and financial market participants, linked to the absence of clear definition of the concept of 'essential use'. Therefore, pending further guidance clarifying how operators should assess and document that they comply with the upcoming Commission's horizontal principles on essential use of chemicals, targeted changes should be made to that Appendix and the concept of 'use essential for the society' should be replaced by criteria that offer more legal certainty and for which compliance can be verified more easily. Pending that further guidance, the concept of 'use essential for the society' should thus be replaced by the requirement that no other suitable alternative substances or technologies are available on the market, and that the substances are used under controlled conditions.

<sup>(12)</sup> Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, 'Forging a climate-resilient Europe – the new EU Strategy on Adaptation to Climate Change' (COM (2021) 82 final).

<sup>(13)</sup> IPCC, Managing the Risks of Extreme Events and Disasters to Advance Climate Change Adaptation. Special Report of the Intergovernmental Panel on Climate Change.

- (19) To further improve the usability of Appendix C, additional targeted amendments should be made to point (f) of that Appendix to specify a minimum concentration limit for substances of very high concern in a product and a reference date for the assessment of compliance with the requirement specified in that point. In addition, point (g) of Appendix C should be deleted and replaced by a new paragraph which specifies a minimum concentration limit and the scope of application of the requirement specified in that paragraph.
- (20) As climate change is likely to affect all sectors of the economy, all sectors of the economy will need to be adapted to the adverse impact of the current climate and the expected future climate. Technical screening criteria for substantial contribution to climate change adaptation are therefore to be established in the future for all sectors and economic activities that are covered by the technical screening criteria for substantial contribution to climate change mitigation set out in this Regulation.
- (21) To address certain technical and legal inconsistencies identified since the application of Delegated Regulation (EU) 2021/2139, targeted amendments should be introduced to that Regulation.
- (22) Delegated Regulation (EU) 2021/2139 should therefore be amended accordingly.
- (23) This Regulation is consistent with the climate-neutrality objective set out in Article 2(1) of Regulation (EU) 2021/1119 of the European Parliament and the Council <sup>(14)</sup> and ensures progress on adaptation as referred to in Article 5 of that Regulation.
- (24) To synchronise the application of this Regulation with the reporting under Commission Delegated Regulation (EU) 2021/2178 <sup>(15)</sup>, this Regulation should apply from 1 January 2024, with the exception of the amendment to point (g) of Appendix C. In order to provide for sufficient time for undertakings to comply with that amendment it should apply from 1 January 2025,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

### **Amendments to Delegated Regulation (EU) 2021/2139**

Delegated Regulation (EU) 2021/2139 is amended as follows:

- (1) Annex I is amended in accordance with Annex I to this Regulation;
- (2) Annex II is amended in accordance with Annex II to this Regulation.

#### *Article 2*

### **Entry into force and application**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2024.

However, point (28) of Annex I and point (26) of Annex II shall apply from 1 January 2025.

<sup>(14)</sup> Regulation (EU) 2021/1119 of the European Parliament and the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

<sup>(15)</sup> Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation (OJ L 443, 10.12.2021, p. 9).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 27 June 2023.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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ANNEX I

AMENDMENTS TO ANNEX I TO DELEGATED REGULATION (EU) 2021/2139

Annex I to Delegated Regulation (EU) 2021/2139 is amended as follows:

(1) Section 3.3., subsection ‘Technical screening criteria’ is amended as follows:

(a) subsection ‘Substantial contribution to climate change mitigation’, is amended as follows:

(i) in point (l), the following point (v) is added:

‘(v) from 1 January 2026, vessels that are able to run on zero direct (tailpipe) CO<sub>2</sub> emission fuels or on fuels from renewable sources<sup>1</sup> have an attained Energy Efficiency Design Index (EEDI) value equivalent to reducing the EEDI reference line by at least 20 percentage points below the EEDI requirements applicable on 1 April 2022<sup>2</sup>, and:

(a) are able to plug-in at berth;

(b) for gas-fuelled ships, demonstrate the use of state-of-the-art measures and technologies to mitigate methane slippage emissions.’;

(ii) in point (m), the following point (iv) is added:

‘(iv) from 1 January 2026, vessels that are able to run on zero direct (tailpipe) CO<sub>2</sub> emission fuels or on fuels from renewable sources<sup>3</sup> have an attained Energy Efficiency Design Index (EEDI) value equivalent to reducing the EEDI reference line by at least 20 percentage points below the EEDI requirements applicable on 1 April 2022<sup>4</sup>, and:

(a) are able to plug-in at berth;

(b) for gas-fuelled ships, demonstrate the use of state-of-the-art measures and technologies to mitigate methane slippage emissions.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (5) is replaced by the following:

‘(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. Where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium.
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<sup>1</sup> Fuels that meet the technical screening criteria specified in Sections 3.10. and 4.13. of this Annex.  
<sup>2</sup> EEDI requirements specified as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-fifth session. The defined percentage points in the technical screening criteria for EEDI shall be added to EEDI percentage reduction factor.  
<sup>3</sup> Fuels that meet the technical screening criteria specified in Sections 3.10. and 4.13. of this Annex.  
<sup>4</sup> EEDI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-fifth session. The defined percentage points in the technical screening criteria for EEDI shall be added to EEDI percentage reduction factor.’;



(2) the following Sections 3.18., 3.19., 3.20. and 3.21. are added:

### ‘3.18. **Manufacture of automotive and mobility components**

#### *Description of the activity*

Manufacture, repair, maintenance, retrofitting, repurposing and upgrade of mobility components for zero-emission personal mobility devices and of automotive and mobility systems, components, separate technical units, parts and spare parts as defined in Article 3, points (18) to (21) and (23) of Regulation (EU) 2018/858 of the European Parliament and of the Council<sup>1</sup>, type approved, designed, and constructed for use only in vehicles and buses of category M1, M2, M3, N1, N2 and N3, and in Article 3, points (15) to (18) and (21) in Regulation (EU) No 168/2013 of the European Parliament and of the Council<sup>2</sup>, type approved, designed, and constructed for use only in vehicles of category L meeting the criteria set out in this Section and which are essential for delivering and improving the environmental performance of the vehicle.

The economic activities in this category are excluded from Sections 3.3. and 3.6. of this Annex.

Where Sections 3.2. and 3.4. of this Annex are applicable, the economic activities in this category are excluded from this Section.

The economic activities in this category could be associated with several NACE codes, in particular C22.2, C26.1, C26.2, 26.3, 26.4, C28.14, C28.15, C29.2, C29.3, and C33.17 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity in accordance with Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

#### *Technical screening criteria*

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##### Substantial contribution to climate change mitigation

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1. The economic activity manufactures, repairs, maintains, retrofits, repurposes and upgrades components that are essential for delivering and improving the environmental performance for the following vehicles:

- (a) urban, suburban and road passenger transport devices, where the direct (tailpipe) CO<sub>2</sub> emissions of the vehicles are zero;
- (b) vehicles designated as categories M2 and M3<sup>3</sup> where the direct (tailpipe) CO<sub>2</sub> emissions of the vehicles are zero;
- (c) vehicles of category M1 and N1 classified as light-duty vehicles<sup>4</sup> where specific emissions of CO<sub>2</sub>, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631 of the European Parliament and of the Council<sup>5</sup>, are zero;
- (d) vehicles of category L<sup>6</sup> with tailpipe CO<sub>2</sub> emissions equal to 0 g CO<sub>2</sub>e/km calculated in accordance with the emission test laid down in Regulation (EU) No 168/2013;
- (e) vehicles of categories N2 and N3, and N1 classified as heavy-duty vehicles, not dedicated to transporting fossil fuels with a technically permissible maximum laden mass not exceeding 7,5 tonnes that are “zero-emission heavy-duty vehicles” as defined in Article 3, point (11), of Regulation (EU) 2019/1242 of the European Parliament and of the Council<sup>7</sup>.

2. The economic activity manufactures, repairs, maintains, retrofits, repurposes and upgrades mobility components for personal mobility devices with a propulsion that comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity.

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##### Do no significant harm (“DNSH”)

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(2)	Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3)	Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex
(4)	Transition to a circular economy	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none"> <li>(a) reuse and use of secondary raw materials and re-used components in products manufactured;</li> <li>(b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured;</li> <li>(c) waste management that prioritises recycling over disposal, in the manufacturing process;</li> <li>(d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.</li> </ul>
(5)	Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex</p> <p>Where applicable, the components and parts do not contain lead, mercury, hexavalent chromium and cadmium.</p>
(6)	Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

### 3.19. Manufacture of rail rolling stock constituents

#### *Description of the activity*

Manufacture, installation, technical consulting, retrofitting, upgrade, repair, maintenance, and repurposing of products, equipment, systems, and software related to the rail constituents detailed in Point 2.7 of Annex II to Directive (EU) 2016/797.

These constituents and services are essential to the environmental performance, operation and functioning over the lifetime of rail rolling stock that comply with Section 3.3. of this Annex.

The economic activities in this category could be associated with several NACE codes, in particular, C30.2 C27.1, C27.9 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

The economic activities in this category are excluded from Sections 3.3. and 3.6. of this Annex.

An economic activity in this category is an enabling activity in accordance with Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

*Technical screening criteria*

## Substantial contribution to climate change mitigation

The economic activity manufactures, installs, retrofits, repairs, maintains, upgrades or repurposes products, equipment, systems or software related to the following rail constituents detailed in Point 2.7 of Annex II to Directive (EU) 2016/797 or provides related technical consulting services:

These constituents and services are essential to the environmental performance, operation and functioning over the lifetime of one or more of the technologies listed below:

- (a) trains, passenger coaches and wagons that have zero direct (tailpipe) CO<sub>2</sub> emissions that comply with Section 3.3. of Annex I to this Regulation;
- (b) trains, passenger coaches and wagons that have zero direct tailpipe CO<sub>2</sub> emission when operated on a track with necessary infrastructure, and use a conventional engine where such infrastructure is not available (bimode) that comply with Section 3.3. of Annex I to this Regulation.

## Do no significant harm ("DNSH")

(2)	Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3)	Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4)	Transition to a circular economy	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none"> <li>(a) reuse and use of secondary raw materials and re-used components in products manufactured;</li> <li>(b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured;</li> <li>(c) waste management that prioritises recycling over disposal, in the manufacturing process;</li> <li>(d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.</li> </ul>
(5)	Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. Where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium.
(6)	Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

**3.20. Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation**

*Description of the activity*

The economic activity develops, manufactures, installs, maintains or services electrical products, equipment or systems, or software aimed at substantial GHG emission reductions in high, medium and low voltage electrical transmission and distribution systems through electrification, energy efficiency, integration of renewable energy or efficient power conversion.

The economic activity includes systems to integrate renewable sources of energy in the electric grid, interconnect or increase grid automation, flexibility and stability, manage demand-side response, develop low carbon transport or heat, or deploy smart metering technologies for substantial improvement of energy efficiency.

The economic activity in this category does not include heat and power generating equipment and electrical appliances.

Where an economic activity falls under this Section and Section 4.9. of this Annex, Section 4.9. of this Annex applies.

The economic activities in this category could be associated with several NACE codes, in particular C26.51, C27.1, C27.3, C27.9, C33.13, C33.14 and C33.2 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity as referred to in Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

*Technical screening criteria*

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**Substantial contribution to climate change mitigation**

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1. The activity manufactures, installs, or maintains one or more of the following, or provides maintenance, repair and technical consulting services essential to the functioning over the lifetime of one or more of the following:

- (a) electric vehicle charging stations and supporting electric infrastructure for the electrification of transport that is installed primarily to enable electric vehicle charging.

Any activity included in Section 7.4. is excluded from this point;

- (b) transmission and distribution current-carrying wiring devices and non-current-carrying wiring devices for wiring electrical circuits, and transformers that comply with the Tier 2 (1 July 2021) requirements for large power transformers set out in Annex I to Commission Regulation (EU) No 548/2014<sup>8</sup>, and medium power transformers with highest voltage for equipment not exceeding 36 kV, with AA0 level requirements on no-load losses set out in standard EN 50708 series, provided those devices and transformers contribute to increasing the proportion of renewable energy in the system or improve energy efficiency;

- (c) low voltage electrical products, equipment and systems, that increase the controllability of the electricity system, and contribute to increasing the proportion of renewable energy or improve energy efficiency, that are:

- (i) low voltage circuit breakers, switchgears, switchboards, panel boards or control centres that are connectable, automated or equipped with power or energy metering devices and that comply with IEC TR 63196 Low-Voltage Switchgear and Control gear and their assemblies – Energy efficiency;
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- (ii) Home and Building Electronic Systems (HBES), as referred to in EN IEC 63044 series, where the products and systems are needed to measure, control and reduce energy consumption;
  - (iii) technologies that enable to increase the energy efficiency of low voltage installations, recognised under HD 60364-8-1: Low-voltage electrical installations – Part 8-1: Energy efficiency and HD 60364-8-82: Low-voltage electrical installations – Part 8-82: Functional aspects – Prosumer's low-voltage electrical installations, including energy and power meters, external customer display, power compensation, phase compensation and filtering and efficient electric motor-driven systems;
  - (d) high and medium voltage switchgears and control gears that increase the controllability of the electricity system, are integrated to increase the proportion of renewable energy or improve energy efficiency.  
The equipment referred to in this point (d) complies with EN 62271-1 High-voltage switchgear and control gear – Part 1: Common specifications for alternating current switchgear and control gear and EN 62271-200 High-voltage switchgear and control gear – Part 200: AC metal-enclosed switchgear and control gear for rated voltages above 1 kV and up to and including 52 kV or with EN 62271-203 High-voltage switchgear and control gear – Part 203: Gas-insulated metal-enclosed switchgear for rated voltages above 52kV;
  - (e) demand response and load shifting equipment, systems and services that increase the flexibility of the electricity system and support grid stability, that include:
    - (i) solutions to carry information to users for remotely acting on supply or consumption, including customer data hubs;
    - (ii) automated control centres for load management and their core components (switchboards, contactors, relays, circuit breakers, automatic transfer switches).  
Core components are installed as part of control centres;
    - (iii) where not included in Section 8.2., advanced software and analytics to maximise efficiency and automation of electricity networks or integration of decentralised energy resources, at the level of the electricity grid or an industry, that include:
      - (a) advanced control rooms, automation of electrical substations, voltage control capabilities;
      - (b) operation software enabling operators to simulate the operation of grids for the purpose of ensuring grid stability, managing Distributed Energy Resources or improving grid performance. The software supports dynamic grid characteristics required for the transition towards renewable energy. It is capable of processing data from near-real time grid measurements to observe how the power transmission, distribution and consumption really occur, and use this information to improve simulation studies and operation activities, including the avoidance of outages, black-outs, and wastes;
    - (iv) where not included in Section 8.2., software supporting the design and planning of new grids or grid upgrades.  
The software supports dynamic grid characteristics required for the transition towards renewable energy, including volatile power generation at distribution level ("prosumers"), changing of power flow directions, and the use of grid storage units;
    - (v) meteorological sensors for forecasting renewable electricity production;
    - (vi) stand-alone or embedded connectable controllers and relays that enable an efficient use of electrical sources and loads;
    - (vii) load-shedding and load-shifting equipment for load management and source-switching equipment, where the equipment is compliant with EN IEC 62962:2019 Particular requirements for load-shedding equipment;
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- (f) where not included in Section 8.2., communication systems, software and control equipment, products, systems and services for energy efficiency or integration of renewable energy:
    - (i) equipment to allow for exchange specifically of renewable electricity between users;
    - (ii) battery swapping technology or service, supporting the electrification of transport;
    - (iii) microgrid management systems;
    - (iv) energy or power management systems, energy or power controls systems and SCADA systems for power management;
    - (v) contactors, motor starters and motor controls that are connectable or automated and enable remote or automated control of electricity consumption and optimisation of load variation;
    - (vi) variable speed drives and other variable speed drive solutions, excluding soft starters, that enable energy efficiency in electrical motor applications, where the equipment is compliant with EN 61800-9-1: Adjustable speed electrical power drive systems – Part 9-1: Ecodesign for power drive systems, motor starters, power electronics and their driven applications – General requirements for setting energy efficiency standards for power driven equipment using the extended product approach (EPA) and semi analytic model (SAM) and EN 61800-9-2: Adjustable speed electrical power drive systems – Part 9-2: Ecodesign for power drive systems, motor starters, power electronics and their driven applications – Energy efficiency indicators for power drive systems and motor starters;
    - (vii) low-voltage electrical motors with an energy efficiency class (according to EN 60034-30-1: Rotating electrical machines – Part 30-1: Efficiency classes of line operated AC motors (IE code)) exceeding the requirements set by Commission Regulation (EU) 2019/1781<sup>9</sup>, specifically:
      - (a) single-phase motors with a rated output of 0,12 kW or higher and an efficiency class of IE3 or higher;
      - (b) Ex eb increased safety motors with a rated output between 0,12 kW and 1 000 kW, with 2, 4, 6 or 8 poles and an efficiency class IE3 or higher;
      - (c) 3-phase motors with a rated output between 0,75 kW and 1 000 kW, with 2, 4, 6 or 8 poles, which are not Ex eb increased safety motors and have (i) an efficiency class of IE5 for motors with 2,4 or 6 poles and a rated power between 75 kW and 200 kW, (ii) an efficiency class of IE 4 or higher for all other motors;
      - (d) 3-phase motors with a rated output between 0,12 kW and 0,75 kW, with 2, 4, 6 or 8 poles, which are not Ex eb increased safety motors and have an efficiency class of IE3 or higher;
      - (e) 3-phase VSD only motors with a rated output between 0,75 kW and 1 000 kW with 2, 4, 6 or 8 poles, classified according to the EN IEC TS 60034-30-2 and an efficiency class IE5;
    - (viii) medium- and high-voltage motors with a rated power above 1 000 kW and an energy efficiency class IE 4 or higher according to draft standard IEC 60034-30-3.
2. The following elements are not compliant:
- (a) infrastructure dedicated to creating a direct connection or expanding an existing direct connection between a substation or network and a power production plant that is more greenhouse gas intensive than 100 g CO<sub>2</sub>e/kWh measured on a life cycle basis. That exclusion only applies to equipment that is directly used to connect, or reinforce the connection to, a power production plant that is more greenhouse gas intensive than 100 g CO<sub>2</sub>e/kWh measured on a life cycle basis;
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(b) products, equipment, systems and software that are installed in an infrastructure dedicated to the extraction, transport, distribution, storage, manufacturing or transformation of fossil fuels.

