



Brussels, **XXX**
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ANNEX 1

ANNEX
to the

COMMISSION DELEGATED REGULATION (EU) .../...

**amending Delegated Regulation (EU) 2021/2139 as regards enhancing the usability of
the technical screening criteria**

ANNEX I

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

(1) Section 1.1. is replaced by the following:

‘1.1. Afforestation

Description of the activity

Establishment of forest through planting, deliberate seeding or natural regeneration on land that, until then, was under a different land use or not used, where forest means land matching the forest definition as set out in national law, or where not available, in accordance with the FAO definition of forest (*¹).

This activity covers the establishment phase until the land qualifies as forest under national law, or, where not available, in accordance with the FAO definition of forest. Subsequent forest management activities fall under the activity ‘Forest management’ and are assessed against the criteria applicable to that activity.

The economic activities in this category could be associated with NACE code A2 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. The economic activities in this category are limited to NACE II 02.10, i.e. silviculture and other forestry activities, 02.20, i.e. logging, 02.30, i.e. gathering of wild growing non-wood products and 02.40, i.e. support services to forestry.

Technical screening criteria

Substantial contribution to climate change mitigation

1. *Afforestation plan or equivalent instrument, and afforestation practices*

1.1. The area on which the activity takes place is covered by an afforestation plan or an equivalent instrument, of a duration of at least five years, or the minimum period prescribed in national law, developed prior to the start of the activity, implemented and continuously updated until this area matches the definition of forest as set out in national law or where not available, is in line with the FAO definition of forest. The correctness of the information contained in the afforestation plan or equivalent instrument needs to be ensured, in particular as regards the data relating to the involved area.

In addition to the elements listed under point 1.2., the afforestation plan or equivalent instrument contains all elements as required by the national law relating to environmental impact assessment of afforestation.

1.2. Detailed information is provided on the following points, preferably through the afforestation plan or equivalent instrument (*²):

- (a) description of the area according to its gazetting in the land registry and forest maps;
 - (b) management goals, taking into account current and reasonably foreseeable environmental constraints (*³) and measures to reach those goals over the afforestation cycle referred to in point 1.1;
 - (c) the existing habitat and soil characteristics, including main existing and intended forest
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- tree species, in order to assess whether the area is appropriate for afforestation;
- (d) measures to maintain the good condition of forest ecosystems created by afforestation;
 - (e) consideration of inputs from stakeholders in accordance with the terms and conditions laid down in national law;
 - (f) demonstration that the afforestation plan or equivalent instrument has taken into account forest-related risks, including climate-related hazards as storms and forest fires, floods, droughts, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks;
 - (g) consideration of impact on food security;
 - (h) all DNSH criteria relevant to afforestation;
 - (i) information on compliance with the criteria set out in point 1.4.
- 1.3. The activity follows best afforestation practices laid down in national law, where existing, and in all cases, it:
- (a) ensures the selection of forest tree species adapted to the local ecological and climatic conditions;
 - (b) aims for species and structural heterogeneity that is typical of the local natural conditions;
 - (c) excludes the use of non-native species unless it can be demonstrated that both of the following conditions are fulfilled:
 - i) the native species and their provenances are no longer adapted to projected climatic and pedo-hydrological conditions;
 - ii) the selection of those non-native species, including their forest reproductive material, does not harm ecosystem conditions, such as climate change resilience, forest fire resilience, and soil health, and is consistent with the objectives and relevant measures set out in the afforestation plan or equivalent instrument.

Afforestation with a single species is only permitted in cases where that reflects natural species composition and is the most appropriate species adapted to climate and soil conditions.

1.4. The activity does not involve the degradation of wetlands, including peatlands, or other land with high carbon stock as referred to in Article 29(4), points (a), (b) and (c), of Directive (EU) 2018/2001.

2. *Climate benefit analysis*

2.1. The activity demonstrates that the carbon sink is enhanced in the short term and the long term. To that end, the activity complies with the following criteria:

- a) the net balance of GHG emissions and removals resulting from the activity over a period of 30 years is lower than a baseline scenario;
 - b) the baseline scenario represents the expected balance of GHG emissions and removals over a period of 30 years, assuming business-as-usual practices that would have occurred on the involved area in the absence of the activity. Where the climate benefit analysis covers only living biomass as carbon pool, the baseline net balance of GHG emissions and removals is deemed to be zero;
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- c) the projected long-term average net GHG balance of the activity is lower than the long-term average GHG balance projected for the baseline, where long term corresponds to the longer duration between 100 years and the duration of the forest cycle applicable to the management system concerned.

For areas that comply with the requirement at forest sourcing area level laid down in Article 29(7), point (b), Directive (EU) 2018/2001, point (c) of this point is considered demonstrated.

2.2. The calculation of climate benefit complies with all of the following criteria:

- a) the analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (*⁴). It is based on transparent, accurate, consistent, and complete information. It covers above-ground biomass, below-ground biomass and other carbon pools impacted by the activity, relies on the most conservative assumptions for calculations and includes appropriate considerations about the risks of non-permanence and carbon reversals and the risk of carbon leakage;
- b) the business as-usual practices are the management practices, based on sources such as remote sensing data, ground surveys, data from the Land Parcel Information System established under Regulation (EU) 2021/2116 or data from other relevant sources;
- c) the resolution of the analysis is proportionate to the size of the area concerned and uses values specific to that area;
- d) emissions and removals resulting from natural disturbances, such as pests and diseases, forest fires, wind or storm damages, that impact the area and cause underperformance do not result in non-compliance with Regulation (EU) 2020/852, provided that the climate benefit analysis treats such disturbances consistently with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories regarding emissions and removals due to natural disturbances.

2.3. Forest holdings under 13ha are not required to perform a climate benefit analysis.

3. *Permanence safeguards*

3.1. The land on which the activity takes place maintains forest status for at least 40 years from the start of the activity in accordance with the afforestation plan or equivalent instrument. To that end, the afforestation plan or equivalent instrument provides for measures ensuring that the land is not converted to non-forest land use. Those measures are supported by a legal or contractual guarantee, or by another legally enforceable commitment, in accordance with applicable national law.

3.2. The operator of the activity ensures that, in the event of a natural disturbance, appropriate measures are implemented, consistent with the objectives and relevant measures set out in the afforestation plan or equivalent instrument and with applicable national law, to minimise the negative impact of the disturbance on forest cover and associated carbon stocks and to prevent or minimise similar events occurring in the future.

4. *Audit*

Within five years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and the DNSH criteria are verified by either of the following:

- (a) the relevant national competent authorities;
 - (b) an independent third-party certifier, at the request of national authorities or the
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operator of the activity.

In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit.

The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.

5. *Group assessment*

The compliance with the criteria for substantial contribution to climate change mitigation and with DNSH criteria may be checked:

(a) at the level of the forest sourcing area (*⁵) as defined in Article 2, point (30), of Directive (EU) 2018/2001;

(b) at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity. The composition of the group remains stable over time. Any changes to the composition of the group are duly justified, documented and reflected in subsequent audits.

6. Where the activity is certified in accordance with certification methodologies adopted pursuant to Article 8(2) of Regulation (EU) 2024/3012 (*⁶), the activity is deemed to substantially contribute to climate change mitigation.

7. Certification of an activity under a voluntary national or international certification standard whose requirements correspond to one or more specific substantial contribution or do no significant harm criteria set out for that activity may be used by the operator as supporting evidence for demonstrating compliance with those specific criteria. The operator remains responsible for ensuring full compliance with all applicable technical screening criteria.

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	N/A
(5) Pollution prevention and control	The activity can only use pesticides where it is needed to control outbreaks of invasive alien species or quarantine pests, or of large-scale outbreaks of pests or diseases. In those occasions alternative approaches or techniques, such as non-chemical alternatives to

	<p>pesticides, are favoured, in accordance with Directive 2009/128/EC (*7).</p> <p>The activity does not use fertilisers except where they are necessary to ensure the survival and growth of young plants, in areas affected by desertification, or where specific nutrient imbalances detrimental to tree health are present. In that case, the activity can use bio-ashes derived from untreated biomass, and organic fertilisers as defined in Regulation (EU) 2019/1009 of the European Parliament and of the Council (*8), except for livestock slurry or liquid manures.</p> <p>Any fertilising products used in the activity comply with Regulation (EU) 2019/1009 or, where that Regulation does not apply, with applicable national rules governing fertilising products.</p> <p>Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021 (*9) of the European Parliament and of the Council (*10), the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade (*11), the Minamata Convention on Mercury (*12), the Montreal Protocol on Substances that Deplete the Ozone Layer (*13), and of active ingredients that are listed as classification Ia ('extremely hazardous') or Ib ('highly hazardous') in the WHO Recommended Classification of Pesticides by Hazard (*14). The activity complies with the relevant Union and national law on active ingredients.</p>
<p>(6) Protection and restoration of biodiversity and ecosystems</p>	<p>In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas.</p> <p>There is no deterioration of the conservation status of habitats and species specifically sensitive to biodiversity loss or with high conservation value (*15). There is no deterioration of deadwood and of areas designated for the restoration of those habitats and species in accordance with national law and Union law (*16).</p> <p>The activity excludes the use or release of invasive alien species in accordance with Regulation (EU) No 1143/2014.</p> <p>The activity does not result in significant soil degradation. Compliance may be demonstrated either by implementing afforestation management practices that are recognised as maintaining or improving soil health, including the water infiltration and retention capacity, as defined in Article 3(5) and assessed in accordance with Article 6(1) of Directive (EU) 2025/2360, to be indicated in the afforestation plan, or, where appropriate, by documenting and monitoring the relevant soil descriptors set out in Annex I to that Directive.</p> <p>Compliance with the remaining biodiversity DNSH criteria can be</p>

	demonstrated via a policy or monitoring plan, the information provided in the afforestation plan or equivalent instrument, the results of an Environmental Impact Assessment, or an appropriate assessment in accordance with Article 6(3) and Article 7 of Directive 92/43/EEC.
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(*1) Land spanning more than 0,5 hectares with trees higher than five meters and a canopy cover of more than 10%, or trees able to reach those thresholds in situ. It does not include land that is predominantly under agricultural or urban land use, *FAO Global Forest Resources Assessment 2025. Terms and definitions* (version of [adoption date]: <https://openknowledge.fao.org/server/api/core/bitstreams/a6e225da-4a31-4e06-818d-ca3aeaddfd635/content>).

(*2) Supporting documentation may include, where relevant, documentation prepared in accordance with national legislation for land-use change approval, forest licensing, environmental impact assessment, strategic environmental assessment or appropriate assessment procedures. Such documentation may complement the afforestation plan or equivalent instrument and may be used as evidence where the relevant information is already contained in those documents.

(*3) Including an analysis of (i) long term sustainability of the wood resource (ii) impacts/pressures on habitat conservation, diversity of associated habitats and condition of harvesting minimising soil impacts.

(*4) 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (version of [adoption date]: <https://www.ipcc-nggip.iges.or.jp/public/2019rf/>).

(*5) ‘Sourcing area’ means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass.

(*6) Regulation (EU) 2024/3012 of the European Parliament and of the Council of 27 November 2024 establishing a Union certification framework for permanent carbon removals, carbon farming and carbon storage in products (OJ L, 2024/3012, 6.12.2024, ELI: <http://data.europa.eu/eli/reg/2024/3012/oj>).

(*7) Directive 2009/128/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for Community action to achieve the sustainable use of pesticides (OJ L 309, 24.11.2009, p. 71, ELI: <http://data.europa.eu/eli/dir/2009/128/oj>).

(*8) Regulation (EU) 2019/1009 of the European Parliament and of the Council of 5 June 2019 laying down rules on the making available on the market of EU fertilising products and amending Regulations (EC) No 1069/2009 and (EC) No 1107/2009 and repealing Regulation (EC) No 2003/2003 (OJ L 170, 25.6.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/1009/oj>).

(*9) Which implements in the Union the Stockholm Convention on persistent organic pollutants (OJ L 209, 31.7.2006, p. 3, ELI: <http://data.europa.eu/eli/convention/2006/507/oj>).

(*10) Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (OJ L 169, 25.6.2019, p. 45, ELI: <http://data.europa.eu/eli/reg/2019/1021/oj>).

(*11) Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (OJ L 63, 6.3.2003, p. 29, ELI: <http://data.europa.eu/eli/convention/2003/106/oj>).

(*12) Minamata Convention on Mercury (OJ L 142, 2.6.2017, p. 4, ELI: <http://data.europa.eu/eli/dec/2017/939/oj>).

(*13) Montreal Protocol on Substances that Deplete the Ozone Layer (OJ L 297, 31.10.1988, p. 21, ELI: <http://data.europa.eu/eli/prot/1988/540/oj>).

(*14) The WHO Recommended Classification of Pesticides by Hazard (version 2019), (version of [adoption date]: <https://apps.who.int/iris/bitstream/handle/10665/332193/9789240005662-eng.pdf?ua=1>).

(*15) Including habitats and species protected under the Habitats Directive (92/43/EEC) and Bird Directive (2009/147/EC) and those protected in accordance with equivalent applicable national law or international agreements aimed at the conservation of habitats and species (for example Bern Convention, Kunming-Montreal Global Biodiversity Framework (<https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf>) and the implementing National Biodiversity Strategies and Action Plans (NBSAPs; <https://ort.cbd.int/nbsaps>).

(*16) In accordance with Article 4(11) and (12), and Article 5(9) and (10) of Regulation (EU) 2024/1991. For activities located in third countries, in accordance with equivalent applicable national law or international agreements aimed at the restoration of habitats (for example Kunming-Montreal Global Biodiversity Framework (<https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf>) and the implementing National Biodiversity Strategies and Action Plans (NBSAPs; <https://ort.cbd.int/nbsaps>);

(2) Section 1.2. is replaced by the following:

‘1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after natural disturbances

Description of the activity

Rehabilitation and restoration of forests as defined by national law. Where national law does not contain such a definition, rehabilitation and restoration correspond to a definition broadly agreed by peer-reviewed scientific literature for specific countries or to the FAO concept of forest restoration (*¹) or to one of the definitions of ecological restoration (*²) applied to forest, or forest rehabilitation (*³) under the Convention on Biological Diversity (*⁴). This activity applies where the area qualifies as a forest under national law, or where a definition under national law is not available, in accordance with the FAO definition of forest (*⁵) at the start of the activity (i.e. before the disturbance), and covers measures aimed at restoring or rehabilitating that forest after a disturbance, without implying a change of land use.

The economic activities in this category include forest activities in line with the FAO definition of “reforestation” (*⁶) on existing forest land and “naturally regenerating forest” (*⁷) after a natural disturbance, as defined by national law, or, where not available, in line with the FAO definition of forest disturbance (*⁸).

The economic activities in this category imply no change of land use and occur on forest land that has been degraded as a result of a disturbance.

The economic activities in this category could be associated with NACE code A2 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. The economic activities in this category are limited to NACE II 02.10, i.e. silviculture and other forestry activities, 02.20, i.e. logging, 02.30, i.e. gathering of wild growing non-wood products and 02.40, i.e. support services to forestry.

Technical screening criteria

Substantial contribution to climate change mitigation

1. Forest management plan or equivalent instrument, and management practices

1.1. The activity takes place on area that is subject to a forest management plan or an equivalent instrument, as set out in national law or, where national law does not define a forest management plan or equivalent instrument, as referred to in the FAO definition of ‘forest area with long-term forest management plan’ (*⁹).

The forest management plan or the equivalent instrument is implemented, covers a period of 10 years or more, and is kept up to date to ensure the correctness of the information contained in the plan.

1.2 Information is provided on the following points if they are not already documented in the forest management plan or equivalent instrument:

- (a) description of the area according to its gazetting in the land registry and forest maps;
- (b) rehabilitation or restoration goals, taking into account current and reasonably foreseeable environmental constraints (*¹⁰) and measures to reach those goals during the rehabilitation or restoration cycle;
- (c) definition of the forest habitat context, including main existing and intended forest tree species;
- (d) measures to maintain the good condition of forest ecosystems;
- (e) consideration of inputs from stakeholders in accordance with the terms and conditions laid down in national law;
- (f) demonstration that the forest management plan or equivalent instrument has taken into account risks including climate-related hazards as storms and forest fires, floods, droughts, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks;
- (g) all DNSH criteria relevant to rehabilitation and restoration of forests, including reforestation and natural forest regeneration after natural disturbances;
- (h) information on compliance with the criteria set out in point 1.4.

1.3. The activity follows best forest management practices laid down in national law, where existing and in all cases, it:

- (a) ensures the selection of forest tree species adapted to the local ecological and climatic conditions;
 - (b) aims for species and structural heterogeneity that is typical of the local natural conditions;
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(c) excludes the use of non-native species, except where it can be demonstrated that both of the following conditions are fulfilled:

- i) the native species and their provenances or varieties are no longer adapted to projected climatic and pedo-hydrological conditions;
- ii) the selection of those non-native species, including their forest reproductive material, does not harm ecosystem conditions, such as climate change resilience, forest fire resilience, and soil health and is consistent with the objectives and relevant measures set out in the forest management plan or equivalent instrument.

1.4. The activity does not involve the degradation of wetlands, including peatlands, or other land with high carbon stock as referred to in Article 29(4), points (a), (b) and (c), of Directive (EU) 2018/2001. Where maintenance of existing ditch infrastructure on forest peatlands is carried out, the need and the measures are documented in the relevant forest management plan or equivalent instrument, including water protection measures. The maintenance is designed and implemented so as to avoid degradation of wetland hydrological conditions compared to the situation prior to the maintenance.

1.5. The activity in place complies, where applicable, with the due diligence and legality requirements laid down in Regulation (EU) No 995/2010 of the European Parliament and of the Council (*¹¹), until the application of Regulation (EU) 2023/1115, and thereafter complies with the obligation set out in Article 4(1) and the conditions set out in Article 3, points (a) and (b), of Regulation (EU) 2023/1115 (*¹²).

2. *Climate benefit analysis*

2.1. For areas that comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long term in accordance with Article 29(7), point (b), of Directive (EU) 2018/2001, the activity complies with the following criteria:

- (a) the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years after the beginning of the activity is lower than a baseline scenario. The baseline corresponds to the balance of GHG emissions and removals over the same 30-year period associated with business-as-usual practices that would have occurred on the involved area in the absence of the activity;
- (b) long-term climate benefits are considered demonstrated by proof of alignment with Article 29(7), point (b), of Directive (EU) 2018/2001.

2.2. For areas that do not comply with the requirements at forest sourcing area level referred to in point 2.1., the activity complies with the following criteria:

- (a) the climate benefit analysis demonstrates that the net balance of GHG emissions and removals attributable to the restoration or rehabilitation intervention, assessed over a period of 30 years from the start of the activity is lower than the corresponding baseline scenario, reflecting business-as-usual practices that would have occurred on the involved area in the absence of the activity.
 - (b) the projected long-term average net GHG balance of the activity is lower than the projected long-term average GHG balance of the baseline referred to in point 2.2(a), where “long term” corresponds to the longer duration between 100 years and
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one full forest cycle.

- 2.3. The calculation of climate benefit complies with all of the following criteria:
- (a) the analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (*¹³). It is based on transparent, accurate, consistent, and complete information. It covers all carbon pools impacted by the activity (including above-ground biomass, below-ground biomass, deadwood, litter and soil), relies on conservative assumptions for calculations and includes appropriate consideration of risks of non-permanence, reversals of carbon sequestration, saturation and leakage.
 - (b) the business-as-usual practices, including harvesting practices, are one of the following:
 - (i) the management practices as documented in the latest version of the forest management plan or equivalent instrument before the start of the activity, if any;
 - (ii) the most recent business-as-usual practices prior to the start of the activity;
 - (iii) the practices corresponding to a management system ensuring that carbon stocks and sinks levels in the forest area are maintained or strengthened over the long term as set out in Article 29(7), point (b), of Directive (EU) 2018/2001.
 - (c) the resolution of the analysis is proportionate to the size of the area concerned and uses values specific to that area.
 - (d) emissions and removals resulting from natural disturbances, such as pests and diseases, forest fires, wind or storm damages, that impact the area and cause underperformance do not result in non-compliance with Regulation (EU) 2020/852, provided that the climate benefit analysis treats such disturbances consistently with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories regarding emissions and removals due to natural disturbances.
- 2.4. Forest holdings under 13ha are not required to perform a climate benefit analysis.

3. *Permanence safeguards*

3.1. The forest status of the area in which the activity takes place is maintained in accordance with national law. To that end, the forest management plan or equivalent instrument provides for measures ensuring that the land is not converted to non-forest land use. Those measures are supported by a legal or contractual guarantee, or by another legally enforceable commitment, in accordance with applicable national law.

3.2. The operator of the activity ensures that, in the event of a natural disturbance, appropriate measures are implemented, consistent with the objectives and relevant measures set out in the forest management plan or equivalent instrument and with applicable national law, to minimise the negative impact of the disturbance on forest cover and associated carbon stocks and to prevent or minimise similar events occurring in the future.

4. *Audit*

Within five years after the beginning of the activity and, where the restoration or rehabilitation intervention continues beyond that period, every 10 years thereafter, the

compliance of the activity with the substantial contribution to climate change mitigation criteria and the DNSH criteria are verified by either of the following:

- (a) the relevant national competent authorities;
- (b) an independent third-party certifier, at the request of national authorities or the operator of the activity.

In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit.

The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.

5. *Group assessment*

The compliance with the criteria for substantial contribution to climate change mitigation and with DNSH criteria may be checked:

- (a) at the level of the forest sourcing area (*¹⁴) as defined in Article 2, point (30), of Directive (EU) 2018/2001;
- (b) at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity. The composition of the group remains stable over time. Any changes to the composition of the group are duly justified, documented and reflected in subsequent audits.

6. Where the activity is certified in accordance with certification methodologies adopted pursuant to Article 8(2) of Regulation (EU) 2024/3012 and the scope of that methodology corresponds to the climate benefit generated by the activity, the activity is deemed to comply with points 2, 4 and 5 of this Section.

7. Certification of an activity under a voluntary national or international certification standard whose requirements correspond to one or more specific substantial contribution or do no significant harm criteria set out for that activity may be used by the operator as supporting evidence for demonstrating compliance for those specific criteria. The operator remains responsible for ensuring full compliance with all applicable technical screening criteria.

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	N/A

(5) Pollution prevention and control	<p>The activity can only use pesticides where it is needed to control outbreaks of invasive alien species or quarantine pests, or of large-scale outbreaks of pests or diseases. In those occasions alternative approaches or techniques, such as non-chemical alternatives to pesticides, are favoured, in accordance with Directive 2009/128/EC (*15).</p> <p>The activity does not use fertilisers except where they are necessary to ensure the survival and growth of young plants, in areas affected by desertification, or where specific nutrient imbalances detrimental to tree health are present. In that case, the activity can use bio-ashes derived from untreated biomass, and organic fertilisers as defined in Regulation (EU) 2019/1009 of the European Parliament and of the Council (*16), except for livestock slurry or liquid manures.</p> <p>Any fertilising products used in the activity comply with Regulation (EU) 2019/1009 or, where that Regulation does not apply, with applicable national rules governing fertilising products.</p> <p>Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021 (*17) of the European Parliament and of the Council (*18), the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade (*19), the Minamata Convention on Mercury (*20), the Montreal Protocol on Substances that Deplete the Ozone Layer (*21), and of active ingredients that are listed as classification Ia ('extremely hazardous') or Ib ('highly hazardous') in the WHO Recommended Classification of Pesticides by Hazard (*22). The activity complies with the relevant Union and national law on active ingredients.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas.</p> <p>There is no deterioration of the conservation status of habitats and species specifically sensitive to biodiversity loss or with high conservation value (*23). There is no deterioration of areas designated for the restoration of those habitats and species in accordance with national law and Union law (*24).</p> <p>The activity excludes the use or release of invasive alien species in accordance with Regulation (EU) No 1143/2014.</p> <p>The activity does not significantly deteriorate the diversity of associated habitats and species linked to the forest, and the diversity of stand structures, mature stage stands or the quantity and diversity of deadwood.</p>

The activity does not result in significant soil degradation. Compliance may be demonstrated either by implementing management practices that are recognised as maintaining or improving soil health, including the water infiltration and retention capacity, as defined in Article 3(5) and assessed in accordance with Article 6(1) of Directive (EU) 2025/2360, or, where appropriate, by documenting and monitoring the relevant soil descriptors set out in Annex I to that Directive.

Compliance with the remaining biodiversity DNSH criteria can be demonstrated via a policy or monitoring plan, the information provided in the forest management plan or equivalent instrument, the results of an Environmental Impact Assessment, or an appropriate assessment in accordance with Article 6(3) and Article 7 of Directive 92/43/EEC.

(*1) Forest restoration includes:

- rehabilitation, meaning the restoration of desired species, structures or processes to an existing ecosystem;
- reconstruction, meaning restoration of native plants on land which is in another use;
- reclamation, meaning restoration of severely degraded land devoid of vegetation;
- most radically replacement, in which species maladapted for a given location and unable to migrate are replaced with introduced species as climates change rapidly,

Forest restoration module. In Sustainable Forest Management (SFM) Toolbox (version of [adoption date]):

<http://www.fao.org/sustainable-forest-management/toolbox/modules/forest-restoration/basic-knowledge/en/>).

(*2) Ecological Restoration (Also Ecosystem Restoration):

- the process of returning an ecosystem to a natural pre-disturbance structure and function;
- the process of assisting the recovery of an ecosystem that has been degraded, damaged, or destroyed;
- the process of intentionally altering a site to establish a defined, indigenous ecosystem. The goal of this process is to emulate the structure, function, diversity and dynamics of the specified ecosystem;
- human intervention designed to accelerate the recovery of damaged habitats, or to bring ecosystems back to as close an approximation as possible of their pre-disturbance states,

Most used definitions/descriptions of key terms related to ecosystem restoration. 11th conference of the Parties to the Convention on Biological Diversity. 2012. UNEP/CBD/COP/11/INF/19 (version of [adoption date]): <https://www.cbd.int/doc/meetings/cop/cop-11/information/cop-11-inf-19-en.pdf>.

(*3) Forest rehabilitation is the process of restoring the capacity of a forest to provide goods and services again, where the state of the rehabilitated forest is not identical to its state before degradation,

Most used definitions/descriptions of key terms related to ecosystem restoration. 11th Conference of the Parties to the Convention on Biological Diversity. 2012.

UNEP/CBD/COP/11/INF/19 (version of [adoption date]: <https://www.cbd.int/doc/meetings/cop/cop-11/information/cop-11-inf-19-en.pdf>).

(*4) Version of [adoption date]: <https://www.cbd.int/convention/text/>.

(*5) Land spanning more than 0.5 hectares with trees higher than five meters and a canopy cover of more than 10%, or trees able to reach those thresholds in situ. It does not include land that is predominantly under agricultural or urban land use, *FAO Global Forest Resources Assessment 2025. Terms and definitions* (version of [adoption date]: <https://openknowledge.fao.org/server/api/core/bitstreams/a6e225da-4a31-4e06-818d-ca3aeafd635/content>).

(*6) Re-establishment of forest through planting and/or deliberate seeding on land classified as forest,

FAO Global Forest Resources Assessment 2025. Terms and definitions (version of [adoption date]: <https://openknowledge.fao.org/server/api/core/bitstreams/a6e225da-4a31-4e06-818d-ca3aeafd635/content>).

(*7) Forest predominantly composed of trees established through natural regeneration,

FAO Global Forest Resources Assessment 2025. Terms and definitions (version of [adoption date]: <https://openknowledge.fao.org/server/api/core/bitstreams/a6e225da-4a31-4e06-818d-ca3aeafd635/content>).

(*8) *FAO Global Forest Resources Assessment 2025. Terms and definitions* (version of [adoption date]: <https://openknowledge.fao.org/server/api/core/bitstreams/a6e225da-4a31-4e06-818d-ca3aeafd635/content>).

(*9) Forest area that has a long-term (ten years or more) documented management plan, aiming at defined management goals, and which is periodically revised.

FAO Global Forest Resources Assessment 2025. Terms and definitions (version of [adoption date]: <https://openknowledge.fao.org/server/api/core/bitstreams/a6e225da-4a31-4e06-818d-ca3aeafd635/content>).

(*10) Including an analysis of (i) long term sustainability of the wood resource (ii) impacts/pressures on habitat conservation, diversity of associated habitats and condition of harvesting minimising soil impacts.

(*11) Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295 12.11.2010, p. 23, ELI: <http://data.europa.eu/eli/reg/2010/995/2020-01-01>).

(*12) Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 (OJ L 150, 9.6.2023, p. 206, ELI: <http://data.europa.eu/eli/reg/2023/1115/oj>).

(*13) 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (version of [adoption date]: <https://www.ipcc-nggip.iges.or.jp/public/2019rf/>).

(*14) ‘Sourcing area’ means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass.

(*15) Directive 2009/128/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for Community action to achieve the sustainable use of pesticides (OJ L 309, 24.11.2009, p. 71, ELI: <http://data.europa.eu/eli/dir/2009/128/oj>).

(*16) Regulation (EU) 2019/1009 of the European Parliament and of the Council of 5 June 2019 laying down rules on the making available on the market of EU fertilising products and amending Regulations (EC) No 1069/2009 and (EC) No 1107/2009 and repealing Regulation (EC) No 2003/2003 (OJ L 170, 25.6.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/1009/oj>).