3. Switchgears with insulating or breaking medium using, or whose functioning relies on gases with a Global Warming Potential above 10 are not compliant.

For all power ranges, switchgears containing SF6 are not compliant.

4. All products, equipment and systems comply with mandatory energy and material efficiency performance requirements laid down in Directive 2009/125/EC of the European Parliament and of the Council<sup>10</sup>. Manufacturers refer to the latest applicable performance requirements in the Union.

Do no significant harm ("DNSH")

(2)	Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3)	Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4)	Transition to a circular economy	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none"> <li>(a) reuse and use of secondary raw materials and reused components in products manufactured;</li> <li>(b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured;</li> <li>(c) waste management that prioritises recycling over disposal in the manufacturing process;</li> <li>(d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.</li> </ul>
(5)	Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex.
(6)	Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

### 3.21. Manufacturing of aircraft

#### *Description of the activity*

Manufacture, repair, maintenance, overhaul, retrofitting, design, repurposing and upgrade of aircraft and aircraft parts and equipment<sup>11</sup>.

The economic activities in this category could be associated with a NACE code, in particular C30.3 and C33.16, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Where an economic activity in this category does not fulfil the substantial contribution criterion specified in point (a) of this Section, the activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852, provided it complies with the remaining technical screening criteria set out in this Section.

*Technical screening criteria*

## Substantial contribution to climate change mitigation

The activity manufactures, repairs, maintains, overhauls, retrofits, designs, repurposes or upgrades one of the following:

- (a) the aircraft with zero direct (tailpipe) CO<sub>2</sub> emissions;
- (b) until 31 December 2027, the aircraft, other than produced for private or commercial business aviation, meeting the margins specified below and limited by the replacement ratio to ensure that the delivery does not increase the worldwide fleet number:
  - (i) having maximum take-off mass greater than 5,7 t and less than or equal to 60 t and a certified metric value of CO<sub>2</sub> emissions of at least 11 % less than the New Type limit of the International Civil Aviation Organization (ICAO) standard<sup>12</sup>;
  - (ii) having a maximum take-off mass greater than 60 t and less than or equal to 150 t and a certified metric value of CO<sub>2</sub> emissions of at least 2 % less than the New Type limit of the ICAO standard;
  - (iii) having a maximum take-off mass greater than 150 t and a certified metric value of CO<sub>2</sub> emissions of at least 1,5 % less than the New Type limit of the ICAO standard.

The share of Taxonomy compliance of eligible aircraft shall be limited by the replacement ratio. The replacement ratio shall be calculated based on the proportion of aircraft permanently withdrawn from use to aircraft delivered at the global level averaged over the preceding 10 years as evidenced by verified data available from independent data providers.

In the absence of a certificate on the metric values of CO<sub>2</sub> emissions confirming the required margin to the New Type limit of the ICAO standard, the aircraft manufacturer shall deliver a declaration that the aircraft meets the required level of performance and margins of improvement with the condition that the aircraft is certified by 11 December 2026;
- (c) from 1 January 2028 to 31 December 2032, the aircraft meeting the technical screening criteria set out in point (b) of this subsection that is certified to operate on 100 % blend of sustainable aviation fuels.

## Do no significant harm ("DNSH")

(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none"> <li>(a) reuse and use of secondary raw materials and re-used components in products manufactured;</li> <li>(b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured;</li> <li>(c) waste management that prioritises recycling over disposal in the manufacturing process;</li> <li>(d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.</li> </ul>



	Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials.
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>The aircraft complies with Article 9(2) of Regulation (EU) 2018/1139.</p> <p>The aircraft referred to in points (b) and (c) of this Section complies with the following standards:</p> <p>(a) amendment 13 of Volume I (noise), Chapter 14 of Annex 16 to the Chicago Convention, where the sum of the differences at all three measurement points between the maximum noise levels and the maximum permitted noise levels specified in 14.4.1.1, 14.4.1.2 and 14.4.1.3, shall not be less than 22 EPNdB;</p> <p>(b) amendment 10 of Volume II (engine emissions), Chapters 2 and 4, of Annex 16 to the Chicago Convention.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

<sup>\*1</sup> Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC (OJ L 151, 14.6.2018, p. 1).

<sup>\*2</sup> Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles (OJ L 60, 2.3.2013, p. 52).

<sup>\*3</sup> As referred to in Article 4(1), point (a), of Regulation (EU) 2018/858.

<sup>\*4</sup> As defined in Article 4(1), points (a) and (b) of Regulation (EU) 2018/858.

<sup>\*5</sup> Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO<sub>2</sub> emission performance standards for new passenger cars and for new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (recast) (OJ L 111, 25.4.2019, p. 13).

<sup>\*6</sup> As defined in Article 4 of Regulation (EU) No 168/2013.

<sup>\*7</sup> Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO<sub>2</sub> emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019, p. 202).

<sup>\*8</sup> Commission Regulation (EU) No 548/2014 of 21 May 2014 on implementing Directive 2009/125/EC of the European Parliament and of the Council with regard to small, medium and large power transformers (OJ L 152, 22.5.2014, p. 1).

<sup>\*9</sup> Commission Regulation (EU) 2019/1781 of 1 October 2019 laying down ecodesign requirements for electric motors and variable speed drives pursuant to Directive 2009/125/EC of the European Parliament and of the Council, amending Regulation (EC) No 641/2009 with regard to ecodesign requirements for glandless standalone circulators and glandless circulators integrated in products and repealing Commission Regulation (EC) No 640/2009 (OJ L 272, 25.10.2019, p. 74).

<sup>\*10</sup> Directive 2009/125/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for the setting of ecodesign requirements for energy-related products (recast) (OJ L 285, 31.10.2009, p. 10).

<sup>\*11</sup> The activity includes manufacturing of parts and equipment and provision of related services, as well as Maintenance, Repair and Overhaul (MRO), to the extent that these can be linked to an eligible aircraft type and improves or maintains the level of efficiency of the aircraft.

<sup>\*12</sup> Volume 3 (CO<sub>2</sub> emissions) of the environmental protection standard of the International Civil Aviation Organization (ICAO) contained in Annex 16 to the Chicago Convention, first edition.’;

(3) in Section 4.4., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm’ (“DNSH”), point (5) is replaced by the following:

‘(5) Pollution prevention and control	Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012 of the European Parliament and of the Council <sup>*1</sup> .
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<sup>\*1</sup> Regulation (EU) No 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products (OJ L 167, 27.6.2012, p. 1).’;

(4) in Section 4.9., subsection ‘Technical screening criteria’, point 2, point (c) is replaced by the following:

‘(c) installation of transmission and distribution transformers that comply with the Tier 2 (1 July 2021) requirements set out in Annex I to Commission Regulation (EU) No 548/2014 and, for medium power transformers with highest voltage for equipment not exceeding 36 kV, with AA0 level requirements on no-load losses set out in standard EN 50588-1<sup>\*1</sup>.

<sup>\*1</sup> CEI EN 50588-1 Medium power transformers 50 Hz, with highest voltage for equipment not exceeding 36 kV.’;

(5) in Section 4.26., subsection ‘Technical screening criteria’, subsection ‘Additional criteria pertaining to Do no significant harm (“DNSH”)’, point (3) is replaced by the following:

‘(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p> <p>Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed, in accordance with a water use and protection management plan, developed in consultation with stakeholders concerned.</p> <p>In order to limit thermal anomalies associated with the discharge of waste heat, operators of inland nuclear power plants utilising once-through wet cooling by taking water from a river or a lake control:</p>
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	<p>(a) the maximum temperature of the recipient freshwater body after mixing, and</p> <p>(b) the maximum temperature difference between the discharged cooling water and the recipient freshwater body.</p> <p>The temperature control is implemented in accordance with the individual licence conditions for the specific operations, where applicable, or threshold values in line with Union law.</p> <p>The activity complies with the International Finance Corporation (IFC) standards.</p> <p>Nuclear activities are operated in compliance with the requirements of Directive 2000/60/EC and of Council Directive 2013/51/Euratom laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption.'</p>
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- (6) in Section 4.27., subsection 'Technical screening criteria', subsection 'Additional criteria pertaining to Do no significant harm ("DNSH")', point (3) is replaced by the following:

'(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p> <p>Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed, in accordance with a water use and protection management plan, developed in consultation with stakeholders concerned.</p> <p>In order to limit thermal anomalies associated with the discharge of waste heat, operators of inland nuclear power plants utilising once-through wet cooling by taking water from a river or a lake control:</p> <p>(a) the maximum temperature of the recipient freshwater body after mixing, and</p> <p>(b) the maximum temperature difference between the discharged cooling water and the recipient freshwater body.</p> <p>The temperature control is implemented in accordance with the individual licence conditions for the specific operations, where applicable, or threshold values in line with Union law.</p> <p>The activity complies with the International Finance Corporation (IFC) standards.</p> <p>Nuclear activities are operated in compliance with Directive 2000/60/EC regarding water bodies used for the abstraction of drinking water and Council Directive 2013/51/Euratom laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption.'</p>
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- (7) in Section 4.28., subsection ‘Technical screening criteria’, subsection ‘Additional criteria pertaining to Do no significant harm (“DNSH”)’, point (3) is replaced by the following:

<p>‘(3) Sustainable use and protection of water and marine resources</p>	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p> <p>Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed, in accordance with a water use and protection management plan, developed in consultation with stakeholders concerned.</p> <p>In order to limit thermal anomalies associated with the discharge of waste heat, operators of inland nuclear power plants utilising once-through wet cooling by taking water from a river or a lake control:</p> <p>(a) the maximum temperature of the recipient freshwater body after mixing, and</p> <p>(b) the maximum temperature difference between the discharged cooling water and the recipient freshwater body.</p> <p>The temperature control is implemented in accordance with the individual licence conditions for the specific operations, where applicable, or threshold values in line with Union law.</p> <p>The activity complies with the International Finance Corporation (IFC) standards.</p> <p>Nuclear activities are operated in compliance with the requirements of Directive 2000/60/EC regarding water bodies used for the abstraction of drinking water and Directive 2013/51/Euratom laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption.’</p>
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- (8) in Section 6.3., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (5) is replaced by the following:

<p>‘(5) Pollution prevention and control</p>	<p>For road vehicles of category M, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the highest two populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL).</p> <p>Where applicable, vehicles comply with the requirements of the most recent applicable stage of the Euro VI heavy duty emission type-approval set out in accordance with Regulation (EC) No 595/2009.’</p>
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- (9) in Section 6.5., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (5) is replaced by the following:

‘(5) Pollution prevention and control	<p>Vehicles comply with the requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval<sup>1</sup> set out in accordance with Regulation (EC) No 715/2007.</p> <p>Vehicles comply with the emission thresholds for clean light-duty vehicles set out in Table 2 of the Annex to Directive 2009/33/EC of the European Parliament and of the Council<sup>2</sup>.</p> <p>For road vehicles of categories M and N, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the highest two populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL).</p> <p>Vehicles comply with Regulation (EU) No 540/2014 of the European Parliament and of the Council<sup>3</sup>.</p>
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<sup>1</sup> Commission Regulation (EU) 2018/1832 of 5 November 2018 amending Directive 2007/46/EC of the European Parliament and of the Council, Commission Regulation (EC) No 692/2008 and Commission Regulation (EU) 2017/1151 for the purpose of improving the emission type approval tests and procedures for light passenger and commercial vehicles, including those for in-service conformity and real-driving emissions and introducing devices for monitoring the consumption of fuel and electric energy (OJ L 301, 27.11.2018, p. 1).

<sup>2</sup> Directive 2009/33/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of clean and energy-efficient road transport vehicles (OJ L 120, 15.5.2009, p. 5).

<sup>3</sup> Regulation (EU) No 540/2014 of the European Parliament and of the Council of 16 April 2014 on the sound level of motor vehicles and of replacement silencing systems, and amending Directive 2007/46/EC and repealing Directive 70/157/EEC (OJ L 158, 27.5.2014, p. 131).;

- (10) in Section 6.6., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (5) is replaced by the following:

‘(5) Pollution prevention and control	<p>For road vehicles of categories M and N, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the highest two populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL). Vehicles comply with the requirements of the most recent applicable stage of the Euro VI heavy duty emission type-approval<sup>1</sup> set out in accordance with Regulation (EC) No 595/2009.</p> <p>Vehicles comply with Regulation (EU) No 540/2014.</p>
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<sup>1</sup> Commission Regulation (EU) No 582/2011 of 25 May 2011 implementing and amending Regulation (EC) No 595/2009 of the European Parliament and of the Council with respect to emissions from heavy duty vehicles (Euro VI) and amending Annexes I and III to Directive 2007/46/EC of the European Parliament and of the Council (OJ L 167, 25.6.2011, p. 1).;

- (11) Section 6.7. is amended as follows:

- (a) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, point (c) is added:

- ‘(c) where technologically and economically not feasible to comply with point (a), from 1 January 2026 onwards the yearly average greenhouse gas intensity of the energy used on-board by a ship during a reporting period<sup>1</sup> does not exceed the following limits:
- (a) 76,4 g CO<sub>2</sub>e/MJ from 1 January 2026 until 31 December 2029;
  - (b) 61,1 g CO<sub>2</sub>e/MJ from 1 January 2030 until 31 December 2034;
  - (c) 45,8 g CO<sub>2</sub>e/MJ from 1 January 2035 until 31 December 2039;
  - (d) 30,6 g CO<sub>2</sub>e/MJ from 1 January 2040 until 31 December 2044;
  - (e) 15,3 g CO<sub>2</sub>e/MJ from 1 January 2045 until 31 December 2049;
  - (f) 0 g CO<sub>2</sub>e/MJ from 1 January 2050.’;
- (b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (4) is replaced by the following:

‘(4) Transition to a circular economy	<p>Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials.</p> <p>Measures are in place to prevent the generation of waste in the use phase (maintenance, operation of transport services with regards to catering waste) and to manage any remaining waste in accordance with the waste hierarchy.</p>
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<sup>1</sup> The greenhouse gas intensity of the energy used on-board by a ship is verified by an independent third party and calculated as the amount of greenhouse gas emissions per unit of energy according to the methodology and default values specified in a Regulation of the European Parliament and of the Council on the use of renewable and low-carbon fuels in maritime transport and amending Directive 2009/16/EC.’;

(12) Section 6.8. is amended as follows:

- (a) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, point 1., point (c) is added:
- ‘(c) where technologically and economically not feasible to comply with point (a), from 1 January 2026 onwards, the yearly average greenhouse gas intensity of the energy used on-board by a ship or a company’s fleet during a reporting period<sup>1</sup> does not exceed the following limits:

  - (a) 76,4 g CO<sub>2</sub>e/MJ from 1 January 2026 until 31 December 2029;
  - (b) 61,1 g CO<sub>2</sub>e/MJ from 1 January 2030 until 31 December 2034;
  - (c) 45,8 g CO<sub>2</sub>e/MJ from 1 January 2035 until 31 December 2039;
  - (d) 30,6 g CO<sub>2</sub>e/MJ from 1 January 2040 until 31 December 2044;

(e) 15,3 g CO<sub>2</sub>e/MJ from 1 January 2045 until 31 December 2049;

(f) 0 g CO<sub>2</sub>e/MJ from 1 January 2050.’

- (b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, points (4) and (5) are replaced by the following:

‘(4) Transition to a circular economy	Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials.
(5) Pollution prevention and control	Engines in vessels comply with emission limits set out in Annex II to Regulation (EU) 2016/1628 (including vessels meeting those limits without type-approved solutions such as through after-treatment).

<sup>1</sup> The greenhouse gas intensity of the energy used on-board by a ship is verified by an independent third party and calculated as the amount of greenhouse gas emissions per unit of energy according to the methodology and default values specified in a Regulation of the European Parliament and of the Council on the use of renewable and low-carbon fuels in maritime transport and amending Directive 2009/16/EC.’;

(13) Section 6.9. is amended as follows:

- (a) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, point 1. is replaced by the following:

‘1. The retrofitting activity achieves one or more of the following:

- (a) reduces fuel consumption of the inland passenger vessel by at least 15 % expressed per unit of energy per complete journey (full passenger cruise), as demonstrated by a comparative calculation for the representative navigation areas (including representative load profiles and docking) in which the vessel is to operate or by means of the results of model tests or simulations;
- (b) reduces fuel consumption of the inland freight vessel by at least 15 % expressed per unit of energy per tonne kilometre, as demonstrated by a comparative calculation for the representative navigation areas (including representative load profiles) in which the vessel is to operate or by means of the results of model tests or simulations.’;

- (b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, points (4) and (5) are replaced by the following:

‘(4) Transition to a circular economy	Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials
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(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. Engines in vessels comply with emission limits set out in Annex II to Regulation (EU) 2016/1628 (including vessels meeting those limits without type-approved solutions such as through after-treatment).'
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(14) Section 6.10. is amended as follows:

- (a) in subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', point 1., the following points (e) and (f) are added:

'(e) where technologically and economically not feasible to comply with point (a), from 1 January 2026, the vessels that are able to run on zero direct (tailpipe) CO<sub>2</sub> emission fuels or on fuels from renewable sources<sup>1</sup> have an attained Energy Efficiency Design Index (EEDI) value equivalent to reducing the EEDI reference line by at least 20 percentage points below the EEDI requirements applicable on 1 April 2022<sup>2</sup>, and:

(a) are able to plug-in at berth;

(b) for gas-fuelled ships, demonstrate the use of state-of-the-art measures and technologies to mitigate methane slippage emissions;

(f) where technologically and economically not feasible to comply with the criterion in point (a), from 1 January 2026, in addition to an attained Energy Efficiency Existing Ship Index (EEXI) value equivalent to reducing the EEDI reference line by at least 10 percentage points below the EEXI requirements applicable on 1 January 2023<sup>3</sup>, the yearly average greenhouse gas intensity of the energy used on-board by a ship during a reporting period<sup>4</sup> does not exceed the following limits:

(a) 76,4 g CO<sub>2</sub>e/MJ from 1 January 2026 until 31 December 2029;

(b) 61,1 g CO<sub>2</sub>e/MJ from 1 January 2030 until 31 December 2034;

(c) 45,8 g CO<sub>2</sub>e/MJ from 1 January 2035 until 31 December 2039;

(d) 30,6 g CO<sub>2</sub>e/MJ from 1 January 2040 until 31 December 2044;

(e) 15,3 g CO<sub>2</sub>e/MJ from 1 January 2045.;

- (b) in subsection 'Technical screening criteria', subsection 'Do no significant harm ("DNSH")' points (4) and (5) are replaced by the following:

'(4) Transition to a circular economy	Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials.
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	<p>For existing ships above 500 gross tonnage and the new-built ones replacing them, the activity complies with the requirements of Regulation (EU) No 1257/2013 of the European Parliament and of the Council<sup>5</sup>. The scrap ships are recycled in facilities included on the European List of ship recycling facilities as laid down in Commission Implementing Decision 2016/2323<sup>6</sup>.</p> <p>The activity complies with Directive (EU) 2019/883 of the European Parliament and of the Council<sup>7</sup> as regards the protection of the marine environment against the negative effects from discharges of waste from ships.</p> <p>The ship is operated in accordance with Annex V to the International Convention for the Prevention of Pollution from Ships of 2 November 1973 (the IMO MARPOL Convention), in particular to produce reduced quantities of waste and to reduce legal discharges, by managing its waste in a sustainable and environmentally sound manner.</p>
(5) Pollution prevention and control	<p>As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Directive (EU) 2016/802 of the European Parliament and of the Council<sup>8</sup>, and with Regulation 14<sup>9</sup> of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,5 % in mass (the global sulphur limit) and 0,1 % in mass in emission control area (ECA) for sulphur oxides designated in the North and Baltic Seas as well as in the Mediterranean Sea (as of 2025) by the IMO<sup>10</sup>.</p> <p>As regards nitrogen oxides (NO<sub>x</sub>) emissions, vessels comply with Regulation 13<sup>11</sup> of Annex VI to IMO MARPOL Convention. Tier II NO<sub>x</sub> requirement applies to ships constructed after 2011. Only while operating in NO<sub>x</sub> emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NO<sub>x</sub> emissions<sup>12</sup>.</p> <p>Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention.</p> <p>Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012.</p>

<sup>51</sup> Fuels that meet the technical screening criteria specified in Sections 3.10 and 4.13 of this Annex.

<sup>52</sup> EEDI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-fifth session. The defined percentage points in the technical screening criteria for EEDI shall be added to EEDI percentage reduction factor.

<sup>53</sup> EEXI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-sixth session. The defined percentage points in the Taxonomy technical screening criteria for EEXI must be added to EEXI percentage reduction factor. (Attained Energy Efficiency Existing Ship Index (EEXI), mandatory from 1 January 2023 for all ships in maritime freight/passenger transport, to measure their energy efficiency and to initiate the collection of data for the reporting of their annual operational carbon intensity indicator (CII) and CII rating. (version of 27.6.2023: <https://www.imo.org/en/MediaCentre/HotTopics/Pages/EEXI-CII-FAQ.aspx>).

<sup>54</sup> The greenhouse gas intensity of the energy used on-board by a ship is verified by an independent third party and calculated as the amount of greenhouse gas emissions per unit of energy according to the methodology and default values specified in a Regulation of the European Parliament and of the Council on the use of renewable and low-carbon fuels in maritime transport and amending Directive 2009/16/EC.

<sup>55</sup> Regulation (EU) No 1257/2013 of the European Parliament and of the Council of 20 November 2013 on ship recycling and amending Regulation (EC) No 1013/2006 and Directive 2009/16/EC (OJ L 330, 10.12.2013, p. 1).

- <sup>\*6</sup> Commission Implementing Decision (EU) 2016/2323 of 19 December 2016 establishing the European List of ship recycling facilities pursuant to Regulation (EU) No 1257/2013 of the European Parliament and of the Council on ship recycling (OJ L 345, 20.12.2016, p. 119).
- <sup>\*7</sup> Directive (EU) 2019/883 of the European Parliament and of the Council of 17 April 2019 on port reception facilities for the delivery of waste from ships, amending Directive 2010/65/EU and repealing Directive 2000/59/EC (OJ L 151, 7.6.2019, p. 116).
- <sup>\*8</sup> Directive (EU) 2016/802 of the European Parliament and of the Council of 11 May 2016 relating to a reduction in the sulphur content of certain liquid fuels (OJ L 132, 21.5.2016, p. 58).
- <sup>\*9</sup> (Version of 27.6.2023: [http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Sulphur-oxides-\(SOx\)-%E2%80%93Regulation-14.aspx](http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Sulphur-oxides-(SOx)-%E2%80%93Regulation-14.aspx)).
- <sup>\*10</sup> As regards the extension of the requirements applying in Emission Control Area to other Union seas, countries bordering the Mediterranean Sea are discussing the creation of relevant ECA under the legal framework of the Barcelona Convention.
- <sup>\*11</sup> (Version of 27.6.2023: [http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Nitrogenoxides-\(NOx\)-Regulation-13.aspx](http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Nitrogenoxides-(NOx)-Regulation-13.aspx)).
- <sup>\*12</sup> In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.;

(15) Section 6.11. is amended as follows:

- (a) in subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', the following points (d) and (e) are added:

'(d) where technologically and economically not feasible to comply with point (a), from 1 January 2026, the vessels that are able to run on zero direct (tailpipe) emission fuels or on fuels from renewable sources<sup>\*1</sup> have an attained Energy Efficiency Design Index (EEDI) value equivalent to reducing the EEDI reference line by at least 20 percentage points below the EEDI requirements applicable on 1 April 2022<sup>\*2</sup>, and:

(a) are able to plug-in at berth;

(b) for gas-fuelled ships, demonstrate the use of state-of-the-art measures and technologies to mitigate methane slippage emissions.

(e) where technologically and economically not feasible to comply with point (a), from 1 January 2026, in addition to an attained Energy Efficiency Existing Ship Index (EEXI) value equivalent to reducing the EEDI reference line by at least 10 percentage points below the EEXI requirements applicable on 1 January 2023<sup>\*3</sup>, the yearly average greenhouse gas intensity of the energy used on-board by a ship during a reporting period<sup>\*4</sup> does not exceed the following limits:

(a) 76,4 g CO<sub>2</sub>e/MJ from 1 January 2026 until 31 December 2029;

(b) 61,1 g CO<sub>2</sub>e/MJ from 1 January 2030 until 31 December 2034;

(c) 45,8 g CO<sub>2</sub>e/MJ from 1 January 2035 until 31 December 2039;

(d) 30,6 g CO<sub>2</sub>e/MJ from 1 January 2040 until 31 December 2044;

(e) 15,3 g CO<sub>2</sub>e/MJ from 1 January 2045.;

- (b) in subsection 'Technical screening criteria', subsection 'Do no significant harm ("DNSH")', points (4) and (5) are replaced by the following:

<p>(4) Transition to a circular economy</p>	<p>Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials.</p> <p>Measures are in place to prevent the generation of waste in the use phase (maintenance, operation of transport services with regards to catering waste) and to manage any remaining waste in accordance with the waste hierarchy.</p> <p>For existing ships above 500 gross tonnage and the new-built ones replacing them, the activity complies with the requirements of Regulation (EU) No 1257/2013. The scrap ships are recycled in facilities included on the European List of ship recycling facilities as laid down in Commission Implementing Decision 2016/2323.</p> <p>The activity complies with Directive (EU) 2019/883 as regards the protection of the marine environment against the negative effects from discharges of waste from ships.</p> <p>The ship is operated in accordance with Annex V to the International Convention for the Prevention of Pollution from Ships of 2 November 1973 (the IMO MARPOL Convention), in particular to produce reduced quantities of waste and to reduce legal discharges, by managing its waste in a sustainable and environmentally sound manner.</p>
<p>(5) Pollution prevention and control</p>	<p>As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Directive (EU) 2016/802, and with Regulation 14 of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,50 % in mass (the global sulphur limit) and 0,10 % in mass in emission control area (ECA) for sulphur oxides designated in the North and Baltic Seas as well as in the Mediterranean Sea (as of 2025) by the IMO<sup>5</sup>.</p> <p>As regards nitrogen oxides (NO<sub>x</sub>) emissions, vessels comply with Regulation 13 of Annex VI to IMO MARPOL Convention. Tier II NO<sub>x</sub> requirement applies to ships constructed after 2011. Only while operating in NO<sub>x</sub> emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NO<sub>x</sub> emissions<sup>6</sup>.</p> <p>Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention.</p> <p>Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012.</p>

- <sup>\*1</sup> Fuels that meet the technical screening criteria specified in Sections 3.10. and 4.13. of this Annex.
- <sup>\*2</sup> EEDI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-fifth session. The defined percentage points in the technical screening criteria for EEDI shall be added to EEDI percentage reduction factor.
- <sup>\*3</sup> EEXI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-sixth session. The defined percentage points in the Taxonomy technical screening criteria for EEXI must be added to EEXI percentage reduction factor. (Attained Energy Efficiency Existing Ship Index (EEXI), mandatory from 1 January 2023 for all ships in maritime freight/passenger transport, to measure their energy efficiency and to initiate the collection of data for the reporting of their annual operational carbon intensity indicator (CII) and CII rating. (version of 27.6.2023: <https://www.imo.org/en/MediaCentre/HotTopics/Pages/EEXI-CII-FAQ.aspx>).
- <sup>\*4</sup> The greenhouse gas intensity of the energy used on-board by a ship is verified by an independent third party and calculated as the amount of greenhouse gas emissions per unit of energy according to the methodology and default values specified in a Regulation of the European Parliament and of the Council on the use of renewable and low-carbon fuels in maritime transport and amending Directive 2009/16/EC.
- <sup>\*5</sup> As regards the extension of the requirements applying in Emission Control Area to other Union seas, countries bordering the Mediterranean Sea are discussing the creation of relevant ECA under the legal framework of the Barcelona Convention.
- <sup>\*6</sup> In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.’;

(16) Section 6.12. is amended as follows:

- (a) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, point 1. is replaced by the following:

‘1. The activity complies with one or more of the following criteria:

- (a) the retrofitting activity reduces fuel consumption of the vessel by at least 15 % expressed in grams of fuel per deadweight tons per nautical mile for freight vessels, or per gross tonnage per nautical mile for passenger vessels, as demonstrated by computational fluid dynamics (CFD), tank tests or similar engineering calculations;
- (b) enables the vessels to attain Energy Efficiency Existing Ships Index (EEXI) value at least 10 % below the EEXI requirements applicable on 1 January 2023 and if the vessels are able to run on zero direct (tailpipe) emission fuels or on fuels from renewable sources<sup>1</sup>, and have the ability to plug-in at berth and are equipped with plug-in power technology.’;

- (b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’ points (4) and (5) are replaced by the following:

<p>‘(4) Transition to a circular economy</p>	<p>Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials.</p>
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	<p>For existing ships above 500 gross tonnage and the new-built ones replacing them, the activity complies with the requirements of Regulation (EU) No 1257/2013. The scrap ships are recycled in facilities included on the European List of ship recycling facilities as laid down in Commission Implementing Decision 2016/2323.</p> <p>The activity complies with Directive (EU) 2019/883 as regards the protection of the marine environment against the negative effects from discharges of waste from ships.</p> <p>The ship is operated in accordance with Annex V to the International Convention for the Prevention of Pollution from Ships of 2 November 1973 (the IMO MARPOL Convention), in particular to produce reduced quantities of waste and to reduce legal discharges, by managing its waste in a sustainable and environmentally sound manner.</p>
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Directive (EU) 2016/802, and with Regulation 14 of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,50 % in mass (the global sulphur limit) and 0,10 % in mass in emission control area (ECA) for sulphur oxides designated in the North and Baltic Seas as well as in the Mediterranean Sea (as of 2025) by the IMO<sup>2</sup>.</p> <p>As regards nitrogen oxides (NO<sub>x</sub>) emissions, vessels comply with Regulation 13 of Annex VI to IMO MARPOL Convention. Tier II NO<sub>x</sub> requirement applies to ships constructed after 2011. Only while operating in NO<sub>x</sub> emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NO<sub>x</sub> emissions<sup>3</sup>.</p> <p>Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention.</p> <p>Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012.</p>

<sup>1</sup> Fuels that meet the technical screening criteria specified in Sections 3.10. and 4.13. of this Annex.