(*17) Which implements in the Union the Stockholm Convention on persistent organic pollutants (OJ L 209, 31.7.2006, p. 3, ELI: <http://data.europa.eu/eli/convention/2006/507/oj>).

(*18) Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (OJ L 169, 25.6.2019, p. 45, ELI: <http://data.europa.eu/eli/reg/2019/1021/oj>).

(*19) Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (OJ L 63, 6.3.2003, p. 29, ELI: <http://data.europa.eu/eli/convention/2003/106/oj>).

(*20) Minamata Convention on Mercury (OJ L 142, 2.6.2017, p. 4, ELI: <http://data.europa.eu/eli/dec/2017/939/oj>).

(*21) Montreal Protocol on Substances that Deplete the Ozone Layer (OJ L 297, 31.10.1988, p. 21, ELI: <http://data.europa.eu/eli/prot/1988/540/oj>).

(*22) The WHO Recommended Classification of Pesticides by Hazard (version 2019), (version of [adoption date]: <https://apps.who.int/iris/bitstream/handle/10665/332193/9789240005662-eng.pdf?ua=1>).

(*23) Including habitats and species protected under the Habitats Directive (92/43/EEC) and Bird Directive (2009/147/EC) and those protected in accordance with equivalent applicable national law or international agreements aimed at the conservation of habitats and species (for example Bern Convention, Kunming-Montreal Global Biodiversity Framework (<https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf>) and the implementing National Biodiversity Strategies and Action Plans (NBSAPs; <https://ort.cbd.int/nbsaps>).

(*24) In accordance with Article 4(11) and (12), and Article 5(9) and (10) of Regulation (EU) 2024/1991. For activities located in third countries, in accordance with equivalent applicable national law or international agreements aimed at the restoration of habitats (for example Kunming-Montreal Global Biodiversity Framework (<https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf>) and the implementing National Biodiversity Strategies and Action Plans (NBSAPs; <https://ort.cbd.int/nbsaps>);

(3) Section 1.3. is replaced by the following:

‘1.3. Forest management

Description of the activity

Forest management as defined by national law. Where national law does not contain such a definition, forest management corresponds to any activity resulting from a system applicable to a forest that influences the ecological, economic or social functions of the forest. Forest management assumes no change in land use and occurs on land matching the definition of

forest as set out in national law, or where not available, in accordance with the FAO definition of forest (*¹).

The economic activities in this category could be associated with NACE code A2 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. The economic activities in this category are limited to NACE II 02.10, i.e. silviculture and other forestry activities, 02.20, i.e. logging, 02.30, i.e. gathering of wild growing non-wood products and 02.40, i.e. support services to forestry.

Technical screening criteria

Substantial contribution to climate change mitigation

1. *Forest management plan or equivalent instrument, and management practices*

1.1. The activity takes place on area that is subject to a forest management plan or an equivalent instrument, as set out in national law or, where national law does not define a forest management plan or equivalent instrument, as referred to in the FAO definition of ‘forest area with long-term forest management plan’ (*²).

The forest management plan or equivalent instrument is implemented, covers a period of 10 years or more and is kept up to date to ensure the correctness of the information contained in the plan.

1.2. Information is provided on the following points if they are not already documented in the forest management plan or equivalent instrument:

- (a) definition of the area according to its gazetting in the land registry and forest maps;
- (b) management goals, taking into account current and reasonably foreseeable environmental constraints (*³) and measures to reach those goals over the long term;
- (c) the forest habitat context, including main existing and intended forest tree species, and their extent and distribution;
- (d) measures to maintain the good condition of forest ecosystems;
- (e) consideration of inputs from stakeholders in accordance with the terms and conditions laid down in national law;
- (f) demonstration that the forest management plan or equivalent instrument has taken into account risks, including climate-related hazards as storms and forest fires, floods, droughts, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks;
- (g) all DNSH criteria relevant for forest management.

Where applicable, documentation prepared in accordance with national law for the purposes of forest licensing, environmental impact assessment, or equivalent procedures may be used to demonstrate compliance with the requirements set out in this Section, provided that such documentation covers the relevant elements.

1.3. The activity follows best forest management practices laid down in national law, where existing and in all cases, it:

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- (a) ensures the selection of forest tree species adapted to the local ecological and climatic conditions;
 - (b) aims for species and structural heterogeneity that is typical of the local natural conditions;
 - (c) excludes the use of non-native species, except where it can be demonstrated that both of the following conditions are fulfilled:
 - i) the native species and their provenances or varieties are no longer adapted to projected climatic and pedo-hydrological conditions;
 - ii) the selection of those non-native species, including their forest reproductive material, does not harm ecosystem conditions, such as climate change resilience, forest fire resilience, and soil health, and is consistent with the objectives and relevant measures set out in the forest management plan or equivalent instrument.

1.4. The activity does not involve the degradation of wetlands, including peatlands, or other land with high carbon stock as referred to in Article 29(4), points (a), (b) and (c), of Directive (EU) 2018/2001. Where maintenance of existing ditch infrastructure on forest peatlands is carried out, the need and the measures are documented in the relevant forest management plan or equivalent instrument, including water protection measures. The maintenance is designed and implemented so as to avoid degradation of wetland hydrological conditions compared to the situation prior to the maintenance.

1.5. The activity in place complies with the due diligence and legality requirements laid down in Regulation (EU) No 995/2010, until the application of Regulation (EU) 2023/1115, and thereafter complies with the obligation set out in Article 4(1) and the conditions set out in Article 3, points (a) and (b), of Regulation (EU) 2023/1115.

2. *Climate benefit analysis*

2.1. For areas that comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long term in accordance with Article 29(7), point (b), of Directive (EU) 2018/2001, the activity complies with the following criteria:

- (a) the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years from the start of the activity is lower than a baseline scenario. The baseline corresponds to the balance of GHG emissions and removals over the same 30-year period associated with business-as-usual practices that would have occurred on the involved area in the absence of the activity;
- (b) long-term climate benefits are considered demonstrated by proof of alignment with Article 29(7), point (b), of Directive (EU) 2018/2001.

2.2. For areas that do not comply with the requirements at forest sourcing area level referred to in point 2.1., the activity complies with the following criteria:

- (a) the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years from the start of the activity is lower than the corresponding baseline scenario, reflecting business-as-usual practices that would have occurred on the involved area in the absence of the activity.
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- (b) the projected long-term average net GHG balance of the activity is lower than the projected long-term average GHG balance of the baseline referred to in point 2.2(a), where “long term” corresponds to the longer duration between 100 years and one full forest cycle.
- 2.3. The calculation of climate benefit complies with all of the following criteria:
- (a) the analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (*⁴). It is based on transparent, accurate, consistent, and complete information. It covers all carbon pools impacted by the activity (including above-ground biomass, below-ground biomass, deadwood, litter and soil), relies on conservative assumptions for calculations and includes appropriate consideration of risks of non-permanence, reversals of carbon sequestration, saturation and leakage.
- (b) the business-as-usual practices, including harvesting practices, are one of the following:
- (i) the management practices as documented in the latest version of the forest management plan or equivalent instrument before the start of the activity, if any;
- (ii) the most recent business-as-usual practices prior to the start of the activity;
- (iii) the practices corresponding to a management system ensuring that carbon stocks and sinks levels in the forest area are maintained or strengthened over the long term as set out in Article 29(7), point (b), of Directive (EU) 2018/2001.
- (c) the resolution of the analysis is proportionate to the size of the area concerned and uses values specific to that area.
- (d) emissions and removals resulting from natural disturbances, such as pests and diseases, forest fires, wind or storm damages, that impact the area and cause underperformance do not result in non-compliance with Regulation (EU) 2020/852, provided that the climate benefit analysis treats such disturbances consistently with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories regarding emissions and removals due to natural disturbances.
- 2.4. Forest holdings under 13ha are not required to perform a climate benefit analysis.
3. *Permanence safeguards*
- 3.1. The forest status of the area in which the activity takes place is maintained in accordance with national law. To that end, the forest management plan or equivalent instrument provides for measures ensuring that the land is not converted to non-forest land use. Those measures are supported by a legal or contractual guarantee, or by another legally enforceable commitment, in accordance with applicable national law.
- 3.2. The operator of the activity ensures that, in the event of a natural disturbance, appropriate measures are implemented, consistent with the objectives and relevant measures set out in the forest management plan or equivalent instrument and with applicable national law, to minimise the negative impact of the disturbance on forest cover and associated carbon stocks and to prevent or minimise similar events occurring in the future.
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4. *Audit*

Within five years after the beginning of the activity and every 10 years thereafter, the compliance of the activity the substantial contribution to climate change mitigation criteria and the DNSH criteria is verified by either of the following:

- (a) the relevant national competent authorities;
- (b) an independent third-party certifier, at the request of national authorities or the operator of the activity.

In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit.

The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.

5. *Group assessment*

The compliance with the criteria for substantial contribution to climate change mitigation and with DNSH criteria may be checked:

- (a) at the level of the forest sourcing area (*⁵) as defined in Article 2, point (30), of Directive (EU) 2018/2001;
- (b) at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity. The composition of the group remains stable over time. Any changes to the composition of the group are duly justified, documented and reflected in subsequent audits.

6. Where the activity is certified in accordance with certification methodologies adopted pursuant to Article 8(2) of Regulation (EU) 2024/3012, the activity is deemed to comply with points 2, 4 and 5 of this Section.

7. Certification of an activity under a voluntary national or international certification standard whose requirements correspond to one or more specific substantial contribution or do no significant harm criteria set out for that activity may be used by the operator as supporting evidence for demonstrating compliance with those specific criteria. The operator remains responsible for ensuring full compliance with all applicable technical screening criteria.

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	N/A

circular economy	
(5) Pollution prevention and control	<p>The activity can only use pesticides where it is needed to control outbreaks of invasive alien species or quarantine pests, or of large-scale outbreaks of pests or diseases. In these occasions alternative approaches or techniques, such as non-chemical alternatives to pesticides, are favoured, in accordance with Directive 2009/128/EC (*⁶).</p> <p>The activity does not use fertilisers except where they are necessary to ensure the survival and growth of young plants, in areas affected by desertification, or where specific nutrient imbalances detrimental to tree health are present. In that case, the activity can use bio-ashes derived from untreated biomass, and organic fertilisers as defined in Regulation (EU) 2019/1009 of the European Parliament and of the Council (*⁷), except for livestock slurry or liquid manures.</p> <p>Any fertilising products used in the activity comply with Regulation (EU) 2019/1009 or, where that Regulation does not apply, with applicable national rules governing fertilising products.</p> <p>Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021 (*⁸) of the European Parliament and of the Council (*⁹), the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade (*¹⁰), the Minamata Convention on Mercury (*¹¹), the Montreal Protocol on Substances that Deplete the Ozone Layer (*¹²), and of active ingredients that are listed as classification Ia (‘extremely hazardous’) or Ib (‘highly hazardous’) in the WHO Recommended Classification of Pesticides by Hazard (*¹³). The activity complies with the relevant Union and national law on active ingredients.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas.</p> <p>There is no deterioration of the conservation status of habitats and species specifically sensitive to biodiversity loss or with high conservation value (*¹⁴). There is no deterioration of areas designated for the restoration of those habitats and species in accordance with national law and Union law (*¹⁵).</p> <p>The activity excludes the use or release of invasive alien species in accordance with Regulation (EU) No 1143/2014.</p> <p>The activity does not significantly deteriorate the diversity of associated habitats and species linked to the forest, nor the diversity of stand structures, mature stage stands or the quantity and diversity of</p>

deadwood.

The activity does not result in significant soil degradation. Compliance may be demonstrated either by implementing management practices that are recognised as maintaining or improving soil health, including the water infiltration and retention capacity, as defined in Article 3(5) and assessed in accordance with Article 6(1) of Directive (EU) 2025/2360, or, where appropriate, by documenting and monitoring the relevant soil descriptors set out in Annex I to that Directive.

Compliance with the remaining biodiversity DNSH criteria can be demonstrated via a policy or monitoring plan, the information provided in the forest management plan or equivalent instrument, the results of an Environmental Impact Assessment, or an appropriate assessment in accordance with Article 6(3) and Article 7 of Directive 92/43/EEC.

(*1) Land spanning more than 0,5 hectares with trees higher than five meters and a canopy cover of more than 10%, or trees able to reach those thresholds in situ. It does not include land that is predominantly under agricultural or urban land use, *FAO Global Forest Resources Assessment 2025. Terms and definitions* (version of [adoption date]: <https://openknowledge.fao.org/server/api/core/bitstreams/a6e225da-4a31-4e06-818d-ca3aeaddfd635/content>).

(*2) Forest area that has a long-term (ten years or more) documented management plan, aiming at defined management goals, and which is periodically revised.

FAO Global Forest Resources Assessment 2025. Terms and definitions (version of [adoption date]: <https://openknowledge.fao.org/server/api/core/bitstreams/a6e225da-4a31-4e06-818d-ca3aeaddfd635/content>).

(*3) Including an analysis of (i) long term sustainability of the wood resource (ii) impacts/pressures on habitat conservation, diversity of associated habitats and condition of harvesting minimising soil impacts.

(*4) 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (version of [adoption date]: <https://www.ipcc-nggip.iges.or.jp/public/2019rf/>).

(*5) ‘Sourcing area’ means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass.

(*6) Directive 2009/128/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for Community action to achieve the sustainable use of pesticides (OJ L 309, 24.11.2009, p. 71, ELI: <http://data.europa.eu/eli/dir/2009/128/oj>).

(*7) Regulation (EU) 2019/1009 of the European Parliament and of the Council of 5 June 2019 laying down rules on the making available on the market of EU fertilising products and amending Regulations (EC) No 1069/2009 and (EC) No 1107/2009 and repealing Regulation (EC) No 2003/2003 (OJ L 170, 25.6.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/1009/oj>).

(*8) Which implements in the Union the Stockholm Convention on persistent organic pollutants (OJ L 209, 31.7.2006, p. 3, ELI: <http://data.europa.eu/eli/convention/2006/507/oj>).

(*9) Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (OJ L 169, 25.6.2019, p. 45, ELI: <http://data.europa.eu/eli/reg/2019/1021/oj>).

(*10) Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (OJ L 63, 6.3.2003, p. 29, ELI: <http://data.europa.eu/eli/convention/2003/106/oj>).

(*11) Minamata Convention on Mercury (OJ L 142, 2.6.2017, p. 4, ELI: <http://data.europa.eu/eli/dec/2017/939/oj>).

(*12) Montreal Protocol on Substances that Deplete the Ozone Layer (OJ L 297, 31.10.1988, p. 21, ELI: <http://data.europa.eu/eli/prot/1988/540/oj>).