<sup>2</sup> As regards the extension of the requirements applying in Emission Control Area to other Union seas, countries bordering the Mediterranean Sea are discussing the creation of relevant ECA under the legal framework of the Barcelona Convention.

<sup>3</sup> In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.;

(17) in Section 6.13., subsection 'Description of the activity', the second paragraph is replaced by the following:

'The economic activities in this category could be associated with several NACE codes, in particular F42.11, F42.12, F42.13, F43.21, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.;

(18) Section 6.14. is amended as follows:

(a) in subsection 'Description of the activity', the second paragraph is replaced by the following:

'Manufacture, installation, technical consulting, retrofitting, upgrade, repair, maintenance, repurposing of products, equipment, systems and software related to one of the following elements:

(a) assembled railway track fixtures;

(b) rail constituents detailed in Points 2.2 to 2.6 to Annex II of Directive (EU) 2016/797.

The economic activities in this category could be associated with several NACE codes, in particular C25.99, C27.9, C30.20, F42.12, F42.13, M71.12, M71.20, F43.21, and H52.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.;

(b) in subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', point 1., point (d) is added:

'(d) digital tools enable an increase in efficiency, capacity or energy saving.;

(c) in subsection 'Technical screening criteria', subsection 'Do no significant harm ("DNSH")', points (4), (5) and (6) are replaced by the following:

'(4) Transition to a circular economy	<p>Operators limit waste generation in processes related to construction and demolition and take into account best available techniques. At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol<sup>1</sup>. Operators use selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling.</p> <p>For manufacturing of constituents, the activity assesses the availability of and, where feasible, adopts techniques that support:</p> <p>(a) reuse and use of secondary raw materials and re-used components in products manufactured;</p> <p>(b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured;</p> <p>(c) waste management that prioritises recycling over disposal, in the manufacturing process;</p> <p>(d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.</p>
(5) Pollution prevention and control	<p>Where appropriate, given the sensitivity of the area affected, in particular in terms of the size of population affected, noise and vibrations from use of infrastructure are mitigated by introducing open trenches, wall barriers, or other measures and they comply with Directive 2002/49/EC of the European Parliament and of the Council<sup>2</sup>.</p>

	Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works. For manufacturing of constituents, the activity complies with the criteria set out in Appendix C to this Annex.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex. In addition, the following is to be ensured:  (a) in the Union, in relation with Natura 2000 sites: the activity does not have significant effects on Natura 2000 sites in view of their conservation objectives on the basis of an appropriate assessment carried out in accordance with Article 6(3) of Council Directive 92/43/EEC <sup>3</sup> ;  (b) in the Union, in any area: the activity is not detrimental to the recovery or maintenance of the populations of species protected under Directive 92/43/EEC and Directive 2009/147/EC of the European Parliament and of the Council <sup>4</sup> at a favourable conservation status. The activity is also not detrimental to the recovery or maintenance of the habitat types concerned and protected under Directive 92/43/EEC at a favourable conservation status;  (c) outside of the Union, activities are conducted in accordance with applicable law related to the conservation of habitats and species.

<sup>31</sup> EU Construction & Demolition Waste Management Protocol, September 2016: <https://ec.europa.eu/docsroom/documents/20509/>.

<sup>32</sup> Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise – Declaration by the Commission in the Conciliation Committee on the Directive relating to the assessment and management of environmental noise (OJ L 189, 18.7.2002, p. 12).

<sup>33</sup> Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

<sup>34</sup> Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7).;

(19) in Section 6.15., subsection ‘Description of the activity’, the second paragraph is replaced by the following:

‘The economic activities in this category could be associated with several NACE codes, in particular F42.11, F42.13, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(20) Section 6.16. is amended as follows:

(a) Subsection ‘Description of the activity’ is replaced by the following:

*‘Description of the activity*

Construction, modernisation, operation and maintenance of infrastructure that is required for zero tailpipe CO<sub>2</sub> operation of vessels or the port’s own operations, as well as infrastructure dedicated to transshipment and modal shift and service facilities, safety and traffic management systems.

The economic activities in this category excludes dredging of waterways.

The economic activities in this category could be associated with several NACE codes, in particular F42.91, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. An economic activity in this category is an enabling activity as referred to in Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.;

(b) in subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', point 1., point (e) is added:

'(e) the modernisation of the existing infrastructure necessary to enable modal shift and fit for use by vessels with zero direct (tailpipe) CO<sub>2</sub> emissions and that has been subject to a verified climate proofing assessment in accordance with Commission Notice – Technical guidance on the climate proofing of infrastructure in the period 2021-2027 (2021/C 373/01).';

(c) in subsection 'Technical screening criteria', subsection 'Do no significant harm ("DNSH")', points (3), (4), (5) and (6) are replaced by the following:

<p>'(3) Sustainable use and protection of water and marine resources</p>	<p>The activity complies with the requirements laid down in Article 4 of Directive 2000/60/EC.</p> <p>In accordance with Article 4 of Directive 2000/60/EC and in particular paragraph 7 of that Article, an impact assessment of the project is to be carried out to assess all its potential impacts on the status of water bodies within the same river basin and on protected habitats and species directly dependent on water, considering in particular migration corridors, free-flowing rivers or ecosystems close to undisturbed conditions.</p> <p>The assessment is based on recent, comprehensive and accurate data, including monitoring data on biological quality elements that are specifically sensitive to hydromorphological alterations, and on the expected status of the water body as a result of the new activities, as compared to its current one. It assesses, in particular, the cumulated impacts of the new project with other existing or planned infrastructure in the river basin.</p> <p>On the basis of that impact assessment, it has been established that the project is conceived, by design and location and by mitigation measures, so that it complies with one of the following requirements:</p> <p>(a) the project does not entail any deterioration nor compromises the achievement of good status or potential of the specific water body it relates to;</p> <p>(b) where the project risks to deteriorate or compromise the achievement of good status/potential of the specific water body it relates to, such deterioration is not significant, and is justified by a detailed cost-benefit assessment demonstrating both of the following:</p> <p>(i) the overriding reasons in the public interest or the fact that the benefits expected from the planned navigation infrastructure project in terms of benefits to climate change mitigation or climate change adaptation outweigh the costs from deteriorating the status of water that are accruing to the environment and to society;</p>
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	<p>(ii) the fact that the overriding public interest or the benefits expected from the activity cannot, for reasons of technical feasibility or disproportionate cost, be achieved by alternative means that would lead to a better environmental outcome (such as nature-based solutions, alternative location, rehabilitation/refurbishment to existing infrastructures, or use of technologies not disrupting river continuity).</p> <p>All technically feasible and ecologically relevant mitigation measures are implemented to reduce adverse impacts on water as well as on protected habitats and species directly dependent on water.</p> <p>Mitigation measures include, where relevant and depending on the ecosystems naturally present in the affected water bodies:</p> <p>(a) measures to ensure conditions as close as possible to undisturbed continuity, including measures to ensure longitudinal and lateral continuity, minimum ecological flow and sediment flow;</p> <p>(b) measures to protect or enhance morphological conditions and habitats for aquatic species;</p> <p>(c) measures to reduce adverse impacts of eutrophication.</p> <p>The effectiveness of those measures is monitored in the context of the authorisation or permit setting out the conditions aimed at achieving good status or potential of the affected water body.</p> <p>The project does not permanently compromise the achievement of good status/potential in any of the water bodies in the same river basin district.</p> <p>In addition to the mitigation measures, and where relevant, compensatory measures are implemented to ensure that the project does not result in overall deterioration of status of water bodies in the same river basin district. That result is achieved by restoring (longitudinal or lateral) continuity within the same river basin district to an extent that compensates the disruption of continuity, which the planned navigation infrastructure project may cause. Compensation starts prior to the execution of the project.</p>
(4) Transition to a circular economy	<p>Operators limit waste generation in processes related to construction and demolition and take into account best available techniques. At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. Operators use selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling.</p> <p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <p>(a) reuse and use of secondary raw materials and reused components in products manufactured;</p>

	<p>(b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured;</p> <p>(c) waste management that prioritises recycling over disposal, in the manufacturing process;</p> <p>(d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.</p>
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Measures are taken to reduce noise, vibration, dust and pollutant emissions during construction maintenance works.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>An Environmental Impact Assessment (EIA) or a screening<sup>*1</sup> has been completed in accordance with Directive 2011/92/EU<sup>*2</sup>. Where an EIA has been carried out, the required mitigation and compensation measures for protecting the environment are implemented.</p> <p>The activity does not have significant effects on protected areas (Unesco World Heritage sites, Key Biodiversity Areas, as well as other protected areas than Natura 2000 sites), and protected species based on an assessment of its impact that takes into account the best available knowledge<sup>*3</sup>.</p> <p>In addition, the following is to be ensured:</p> <p>(a) in the Union, in relation with Natura 2000 sites: the activity does not have significant effects on Natura 2000 sites in view of their conservation objectives on the basis of an appropriate assessment carried out in accordance with Article 6(3) of Council Directive 92/43/EEC;</p> <p>(b) in the Union, in any area: the activity is not detrimental to the recovery or maintenance of the populations of species protected under Directive 92/43/EEC and Directive 2009/147/EC at a favourable conservation status. The activity is also not detrimental to the recovery or maintenance of the habitat types concerned and protected under Directive 92/43/EEC at a favourable conservation status;</p> <p>(c) in the Union, the introduction of invasive alien species is prevented, or their spread is managed in accordance with Regulation (EU) No 1143/2014 of the European Parliament and of the Council<sup>*4</sup>;</p> <p>(d) outside of the Union, activities are conducted in accordance with applicable law related to the conservation of habitats, species and the management of invasive alien species.</p>

<sup>\*1</sup> The procedure through which the competent authority determines whether projects listed in Annex II to Directive 2011/92/EU is to be made subject to an environmental impact assessment (as referred to in Article 4(2) of that Directive).

<sup>\*2</sup> For activities in third countries, in accordance with equivalent applicable national law or international standards requiring the completion of an EIA or screening, for example, IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks.

<sup>33</sup> For activities located in third countries, in accordance with equivalent applicable national law or international standards, that aim at the conservation of natural habitats, wild fauna and wild flora, and that require to carry out (1) a screening procedure to determine whether, for a given activity, an appropriate assessment of the possible impacts on protected habitats and species is needed; (2) such an appropriate assessment where the screening determines that it is needed, for example IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.

<sup>34</sup> Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35).;

(21) Section 6.17. is amended as follows:

(a) in subsection 'Description of the activity', the first paragraph is replaced by the following:

*'Description of the activity'*

Construction, modernisation, maintenance and operation of infrastructure that is required for zero tailpipe CO<sub>2</sub> operation of aircraft or the airport's own operations, and for provision of fixed electrical ground power and preconditioned air to stationary aircraft as well as infrastructure dedicated to transshipment with rail and water transport.;

(b) in subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', point (d) is added:

'(d) the infrastructure and installations are dedicated to transshipping freight with rail and water transport: terminal infrastructure and superstructures for loading, unloading and transshipment of goods.;

(22) the following Sections 6.18., 6.19., and 6.20. are added:

**'6.18. Leasing of aircraft'**

*Description of the activity*

Renting and leasing of aircraft and aircraft parts and equipment<sup>31</sup>.

The economic activities in this category could be associated with a NACE code, in particular N77.35, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Where an economic activity in this category does not fulfil the substantial contribution criterion specified in point (a) of this Section, the activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852, provided it complies with the remaining technical screening criteria set out in this Section.

*Technical screening criteria*

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**Substantial contribution to climate change mitigation**

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The activity consists of renting or leasing of one of the following:

- (a) the aircraft with zero direct (tailpipe) CO<sub>2</sub> emissions;
  - (b) the aircraft delivered before 11 December 2023, complying with the technical screening criteria referred to in Section 3.21., subsection 'Substantial contribution to climate change mitigation', points (b) or (c);
  - (c) the aircraft delivered after 11 December 2023 complying with the technical screening criteria referred to in Section 3.21., subsection "Substantial contribution to climate change mitigation", points (b) or (c) and with the commitment that another non-compliant aircraft in the fleet is either:
    - (i) permanently withdrawn from use within 6 months of delivery of the compliant aircraft, in which case, the replacement ratio does not apply; or
-

- (ii) permanently withdrawn from the fleet within six months of delivery of the compliant aircraft in which case the share of Taxonomy compliance of eligible aircraft is limited by the replacement ratio as set out in Section 3.21;

whereby the aircraft permanently withdrawn from use or from the fleet:

- (i) is non-compliant with the margins set out in Section 3.21., subsection “Substantial contribution to climate change mitigation”, point (b);
- (ii) has at least 80 % of maximum take-off weight of the compliant aircraft;
- (iii) has remained in the fleet within at least 12 months prior to its withdrawal;
- (iv) has a proof of airworthiness dating back less than 6 months prior to the delivery of the compliant aircraft.

The lessor ensures that aircraft in point (b) or (c) is operated on sustainable aviation fuels (SAF) consistently with the criteria specified in point (d) and paragraph 2 of Section 6.19 of this Annex.

Do no significant harm (“DNSH”)

(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	<p>Measures are in place to prevent generation of waste in the use phase (maintenance) and to manage any remaining waste in accordance with the waste hierarchy.</p> <p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none"> <li>(a) reuse and use of secondary raw materials and re-used components in products manufactured;</li> <li>(b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured;</li> <li>(c) waste management that prioritises recycling over disposal in the manufacturing process;</li> <li>(d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.</li> </ul> <p>Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials.</p>

(5)	Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>The aircraft complies with the relevant requirements referred to in Article 9(2) of Regulation (EU) 2018/1139.</p> <p>The aircraft referred to in subsection “Substantial contribution to climate change mitigation”, points (b) to (c), complies with the following standards:</p> <p>(a) for aircraft other than freighter: amendment 13 of Volume I (noise), Chapter 14 of Annex 16 to the Chicago Convention, where the sum of the differences at all three measurement points between the maximum noise levels and the maximum permitted noise levels specified in 14.4.1.1, 14.4.1.2 and 14.4.1.3, shall not be less than 22 EPNdB; for freighter aircraft: amendment 13 of Volume I (noise), Chapter 14 of Annex 16 to the Chicago Convention;</p> <p>(b) amendment 10 of Volume II (engine emissions), Chapters 2 and 4, of Annex 16 to the Chicago Convention.</p>
(6)	Protection and restoration of biodiversity and ecosystems	N/A

#### 6.19. Passenger and freight air transport

##### *Description of the activity*

Purchase, financing and operation of aircraft including transport of passengers and goods.

The economic activity does not include leasing of aircraft referred to in Section 6.18.

The economic activities in this category could be associated with several NACE codes, in particular H51.1 and H51.21, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Where an economic activity in this category does not fulfil the substantial contribution criterion specified in point (a) of this Section, the activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852, provided it complies with the remaining technical screening criteria set out in this section.

##### *Technical screening criteria*

##### Substantial contribution to climate change mitigation

The activity is performed using one of the following:

- (a) the aircraft with zero direct (tailpipe) CO<sub>2</sub> emissions;
- (b) until 31 December 2029, the aircraft acquired before 11 December 2023, complying with the technical screening criteria specified in Section 3.21., subsection “Substantial contribution to climate change mitigation”, points (b) or (c);
- (c) until 31 December 2029, the aircraft acquired after 11 December 2023, complying with the technical screening criteria specified in Section 3.21., subsection “Substantial contribution to climate change mitigation”, points (b) or (c), and with the commitment that another non-compliant aircraft in the fleet is either:
  - (i) permanently withdrawn from use within 6 months of delivery of the compliant aircraft in which case, the replacement ratio does not apply; or

- (ii) permanently withdrawn from the fleet within 6 months of delivery of the compliant aircraft in which case, the share of Taxonomy compliance of eligible aircraft is limited by the replacement ratio as set out in Section 3.21;

whereby the aircraft permanently withdrawn from use or from the fleet:

- (i) is non-compliant with the margins defined in Section 3.21., subsection “Substantial contribution to climate change mitigation”, point (b);
  - (ii) has at least 80 % of maximum take-off weight of the compliant aircraft;
  - (iii) has remained in the fleet within at least 12 months prior to its withdrawal;
  - (iv) has a proof of airworthiness dating back less than 6 months prior to the delivery of the compliant aircraft;
- (d) from 1 January 2030, the aircraft meeting technical screening criteria specified in points (b) or (c) above and operated with a minimum share of sustainable aviation fuels (SAF), corresponding to 15 % in 2030 and increased by 2 percentage points annually thereafter;
- (e) the aircraft operated with a minimum share of sustainable aviation fuels (SAF), corresponding to 5 % SAF in 2022, with the percentage of SAF increasing by 2 percentage points annually thereafter.

The SAF use requirement referred to in points (d) and (e) is calculated with reference to the total aviation fuel used by the compliant aircraft and SAF used at the fleet level. Operators calculate compliance as the ratio of the quantity (expressed in tonnes) of SAF purchased at the fleet level divided by the total aviation fuel used by the compliant aircraft multiplied by 100. SAF are defined in a regulation on ensuring a level playing field for sustainable air transport.

Do no significant harm (“DNSH”)

(2)	Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3)	Sustainable use and protection of water and marine resources	N/A
(4)	Transition to a circular economy	Measures are in place to prevent generation of waste in the use phase (maintenance, operation of transport services with regards to catering waste) and to manage any remaining waste in accordance with the waste hierarchy. Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials.

(5)	Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>The aircraft complies with the relevant requirements referred to in Article 9(2) of the Regulation (EU) 2018/1139.</p> <p>The aircraft compliant with the technical screening criteria in points (b) to (e) complies with the following standards:</p> <p>(a) for aircraft other than freighter: amendment 13 of Volume I (noise), Chapter 14 of Annex 16 to the Chicago Convention, where the sum of the differences at all three measurement points between the maximum noise levels and the maximum permitted noise levels specified in 14.4.1.1, 14.4.1.2 and 14.4.1.3, shall not be less than 22 EPNdB; for freighter aircraft: amendment 13 of Volume I (noise), Chapter 14 of Annex 16 to the Chicago Convention;</p> <p>(b) amendment 10 of Volume II (engine emissions), Chapters 2 and 4, of Annex 16 to the Chicago Convention.</p>
(6)	Protection and restoration of biodiversity and ecosystems	N/A

## 6.20. Air transport ground handling operations

### *Description of the activity*

Manufacture, repair, maintenance, overhaul, retrofitting, design, repurposing and upgrade, purchase, financing, renting, leasing and operation of equipment and service activities incidental to air transportation (ground handling), including ground services activities at airports and cargo handling, including loading and unloading of goods from aircraft.

The economic activity includes:

- (a) vehicles for aircraft marshalling and other services within the apron;
- (b) equipment for passenger boarding, including passenger shuttles, mobile steps;
- (c) equipment for baggage and freight handling including belt loaders, baggage tractors, airport pallet trucks lower deck loaders, main deck loaders;
- (d) equipment for catering including cool container dollies, excluding equipment with refrigeration units powered by an internal combustion engine;
- (e) maintenance equipment including maintenance stands and platforms;
- (f) pushback tugs;
- (g) de-icing equipment for aircraft and engine de-icing;
- (h) snow ploughs and other snow clearance and surface de-icing equipment;
- (i) non-autonomous taxiing.

The economic activity does not include vehicles for transport of passengers and crew and for aircraft refuelling used within the airport covered in Sections 3.3., 6.3. and 6.6 of this Annex.

The economic activities in this category could be associated with several NACE codes, in particular H52.23, H52.24, H52.29 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

*Technical screening criteria*

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Substantial contribution to climate change mitigation

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Ground handling vehicles' direct (tailpipe) CO<sub>2</sub> emissions are zero.  
The propulsion of all ground handling devices and equipment comes from a zero-emissions motor.

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Do no significant harm ("DNSH")

(2)	Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3)	Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.  With regard to de-icing activities, measures are in place to ensure the necessary discharge controls at airport level, to reduce the environmental impact on watercourses, including through use of more environmentally sustainable chemicals, glycol recovery and surface water treatment.
(4)	Transition to a circular economy	Measures are in place to prevent generation of waste in the use phase (maintenance, operation of transport services with regards to catering waste) and to manage any remaining waste in accordance with the waste hierarchy.  Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials.
(5)	Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex.
(6)	Protection and restoration of biodiversity and ecosystems	N/A

\*1 The activity includes leasing of parts and equipment to the extent that they can be linked to an eligible aircraft type and improves or maintains the level of efficiency of the aircraft.;



- (23) in Section 7.1., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (5) is replaced by the following:

(5) Pollution prevention and control	<p>Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex.</p> <p>Building components and materials used in the construction that may come into contact with occupiers<sup>*1</sup> emit less than 0,06 mg of formaldehyde per m<sup>3</sup> of test chamber air upon testing in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006 and less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m<sup>3</sup> of test chamber air, upon testing in accordance with CEN/EN 16516<sup>*2</sup> or ISO 16000-3:2011<sup>*3</sup> or other equivalent standardised test conditions and determination methods<sup>*4</sup>.</p> <p>Where the new construction is located on a potentially contaminated site (brownfield site), the site has been subject to an investigation for potential contaminants, for example using standard ISO 18400<sup>*5</sup>.</p> <p>Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
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<sup>\*1</sup> Applying to paints and varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, internal insulation and interior surface treatments, such as those to treat damp and mould.

<sup>\*2</sup> CEN/TS 16516: 2013, Construction products – Assessment of release of dangerous substances – Determination of emissions into indoor air.

<sup>\*3</sup> ISO 16000-3:2011, Indoor air – Part 3: Determination of formaldehyde and other carbonyl compounds in indoor air and test chamber air – Active sampling method (version of 4.6.2021: <https://www.iso.org/standard/51812.html>).

<sup>\*4</sup> The emissions thresholds for carcinogenic volatile organic compounds relate to a 28-day test period.

<sup>\*5</sup> ISO 18400 series on Soil quality – Sampling.’;

- (24) in Section 7.2., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (5) is replaced by the following:

(5) Pollution prevention and control	<p>Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex.</p> <p>Building components and materials used in the building renovation that may come into contact with occupiers<sup>*1</sup> emit less than 0,06 mg of formaldehyde per m<sup>3</sup> of test chamber air upon testing in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006 and less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m<sup>3</sup> of test chamber air, upon testing in accordance with CEN/EN 16516 or ISO 16000-3:2011<sup>*2</sup> or other equivalent standardised test conditions and determination methods<sup>*3</sup>.</p> <p>Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
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<sup>\*1</sup> Applying to paints and varnishes, ceiling tiles, floor coverings (including associated adhesives and sealants), internal insulation and interior surface treatments (such as to treat damp and mould).

<sup>\*2</sup> ISO 16000-3:2011, Indoor air – Part 3: Determination of formaldehyde and other carbonyl compounds in indoor air and test chamber air – Active sampling method (version of 4.6.2021: <https://www.iso.org/standard/51812.html>).

<sup>\*3</sup> The emissions thresholds for carcinogenic volatile organic compounds relate to a 28-day test period.;

(25) in Appendix B the following paragraph is added:

‘The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in point 5 of Article 3 of Directive 2008/56/EC of the European Parliament and of the Council<sup>\*1, \*2</sup>, taking into account the Commission Decision (EU) 2017/848<sup>\*3</sup> in relation to the relevant criteria and methodological standards for those descriptors.

<sup>\*1</sup> Directive 2008/56/EC of the European Parliament and of the Council of 17 June 2008 establishing a framework for community action in the field of marine environmental policy (Marine Strategy Framework Directive) (OJ L 164, 25.6.2008, p. 19).

<sup>\*2</sup> The definition laid down in point 5 of Article 3 of Directive 2008/56/EC provides in particular that good environmental status is to be determined on the basis of the qualitative descriptors laid down in Annex I to that Directive.

<sup>\*3</sup> Commission Decision (EU) 2017/848 of 17 May 2017 laying down criteria and methodological standards on good environmental status of marine waters and specifications and standardised methods for monitoring and assessment, and repealing Decision 2010/477/EU (OJ L 125, 18.5.2017, p. 43).;

(26) in Appendix C, point (f) is replaced by the following:

‘(f) substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1 % weight by weight (w/w), and meeting the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 and that were identified in accordance with Article 59(1) of that Regulation for a period of at least eighteen months, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions”;

<sup>\*1</sup> The Commission will review the exceptions from the prohibition from manufacturing, placing on the market or use of the substances referred to in point (f) once it will have published horizontal principles on essential use of chemicals.;

(27) in Appendix C, point (g) is deleted;

(28) in Appendix C, the following paragraph is added after point (f):

‘In addition, the activity does not lead to the manufacture, presence in the final product or output, or placing on the market, of other substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1 % weight by weight (w/w), that meet the criteria of Regulation (EC) No 1272/2008 for one of the hazard classes or hazard categories mentioned in Article 57 of Regulation (EC) No 1907/2006, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions”<sup>\*1</sup>.

<sup>\*1</sup> The Commission will review the exceptions from the prohibition from manufacture, presence in the final product or output, or placing on the market of the substances referred to in this paragraph once it will have published horizontal principles on essential use of chemicals.;

## ANNEX II

## AMENDMENTS TO ANNEX II TO DELEGATED REGULATION (EU) 2021/2139

Annex II to Delegated Regulation (EU) 2021/2139 is amended as follows:

- (1) in Section 3.13., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (6) is replaced by the following:

‘(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.’
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- (2) in Section 4.14., subsection ‘Description of the activity’, the third paragraph is replaced by the following:

‘The economic activities in this category could be associated with several NACE codes, in particular D35.22, F42.21 and H49.50 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

- (3) In Section 4.14., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (1) is replaced by the following:

‘(1) Climate change mitigation	<p>The conversion, repurposing or retrofit does not increase gas transmission and distribution capacity.</p> <p>The conversion, repurposing or retrofit does not extend the lifespan of the networks beyond their projected lifespan before the conversion, repurposing or retrofit, unless the network is dedicated to hydrogen or other low-carbon gases.’</p>
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- (4) in Section 5.6., subsection ‘Description of the activity’, the second paragraph is replaced by the following:

‘The economic activities in this category could be associated with several NACE codes, in particular E37.00 and F42.99 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

- (5) the following Section 5.13. is inserted:

**‘5.13. Desalination**

*Description of the activity*

Construction, operation, upgrade, extension and renewal of desalination plants to produce water to be distributed in drinking water supply systems.

The economic activity includes abstraction of marine or brackish water, pre-treatment (such as treatment designed to remove contaminants, scale formation or membrane fouling), treatment (such as reverse osmosis using membrane technology), post-treatment (disinfection and conditioning) and storage of processed water. The economic activity also includes the disposal of brine (reject water) accomplished by means of deep-sea pipes or outflows providing dilution, or through other brine discharge techniques for plants located on more inland sites (such as for brackish water desalination).

The economic activity may be applied to waters with varying levels of salinity, as long as those waters do not qualify as freshwater, as defined in Annex II to Directive 2000/60/EC.

The economic activities in this category could be associated with several NACE codes, in particular E36.00 and F42.9, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Where an economic activity in this category complies with the substantial contribution criterion specified in point 5, the activity is an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, provided that it meets the technical screening criteria set out in this Section.

#### *Technical screening criteria*

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##### Substantial contribution to climate change adaptation

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1. The economic activity has implemented physical and non-physical solutions ("adaptation solutions") that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex by performing a robust climate risk and vulnerability assessment with the following steps:
  - (a) screening of the activity to identify which physical climate risks from the list in Appendix A to this Annex may affect the performance of the economic activity during its expected lifetime;
  - (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Appendix A to this Annex, a climate risk and vulnerability assessment to assess the materiality of the physical climate risks on the economic activity;
  - (c) an assessment of adaptation solutions that can reduce the identified physical climate risk.

The climate risk and vulnerability assessment is proportionate to the scale of the activity and its expected lifespan, such that:

- (a) for activities with an expected lifespan of less than 10 years, the assessment is performed, at least by using climate projections at the smallest appropriate scale;
  - (b) for all other activities, the assessment is performed using the highest available resolution, state-of-the-art climate projections across the existing range of future scenarios<sup>1</sup> consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
  3. The climate projections and assessment of impacts are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports<sup>2</sup>, scientific peer-reviewed publications and open source<sup>3</sup> or paying models.
  4. The adaptation solutions implemented:
    - (a) do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
    - (b) favour nature-based solutions<sup>4</sup> or rely on blue or green infrastructure<sup>5</sup> to the extent possible;
    - (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
    - (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
    - (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:
- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
  - (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

Do no significant harm ("DNSH")

(1) Climate change mitigation	The greenhouse gas emissions from the desalination plant do not exceed 1 080 gCO <sub>2</sub> e/m <sup>3</sup> of freshwater produced (including treatments, pumping and brine disposal and the related energy use).
(3) Sustainable use and protection of water and marine resources	<p>Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential as defined in Article 2, points (22) and (23), of Regulation (EU) 2020/852, in accordance with Directive 2000/60/EC<sup>6</sup> and with a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.</p> <p>The project has been authorised by the competent authority, in the framework of integrated water management, having as priority taken into account all other viable water supply options, water demand management and efficiency measures, in consultation with the water management authorities.</p> <p>An Environmental Impact Assessment or screening is carried out in accordance with national legislation, and includes an assessment of the impact on freshwater and marine waters in accordance with Directives 2000/60/EC and 2008/56/EC.</p> <p>The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in Article 2, points (21) of Regulation (EU) 2020/852 and in accordance with Directive 2008/56/EC, that requires in particular that the appropriate measures are taken to prevent or mitigate impacts in relation to the descriptors laid down in Annex I to that Directive, taking into account the Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors.</p> <p>The activity complies with Directive 2014/89/EU of the European Parliament and of the Council<sup>7</sup>.</p> <p>In order to limit thermal anomalies associated with the discharge of waste heat, the operator of desalination plants controls:</p> <ul style="list-style-type: none"> <li>(a) the maximum temperature of the recipient marine water body after mixing;</li> <li>(b) the maximum temperature difference between the discharged brine water and the recipient marine water body.</li> </ul>

		The temperature control is implemented in accordance with the threshold values set out in Union law and national law.
(4)	Transition to a circular economy	N/A
(5)	Pollution prevention and control	<p>The brine disposal is based on an environmental impact study including a site-specific assessment of impacts relative to brine marine disposal taking into account the following elements:</p> <p>(a) description and understanding of the local baseline conditions, such as seawater quality, topography, hydrodynamic characteristics, and marine ecosystems based on field measurements and surveys;</p> <p>(b) analysis of brine discharge impacts, based on dispersion modelling of the brine discharge and laboratory toxicity testing, aimed at defining safe discharge conditions taking into account salt concentration, total alkalinity, temperature and toxic metals.</p> <p>The level of detail required in the assessment is appropriate to the size, process and recovery rates of the desalination plant, as well as its location.</p> <p>The environmental impact study demonstrates that the impact of brine discharge does not deteriorate the ecosystem's integrity.</p> <p>Based on the environmental impact study, the activity adopts safe brine discharge criteria, including site-specific minimum brine dilution objectives, based on an appropriate characterisation of local water conditions, ecosystems, species and habitats, in order to mitigate the possible adverse effects of brine disposal.</p>
(6)	Protection and restoration of biodiversity and ecosystems	<p>An Environmental Impact Assessment (EIA) or screening<sup>*8</sup> has been completed in accordance with relevant EIA national legislation<sup>9</sup>. Where an EIA has been carried out, the required mitigation, restoration or compensation measures for protecting the environment are implemented.</p> <p>The activity does not have significant effects on protected areas (Unesco World Heritage sites, Key Biodiversity Areas, as well as other protected areas than Natura 2000 sites), and protected species based on an assessment of its impact that takes into account the best available knowledge<sup>*10</sup>.</p>

<sup>\*1</sup> Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

<sup>\*2</sup> Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

<sup>\*3</sup> Such as Copernicus services managed by the European Commission.