(*13) The WHO Recommended Classification of Pesticides by Hazard (version 2019), (version of [adoption date]: <https://apps.who.int/iris/bitstream/handle/10665/332193/9789240005662-eng.pdf?ua=1>).

(*14) Including habitats and species protected under the Habitats Directive (92/43/EEC) and Bird Directive (2009/147/EC) and those protected in accordance with equivalent applicable national law or international agreements aimed at the conservation of habitats and species (for example Bern Convention, Kunming-Montreal Global Biodiversity Framework (<https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf>) and the implementing National Biodiversity Strategies and Action Plans (NBSAPs; <https://ort.cbd.int/nbsaps>).

(*15) In accordance with Article 4(11) and (12), and Article 5(9) and (10) of Regulation (EU) 2024/1991. For activities located in third countries, in accordance with equivalent applicable national law or international agreements aimed at the restoration of habitats (for example Kunming-Montreal Global Biodiversity Framework (<https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf>) and the implementing National Biodiversity Strategies and Action Plans (NBSAPs; <https://ort.cbd.int/nbsaps>)).';

(4) Section 1.4. is replaced by the following:

‘1.4. Conservation forestry

Description of the activity

Forest management activities with the objective of maintaining one or more habitats or species in good condition or restoring them to good condition (*1). Conservation forestry assumes no change in land category and occurs on land matching the forest definition as set out in national law, or where not available, in accordance with the FAO definition of forest (*2). The activity implies no or low management intensity and harvest techniques and levels aligned with the conservation objective of the conservation site.

The economic activities in this category could be associated with NACE code A2 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. The economic activities in this category are limited to NACE II 02.10, i.e. silviculture and other forestry activities, 02.20, i.e. logging, 02.30, i.e. gathering of wild growing non-wood products, and 02.40, i.e. support services to forestry.

Substantial contribution to climate change mitigation

1. *Forest management plan or equivalent instrument, and management practices*

1.1. The activity takes place on area that is subject to a forest management plan or an equivalent instrument, as set out in national law or, where national regulation does not define a forest management plan, as referred to in the FAO definition of ‘forest area with long-term forest management plan’ (*³).

The forest management plan or the equivalent instrument is implemented, covers a period of 10 years or more and is kept up to date, to ensure the correctness of the data of the plan.

1.2. Information is provided on the following points where not already documented in the forest management plan or equivalent instrument:

- (a) definition of the forest habitat context, main forest tree species and those intended and their extent and distribution, in accordance to the local forest ecosystem context;
- (b) definition of the area according to its gazetting in the land registry and mapping of the current habitats and species and their condition;
- (c) management goals, including a clear description of the climate change mitigation and conservation objectives and measures to maintain habitats and species in or restore them to good condition.
- (d) a description of the risks that could hinder the achievement of the climate change mitigation and conservation objectives, including forest fires, pests, disease outbreaks, or habitat transformations caused by climate change, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks.
- (e) consideration of inputs from stakeholders in accordance with the terms and conditions laid down in national law;
- (f) all DNSH relevant to forest management other than biodiversity.

1.3. The forest management plan or the equivalent instrument uses practices that maintain or enhance forests’ eco-system health. This includes maintaining or enhancing the structure in terms of tree height, diameter, age and species in line with the natural range and distribution of existing and potential species in the forest area concerned, taking account of shifts in the natural ranges of species induced by climate change.

The activity does not result in significant soil degradation. Compliance may be demonstrated either by implementing management practices that are recognised as maintaining or improving soil health, including the water infiltration and retention capacity, as defined in Article 3(5) and assessed in accordance with Article 6(1) of Directive (EU) 2025/2360, or, where appropriate, by documenting and monitoring the relevant soil descriptors set out in Annex I to that Directive.

The activity excludes the use of non-native species, unless it can be demonstrated that both of the following conditions are met:

- (a) the native species and their provenances or varieties are no longer adapted to
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projected climatic and pedo-hydrological conditions;

(b) the selection of those non-native species, including their forest reproductive material, does not harm ecosystem conditions, such as climate change resilience, forest fire resilience, and soil health and is consistent with the objectives and relevant measures set out in the forest management plan or equivalent instrument.

1.4. The forest management plan or the equivalent instrument uses practices that are oriented at maintaining one or more habitats or species in good condition or restoring them to good condition and improving the conservation status of European and global forests, and preserving and restoring biodiversity for forest resilience, climate adaptation and forest multifunctionality.

1.5 The activity does not involve the degradation of wetlands, including peatlands, or other land with high carbon stock as referred to in Article 29(4), points (a), (b) and (c), of Directive (EU) 2018/2001.

1.6. The activity in place complies with the due diligence and legality requirements laid down in Regulation (EU) No 995/2010 of the European Parliament and of the Council, until the application of Regulation (EU) 2023/1115, and thereafter complies with the obligation set out in Article 4(1) and the conditions set out in Article 3, points (a) and (b), of Regulation (EU) 2023/1115 (*4).

2. *Climate benefit analysis*

2.1. For areas that comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long term in accordance with Article 29(7), point (b), of Directive (EU) 2018/2001, the activity complies with the following criteria:

(a) the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years from the start of the activity is lower than a baseline scenario. The baseline corresponds to the balance of GHG emissions and removals over the same 30-year period associated with business-as-usual practices that would have occurred on the involved area in the absence of the activity;

(b) long-term climate benefits are considered demonstrated by proof of alignment with Article 29(7), point (b), of Directive (EU) 2018/2001.

2.2. For areas that do not comply with the requirements at forest sourcing area level referred to in point 2.1., the activity complies with the following criteria:

(a) the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years from the start of the activity is lower than the corresponding baseline scenario, reflecting business-as-usual practices that would have occurred on the involved area in the absence of the activity.

(b) the projected long-term average net GHG balance of the activity is lower than the projected long-term average GHG balance of the baseline referred to in point 2.2(a), where “long term” corresponds to the longer duration between 100 years and one full forest cycle.

2.3. The calculation of climate benefit complies with all of the following criteria:

(a) the analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (*⁵). It is based on transparent, accurate, consistent, and complete. It covers all carbon pools impacted by the activity (including above-ground biomass, below-ground biomass, deadwood, litter and soil), relies on conservative assumptions for calculations and includes appropriate consideration of risks of non-permanence, reversals of carbon sequestration, saturation and leakage.

(b) the business-as-usual practices, including harvesting practices, are one of the following:

(i) the management practices as documented in the latest version of the forest management plan or equivalent instrument before the start of the activity, if any;

(ii) the most recent business-as-usual practices prior to the start of the activity;

(iii) the practices corresponding to a management system ensuring that carbon stocks and sinks levels in the forest area are maintained or strengthened over the long term as set out in Article 29(7), point (b), of Directive (EU) 2018/2001.

(c) the resolution of the analysis is proportionate to the size of the area concerned and uses values specific to that area.

(d) emissions and removals resulting from natural disturbances, such as pests and diseases, forest fires, wind or storm damages, that impact the area and cause underperformance do not result in non-compliance with Regulation (EU) 2020/852, provided that the climate benefit analysis treats such disturbances consistently with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories regarding emissions and removals due to natural disturbances.

2.4. Forest holdings under 13ha are not required to perform a climate benefit analysis.

3. *Permanence safeguards*

3.1. The forest status of the area in which the activity takes place is maintained in accordance with national law. To that end, the forest management plan or equivalent instrument provides for measures ensuring that the land is not converted to non-forest land use. Those measures are supported by a legal or contractual guarantee, or by another legally enforceable commitment, in accordance with applicable national law.

3.2. The operator of the activity ensures that, in the event of a natural disturbance, appropriate measures are implemented, consistent with the objectives and relevant measures set out in the forest management plan or equivalent instrument and with applicable national law, to minimise the negative impact of the disturbance on forest cover and associated carbon stocks and to prevent or minimise similar events occurring in the future.

4. *Audit*

Within five years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and the DNSH criteria are verified by either of the following:

(a) the relevant national competent authorities;

- (b) an independent third-party certifier, at the request of national authorities or the operator of the activity.

In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit.

The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.

5. *Group assessment*

The compliance with the criteria for substantial contribution to climate change mitigation and with DNSH criteria may be checked:

- (a) at the level of the forest sourcing area (*⁶) as defined in Article 2, point (30), of Directive (EU) 2018/2001;
- (b) at the level of a group of forest holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity. The composition of the group remains stable over time. Any changes to the composition of the group are duly justified, documented and reflected in subsequent audits.

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	N/A
(5) Pollution prevention and control	The activity does not use pesticides or fertilisers.
(6) Protection and restoration of biodiversity and ecosystems	N/A

(*1) In accordance with the conservation objectives and, where applicable, restoration objectives set out in Directives 92/43/EEC, 2009/147/EC and Regulation (EU) 2024/1991.

(*2) Land spanning more than 0,5 hectares with trees higher than five meters and a canopy cover of more than 10%, or trees able to reach those thresholds in situ. It does not include land that is predominantly under agricultural or urban land use, *FAO Global Forest Resources Assessment 2025. Terms and definitions* (version of [adoption date]: <https://openknowledge.fao.org/server/api/core/bitstreams/a6e225da-4a31-4e06-818d-ca3aeaddfd635/content>).

(*3) Forest area that has a long-term (ten years or more) documented management plan, aiming at defined management goals, and which is periodically revised, *FAO Global Resources Assessment 2025. Terms and definitions* (version of [adoption date]: <https://openknowledge.fao.org/server/api/core/bitstreams/a6e225da-4a31-4e06-818d-ca3aeaddfd635/content>).

(*4) Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 (OJ L 150, 9.6.2023, p. 206, ELI: <http://data.europa.eu/eli/reg/2023/1115/oj>).

(*5) 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (version of [adoption date]: <https://www.ipcc-nggip.iges.or.jp/public/2019rf/>).

(*6) ‘Sourcing area’ means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass.’;

(5) Section 2.1. is replaced by the following:

‘2.1. Restoration of wetlands

Description of the activity

Restoration of wetlands refers to economic activities that promote the rewetting and restoration of degraded wetlands and economic activities that improve wetland functions without necessarily promoting a return to pre-disturbance conditions, with wetlands meaning land matching the international definition of wetland (*¹), of peatland (*²) as set out in the Convention on Wetlands of International Importance especially as Waterfowl Habitat (Ramsar Convention) (*³), or of organic soil as set out in the 2019 Refinement to the 2006 IPCC guidelines (*⁴). Restoration activities may include restoration of partially (in depth) excavated peatlands but exclude afforestation, which is covered under Section 1.1. of this Annex.

The economic activities in this category have no dedicated NACE code as referred to in the statistical classification of economic activities established by Regulation (EC) No 1893/2006, but relate to class 6 of the statistical classification of environmental protection activities (CEPA) established by Regulation (EU) No 691/2011 of the European Parliament and of the Council (*⁵).

Technical screening criteria

Substantial contribution to climate change mitigation

1. *Restoration plan*

1.1. The area is covered by a restoration plan, which is consistent with the Ramsar Convention's principles and guidelines on wetland restoration (*⁶). For peatlands, the restoration plan follows the recommendations contained in relevant resolutions of the Ramsar Convention, including the resolution XIII/13. A restoration plan that complies with the requirements set out in Annex IV to Regulation (EU) 2023/2486 of the European Parliament and of the Council (*⁷) (Section 1.1 Conservation, including restoration, of habitats, ecosystems and species, Point 3: Management plan or equivalent), fulfils the requirement set out in point 1 of this Section.

1.2. The restoration plan contains careful consideration of local hydrological and pedological conditions, together with a clear aim of increasing water level.

1.3. All wetland management relevant DNSH criteria are addressed in the restoration plan.

1.4. The restoration plan provides for monitoring which ensures the correctness of the information contained in the plan, in particular as regards the data relating to the involved area and subsequent monitoring of the water table level and other specific and relevant indicators, allowing to measure progress towards achieving the restoration objectives and an identification of corrective measures as necessary.

2. *Climate benefit analysis*

2.1. The activity complies with the following criteria: the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years after the beginning of the activity is lower than a baseline, associated to the business-as-usual practices that would have occurred on the involved area in the absence of the activity.

2.2. The calculation of climate benefit complies with all of the following criteria:

(a) the analysis is consistent with 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (*⁵) and any further refinement thereof. It is based on transparent, accurate, consistent, and complete information. It covers all relevant GHG emissions impacted by the activity, relies on conservative assumptions for calculations and includes appropriate considerations of risks of non-permanence and the risk of leakage. For coastal wetlands, climate benefit analysis considers projections of expected relative sea level rise and the potential that the wetlands will migrate;

(b) the business-as-usual practices are management practices prior to the start of the activity, where applicable, based on sources such as remote sensing data, ground surveys, data from the Land Parcel Information System or data from other relevant sources;

(c) the resolution of the analysis is proportionate to the size of the area concerned and uses values specific to that area;

(d) emissions and removals resulting from natural disturbances that impact the area and cause underperformance do not result in non-compliance with the criteria of Regulation (EU) 2020/852, provided that the climate benefit analysis treats such disturbances consistently with the 2006 IPCC Guidelines for National Greenhouse Gas Inventories regarding emissions and removals due to natural disturbances and any

further refinement thereof.

2.4. Forest holdings under 13ha are not required to perform a climate benefit analysis.

3. *Permanence safeguards*

3.1. The wetland status of the area in which the activity takes place is maintained for at least 30 years. To that end, the restoration plan or equivalent instrument provides for measures ensuring that the land is not converted to non-wetland land use. Those measures are supported by a legal or contractual guarantee, or by another legally enforceable commitment, in accordance with applicable national law.

3.2. The operator of the activity ensures that, in the event of a natural disturbance, appropriate measures are implemented, consistent with the objectives and relevant measures set out in the restoration plan or equivalent instrument and with applicable national law, to minimise the negative impact of the disturbance on wetland extent, hydrological conditions and associated carbon stocks and to prevent or minimise similar events occurring in the future.

4. *Audit*

Within five years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and with the DNSH criteria are verified by either of the following:

- (a) the relevant national competent authorities;
- (b) an independent third-party certifier, at the request of national authorities or the operator of the activity.

In order to reduce costs, audits may be performed together with any forest certification, land-use certification, biodiversity certification, climate certification or other audit.

The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.

5. *Group assessment*

The compliance with the criteria for substantial contribution to climate change mitigation and with DNSH criteria may be checked at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity. The composition of the group remains stable over time. Any changes to the composition of the group are duly justified, documented and reflected in subsequent audits.

6. Where the activity is certified in accordance with certification methodologies adopted pursuant to Article 8(2) of Regulation (EU) 2024/3012, the activity is deemed to substantially contribute to climate change mitigation.

Do no significant harm ('DNSH')

(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
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(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	Peat extraction is minimised.
(5) Pollution prevention and control	<p>The activity does not use pesticides, with exception of occasions where the use of pesticides is needed to control large-scale outbreaks of pests, diseases and invasive alien species. In these occasions alternative approaches or techniques, such as non-chemical alternatives to pesticides are favoured, in accordance with Directive 2009/128/EC (*⁹).</p> <p>The activity does not use fertilisers or manure.</p> <p>Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021 (*¹⁰) of the European Parliament and of the Council (*¹¹), the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade (*¹²), the Minamata Convention on Mercury (*¹³), the Montreal Protocol on Substances that Deplete the Ozone Layer (*¹⁴), and of active ingredients that are listed as classification Ia (‘extremely hazardous’) or Ib (‘highly hazardous’) in the WHO recommended Classification of Pesticides by Hazard (*¹⁵). The activity complies with the relevant national implementing law on active ingredients.</p> <p>Compliance may be demonstrated via a policy or monitoring plan.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas.</p> <p>There is no conversion of habitats specifically sensitive to biodiversity loss or with high conservation value (*¹⁶). The activity is in line with applicable restoration objectives and requirements under Union and national law (*¹⁷).</p> <p>The activity excludes the use or release of invasive alien species in accordance with Regulation (EU) No 1143/2014.</p> <p>Compliance with the remaining biodiversity DNSH criteria can be demonstrated via a policy or monitoring plan, the results of an Environmental Impact Assessment, or an appropriate assessment in accordance with Article 6(3) and Article 7 of Directive 92/43/EEC.</p>

(*1) Wetlands include a wide variety of inland habitats such as marshes, wet grasslands and peatlands, floodplains, rivers and lakes, and coastal areas such as saltmarshes, mangroves,

intertidal mudflats and seagrass beds, and coral reefs and other marine areas no deeper than six meters at low tide, as well as human-made wetlands such as dams, reservoirs, rice paddies and waste water treatment ponds and lagoons. An Introduction to the Ramsar Convention on Wetlands, 7th ed. (previously The Ramsar Convention Manual). Ramsar Convention Secretariat, Gland, Switzerland.

(*2) Peatlands are ecosystems with a peat soil. Peat consists of at least 30 % dead, partially decomposed plant remains that have accumulated in situ under waterlogged and often acidic conditions. Resolution XIII.12 Guidance on identifying peatlands as Wetlands of International Importance (Ramsar Sites) for global climate change regulation as an additional argument to existing Ramsar criteria, Ramsar convention adopted on 21- 29 October 2018.

(*3) The Convention on Wetlands of International Importance especially as Waterfowl Habitat (version of 4.6.2021: https://www.ramsar.org/sites/default/files/documents/library/current_convention_text_e.pdf).

(*4) 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (version of [adoption date]: <https://www.ipcc-nggip.iges.or.jp/public/2019rf/>).

(*5) Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts (OJ L 192, 22.7.2011, p. 1, ELI: <http://data.europa.eu/eli/reg/2011/691/oj>).

(*6) Ramsar Convention (2002) Principles and guidelines for wetland restoration. Adopted by Resolution VIII.16 (2002) of the Ramsar Convention (version of 4.6.2021: <https://www.ramsar.org/sites/default/files/documents/pdf/guide/guide-restoration.pdf>).

(*7) Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 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 the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities (OJ L, 2023/2486, 21.11.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2486/oj).

(*8) 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (version of [adoption date]: <https://www.ipcc-nggip.iges.or.jp/public/2019rf/>).

(*9) Directive 2009/128/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for Community action to achieve the sustainable use of pesticides (OJ L 309, 24.11.2009, p. 71, ELI: <http://data.europa.eu/eli/dir/2009/128/oj>).

(*10) Which implements in the Union the Stockholm Convention on persistent organic pollutants (OJ L 209, 31.7.2006, p. 3, ELI: <http://data.europa.eu/eli/convention/2006/507/oj>).

(*11) Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (OJ L 169, 25.6.2019, p. 45, ELI: <http://data.europa.eu/eli/reg/2019/1021/oj>).

(*12) Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (OJ L 63, 6.3.2003, p. 29, ELI: <http://data.europa.eu/eli/convention/2003/106/oj>).

(*13) Minamata Convention on Mercury (OJ L 142, 2.6.2017, p. 4, ELI: <http://data.europa.eu/eli/dec/2017/939/oj>).

(*14) Montreal Protocol on Substances that Deplete the Ozone Layer (OJ L 297, 31.10.1988, p. 21, ELI: <http://data.europa.eu/eli/prot/1988/540/oj>).

(*15) The WHO Recommended Classification of Pesticides by Hazard (version 2019), (version of [adoption date]: <https://apps.who.int/iris/bitstream/handle/10665/332193/9789240005662-eng.pdf?ua=1>).

(*16) Including habitats and species in areas designated or otherwise protected by the competent authorities under applicable Union law, including Directives 92/43/EEC and 2009/147/EC, or under applicable national law.

(*17) In accordance with Articles 4 and 11(4) of Regulation (EU) 2024/1991 or national law on the restoration of wetlands. For activities located in third countries, in accordance with equivalent applicable national law or international agreements aimed at the restoration of habitats (for example Kunming-Montreal Global Biodiversity Framework (<https://www.cbd.int/doc/decisions/cop-15/cop-15-dec-04-en.pdf>) and the implementing National Biodiversity Strategies and Action Plans (NBSAPs; <https://ort.cbd.int/nbsaps>)).

(6) Section 3.1. is amended as follows:

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

‘Manufacture of renewable energy technologies, where renewable energy is defined in Article 2(1) of Directive (EU) 2018/2001. The technologies include, but are not limited, to final products and components listed in the categories ‘Solar technologies’, ‘Onshore wind and offshore renewable technologies’, ‘Hydropower technologies’ and ‘Other renewable energy technologies’ set out in Annex to Regulation (EU) 2024/1735.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (4) is replaced by the following:

<p>(4) Transition to a circular economy</p>	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none">(a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*1);(b) design for durability (*2), recyclability, easy disassembly, adaptability and modularity of products and assets placed on the market (*3);(c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over disposal, in the manufacturing process (*4);(d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products.
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(*1) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*2) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*3) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*4) This may be documented via a waste management plan.’;

(7) Section 3.2. is amended as follows:

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

‘Manufacture of equipment for the production and use of hydrogen, including but not limited to final products and components listed in the category ‘Hydrogen technologies’ set out in Annex to Regulation (EU) 2024/1735.’;

(b) subsection ‘Technical screening criteria’ is amended as follows:

(1) subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

‘

Substantial contribution to climate change mitigation

The economic activity manufactures equipment suitable for the production of hydrogen compliant with the Technical Screening Criteria set out in Section 3.10 of this Annex and equipment for the use of hydrogen.

’;

(2) in subsection ‘Do no significant harm (‘DNSH’), point (4) is replaced by the following:

‘

(4) Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support:
	(a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*1);
	(b) design for durability (*2), recyclability, easy disassembly, adaptability and modularity of products and assets placed on the market (*3);
	(c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over disposal, in the manufacturing process (*4);
	(d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products.

(*1) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*2) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*3) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*4) This may be documented via a waste management plan.’;

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

(a) subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

The economic activity manufactures, repairs, maintains, retrofits, repurposes or upgrades:

- (a) trains, passenger coaches and wagons that have zero direct (tailpipe) CO₂ emissions;
- (b) trains, passenger coaches and wagons that have zero direct tailpipe CO₂ emission when operated on a track with necessary infrastructure, and use a conventional engine, where such infrastructure is not available (bimode);
- (c) urban, suburban and road passenger transport devices, where the direct (tailpipe) CO₂ emissions of the vehicles are zero;
- (d) vehicles designated as categories M2 and M3(*1) that have a type of bodywork classified as ‘CA’ (single-deck vehicle), ‘CB’ (double-deck vehicle), ‘CC’ (single-deck articulated vehicle) or ‘CD’ (double-deck articulated vehicle)(*2), where the direct CO₂ emissions of the vehicles are zero;
- (e) 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;
- (f) vehicles of category M1 and N1 classified as light-duty vehicles(*3) where specific emissions of CO₂, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631, are zero;
- (g) vehicles of category L(*4) with tailpipe CO₂ emissions equal to 0 g CO₂e/km calculated in accordance with the emission test laid down in Regulation (EU) 168/2013 of the European Parliament and of the Council(*5);
- (h) vehicles of categories N2 and N3, and N1 classified as heavy-duty vehicles not specifically designed for the transport of pure 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(*6);
- (i) vehicles of categories N2 and N3 not specifically designed for the transport of pure fossil fuels with a technically permissible maximum laden mass exceeding 7,5 tonnes that are ‘zero-emission heavy-duty vehicles’, as defined in Article 3, point (11), of Regulation (EU) 2019/1242 or ‘low-emission heavy-duty vehicles’ as defined in Article 3, point (12) of that Regulation;
- (j) inland passenger water transport vessels that comply with one of the criteria set out in Section 6.7. point (1) of this Annex;

(k) inland freight water transport and work vessels, not specifically designed for the transport of pure fossil fuels, that comply with one of the criteria set out in Section 6.8. point (1) of this Annex;

(l) sea freight water transport vessels, vessels for port operations and auxiliary activities and work vessels, not specifically designed for the transport of pure fossil fuels, that comply with one of the criteria set out in Section 6.10. of this Annex;

(m) sea passenger water transport vessels that comply with one of the criteria set out in section 6.11. of this Annex.

(*1) As referred to in Article 4(1), point (a), of 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, 14.06.2018, p. 1, ELI).

(*2) As set out in point 3 of part C of Annex I to Regulation (EU) 2018/858.

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

(*4) As defined in Article 4 of 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, ELI)

(*5) 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).

(*6) Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO2 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, ELI).’;

(b) subsection ‘Do no significant harm (‘DNSH’)’ is amended as follows:

(1) point (4) is replaced by the following:

(4) Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support: (a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*1); (b) design for durability (*2), recyclability, easy disassembly, adaptability and modularity of products and assets placed on the market (*3); (c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over disposal, in the manufacturing process (*4); (d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products.
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(*1) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*2) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*3) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*4) This may be documented via a waste management plan.’;

(2) 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 in the scope of Directive 2000/53/EC of the European Parliament and the Council (*1) do not contain lead, mercury, hexavalent chromium and cadmium.
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(*1) Directive 2000/53/EC of the European Parliament and the Council of 18 September 2000 on end-of life vehicles (OJ L 269, 21.10.2000, p. 34, ELI)

’;

(9) Section 3.4. is replaced by the following:

‘3.4. Manufacture of batteries

Description of the activity

Manufacture of rechargeable batteries (*¹) and their respective components (battery active materials, battery cells, casings and electronic components). The activity does not cover the manufacturing of non-rechargeable batteries.

The economic activities in this category could be associated with several NACE code C27.2 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 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, including from secondary raw materials, rechargeable batteries and their respective components that enable substantial GHG emission reductions.

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"> (a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*²); (b) design for durability (*³), recyclability, easy disassembly, adaptability and modularity of products and assets placed on the market (*⁴); (c) information on and traceability of substances of concern throughout the lifecycle of the manufactured products. <p>The producer or the appointed producer responsibility organisation establishes waste battery take-back and collection systems, which include collection points, in all Member States in which the product is made available on the market for the first time within the territory of a Member State, in accordance with the requirements laid down in Regulation (EU) 2023/1542 of the European Parliament and of the Council(*⁵).</p>
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Batteries comply with the applicable sustainability rules on the placing on the market of batteries in the Union, including restrictions on the use of hazardous substances in batteries, including Regulation (EC) No 1907/2006 of the European Parliament and of the Council(*⁶) and Regulation (EU) 2023/1542.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

(*1) ‘Batteries’ means any device delivering electrical energy generated by direct conversion of chemical energy, having internal or external storage, and consisting of rechargeable battery cells, modules or of packs of them, and includes a battery that has been subject to preparation for re-use, preparation for repurposing, repurposing or remanufacturing as defined in Article 3(1) point 1 of Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries, amending Directive 2008/98/EC and Regulation (EU) 2019/1020 and repealing Directive 2006/66/EC (OJ L 191, 28.7.2023, p. 1).

(*2) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*3) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*4) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*5) Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries, amending Directive 2008/98/EC and Regulation (EU) 2019/1020 and repealing Directive 2006/66/EC (OJ L 191, 28.7.2023, p. 1).

(*6) Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30.12.2006, p. 1).’;

(10) Section 3.5 is amended as follows:

(a) in 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 C16.23, C23.11, C23.20, C23.31, C23.32, C23.43, C.23.61, C25.11, C25.12, C25.21, C25.22, C25.93, C27.31, C27.32, C27.33, C27.40, C27.51, C28.11, C28.12, C28.13, C28.14, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(b) subsection ‘Technical screening criteria’ is amended as follows:

(1) subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation
The economic activity manufactures one or more of the following products or their key components: <ul style="list-style-type: none">(a) windows and transparent curtain walls with U-value lower or equal to 1,2 W/m²K;(b) doors with U-value lower or equal to 1,2 W/m²K;(c) external wall systems with U-value lower or equal to 0,5 W/m²K;

- (d) roofing systems with U-value lower or equal to 0,3 W/m²K;
- (e) insulating products with a lambda value lower or equal to 0,06 W/mK;
- (f) household appliances falling into the highest two significantly populated classes of energy efficiency in accordance with Article 7(2) of Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation;
- (g) light sources rated in the highest two significantly populated classes of energy efficiency in accordance with Article 7(2) of Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation and controllable luminaires with LED-based light source for indoor lighting or architectural lighting; ^(*2)
- (h) space heating and domestic hot water systems rated in the highest two significantly populated classes of energy efficiency in accordance with Article 7(2) of Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation;
- (i) cooling and ventilation systems rated in the highest two significantly populated classes of energy efficiency in accordance with Article 7(2) of Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation;
- (j) presence and daylight controls for lighting systems;
- (k) heat pumps;
- (l) façade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation;
- (m) energy-efficient building automation and control systems for residential and non-residential buildings;
- (n) zoned thermostats and devices for the smart monitoring of the main electricity loads or heat loads for buildings, and sensing equipment;
- (o) products for heat metering and thermostatic controls for individual homes connected to district heating systems, for individual flats connected to central heating systems serving a whole building, and for central heating systems;
- (p) district heating exchangers and substations compliant with the district heating/cooling distribution activity set out in Section 4.15 of this Annex;
- (q) products for smart monitoring and regulating of heating system, and sensing equipment;
- (r) wall and roofing elements performing the function of constructional thermal insulation or temperature equilibration in buildings.