- <sup>\*4</sup> Nature-based solutions are defined as “solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions”. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of 27.6.2023: [https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions\\_en/](https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/)).
- <sup>\*5</sup> See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) – Enhancing Europe’s Natural Capital (COM(2013) 249 final).
- <sup>\*6</sup> For activities in third countries, in accordance with applicable national law or international standards which pursue equivalent objectives of good water status and good ecological potential, through equivalent procedural and substantive rules, i.e. a water use and protection management plan developed in consultation with relevant stakeholders which ensures that: 1) the impact of the activities on the identified status or ecological potential of potentially affected water body or bodies is assessed and 2) deterioration or prevention of good status/ecological potential is avoided or, where this is not possible, 3) justified by the lack of better environmental alternatives which are not disproportionately costly/technically unfeasible, and all practicable steps are taken to mitigate the adverse impact on the status of the body of water.
- <sup>\*7</sup> Directive 2014/89/EU of the European Parliament and of the Council of 23 July 2014 establishing a framework for maritime spatial planning (OJ L 257, 28.8.2014, p. 135).
- <sup>\*8</sup> The procedure through which the competent authority determines whether projects listed in Annex II to Directive 2011/92/EU is to be made subject to an environmental impact assessment (as referred to in Article 4(2) of that Directive).
- <sup>\*9</sup> For activities in third countries, in accordance with equivalent applicable national law or international standards requiring the completion of an EIA or screening, for example, IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks.
- <sup>\*10</sup> For activities located in third countries, in accordance with equivalent applicable national law or international standards, that aim at the conservation of natural habitats, wild fauna and wild flora, and that require to carry out (1) a screening procedure to determine whether, for a given activity, an appropriate assessment of the possible impacts on protected habitats and species is needed; (2) such an appropriate assessment where the screening determines that it is needed, for example IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.’

- (6) in Section 6.3., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (5) is replaced by the following:

<p>(5) Pollution prevention and control</p>	<p>For road vehicles of category M, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the highest two populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL).</p> <p>Where applicable, vehicles comply with the requirements of the most recent applicable stage of the Euro VI heavy duty emission type-approval set out in accordance with Regulation (EC) No 595/2009.’</p>
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(7) title of Section 6.5. is replaced by the following:

‘6.5. Transport by motorbikes, passenger cars and light commercial vehicles’;

(8) Section 6.5. is amended as follows:

(a) in subsection ‘Description of the activity’, the first paragraph is replaced by the following:

‘Purchase, financing, renting, leasing and operation of vehicles designated as category M1<sup>\*1</sup>, N1<sup>\*2</sup> both falling under the scope of Regulation (EC) No 715/2007, or L (2- and 3-wheel vehicles and quadricycles)<sup>\*3</sup>’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (5) is replaced by the following:

‘(5) Pollution prevention and control	<p>Vehicles comply with requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval<sup>*4</sup> set out in in accordance with Regulation (EC) No 715/2007.</p> <p>Vehicles comply with the emission thresholds for clean light-duty vehicles set out in Table 2 of the Annex to Directive 2009/33/EC.</p> <p>For road vehicles of categories M and N, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the highest two populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL).</p> <p>Vehicles comply with Regulation (EU) No 540/2014.</p>
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<sup>\*1</sup> As referred to in Article 4(1), point (a)(i), of Regulation (EU) 2018/858.

<sup>\*2</sup> As referred to in Article 4(1), point (b)(i), of Regulation (EU) 2018/858.

<sup>\*3</sup> As referred to in Article 4(1) of Regulation (EU) 2018/858.

<sup>\*4</sup> Commission Regulation (EU) 2018/1832.’;

(9) in Section 6.6., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (5) is replaced by the following:

‘(5) Pollution prevention and control	<p>For road vehicles of categories M and N, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the highest two populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL).</p> <p>Vehicles comply with the requirements of the most recent applicable stage of the Euro VI heavy duty emission type-approval<sup>*1</sup> set out in accordance with Regulation (EC) No 595/2009.</p> <p>Vehicles comply with Regulation (EU) No 540/2014.</p>
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<sup>\*1</sup> Commission Regulation (EU) No 582/2011 implementing and amending Regulation (EC) No 595/2009 of the European Parliament and of the Council with respect to emissions from heavy duty vehicles (Euro VI) and amending Annexes I and III to Directive 2007/46/EC of the European Parliament and of the Council (OJ L 167, 25.6.2011, p. 1).’;



(10) Section 6.12. is amended as follows:

- (a) in subsection 'Technical screening criteria', the title 'Substantial contribution to climate change mitigation' is replaced by the title 'Substantial contribution to climate change adaptation';
- (b) in subsection 'Technical screening criteria', subsection 'Do no significant harm ("DNSH")', point (2) is replaced by the following:

'(1) Climate change mitigation	The vessels are not dedicated to the transport of fossil fuels.'
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(11) in Section 6.13., subsection 'Description of the activity', the second paragraph is replaced by the following:

'The economic activities in this category could be associated with several NACE codes, in particular F42.11, F42.12, F42.13, F43.21, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.;

(12) in Section 6.15., subsection 'Description of the activity', the second paragraph is replaced by the following:

'The economic activities in this category could be classified under several NACE codes, in particular F42.11, F42.13, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.;

(13) in Section 6.16., subsection 'Description of the activity', the third paragraph is replaced by the following:

'The economic activities in this category could be associated with several NACE codes, in particular F42.91, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.;

(14) in Section 7.1., subsection 'Technical screening criteria', subsection 'Do no significant harm ("DNSH")', point (5) is replaced by the following:

'(5) Pollution prevention and control	<p>Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex.</p> <p>Building components and materials used in the construction that may come into contact with occupiers<sup>1</sup> emit less than 0,06 mg of formaldehyde per m<sup>3</sup> of test chamber air upon testing in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006 and less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m<sup>3</sup> of test chamber air, upon testing in accordance with CEN/EN 16516<sup>2</sup> or ISO 16000-3<sup>3</sup> or other equivalent standardised test conditions and determination methods<sup>4</sup>.</p> <p>Where the new construction is located on a potentially contaminated site (brownfield site), the site has been subject to an investigation for potential contaminants, for example using standard ISO 18400<sup>5</sup>.</p> <p>Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
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<sup>1</sup> Applying to paints and varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, internal insulation and interior surface treatments, such as those to treat damp and mold.

<sup>2</sup> CEN/TS 16516: 2013, Construction products – Assessment of release of dangerous substances – Determination of emissions into indoor air.

- <sup>\*3</sup> ISO 16000-3:2011, Indoor air – Part 3: Determination of formaldehyde and other carbonyl compounds in indoor air and test chamber air – Active sampling method.
- <sup>\*4</sup> The emissions thresholds for carcinogenic volatile organic compounds relate to a 28-day test period.
- <sup>\*5</sup> ISO 18400 series on Soil quality – Sampling.’;

- (15) in Section 7.2., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (5) is replaced by the following:

‘(5) Pollution prevention and control	<p>Building components and materials used in the construction complies with the criteria set out in Appendix C to this Annex.</p> <p>Building components and materials used in the building renovation that may come into contact with occupiers<sup>*1</sup> emit less than 0,06 mg of formaldehyde per m<sup>3</sup> of test chamber air upon testing in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006 and less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m<sup>3</sup> of test chamber air, upon testing in accordance with CEN/EN 16516<sup>*2</sup> or ISO 16000-3:2011<sup>*3</sup> or other equivalent standardised test conditions and determination methods<sup>*4</sup>.</p> <p>Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
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- <sup>\*1</sup> Applying to paints and varnishes, ceiling tiles, floor coverings (including associated adhesives and sealants), internal insulation and interior surface treatments (such as to treat damp and mould).
- <sup>\*2</sup> CEN/TS 16516: 2013, Construction products – Assessment of release of dangerous substances -Determination of emissions into indoor air.
- <sup>\*3</sup> ISO 16000-3:2011, Indoor air – Part 3: Determination of formaldehyde and other carbonyl compounds in indoor air and test chamber air – Active sampling method (version of 27.6.2023: <https://www.iso.org/standard/51812.html>).
- <sup>\*4</sup> The emissions thresholds for carcinogenic volatile organic compounds relate to a 28-day test period.’;

- (16) in Section 7.3., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (2) is replaced by the following:

‘(1) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.’
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- (17) in Section 7.4., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (2) is replaced by the following:

‘(1) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.’
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- (18) in Section 7.5., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (2) is replaced by the following:

‘(1) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.’
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- (19) in Section 7.6., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (“DNSH”)’, point (2) is replaced by the following:

‘(1) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.’
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- (20) the following Section 8.4. is inserted:

**‘8.4. Software enabling physical climate risk management and adaptation**

*Description of the activity*

Software development or programming activities aimed at the provision of software for:

- (a) forecasting, projection, and monitoring of climate risks;
- (b) early warning systems for climate risks;
- (c) climate risk management.

The economic activity does not include software development and programming as part of engineering activities and related technical consultancy dedicated to adaptation to climate change (see Section 9.1 of this Annex), close to market research, development and innovation (see Section 9.2. of this Annex), and as part of consultancy for physical climate risk management and adaptation (see Section 9.3 of this Annex).

The economic activities in this category could be associated with the NACE code J62.01 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity in accordance with Article 11(1), point (b), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

*Technical screening criteria*

Substantial contribution to climate change adaptation

1. The activity removes information, technological or capacity barriers to adaptation.
2. The activity uses a methodology and data that:
  - (a) are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability, risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports<sup>1</sup>, scientific peer-reviewed publications and open source<sup>2</sup> or paying models;
  - (b) are consistent with standards and guidelines on climate adaptation and risk management and disaster risk reduction, including for example EN ISO 14090<sup>3</sup> for the understanding of climate impacts and uncertainties and their use in decision-making, as well as EN ISO 14091<sup>4</sup> on climate vulnerability, impacts and risk assessment, the Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change<sup>5</sup>, and the Sendai Framework for Disaster Risk Reduction<sup>6</sup>.
3. The piece of software developed:
  - (a) is targeted at enabling the management of physical climate risks related to hazards listed in Appendix A to this Annex;
  - (b) does not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
  - (c) favours nature-based solutions<sup>7</sup> to the extent possible;

- (d) is consistent with local, sectoral, regional or national adaptation strategies and plans;
- (e) is monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met.

Do no significant harm ("DNSH")

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

<sup>\*1</sup> Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

<sup>\*2</sup> Such as the Copernicus services and Galileo Early Warning Service managed by the European Commission.

<sup>\*3</sup> ISO standard 14090:2019, Adaptation to climate change – Principles, requirements and guidelines (version of 27.6.2023: <https://www.iso.org/standard/68507.html>).

<sup>\*4</sup> ISO 14091:2021, Adaptation to climate change – Guidelines on vulnerability, impacts and risk assessment (version of 27.6.2023: <https://www.iso.org/standard/68508.html>).

<sup>\*5</sup> Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change, <https://www.undrr.org/publication/technical-guidance-comprehensive-risk-assessment-and-planning-context-climate-change>.

<sup>\*6</sup> Sendai Framework for Disaster Risk Reduction 2015-2030, <https://www.undrr.org/publication/sendai-framework-disaster-risk-reduction-2015-2030>.

<sup>\*7</sup> Nature-based solutions are defined as “solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions”. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of 27.6.2023: [https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions\\_en/](https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/));

(21) the following Section 9.3. is inserted:

### **9.3. Consultancy for physical climate risk management and adaptation**

#### *Description of the activity*

The provision or the contracting of consultancy activities enabling businesses or organisations to manage physical climate risks.

The economic activity is carried out with at least one of the following objectives:

- (a) the provision of or support with conducting assessments of climate impacts, vulnerability or risks;
- (b) the development, implementation, monitoring, or evaluation of strategies, plans, or measures for the management of physical climate risks.

The economic activity does not include technical consultancy related to engineering activities dedicated to adaptation to climate change (see Section 9.1 of this Annex), close to market research, development and innovation (see Section 9.2 of this Annex) and consultancy as part of the development or programming of software enabling physical climate risk management and adaptation (see Section 8.4 of this Annex).

The economic activities in this category could be associated with the NACE code M74.90 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity in accordance with Article 11(1), point (b), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

#### *Technical screening criteria*

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##### Substantial contribution to climate change adaptation

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1. The activity removes information, technological or capacity barriers to adaptation.
  2. The activity uses a methodology and data that:
    - (a) are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability, and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports<sup>1</sup>, scientific peer-reviewed publications, open source<sup>2</sup> or paying models;
    - (b) are consistent with standards and guidelines on climate adaptation and risk management and disaster risk reduction, including for example EN ISO 14090:2019<sup>3</sup> for the understanding of climate impacts and uncertainties and their use in decision-making, as well as ISO 14091:2021<sup>4</sup> on climate vulnerability, impacts and risk assessment, the Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change<sup>5</sup>, and the Sendai Framework for Disaster Risk Reduction<sup>6</sup>.
  3. The climate risk management strategies, plans, and measures that are developed:
    - (a) do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
    - (b) favour nature-based solutions<sup>7</sup> or rely on blue or green infrastructure<sup>8</sup> to the extent possible;
    - (c) are consistent with local, sectoral, regional or national adaptation strategies and plans;
    - (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met.
-

## Do no significant harm (“DNSH”)

(1) Climate change mitigation	The activity is not undertaken on fossil fuel extraction, storage, transport or manufacture facilities.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

<sup>\*1</sup> Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

<sup>\*2</sup> Such as the Copernicus services and Galileo Early Warning Service managed by the European Commission.

<sup>\*3</sup> ISO standard 14090:2019, Adaptation to climate change – Principles, requirements and guidelines (version of 27.6.2023: <https://www.iso.org/standard/68507.html>).

<sup>\*4</sup> ISO 14091:2021, Adaptation to climate change – Guidelines on vulnerability, impacts and risk assessment (version of 27.6.2023: <https://www.iso.org/standard/68508.html>).

<sup>\*5</sup> Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change, <https://www.undrr.org/publication/technical-guidance-comprehensive-risk-assessment-and-planning-context-climate-change>

<sup>\*6</sup> Sendai Framework for Disaster Risk Reduction 2015-2030, <https://www.undrr.org/publication/sendai-framework-disaster-risk-reduction-2015-2030>.

<sup>\*7</sup> Nature-based solutions are defined as “solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions”. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of 27.6.2023: [https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions\\_en/](https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/)).