(*1) Controllable luminaire means a luminaire with integrated capability of being dimmed, based on a local or external control signal. Products placed on the Union market include control gear(s) and light source(s) that are compliant with Regulation (EU) 2019/2020 and Regulation (EU) 2019/2015.’;

- (2) in subsection ‘Do no significant harm (‘DNSH’)’, point (4) is replaced by the following:

(4)	Transition to	The activity assesses the availability of and, where feasible, adopts
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a circular economy	<p>techniques that support:</p> <ul style="list-style-type: none"> (a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*¹); (b) design for durability (*²), recyclability, easy disassembly, adaptability and modularity of products and assets placed on the market (*³); (c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over disposal, in the manufacturing process (*⁴); (d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products.
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(*1) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*2) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*3) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*4) This may be documented via a waste management plan.’;

(11) Section 3.6 is amended as follows:

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

‘Description of the activity

Manufacture and installation of technologies or their key components aimed at substantial GHG emission reductions in other sectors of the economy, where those technologies are not covered in other Sections of this Annex.

The technologies include in particular final products and components listed in the categories ‘Heat pumps and geothermal energy technologies’, ‘CCS technologies’, ‘Transformative industrial technologies for decarbonisation’ and ‘CO2 transport and utilisation technologies’ set out in Annex to Regulation (EU) 2024/1735.

The economic activities in this category could be associated with several NACE codes, in particular C22, C25, C26, C27, and C28 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.’;

(b) subsection ‘Technical screening criteria’ is amended as follows:

(1) subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

The economic activity manufactures technologies or their key components that enable the low GHG-emission performance of economic activities in other sectors of the economy. Technologies required for the general functionality of other activities are not covered.

The manufactured technologies or their key components enable substantial life-cycle GHG emission savings in other sectors of the economy as compared to the current state of the art technology/product/solution available on the market. The manufactured technologies or their key components enable substantially larger reduction of life-cycle GHG emission than the life-cycle GHG emissions from their manufacturing.

The manufactured technologies or their key components do not lead to a lock-in of assets that would prevent or significantly hinder the future uptake of technologically and economically viable substitute technologies with demonstrably lower GHG-emission levels.

Life-cycle GHG emission savings are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU (*1). As alternative, the operator may demonstrate life-cycle GHG emission savings by means of other robust and verifiable standards or evidence, or scientific peer-reviewed publications.

The system boundary and reference scenario or scenarios used for the analysis and comparison should be clearly defined and sufficiently justified. Reference scenarios reflect representative products, processes technologies and operating conditions in which studied technology and the best performing alternative available in the market are expected to operate. Where appropriate, reference scenarios may also be based on averaged results from multiple plausible alternatives. Potential variability of results arising from key assumptions should be assessed, including through sensitivity analysis where relevant.

Quantified life-cycle GHG emission savings are verified by an independent third party. Such verification may, where applicable, be performed by the statutory auditor as part of the limited assurance of the sustainability report, or by another independent verifier applying equivalent and robust verification procedures.

The life-cycle assessment is reviewed and updated when material changes occur in the GHG emissions inventory including, but not limited to, changes in the product's boundary, material and energy flows, data quality and allocation or recycling methodologies. Any updated life-cycle assessments is subject to independent third-party verification.

(*1) Commission Recommendation (EU) 2021/2279 of 15 December 2021 on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organisations (OJ L 471, 30.12.2021, p. 1).';

(2) in subsection 'Do no significant harm ('DNSH')', point (4) is replaced by the following:

(4) Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support: (a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*1); (b) design for durability (*2), recyclability, easy
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	<p>disassembly, adaptability and modularity of products and assets placed on the market (*3);</p> <p>(c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over disposal, in the manufacturing process (*4);</p> <p>(d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products.</p>
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(*1) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*2) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*3) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*4) This may be documented via a waste management plan.’;

(12) Section 3.7 is amended as follows:

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

‘Manufacture of cement clinker, cement or alternative hydraulic binder suitable to substitute cement or cement clinker.’

(b) subsection ‘Technical screening criteria’ is amended as follows:

(1) subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

The activity manufactures one of the following:

(a) cement clinker or alternative hydraulic binder suitable to substitute cement clinker where the specific GHG emissions(*1) are lower than 0,722(*2) tCO2e per tonne of cement clinker or per tonne of alternative hydraulic binder suitable to substitute cement clinker;

(b) cement from clinker or alternative hydraulic binder which (i) meets product specifications suitable for use in cement production or (ii) is suitable to substitute cement made from cement clinker, where the specific GHG emissions(*3) from the clinker and cement or alternative hydraulic binder production are lower than 0,469(*4) tCO2e per tonne of cement or alternative hydraulic binder manufactured.

Where CO2 that would otherwise be emitted from the manufacturing process is captured for the purpose of underground storage, the CO2 is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex.

(*1) Calculated in accordance with Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council (OJ L 59, 27.2.2019, p. 8).

(*2) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to the Commission Implementing Regulation (EU) 2021/447 of 12 March 2021 determining revised benchmark values for free allocation of emission allowances for the period from 2021 to 2025 pursuant to Article 10a(2) of Directive 2003/87/EC of the European Parliament and of the Council, (OJ L 87, 15.3.2021, p. 29).

(*3) Calculated in accordance with Regulation (EU) 2019/331.

(*4) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) for grey cement clinker as set out in the Annex to Implementing Regulation (EU) 2021/447, multiplied by the clinker to cement ratio of 0,65.’;

(2) in subsection ‘Do no significant harm (‘DNSH’), point (5) is replaced by the following:

(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for the production of cement, lime and magnesium oxide(*¹).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU of the EU Parliament and of the Council (*²), reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority(*³).</p> <p>For manufacture of cement employing hazardous wastes as alternative fuels, measures are in place to ensure the safe handling of waste.</p>
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(*1) Commission Implementing Decision 2013/163/EU of 26 March 2013 establishing the best available techniques (BAT) conclusions under Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions for the production of cement, lime and magnesium oxide (OJ L 100, 9.4.2013, p. 1).

(*2) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (recast) (OJ L 334, 17.12.2010, pp. 17, ELI: <http://data.europa.eu/eli/dir/2010/75/oj>).

(*3) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.

’;

(13) Section 3.8 is amended as follows:

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

Substantial contribution to climate change mitigation

The activity manufactures one of the following:

- (a) primary aluminium where the economic activity complies with two of the following criteria until [2030] and with all of the following criteria(*¹) after [2030]:
- (i) the GHG emissions (*²) do not exceed 1,484(*³) tCO₂e per ton of aluminium manufactured(*⁴);
 - (ii) the average carbon intensity for the indirect GHG emissions(*⁵) does not exceed 100 g CO₂e/kWh;
 - (iii) the electricity consumption attributable to the aluminium manufacturing process does not exceed 15,5 MWh/t Al;
- (b) secondary aluminium, including when carried out at an integrated manufacturing site, where the aluminium input consists predominantly of post-consumer or post-industrial scrap. Where secondary aluminium is produced and further processed on the same site into a finished aluminium product, the revenue attributable to that product may be considered Taxonomy-aligned in proportion to the mass share of secondary aluminium used as input;
- (c) aluminium products that can be ranked in the highest performance class regarding the carbon related requirements set in a delegated act adopted pursuant to Article XX of Regulation (EU) 1781/2024 of the European Parliament and of the Council (*⁶).

(*1) Combined to a single threshold resulting in the sum of direct and indirect emissions, calculated as the average value of the top 10 % of installations based on the data collected in the context of establishing the EU ETS industrial benchmarks for the period of 2021-2026 and calculated in accordance with the methodology for setting the benchmarks set out in Directive 2003/87/EC plus the substantial contribution to climate change mitigation criterion for electricity generation (100 g CO₂e/kWh) multiplied by the average energy efficiency of aluminium manufacturing (15,5 MWh/t Al).

(*2) Calculated in accordance with Regulation (EU) 2019/331.

(*3) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to Implementing Regulation (EU) 2021/447.

(*4) The aluminium manufactured is the unwrought non alloy liquid aluminium produced from electrolysis.

(*5) Indirect greenhouse gas emissions are the life-cycle greenhouse gas emissions produced from the generation of the electricity used for the manufacturing of primary aluminium.

(*6) Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of ecodesign requirements for sustainable products, amending Directive (EU) 2020/1828 and Regulation (EU) 2023/1542 and repealing Directive 2009/125/EC (OJ L, 2024/1781, 28.6.2024, ELI: <http://data.europa.eu/eli/reg/2024/1781/oj>).;

- (b) in 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>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for the non-ferrous metals industries(*1).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority(*2).</p> <p>No significant cross-media effects occur.</p>
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(*1) Commission Implementing Decision (EU) 2016/1032 of 13 June 2016 establishing best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council, for the non-ferrous metals industries (OJ L 174, 30.6.2016, p. 32).

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(14) Section 3.9. is amended as follows:

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

Substantial contribution to climate change mitigation

1. The activity manufactures one of the following:

(a) iron and steel where GHG emissions(*1), reduced by the amount of emissions assigned to the production of waste gases in accordance with point 10.1.5(a) of Annex VII to Regulation (EU) 2019/331 do not exceed the following values applied to the different manufacturing process steps:

- (i) hot metal = 1,331(*2) tCO2e/t product;
- (ii) sintered ore = 0,163(*3) tCO2e/t product;
- (iii) coke (excluding lignite coke) = 0,144(*4) tCO2e/t product;
- (iv) iron casting = 0,299(*5) tCO2e/t product;
- (v) electric Arc Furnace (EAF) high alloy steel = 0,266(*6) tCO2e/t product;
- (vi) electric Arc Furnace (EAF) carbon steel = 0,209(*7) tCO2e/t product.

(b) steel in electric arc furnaces (EAFs) producing EAF carbon steel or EAF high alloy steel, as defined in Commission Delegated Regulation (EU) 2019/331 and where the steel scrap input relative to product output is not lower than:

- (i) 70 % for the production of high alloy steel;
- (ii) 90 % for the production of carbon steel.

(c) iron and steel products ranked in the highest performance class regarding the carbon related requirements set out in a delegated act adopted pursuant to Article XX of Regulation (EU) 1781/2024.

2. Where the CO₂ that would otherwise be emitted from the manufacturing process is captured for the purpose of underground storage, the CO₂ is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex.

3. For integrated iron and steelmaking routes, compliance with the criteria set out in point 1 may be assessed at the level of the combined production process, provided that that such assessment reflects the actual technical and operational integration of the process steps:

- (a) the combined production process is technically interlinked with the steps listed in point 1 and operated as a single installation or production system; and
- (b) the aggregated greenhouse gas emissions intensity of the combined process does not exceed the weighted average of the applicable thresholds set out in point 1, calculated on the basis of actual production volumes.

(*1) Calculated in accordance with Regulation (EU) 2019/331.

(*2) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to Implementing Regulation (EU) 2021/447.

(*3) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to Implementing Regulation (EU) 2021/447.

(*4) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to Implementing Regulation (EU) 2021/447.

(*5) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to Implementing Regulation (EU) 2021/447.

(*6) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to Implementing Regulation (EU) 2021/447.

(*7) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to Implementing Regulation (EU) 2021/447.’;

(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>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for iron and steel</p>
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	<p>production(*1).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority(*2).</p> <p>No significant cross-media effects occur.</p>
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(*1) Commission Implementing Decision 2012/135/EU of 28 February 2012 establishing the best available techniques (BAT) conclusions under Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions for iron and steel production (OJ L 70, 8.3.2012, p. 63).

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(15) Section 3.10. is amended as follows:

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

‘

Substantial contribution to climate change mitigation

The activity complies with the life-cycle GHG emissions savings requirement of 70 % for renewable fuels of non-biological origin (RFNBO) and low-carbon fuels (LCF).

Life-cycle GHG emissions savings are calculated using the methodology set out in Commission Regulation (EU) 2023/1185 for renewable fuels of non-biological origin and recycled carbon fuels and in Commission Regulation (EU) 2025/2359 for low-carbon fuels.

Quantified life-cycle GHG emission savings are verified in line with Article 30 of Directive (EU) 2018/2001 or Article 9 of Directive (EU) 2024/1788 as applicable.

Hydrogen produced from biomass complies with the sustainability and greenhouse gas emissions saving criteria set out in Article 29 of Directive (EU) 2018/2001. Life-cycle GHG emissions savings are calculated in accordance with Article 31 of that Directive.

Where the CO₂ that would otherwise be emitted from the manufacturing process is captured for the purpose of underground storage, the CO₂ is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12, respectively, of this Annex.

’;

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

‘

(5) Pollution prevention and	The activity complies with the criteria set out in Appendix C to this Annex.
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control	
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(*1) Commission Implementing Decision 2013/732/EU of 9 December 2013 establishing the best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions, for the production of chlor-alkali (OJ L 332, 11.12.2013, p. 34).

(*2) Commission Implementing Decision (EU) 2016/902 of 30 May 2016 establishing best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council, for common waste water and waste gas treatment/management systems in the chemical sector (OJ L 152, 9.6.2016, p. 23).

(*3) Commission Implementing Decision 2014/738/EU of 9 October 2014 establishing best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions, for the refining of mineral oil and gas (OJ L 307, 28.10.2014, p. 38).

(*4) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(16) Section 3.11. is amended as follows:

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

‘

Substantial contribution to climate change mitigation	
GHG emissions(*1) from the carbon black production processes are lower than 1,141(*2) tCO ₂ e per tonne of product.	
Agricultural biomass used for the manufacture of carbon black complies with the criteria in Article 29, paragraphs 2 to 5 of Directive (EU) 2018/2001. Forest biomass used for the manufacture of carbon black complies with the criteria in Article 29, paragraphs 6 and 7 of that Directive. The biomass is deforestation-free as defined in Article 2, point (3) of Regulation (EU) 2023/1115.	

(*1) Calculated in accordance with Regulation (EU) 2019/331.

(*2) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to Implementing Regulation (EU) 2021/447.’;

(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. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for common waste
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	<p>water and waste gas treatment/management systems in the chemical sector (*1).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*2).</p> <p>No significant cross-media effects occur.</p>
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(*1) Implementing Decision (EU) 2016/902.

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(17) Section 3.12. is amended as follows:

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

‘Manufacture of disodium carbonate (soda ash, sodium carbonate, carbonic acid disodium salt) and sodium bicarbonate and their derivatives.’;

(b) in 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>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector (*1).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*2).</p> <p>No significant cross-media effects occur.</p>
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(*1) Implementing Decision (EU) 2016/902.

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(18) Section 3.13. is amended as follows:

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

‘Life-cycle GHG emissions are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU.’;

- (b) in 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>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including:</p> <p>(a) the best available techniques (BAT) conclusions for the production of chlor-alkali(*¹);</p> <p>(b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector(*²).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*³).</p> <p>No significant cross-media effects occur.</p>
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(*1) Implementing Decision 2013/732/EU.

(*2) Implementing Decision (EU) 2016/902.