<sup>\*8</sup> See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) – Enhancing Europe’s Natural Capital (COM(2013) 249 final).;

(22) the following title for Section 14 is inserted:

**‘14. DISASTER RISK MANAGEMENT’;**

(23) the following Sections 14.1. and 14.2. are inserted:

**‘14.1. Emergency Services**

*Description of the activity*

1. Emergency services activities including:

- (a) disaster response coordination for the establishment and operation of assessment, coordination or preparedness facilities and team(s) such as permanent emergency response coordination centres or on-site operations coordination centres in the location of an emergency. The operation of emergency response includes command, assessment or analysis, planning, liaison or coordination, communication and media reporting;
- (b) emergency health services, that is emergency first aid and medical care of patients in the field, in temporary field hospitals, including military hospitals or medical facilities that treat in- and out-patients that are affected by a hazard emergency, taking into account acknowledged international guidelines for field hospital use<sup>1</sup>. This includes:
  - (i) patient intake, screening and profiling (triage) on the site of the disaster or in a healthcare facility;
  - (ii) provision of first aid;
  - (iii) stabilisation and referral of severe trauma and non-trauma emergencies, where applicable, preparing the patient for transport to a health care facility for final treatment;
  - (iv) advanced life support;
  - (v) anaesthesia, imaging, sterilisation, laboratory and blood transfusion services related to health emergency situations;
  - (vi) performing damage control surgery, general emergency surgery;
  - (vii) definite care for minor trauma and non-trauma emergencies;
  - (viii) medical evacuation of disaster victims, including ground, water transport and aerial evacuation;
- (c) disaster relief, that is ad-hoc on location post-disaster relief activities, such as setting up and managing evacuation centres in coordination with existing structures, local authorities and international organisations until handover to local authorities or humanitarian organisations and supplies of first necessities (such as medicine, food, water, warm clothing, blankets to those affected by the disaster), during and immediately after the disaster event. This includes:
  - (i) preparatory designation and ensuring the readiness of make-shift disaster relief centres, such as community evacuation centres, water, food and aid dispensing locations and similar;
  - (ii) training of disaster relief staff where a handover takes place;
- (d) search and rescue, such as searching for, locating and rescuing victims who are in distress or imminent danger, are trapped in a flooding situation, located under debris, lost, stranded or isolated with no capabilities or means of evacuation, missing and unaccounted for on land and in water. The activities are performed in accordance with international guidelines<sup>2</sup>. This includes:
  - (i) ground, on-water and aerial search, including with search dogs or technical search equipment;
  - (ii) rescue, including lifting and moving;
  - (iii) lifesaving aid and delivery of first necessities;
  - (iv) breaking, breaching and cutting;

- (v) technical rope;
- (vi) shoring;
- (e) hazardous materials response, such as the detection and isolation of hazardous materials, limited to where they are carried out during or in the immediate aftermath of a hazardous material incident for immediate risk reduction purposes, including: decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using mechanical, chemical or biological methods; decontamination of industrial plants or sites, including nuclear plants and sites; decontamination and cleaning up of surface water following accidental pollution, such as through collection of pollutants or through application of chemicals; cleaning up oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas; asbestos, lead paint, and other toxic material abatement. This includes:
  - (i) identification of chemical and detection of radiological hazards through a combination of handheld, mobile and laboratory-based equipment;
  - (ii) gathering, handling and preparation of biological, chemical and radiological samples for further analyses elsewhere;
  - (iii) application of an appropriate scientific model to hazard prediction;
  - (iv) immediate risk reduction, including hazard containment, hazard neutralisation, and on-site treatment or decontamination of persons, animals and equipment, which may include immediate remedial action in accordance with Article 6 1(a) of Directive 2004/35/CE of the European Parliament and of the Council<sup>3</sup>;
- (f) firefighting and fire prevention, such as the administration and operation of regular and auxiliary fire brigades in fire prevention and firefighting, and ground, on-water and aerial firefighting;
- (g) technical protection response and assistance to a climate hazard, when implemented during and in the immediate aftermath of an emergency. This includes:
  - (i) high-capacity pumping, such as to provide pumping in flooded areas and to assist firefighting by pumping water;
  - (ii) water purification, storage and delivery through mobile water purification and storage units;
  - (iii) transport of emergency response personnel and supplies;
  - (iv) setting up, maintenance and operation of emergency communication systems to ensure communications during and after emergencies;
  - (v) setting up, maintenance and operation of emergency power generation systems during and after emergencies;
  - (vi) flood containment for reinforcement of existing structures and building of new barriers to prevent further flooding of rivers, basins, waterways with rising water levels.
- 2. The economic activities in this category also include preparedness<sup>4</sup> activities directly related to emergency services, such as:
  - (a) development and update of relevant plans to ensure readiness of emergency response activities;
  - (b) training and capacity building of staff and experts, and, where applicable, of volunteers and service animals;
  - (c) putting in place of training facilities used for training to respond to climate hazards;
  - (d) acquisition, storage, upgrading and maintenance of the material means, including parts of modules<sup>5</sup> as part of civil protection assistance<sup>6</sup> needed to mitigate the immediate consequences of a disaster;
  - (e) acquisition, installation, repairing, operation, maintenance and remote monitoring of fire alarms and early warning systems;



- (f) educational and awareness-raising activities on disaster risks carried out by emergency service providers in the community or targeted at selected stakeholders or target groups.
- 3. The economic activities referred to in points 1 and 2 are included where they can address disasters or their impacts that are related to climate hazards.
- 4. Activities and assets whose primary purpose is other than the provision of civilian emergency services, can only be included when they are providing support to civilian emergency response to disasters which can be attributed to climate related disasters.

The economic activities in this category do not include activities carried out under the activity “Flood risk prevention and protection infrastructure” (see Section 14.2. of this Annex).

The economic activities in this category do not include activities carried out by an operator liable for environmental damage in accordance with Directive 2004/35/CE.

The economic activities in this category could be associated with several NACE codes, in particular A2.40, B9.10, E39.00, H52.23, N80.20, Q84, O84.25, Q86.10, Q86.90 and Q88.99, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Where an economic activity in this category complies with the substantial contribution criterion specified in point 5, the activity is an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, provided that it meets the technical screening criteria set out in this Section.

#### *Technical screening criteria*

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##### Substantial contribution to climate change adaptation

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1. The economic activity has implemented physical and non-physical solutions (“adaptation solutions”) that substantially reduce the most important physical climate risks that are material to that activity.
  2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex by performing a robust climate risk and vulnerability assessment with the following steps:
    - (a) screening of the activity to identify which physical climate risks from the list in Appendix A to this Annex may affect the performance of the economic activity during its expected lifetime;
    - (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Appendix A to this Annex, a climate risk and vulnerability assessment to assess the materiality of the physical climate risks on the economic activity;
    - (c) an assessment of adaptation solutions that can reduce the identified physical climate risk. The climate risk and vulnerability assessment is proportionate to the scale of the activity and its expected lifespan, so that:
      - (a) for activities with an expected lifespan of less than 10 years, the assessment is performed, at least by using climate projections at the smallest appropriate scale;
      - (b) for all other activities, the assessment is performed using the highest available resolution, state-of-the-art climate projections across the existing range of future scenarios<sup>7</sup> consistent with the expected lifetime of the activity, including, at least, 10 to 30 years climate projections scenarios for major investments.
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3. The climate projections and assessment of impacts are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports<sup>8</sup>, scientific peer-reviewed publications and open source<sup>9</sup> or paying models.

4. The adaptation solutions implemented:

- (a) do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
- (b) favour nature-based solutions<sup>10</sup> or rely on blue or green infrastructure<sup>11</sup> to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

#### Do no significant harm ("DNSH")

(1) Climate change mitigation	<p>1. The operator of this activity has developed and implemented a climate change mitigation and environmental protection plan that:</p> <ul style="list-style-type: none"> <li>(a) identifies key harmful climate impacts of their assets and operations relevant for climate change mitigation, including impacts from: <ul style="list-style-type: none"> <li>(i) Scope 1 GHG emissions<sup>12</sup>;</li> <li>(ii) Scope 2 GHG emissions<sup>13</sup>;</li> <li>(iii) Scope 3 GHG emissions<sup>14</sup>;</li> </ul> </li> <li>(b) defines the necessary measures to minimise the identified harmful impacts of the activity on climate, while achieving the main purpose of the emergency service;</li> <li>(c) explains the level of improvement achievable with the implementation of the proposed measures and includes a timeline for the implementation of those measures;</li> <li>(d) monitors and documents the implementation of the identified measures in accordance with the time plan and the level of improvements achieved.</li> </ul> <p>2. The climate change mitigation and environmental protection plan is:</p> <ul style="list-style-type: none"> <li>(a) based on best available scientific evidence, which is publicly disclosed;</li> <li>(b) developed in consultation with relevant stakeholders, including environmental protection authorities;</li> <li>(c) updated where the characteristics and operation of the activity change significantly in a way that alters the nature or scale of impacts on the climate and the environment;</li> </ul>
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	(d) for firefighting operations, complies with Article 11 of Regulation 517/2014 of the European Parliament and of the Council <sup>15</sup> .
(3) Sustainable use and protection of water and marine resources	<p>1. The operator of this activity has developed and implemented a climate change mitigation and environmental protection plan that:</p> <ul style="list-style-type: none"> <li>(a) identifies key harmful environmental impacts of their assets and operations relevant for the protection of water and marine resources, including impacts on water and marine resources in the areas included in the registers of protected areas set out in Article 6 of Directive 2000/60/EC or other equivalent national or international classifications or definitions, including the negative impacts on water resources of harmful substances (such as per- and polyfluoroalkyl substances (PFAS)) in firefighting foams, fire extinguishing agents and fire retardants;</li> <li>(b) defines the necessary measures to minimise the identified harmful impacts of the activity on the environment, while achieving the main purpose of the emergency service, integrating the principles of targeted application (in time and area treated) and delivery at appropriate levels (with preference to physical or other nonchemical methods where feasible) in emergency response planning;</li> <li>(c) explains the level of improvement achievable with the implementation of the proposed measures and includes a time plan for the implementation of those measures;</li> <li>(d) monitors and documents the implementation of the identified measures in accordance with the time plan and the level of improvements achieved.</li> </ul> <p>2. The climate change mitigation and environmental protection plan is:</p> <ul style="list-style-type: none"> <li>(a) based on best available scientific evidence, which is publicly disclosed;</li> <li>(b) developed in consultation with relevant stakeholders, including environmental protection authorities;</li> <li>(c) updated where the characteristics and operation of the activity change significantly, in a way that alters the nature or scale of impacts on the climate and the environment.</li> </ul>

(4)	Transition to a circular economy	<p>1. The operator of this activity has developed and implemented a climate change mitigation and environmental protection plan that:</p> <ul style="list-style-type: none"> <li>(a) identifies key harmful environmental impacts of their assets and operations relevant for the transition to a circular economy, including impacts on waste<sup>16</sup> generation, management, treatment, including the negative impacts of high or frequent use of single-use non-recyclable products and improper waste management (both hazardous and non-hazardous) and storage and disposal of chemical agents<sup>17</sup> and medical waste<sup>18</sup>;</li> <li>(b) defines the necessary measures to minimise the identified harmful impacts of the activity on the environment, while achieving the main purpose of the emergency service, in accordance with Directive 2008/98/EC of the European Parliament and of the Council<sup>19</sup>, including measures for minimising the destruction of unused stockpiled goods and good industry practice for removal of temporary infrastructure, as defined in the EU Construction and Demolition Waste Protocol<sup>20</sup>;</li> <li>(c) explains the level of improvement achievable with the implementation of the proposed measures and includes a time plan for the implementation of those measures;</li> <li>(d) monitors and documents the implementation of the identified measures in accordance with the time plan and the level of improvements achieved.</li> </ul> <p>2. The climate change mitigation and environmental protection plan is:</p> <ul style="list-style-type: none"> <li>(a) based on best available scientific evidence, which is publicly disclosed;</li> <li>(b) developed in consultation with relevant stakeholders, including environmental protection authorities;</li> <li>(c) updated where the characteristics and operation of the activity change significantly, in a way that alters the nature or scale of impacts on the climate and the environment.</li> </ul>
(5)	Pollution prevention and control	<p>1. The operator of this activity has developed and implemented a climate change mitigation and environmental protection plan that:</p> <ul style="list-style-type: none"> <li>(a) identifies key harmful environmental impacts of their assets and operations relevant for the prevention and control of pollution, including impacts from polluting emissions to air, water or land as defined in Article 3(2) of Directive 2010/75/EU of the European Parliament and of the Council<sup>21</sup>, including the negative impacts of harmful substances in firefighting foams, fire extinguishing agents, fire retardants on environmental pollution levels and the negative impacts of the use of halons on the depletion of ozone layer;</li> <li>(b) defines the necessary measures to minimise the identified harmful impacts of the activity on the environment while achieving the main purpose of the emergency service;</li> </ul>

	<p>(c) explains the level of improvement achievable with the implementation of the proposed measures and includes a time plan for the implementation of those measures;</p> <p>(d) monitors and documents the implementation of the identified measures in accordance with the time plan and the level of improvements achieved.</p> <p>2. The climate change mitigation and environmental protection plan:</p> <p>(a) is based on best available scientific evidence, which is transparently disclosed;</p> <p>(b) is developed in consultation with relevant stakeholders, including environmental protection authorities;</p> <p>(c) is updated where the characteristics and operation of the activity change significantly, potentially altering the nature or scale of impacts on climate and the environment;</p> <p>(d) for firefighting operations, complies with Article 13 of Regulation No 1005/2009 of the European Parliament and of the Council<sup>22</sup>.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>1. The operator of this activity has developed and implemented a climate change mitigation and environmental protection plan that:</p> <p>(a) identifies key harmful environmental impacts of their assets and operations relevant for the protection and restoration of biodiversity and ecosystems, including impacts on:</p> <p>(i) biodiversity-sensitive areas, such as Natura2000 areas<sup>23</sup> in accordance with Article 3 of Directive 92/43/EEC, Article 4 of Directive 2009/147/EC, and Article 13(4) of Directive 2008/56/EC or other equivalent national or international classifications/definitions<sup>24</sup>;</p> <p>(ii) land take and on the application of “land take hierarchy” as described in the EU Soil Strategy for 2030, including arising due to the establishment and medium- to long-term operation of disaster relief camps;</p> <p>(b) defines the necessary measures to minimise the identified harmful impacts of the activity on the environment, while achieving the main purpose of the emergency service, including planned actions to minimise the risks to biodiversity-sensitive areas, for example, by integrating spatial information on biodiversity-sensitive areas and principles of care in emergency response planning;</p> <p>(c) explains the level of improvement achievable with the implementation of the proposed measures and includes a time plan for the implementation of those measures;</p> <p>(d) monitors and documents the implementation of the identified measures in accordance with the time plan and the level of improvements achieved.</p>

	<p>2. The climate change mitigation and environmental protection plan is:</p> <p>(a) based on best available scientific evidence, which is publicly disclosed;</p> <p>(b) developed in consultation with relevant stakeholders, including environmental protection authorities;</p> <p>(c) updated where the characteristics and operation of the activity change significantly, potentially altering the nature or scale of impacts on the climate and the environment.</p>
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#### 14.2. Flood risk prevention and protection infrastructure

##### *Description of the activity*

The activity refers to structural<sup>25</sup> and non-structural<sup>26</sup> measures aiming at prevention and protection of people, ecosystems, cultural heritage and infrastructure against floods in accordance with Directive 2007/60/EC of the European Parliament and of the Council<sup>27</sup>.

1. Structural measures undertaken include:

- (a) dykes, river embankments;
- (b) sea defence dykes, storm-surge barriers, seawalls, groynes and breakwaters;
- (c) on-line and off-line buffer basins for flood detention and control in natural and artificial drainage networks;
- (d) measures to control floods by increasing the retention capacity of catchment areas, such as implementing distributed buffer basins or sewer overflow structures;
- (e) hydraulic structures to regulate water flow such as pumping stations, sluices, gates;
- (f) sediment control structures.

2. Non-structural measures undertaken include:

- (a) flood awareness raising campaigns;
- (b) flood modelling and forecasting, flood hazard and risk mapping;
- (c) spatial planning in flood-prone areas aimed at reducing flood risks, such as by applying restrictions to land uses and enforcing protection criteria through building codes;
- (d) flood early warning systems.

The activity includes the design, construction, extension, rehabilitation, upgrade and operation of structural or non-structural measures.

The activities in this category do not include planning, construction, extension, and operation of large-scale nature-based flood or drought management and wetland restoration measures covered by the activity "Nature-based solutions for flood and drought risk prevention and protection" (see Section 3.1. in Annex I to Delegated Regulation 2023/2486). The activity also does not include infrastructure for water transport such as waterways, harbours and marinas (see Section 6.16. of this Annex), emergency response in case of a flood event (see Section 14.1. of this Annex), consultancy of physical climate risk management and adaptation (see Section 9.3) and software enabling physical climate risk management and adaptation (see section 8.4).

The activities in this category do not include the construction, modification or removal of on-line water retaining structures that result in impoundment primarily for the purposes of hydropower use or irrigation.

The economic activities in this category could be associated with the NACE code F42.91 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Where an economic activity in this category complies with the substantial contribution criterion specified in point 5, the activity is an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, provided that it meets the technical screening criteria set out in this Section.

#### *Technical screening criteria*

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##### Substantial contribution to climate change adaptation

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1. The economic activity has implemented physical and non-physical solutions ("adaptation solutions") that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex by performing a robust climate risk and vulnerability assessment with the following steps:
  - (a) screening of the activity to identify which physical climate risks from the list in Appendix A to this Annex may affect the performance of the economic activity during its expected lifetime;
  - (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Appendix A to this Annex, a climate risk and vulnerability assessment to assess the materiality of the physical climate risks on the economic activity;
  - (c) an assessment of adaptation solutions that can reduce the identified physical climate risk.

The climate risk and vulnerability assessment is proportionate to the scale of the activity and its expected lifespan, such that:

- (a) for activities with an expected lifespan of less than 10 years, the assessment is performed, at least by using climate projections at the smallest appropriate scale;
  - (b) for all other activities, the assessment is performed using the highest available resolution, state-of-the-art climate projections across the existing range of future scenarios<sup>28</sup> consistent with the expected lifetime of the activity, including, at least, 10 to 30 years climate projections scenarios for major investments.
3. The climate projections and assessment of impacts are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports<sup>29</sup> scientific peer-reviewed publications and open source<sup>30</sup> or paying models.
  4. The adaptation solutions implemented:
    - (a) do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
    - (b) favour nature-based solutions<sup>31</sup> or rely on blue or green infrastructure<sup>32</sup> to the extent possible;
    - (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
    - (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
    - (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

Do no significant harm ("DNSH")

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	<p>The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in Article 2, points (21) of Regulation (EU) 2020/852 and in accordance with Directive 2008/56/EC, that requires in particular that the appropriate measures are taken to prevent or mitigate impacts in relation to the descriptors laid down in Annex I to that Directive, taking into account the Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors.</p> <p>The activity complies with the provisions of Directive 2000/60/EC<sup>33</sup> in particular with all the requirements laid down in Article 4 of that Directive. In accordance with Article 4 of Directive 2000/60/EC and in particular paragraph 7 of that Article, an impact assessment of the project is carried out to assess all its potential impacts on the status of water bodies within the same river basin and on protected habitats and species directly dependent on water, considering in particular migration corridors, free-flowing rivers or ecosystems close to undisturbed conditions.</p> <p>The assessment is based on recent, comprehensive and accurate data, including monitoring data on biological quality elements that are specifically sensitive to hydromorphological alterations, and on the expected status of the water body as a result of the new activities, as compared to its current one.</p> <p>The assessment considers, in particular, the cumulated impacts of the project with other existing or planned infrastructure in the river basin. On the basis of that impact assessment, it has been established that the project is conceived, by design and location and by mitigation measures, so that it complies with one of the following requirements:</p> <ul style="list-style-type: none"> <li>(a) the project does not entail any deterioration nor compromises the achievement of good status or potential of the specific water body it relates to;</li> <li>(b) where the project risks to deteriorate or compromise the achievement of good status/potential of the specific water body it relates to, such deterioration is not significant, and is justified by a detailed cost-benefit assessment demonstrating both of the following:</li> </ul>



	<p>(i) the overriding reasons in the public interest or the fact that the benefits expected from the planned navigation infrastructure project in terms of benefits to climate change mitigation/adaptation outweigh the costs from deteriorating the status of water that are accruing to the environment and to society;</p> <p>(ii) the fact that the overriding public interest or the benefits expected from the activity cannot, for reasons of technical feasibility or disproportionate cost, be achieved by alternative means that would lead to a better environmental outcome (such as nature-based solutions, alternative location, rehabilitation/refurbishment to existing infrastructures, or use of technologies not disrupting river continuity).</p> <p>All technically feasible and ecologically relevant mitigation measures are implemented to reduce adverse impacts on water as well as on protected habitats and species directly dependent on water.</p> <p>Mitigation measures include, where relevant and depending on the ecosystems naturally present in the affected water bodies:</p> <p>(a) measures to ensure conditions as close as possible to undisturbed continuity, including measures to ensure longitudinal and lateral continuity, minimum ecological flow and sediment flow;</p> <p>(b) measures to protect or enhance morphological conditions and habitats for aquatic species;</p> <p>(c) measures to reduce adverse impacts of eutrophication.</p> <p>The effectiveness of those measures is monitored in the context of the authorisation or permit setting out the conditions aimed at achieving good status or potential of the affected water body.</p> <p>The project does not permanently compromise the achievement of good status/potential in any of the water bodies in the same river basin district.</p> <p>In addition to the mitigation measures referred to above, and where relevant, compensatory measures are implemented to ensure that the project does not result in overall deterioration of status of water bodies in the same river basin district. This is achieved by restoring (longitudinal or lateral) continuity within the same river basin district to an extent that compensates the disruption of continuity, which the planned navigation infrastructure project may cause. Compensation starts prior to the execution of the project.</p>
(4) Transition to a circular economy	<p>Operators limit waste generation in processes related to construction and demolition and take into account best available techniques. At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol<sup>34</sup>. Operators use selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling.</p>

(5)	Pollution prevention and control	Appropriate measures are implemented to avoid and mitigate harmful stormwater overflows from the combined wastewater collection system, which may include SUDS, separate stormwater collection systems, retention tanks and treatment of the first flush.
(6)	Protection and restoration of biodiversity and ecosystems	<p>The activity complies with the criteria set out in Appendix D to this Annex.</p> <p>In addition, the following is to be ensured:</p> <p>(a) in the EU, in relation with Natura 2000 sites: the activity does not have significant effects on Natura 2000 sites in view of their conservation objectives on the basis of an appropriate assessment carried out in accordance with Article 6(3) of Council Directive 92/43/EEC;</p> <p>(b) in the EU, in any area: the activity is not detrimental to the recovery or maintenance of the populations of species protected under Directive 92/43/EEC and Directive 2009/147/EC at a favourable conservation status. The activity is also not detrimental to the recovery or maintenance of the habitat types concerned and protected under Directive 92/43/EEC at a favourable conservation status;</p> <p>(c) in the EU, the introduction of invasive alien species is prevented, or their spread is managed in accordance with Regulation (EU) No 1143/2014;</p> <p>(d) outside of the EU, activities are conducted in accordance with applicable law related to the conservation of habitats, species and the management of invasive alien species.</p>

<sup>\*1</sup> For instance, the World Health Organisation guidance for climate-resilient and environmentally sustainable health care facilities, 2020, available at: <https://www.who.int/publications/i/item/9789240012226> and World Health Organization; 2020. Licence: CC BY-NC-SA 3.0 IGO) World Health Organization, Smart Hospitals Toolkit, Pan-American Health Organisation, 2017, available at: <https://cdn.who.int/media/docs/default-source/climate-change/smart-hospital-toolkit-paho.pdf>.

<sup>\*2</sup> For instance, the International Search and Rescue Advisory Group (INSARAG) guidelines 2020, “Volume II: Preparedness and response” and “Volume III: Operational Field Guidance”, United Nations Office for the Coordination of Humanitarian Affairs (OCHA), available at: [www.insarag.org](http://www.insarag.org).

<sup>\*3</sup> Directive 2004/35/CE of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ L 143, 30.4.2004, p. 56).

<sup>\*4</sup> “Preparedness” means a state of readiness and capability of human and material means, structures, communities and organisations enabling them to ensure an effective rapid response to a disaster, obtained as a result of action taken in advance.

<sup>\*5</sup> A module for the purpose of this Annex, is derived from the definition based on Article 4(6) of Decision No 1313/2013/EU establishing a Union Civil Protection Mechanism, to mean “a self-sufficient and autonomous predefined task and needs-driven arrangement [...] or a mobile operational team [...], representing a combination of human and material means that can be described in terms of its capacity for intervention or by the task(s) it is able to undertake”. The material means include transport required to support the emergency intervention as relevant. Examples of required material means for different types of emergency service response modules are set out in Implementing Decisions 2014/762 and 2019/570 (UCPM), for instance, the material means related to aerial or ground firefighting such as helicopters, aircraft and vehicles, boats for rescue and aerial means of medical evacuation.

- <sup>\*6</sup> “Civil protection assistance” means teams, experts or modules intended for civil protection, with their equipment, as well as relief materials or supplies needed to mitigate the immediate consequences of a disaster. Article 2(2) of Commission implementing decision of 16 October 2014 laying down rules for the implementation of Decision No 1313/2013/EU of the European Parliament and of the Council on a Union Civil Protection Mechanism and repealing Commission Decisions 2004/277/EC, Euratom and 2007/606/EC, Euratom (notified under document C(2014) 7489) (2014/762/EU).
- <sup>\*7</sup> Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.
- <sup>\*8</sup> Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.
- <sup>\*9</sup> Such as Copernicus services managed by the European Commission.
- <sup>\*10</sup> Nature-based solutions are defined as “solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions”. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of 27.6.2023: [https://research-and-innovation.ec.europa.eu/research-area/environment/nature-based-solutions\\_en](https://research-and-innovation.ec.europa.eu/research-area/environment/nature-based-solutions_en)).
- <sup>\*11</sup> See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) – Enhancing Europe’s Natural Capital (COM(2013) 249 final).
- <sup>\*12</sup> “Scope 1 GHG emissions” means the direct greenhouse gas emissions occurring from sources that are owned or controlled by the operator including GHG emissions of land, water and air emergency transport.
- <sup>\*13</sup> “Scope 2 GHG emissions” means the indirect greenhouse gas emissions from the generation of the electricity consumed by the operator.
- <sup>\*14</sup> “Scope 3 GHG emissions” means all indirect greenhouse gas emissions not covered in scope 2. See Climate Charter, Humanitarian Carbon Calculator, 2023, for guidance on how to calculate the carbon footprint of humanitarian organisations, <https://www.climate-charter.org/humanitarian-carbon-calculator/>
- <sup>\*15</sup> Regulation (EU) No 517/2014 of the European Parliament and of the Council of 16 April 2014 on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006 (OJ L 150, 20.5.2014, p. 195).
- <sup>\*16</sup> As defined in the Commission Decision 2000/532/EC list of waste.
- <sup>\*17</sup> Such as those in firefighting foams, fire extinguishing agents, fire retardants.
- <sup>\*18</sup> See International Committee of the Red Cross, Medical Waste Management, 2011, available at: <https://www.icrc.org/en/doc/assets/files/publications/icrc-002-4032.pdf>.
- <sup>\*19</sup> Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).
- <sup>\*20</sup> EU Construction and Demolition Waste Protocol and Guidelines, Internal Market, Industry, Entrepreneurship and SMEs, available at: [https://single-market-economy.ec.europa.eu/content/eu-construction-and-demolition-waste-protocol-0\\_en](https://single-market-economy.ec.europa.eu/content/eu-construction-and-demolition-waste-protocol-0_en).

- <sup>\*21</sup> Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17).
- <sup>\*22</sup> Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (OJ L 286, 31.10.2009, p. 1).
- <sup>\*23</sup> Listed in the Natura 2000 Viewer, see European Environment Agency, Natura 2000 Network Viewer, <https://natura2000.eea.europa.eu/>.
- <sup>\*24</sup> Including the impacts arising due to the establishment and operation of disaster relief camps, impacts on high biodiversity value areas due to inadvertent introduction/spills of hazardous materials or due to failure to protect during hazardous materials response.
- <sup>\*25</sup> Involving civil engineering structures.
- <sup>\*26</sup> Not involving civil engineering structures.
- <sup>\*27</sup> Directive 2007/60/EC of the European Parliament and of the Council of 23 October 2007 on the assessment and management of flood risks (OJ L 288, 6.11.2007, p. 27).
- <sup>\*28</sup> Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.
- <sup>\*29</sup> Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.
- <sup>\*30</sup> Such as Copernicus services managed by the European Commission.
- <sup>\*31</sup> Nature-based solutions are defined as “solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions”. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of 27.6.2023: [https://research-and-innovation.ec.europa.eu/research-area/environment/nature-based-solutions\\_en](https://research-and-innovation.ec.europa.eu/research-area/environment/nature-based-solutions_en)).
- <sup>\*32</sup> See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) – Enhancing Europe’s Natural Capital (COM(2013) 249 final).
- <sup>\*33</sup> For activities in third countries, in accordance with applicable national law or international standards which pursue equivalent objectives of good water status and good ecological potential, through equivalent procedural and substantive rules, i.e. a water use and protection management plan developed in consultation with relevant stakeholders which ensures that 1) the impact of the activities on the identified status or ecological potential of potentially affected water body or bodies is assessed and 2) deterioration or prevention of good status/ecological potential is avoided or, where this is not possible, 3) justified by the lack of better environmental alternatives which are not disproportionately costly/technically unfeasible, and all practicable steps are taken to mitigate the adverse impact on the status of the body of water.
- <sup>\*34</sup> EU Construction and Demolition Waste Protocol and Guidelines, Internal Market, Industry, Entrepreneurship and SMEs (europa.eu) [https://single-market-economy.ec.europa.eu/content/eu-construction-and-demolition-waste-protocol-0\\_en](https://single-market-economy.ec.europa.eu/content/eu-construction-and-demolition-waste-protocol-0_en);

(24) in Appendix B the following paragraph is added:

‘The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in point 5 of Article 3 of Directive 2008/56/EC<sup>1</sup>, taking into account the Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors.

<sup>1</sup> The definition laid down in point 5 of Article 3 of Directive 2008/56/EC provides in particular that good environmental status is to be determined on the basis of the qualitative descriptors laid down in Annex I to that Directive.’;

(25) in Appendix C, point (f) is replaced by the following:

‘(f) substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1 % weight by weight (w/w), and meeting the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 and that were identified in accordance with Article 59(1) of that Regulation for a period of at least eighteen months, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions”;

<sup>1</sup> The Commission will review the exceptions from the prohibition from manufacturing, placing on the market or use of the substances referred to in point (f) once it will have published horizontal principles on essential use of chemicals.’;

(26) in Appendix C, point (g) is deleted;

(27) in Appendix C, the following paragraph is added after point (f):

‘In addition, the activity does not lead to the manufacture, presence in the final product or output, or placing on the market, of other substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1 % weight by weight (w/w), that meet the criteria of Regulation (EC) No 1272/2008 for one of the hazard classes or hazard categories mentioned in Article 57 of Regulation (EC) No 1907/2006, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions”<sup>1</sup>.

<sup>1</sup> The Commission will review the exceptions from the prohibition from manufacture, presence in the final product or output, or placing on the market of the substances referred to in this paragraph once it will have published horizontal principles on essential use of chemicals.’.