(*3) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(19) Section 3.14 is amended as follows:

- (a) in subsection ‘Description of the activity’, the following points (g) and (h) are added:

‘(h) phenol;

(i) acetone.’;

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

<p>Substantial contribution to climate change mitigation</p>
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<p>For the purposes of this Section, compliance with the greenhouse gas emissions thresholds is assessed with respect to the organic basic chemicals production processes and installations</p>

under the direct operational control of the undertaking, based on documented and verifiable data at the level of the installation or, where relevant, the integrated production process.

GHG emissions^(*1) from the organic basic chemicals production processes are lower than:

- (a) for HVC: 0,693^(*2) tCO₂e/t of HVC;
- (b) for aromatics: 0,0072^(*3) tCO₂e/t of complex weighted throughput;
- (c) for vinyl chloride: 0,171^(*4) tCO₂e/t of vinyl chloride;
- (d) for styrene: 0,419^(*5) tCO₂e/t of styrene;
- (e) for ethylene oxide/ethylene glycols: 0,314^(*6) tCO₂e/t of ethylene oxide/glycol;
- (f) for adipic acid: 0,32^(*7) tCO₂e /t of adipic acid;
- (g) for phenol and acetone produced via a co-production process, including the cumene process : 0,244^(*8) tCO₂e /t calculated on the basis of an allocation of greenhouse gas emissions between phenol and acetone consistent with applicable Union legislation governing greenhouse gas accounting for chemical production.;

Where the organic chemicals in scope are produced wholly or partially from renewable feedstock, the life-cycle GHG emissions of the manufactured chemical, manufactured wholly or partially from renewable feedstock, are lower than the life-cycle GHG emissions of the equivalent chemical manufactured from fossil fuel feedstock.

Life-cycle GHG emissions are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU.

Quantified life-cycle GHG emissions are verified by an independent third party.

Agricultural biomass used for the manufacture of organic basic chemicals complies with the criteria laid down in Article 29, paragraphs 2 to 5 of Directive (EU) 2018/2001. Forest biomass used for the manufacture of organic basic chemicals complies with the criteria laid down in Article 29, paragraphs 6 and 7 of that Directive. The biomass is deforestation-free as specified in Regulation (EU) 2023/1115.

(*1) Calculated in accordance with Regulation (EU) 2019/331.

(*2) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to the Implementing Regulation (EU) 2021/447.

(*3) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to the Implementing Regulation (EU) 2021/447.

(*4) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to the Implementing Regulation (EU) 2021/447.

(*5) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to the Implementing Regulation (EU) 2021/447.

(*6) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to the Implementing Regulation (EU) 2021/447.

(*7) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to the Implementing Regulation (EU) 2021/447.

(*8) Reflecting the average value of the 10 % most efficient installations in 2016 and 2017 (t CO₂ equivalents/t) as set out in the Annex to the Implementing Regulation (EU) 2021/447.’;

- (c) in 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>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in relevant best available techniques (BAT) conclusions, including:</p> <p>(a) the best available techniques (BAT) conclusions for the production of large volumes organic chemicals(*1);</p> <p>(b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector(*2).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*3).</p> <p>No significant cross-media effects occur.</p>
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(*1) Commission Implementing Decision (EU) 2017/2117 of 21 November 2017 establishing best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council, for the production of large volume organic chemicals (OJ L 323, 7.12.2017, p. 1).

(*2) Implementing Decision (EU) 2016/902.

(*3) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(20) Section 3.15 is amended as follows:

(a) the title is replaced by the following:

‘3.15. Manufacture of ammonia’;

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

‘Manufacture of ammonia.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

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

(a) ammonia is produced from hydrogen that complies with the technical screening

criteria set out in Section 3.10 of this Annex (Manufacturing of hydrogen);

(b) ammonia is recovered from waste water at a level of at least 10% of the waste water treatment plant incoming nitrogen load;

(c) ammonia is recovered from gas cleaning and purification systems.

2. For integrated ammonia manufacturing process, compliance with the criteria set out in point (1) may be assessed at the level of the combined production process, provided that that such assessment reflects the actual technical and operational integration of the process steps:

(a) the combined production process is technically interlinked with the steps listed in point 1 and operated as a single installation or production system;

(b) the aggregated greenhouse gas emissions intensity of the combined process does not exceed the weighted average of the applicable thresholds set out in point 1, calculated on the basis of actual production volumes.

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

‘

(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector (*1).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*2).</p> <p>No significant cross-media effects occur.</p>
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(*1) Implementing Decision (EU) 2016/902

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(21) In section 3.16., in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (5) is replaced by the following:

‘

(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the</p>
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	<p>latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector (*1).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*2).</p> <p>No significant cross-media effects occur.</p>
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(*1) Implementing Decision (EU) 2016/902

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(22) Section 3.17. is amended as follows:

(a) title of the section is replaced by the following:

‘3.17. Manufacture of plastics in primary form and plastic compounding activities’;

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

‘Manufacture of resins, plastics materials and non-vulcanisable thermoplastic elastomers, the mixing and blending of resins on a custom basis, as well as the manufacture of non-customised synthetic resins. This includes manufacture of plastics in primary forms and plastic compounding activities.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

1. The manufacture of plastic in primary form complies with one of the following criteria:

(a) the plastic material (*1) is obtained by mechanical recycling from post-consumer plastic waste;

(b) where mechanical recycling is not technically feasible or economically viable, the plastic recyclate is obtained by other recycling technologies from plastic waste and the life-cycle GHG emissions of the manufactured plastic, excluding any calculated credits from the production of fuels, are lower than the life-cycle GHG emissions of the equivalent plastic in primary form manufactured from fossil fuel feedstock. Life-cycle GHG emissions are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU. Quantified life-cycle GHG emissions are verified by an independent third party. Where the plastic is to be used for contact-sensitive applications and the main constituting polymer is different from PET, the calculation of life-cycle GHG emissions is not required;

(c) the polymer is derived wholly or partially from agricultural or forest biomass,

industrial bio-waste or municipal bio-waste and its life-cycle GHG emissions are lower than the life-cycle GHG emissions of the equivalent plastics in primary form manufactured from fossil fuel feedstock. Life-cycle GHG emissions are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU. Quantified life-cycle GHG emissions are verified by an independent third party.

Agricultural biomass used for the manufacture of polymer complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used for the manufacture of polymer complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive. The biomass is deforestation-free as defined by Regulation (EU) 2023/1115.

2. For plastic compounding activities, mixtures of virgin and recycled plastics are accepted when compliant with the following requirements:

- (a) the recycled plastic material is obtained by mechanical recycling from post-consumer plastic waste
- (b) the share of recycled plastic is minimum 15% of the weight of the compounding product (*2).

(*1) Plastic material means material recovered from mechanical recycling.

(*2) When virgin and recycled polymers are blended during the compounding process, the 15% recycled content in the compounding activity is calculated based on an input/output approach regardless of the recycling technology used to produce the recyclates. Operators may use mass fraction calculation over the total polymer mass, averaged annually and verified through a chain-of-custody approach. For instance, considering the inputs of 84 tons of virgin pellets, 15 tons of mechanically recycled pellets as classified under option (a) and 1 ton of additives, using this scenario, the recycled content in the final compound would be calculated as 15%.’;

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

(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions during normal operation are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector(*1).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*2).</p> <p>No significant cross-media effects occur.</p>
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(*1) Commission Implementing Decision (EU) 2016/902 of 30 May 2016 establishing best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European

Parliament and of the Council, for common waste water and waste gas treatment/management systems in the chemical sector.(OJ L 152, 9.6.2016, p. 23).

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(23) Section 3.18 is replaced by the following

‘3.18. Manufacture of automotive and mobility components, rail rolling stock constituents as well as waterborne parts and equipment

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 (*¹), 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 point(21) in Regulation (EU) No 168/2013 of the European Parliament and of the Council (*²), 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.

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 where these constituents and services are essential to the environmental performance of rail rolling stock that comply with Section 3.3. of this Annex.

Manufacture including design, installation, technical consulting, retrofitting, upgrade, repair, maintenance and repurposing of products, parts, equipment, systems and software related to vessels where these constituents and services are essential to improving the environmental performance of vessels that comply with Section 3.3, 6.7, 6.8, 6.9, 6.10, 6.11 or 6.12 of this Annex.

Where Sections 3.2, 3.3., 3.4., 6.9., and 6.12. of this Annex are applicable, the economic activities in this category are excluded from this Section. The economic activities in this category are excluded from Section 3.6. of this Annex.

The economic activities in this category could be associated with several NACE codes, in particular C30.2, C27.1 and C27.9, or C22.2, C26, C26.2, 26.3, 26.4, C28.14, C28.15, C29.2, C29.3 and C33.17, or C13.96, C25.99, C28.11 and C.33.15 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.

Substantial contribution to climate change mitigation

1. The economic activity manufactures, designs, repairs, maintains, retrofits, repurposes, installs or upgrades components, products, parts, equipment, systems, software or technical consulting services that are essential for delivering and improving the environmental performance over lifetime for the following vehicles, rolling stock and vessels:

- (a) urban, suburban and road passenger transport devices, where the direct (tailpipe) CO₂ emissions of the vehicles are zero;
- (b) vehicles designated as categories M2 and M3 (*³) where the direct (tailpipe) CO₂ emissions of the vehicles are zero;
- (c) vehicles of category M1 and N1 classified as light-duty vehicles (*⁴) where specific emissions of CO₂, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631 of the European Parliament and of the Council (*⁵), are zero;
- (d) vehicles of category L (*⁶) with tailpipe CO₂ emissions equal to 0 g CO₂e/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 specifically designed for the transport of pure 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 (*⁷);
- (f) trains, passenger coaches and wagons that have zero direct (tailpipe) CO₂ emissions that comply with Section 3.3. of Annex I to this Regulation;
- (g) trains, passenger coaches and wagons that have zero direct tailpipe CO₂ 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.
- (h) vessels that comply with Section 3.3, 6.7, 6.8, 6.9, 6.10, 6.11 or 6.12 of this Annex.

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.

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	The activity complies with the criteria set out in Appendix B to this Annex.

resources	
(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"> (a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*⁸); (b) design for durability (*⁹), recyclability, easy disassembly, adaptability and modularity of products and assets placed on the market (*¹⁰); (c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over disposal, in the manufacturing process (*¹¹); (d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products.
(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 in the scope of Directive 2000/53/EC of the European Parliament and the Council (*¹²) do not contain lead, mercury, hexavalent chromium and cadmium</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>The activity complies with the criteria set out in Appendix D to this Annex.</p>

(*1) 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, ELI:).

(*2) 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, ELI).

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

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

(*5) Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO2 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, ELI).

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

(*7) Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO2 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, ELI).

(*8) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*9) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*10) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*11) This may be documented via a waste management plan.

(*12) Directive 2000/53/EC of the European Parliament and the Council of 18 September 2000 on end-of life vehicles (OJ L 269, 21.10.2000, p. 34, ELI)’;

(24) Section 3.19 is deleted;

(25) Section 3.20. is amended as follows:

(a) title of the section is replaced by the following:

‘3.20. Manufacture, installation, and servicing of electricity grid technologies’;

(b) subsection ‘Description of the activity’ is replaced by the following:

‘Description of the activity

Development, manufacturing, installation, maintenance or servicing electricity grid equipment, components systems or software that enable substantial GHG emission reductions through electrification, energy efficiency, integration of renewable energy or efficient power conversion.

This includes, but is not limited, to final products and components listed in the category ‘Electricity grid technologies’ set out in Annex to Regulation (EU) 2024/1735.

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.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following

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Substantial contribution to climate change mitigation

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
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lifetime of one or more of the following:

(a) final products and components listed in the category 'Electricity grid technologies' set out in Annex to Regulation (EU) 2024/1735;

(b) 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 in line 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 (*¹), specifically:
 - (1) single-phase motors with a rated output of 0,12 kW or higher and an efficiency class of IE3 or higher;
 - (2) Ex eb increased safety motors with a rated output between 0,12 kW and 1000 kW, with 2, 4, 6 or 8 poles and an efficiency class IE3 or higher;
 - (3) 3-phase motors with a rated output between 0,75 kW and 1000 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;
 - (4) 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;
 - (5) 3-phase VSD only motors with a rated output between 0,75 kW and 1000 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 1000 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 exclusively 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_{2e}/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_{2e}/kWh measured on a life cycle basis;

(b) products, equipment, systems and software exclusively dedicated to installation 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 fluorinated gases which do not meet the prohibition criteria set out in Article 13, paragraph (9) and exceptionally Article 13, paragraph (13) of Regulation (EU) 2024/573 of the European Parliament and of the Council (*²) are not compliant.

4. All products, equipment and systems comply with mandatory energy and material efficiency performance requirements laid down in Regulation (EU) 2024/1781 Directive 2009/125/EC of the European Parliament and of the Council (*³). Manufacturers refer to the latest applicable performance requirements in the Union.

(*1) 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).

(*2) Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 (OJ L, 2024/573, 20.2.2024).

(*3) Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of ecodesign requirements for sustainable products, amending Directive (EU) 2020/1828 and Regulation (EU) 2023/1542 and repealing Directive 2009/125/EC (OJ L, 2024/1781, 28.6.2024).;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (4) is replaced by the following:

<p>(4) Transition to a circular economy</p>	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <p>(a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*¹);</p> <p>(b) design for durability (*²), recyclability, easy disassembly, adaptability and modularity of products and assets placed on the market (*³);</p> <p>(c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over</p>
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	disposal, in the manufacturing process (*4);
(d)	information on and traceability of substances of concern throughout the lifecycle of the manufactured products.

(*1) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*2) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*3) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*4) This may be documented via a waste management plan.’;

(26) Section 3.21. is amended as follows:

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

‘Manufacture, repair, maintenance, overhaul, retrofitting, design, repurposing and upgrade of products (i.e. an aircraft, an engine or a propeller) or parts as defined in Article 3 points (3) and (4) of Regulation (EU) 2018/1139 respectively’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

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) CO₂ emissions, as certified in line with Article 11 of Regulation (EU) 2018/1139 or equivalent;

(b) the hybrid aircraft whose propulsion system relies on both electric and thermal sources for flight operations other than solely for taxiing, as certified in accordance with Article 11 of Regulation (EU) 2018/1139 or equivalent;

(c) until 31 December 2029, the aircraft, other than produced for private or commercial business aviation, meeting the margins specified below and limited by the global 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 CO₂ emissions of at least 11 % less than the New Type limit of the International Civil Aviation Organization (ICAO) standard(*1);

(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 CO₂ 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 CO₂ 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, as published annually by EASA, is 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 CO₂ emissions confirming the required margin to the New Type limit of the ICAO standard, the aircraft manufacturer delivers a declaration that the aircraft meets the required level of performance; based on reasonable expectations derived from tests and procedures during its design and development. The declaration is delivered with the condition that the aircraft certification with EASA, or EASA's validation process for the CO₂ emissions certification for aircraft types for which EASA is not the certifying authority, has been launched by 31 December 2026. The aircraft manufacturer delivers the self-declaration to organisations aiming at fulfilling the criteria under Sections 6.18 and 6.19 of this Annex if the information is not publicly available.

(d) from 1 January 2030 to 31 December 2032, the aircraft meeting the technical screening criteria set out in point (c) of this subsection that is approved to operate on fuel standards permitting the use of 100 % sustainable aviation fuels. The approval to operate on such fuel standards is attested in the type certificate of the aircraft in accordance with Article 11 of Regulation (EU) 2018/1139;

(e) the part or product other than aircraft (i.e. an engine or a propeller) meeting the essential requirements in Article 9 of Regulation (EU) 2018/1139 and provided that their design is a component of an aircraft meeting the technical screening criteria set out in points (a), (b) or (c) of this subsection.

(*1) Volume 3 (CO₂ emissions) of the environmental protection standard of the International Civil Aviation Organization (ICAO) contained in Annex 16 to the Chicago Convention, first edition.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (4), the introductory sentence is replaced by the following:

..

(4) Transition to a circular economy	<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 re-used or remanufactured components in products and assets placed on the market (*1);</p> <p>(b) design for high durability (*2), recyclability, easy disassembly, and adaptability and modularity of products and assets placed on the market (*3);</p> <p>(c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over disposal, in the manufacturing process (*4):</p> <p>(d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products.</p>
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(*1) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*2) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*3) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*4) This may be documented via a waste management plan’;

(27) In section 4.1., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)', point (4) is replaced by the following:

(4) Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components that are durable (*1) and recyclable and that are easy to disassemble and repair (*2).
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(*1) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*2) The assessment may be documented by internal procurement procedure documentation that includes circularity criteria, internal product design policies and processes, market availability studies, or the upcoming Digital Product Passport provided for in Article 9 of Regulation (EU) 2024/1781.’;

(28) In section 4.2., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)', point (4) is replaced by the following:

(4) Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components that are durable (*1) and recyclable and that are easy to disassemble and repair (*2).
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(*1) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*2) The assessment may be documented by internal procurement procedure documentation that includes circularity criteria, internal product design policies and processes, market availability studies, or the upcoming Digital Product Passport provided for in Article 9 of Regulation (EU) 2024/1781.’;

(29) In section 4.3., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)', point (4) is replaced by the following:

(4) Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components that are durable (*1) and recyclable and that are easy to disassemble and repair (*2).
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(*1) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*2) The assessment may be documented by internal procurement procedure documentation that includes circularity criteria, internal product design policies and processes, market availability studies, or the upcoming Digital Product Passport provided for in Article 9 of Regulation (EU) 2024/1781.’;

(30) In section 4.4., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (4) is replaced by the following:

(4) Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components that are durable (*1) and recyclable and that are easy to disassemble and repair (*2).
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(*1) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*2) The assessment may be documented by internal procurement procedure documentation that includes circularity criteria, internal product design policies and processes, market availability studies, or the upcoming Digital Product Passport provided for in Article 9 of Regulation (EU) 2024/1781.’;

(31) in Section 4.5., subsection ‘Technical screening criteria’ is amended as follows:

(a) subsection ‘Substantial contribution to climate change mitigation’, is replaced by the following:

‘The activity complies with either of the following criteria:

(a) the electricity generation facility is a run-of-river plant and does not have an artificial reservoir;

(b) the power density of the electricity generation facility is above 5 W/m²; Power density of hydropower plants describes the relation between the installed capacity of hydropower plant and impounded area;

(c) the life-cycle GHG emissions from the generation of electricity from hydropower, are lower than 100 g CO₂e/kWh. The life-cycle GHG emissions are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU or, alternatively, the G-res tool (*1). Quantified life-cycle GHG emissions are verified by an independent third party.

(*1) Publicly available online tool developed by the International Hydropower Association (IHA) in collaboration with the UNESCO Chair for Global Environmental Change (version of 4.6.2021: <https://www.hydropower.org/gres>).’;

(b) in subsection ‘Do no significant harm (‘DNSH’), point (3) is replaced by the following:

(3) Sustainable use and protection of water and marine	<ol style="list-style-type: none"> 1. The activity complies with the achievement of good status or good ecological potential of water bodies in the sense of Directive 2000/60/ EC. 2. For new electricity generation facilities, this implies
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resources	<p>demonstration that a prior assessment has been carried out and that a permit has been granted further to justification in accordance with Article 4(7) of the Directive 2000/60/EC where relevant. This implies that continuity restoration is carried out within the same river basin district to compensate for the disruption and avoid an increased fragmentation of water bodies in that district. This compensation starts prior to the execution of the project. The facility does not permanently compromise the achievement of good status/potential in any of the water bodies in the same river basin district.</p> <p>3. For both existing and new electricity generation facilities, the activity is subject to, and controlled through, an authorisation or permit which sets out how to make it compliant with the achievement of the environmental objectives of good status or good ecological potential in the sense of Directive 2000/60/ EC of the specific water body it relates to.</p> <p>The authorisation or permit requires the implementation of all technically feasible and ecologically relevant mitigation measures to reduce adverse impacts on water bodies as well as on protected habitats and species directly dependent on water.</p> <p>Where relevant and depending on the ecosystems naturally present in the affected water bodies, this includes measures to:</p> <ul style="list-style-type: none"> (a) ensure downstream and upstream fish migration; (b) ensure measures to achieve ecological flow or good ecological potential flow; (c) protect or enhance habitats.
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’;

(32) In Section 4.6., subsection ‘Technical screening criteria’ is amended as follows:

(a) subsection ‘Substantial contribution to climate change mitigation’, is replaced by the following:

‘The activity generates electricity from geothermal energy. ‘;

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

‘

(5) Pollution prevention and control	For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of air quality limit values set out in Directive (EU) 2024/2881 of the European Parliament and of the Council.
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(33) Section 4.7. is amended as follows:

(a) title is replaced by the following:

‘Electricity generation from renewable fuels of non-biological origin (RFNBO)’;

(b) subsection ‘Description of the activity’ is replaced by the following:

‘Construction or operation of electricity generation facilities that produce electricity renewable fuels of non-biological origin. This activity does not include electricity generation from the use of biogas and bio-liquids (see Section 4.8 of this Annex). It also excludes blending with fossil fuels.

The economic activities in this category could be associated with several NACE codes, in particular D35.11 and F42.22 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation is amended as follows:

(1) point (1) is replaced by the following:

‘The greenhouse gas emissions from the use of renewable fuels of non-biological origin under this activity meet the threshold set out in Article 29a (1) of Directive (EU) 2018/2001 and are calculated in line with the methodology laid down in Commission Delegated Regulation (EU) 2023/1185 for renewable fuels of non-biological origin.’;

(2) point (4) is replaced by the following:

‘Renewable fuels on non-biological origin used for the activity are produced in line with the criteria set out in Article 27(6) of Directive (EU) 2018/2001 and Delegated Regulation (EU) 2023/1184.’;

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

(5) Pollution prevention and control

Emissions during normal operation are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants (*¹).

Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU of the EU Parliament and of the Council (*²), reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*³).

No significant cross-media effects occur.

For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193 of the European Parliament and

(*1) Commission Implementing Decision (EU) 2017/1442 of 31 July 2017 establishing best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council, for large combustion plants (OJ L 212, 17.8.2017, p. 1).

(*2) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (recast) (OJ L 334, 17.12.2010, pp. 17, ELI: <http://data.europa.eu/eli/dir/2010/75/oj>).

(*3) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.

(*4) Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants (OJ L 313, 28.11.2015, p. 1).’;

(34) Section 4.8. is amended as follows:

(a) the title is replaced by the following:

‘Electricity generation from bioenergy in electricity-only installations’;

(b) subsection ‘Description of the activity’ is replaced by the following:

‘Construction and operation of electricity generation installations that produce only electricity exclusively from solid biomass fuels, biogas or bioliquids. This activity excludes electricity generation from blending of solid biomass fuels, with biogas or bioliquids with fossil fuels.

The economic activities in this category could be associated with NACE code D35.11 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

‘1. Solid biomass fuels, biogas or bioliquids produced from agricultural biomass used in the activity meet the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Solid biomass fuels, biogas or bioliquids produced from forest biomass used in the activity meet the criteria laid down in Article 29, paragraphs 6 and 7 of that Directive.

High indirect land-use change-risk bioliquids, solid biomass fuels and biogas produced from food and feed crops for which a significant expansion of the production area into land with high-carbon stock is observed shall not be used under this activity, unless they are certified to be low indirect land-use change-risk bioliquids, solid biomass fuels and biogas in line with the criteria for certification of low indirect land-use change-risk biofuels, bioliquids and biomass fuels laid down in Delegated Regulation (EU) 2019/807.

2. The greenhouse gas emission savings from the use of bioliquids under this activity shall be at least 65%.. The greenhouse gas emission savings from the use of biomass fuels, including biogas, meet the thresholds set in Article 29(10)(d) –(h) of Directive (EU) 2018/2001. The greenhouse gas emission savings from the use of solid biomass fuels, biogas and bioliquids are calculated in line with the GHG saving methodology and the relative fossil fuel comparator set out in Annexes V and VI to Directive (EU) 2018/2001.

3. Where the installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.

4. Points 1 and 2 do not apply to those installations with a total rated thermal input below the thresholds set in Article 29 (1) fourth subparagraph, points (a) and (b) of Directive (EU) 2018/2001.

5. Electricity from biomass fuels meets the requirements laid down in Article 29(11) of Directive (EU) 2018/2001.’;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (DNSH)’, is amended as follows:

(1) point (4) is replaced by the following:

‘

(4) Transition to a circular economy	Under this activity, woody biomass is used according to its highest economic and environmental added value, while taking into account local conditions and market realities. Saw logs, veneer logs, industrial grade roundwood, stumps and roots cannot be used under this activity.
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’;

(2) point (5) is replaced by the following :

‘

(5) Pollution prevention and control	<p>For installations falling within the scope of Directive (EU) 2024/1785/EU of the European Parliament and of the Council, emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants (*1).</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.</p> <p>For plants in zones or parts of zones not complying with the air quality limit values laid down in Directive (EU) 2024/2881, air pollution abatement measures are implemented to reduce emission levels in line with the needs identified in air quality plans and air quality roadmaps developed under Directive (EU) 2024/2881 and taking into account the results of the information exchange which are published by the Commission in accordance with Article 6, paragraphs 9 and 10, of Directive (EU) 2015/2193.</p> <p>Depending on the system and on the region, whenever applicable, compliance can be demonstrated, by showing an</p>
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	<p>agreement from competent authorities responsible for the air quality plan or roadmap (under Ambient Air Quality Directive) or a permit from competent authorities, e.g. responsible for building permits (heating systems in new buildings or deep renovations) or under MCP and IED.</p> <p>For anaerobic digestion of organic material, where the produced digestate is used for fertilisation purposes, either directly or after composting or any other treatment, it meets the requirements set out in Component Material Categories (CMC) in Annex II to Regulation (EU) 2019/1009 or national rules on digestate for agricultural use.</p> <p>For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for biological treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment (*2).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU of the EU Parliament and of the Council (*3), reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*4).</p> <p>No significant cross-media effects occur.</p>
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(*1) Implementing Decision (EU) 2017/1442.

(*2) Commission Implementing Decision (EU) 2018/1147 of 10 August 2018 establishing best available techniques (BAT) conclusions for waste treatment, under Directive 2010/75/EU of the European Parliament and of the Council (OJ L 208, 17.8.2018, p. 38).

(*3) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (recast) (OJ L 334, 17.12.2010, pp. 17, ELI: <http://data.europa.eu/eli/dir/2010/75/oj>).

(*4) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(35) In Section 4.10., subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, is replaced by the following:

‘Where the activity includes chemical energy storage, the medium of storage (such as hydrogen or ammonia) complies with the criteria for manufacturing of the corresponding product specified in Sections 3.7 to 3.17 of this Annex. In case of using hydrogen as electricity storage, where hydrogen meets the technical screening criteria specified in Section 3.10 of this Annex, re-electrification of hydrogen is also considered part of the activity. In

case of using batteries as electricity storage, those batteries comply with the technical screening criteria specified in section 3.4 of this Annex.’;

(36) In Section 4.11., subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, is replaced by the following:

‘The activity stores thermal energy, including but not limited to Underground Thermal Energy Storage (UTES) or Aquifer Thermal Energy Storage (ATES).’;

(37) In Section 4.12., subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, is replaced by the following:

‘The activity is one of the following:

(a) construction of hydrogen storage facilities dedicated to hydrogen of a high grade of purity;

(b) repurposing of existing underground gas storage facilities into storage facilities dedicated to the storage of hydrogen of a high grade of purity;

(c) operation of storage facilities dedicated to hydrogen of a high degree of purity in line with Directive (EU) 2024/ 1788 and Regulation (EU) 2024/1789 where more than 50% of the hydrogen stored in the facility (based on the yearly average) meets the criteria for manufacture of hydrogen set out in Section 3.10. of this Annex.’

(38) Section 4.13. is amended as follows:

(a) the title is replaced by the following:

‘Production of biofuels or biogas for use in the transport sector or of bioliquids used for electricity, heating and cooling’;

(b) subsection ‘Description of the activity’ is replaced by the following:

‘Production of biofuels or biogas for use in transport sector or of bioliquids used for electricity, heating and cooling.

The economic activities in this category could be associated with NACE code D35.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

‘1. Agricultural biomass used for the production of biogas or biofuels for use in the transport sector and for the production of bioliquids used for electricity, heating and cooling, meets with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used for the production of biofuels or biogas for use in the transport sector and for the production of bioliquids used for electricity, heating and cooling complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive.

Food-and feed crops are not used for the production of biofuels or biogas for use in transport and for the production of bioliquids used for electricity, heating and cooling.

2. The greenhouse gas emission savings from the use of biofuels and biogas consumed in the transport sector and of bioliquids produced under this activity for use for electricity, heating and cooling shall be 65%. The greenhouse gas emission savings from the use of biofuels, biogas and bioliquids produced under this activity are calculated in line with the GHG saving methodology and the relative fossil fuel comparator set out in Annexes V and VI to Directive (EU) 2018/2001.

3. Where the production of biogas relies on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.

4. Points 1 and 2 do not apply for those installations that are below the threshold set out in Article 29(1) fourth subparagraph, point (c) of Directive (EU) 2018/2001.’;

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

(5) Pollution prevention and control	<p>For biogas production, a gas-tight cover on the digestate storage is applied.</p> <p>For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for biological treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment (*1). Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*2).</p> <p>In case of anaerobic digestion of organic material, where the produced digestate is used for fertilisation purposes, either directly or after composting or any other treatment, it meets the requirements set out in Component Material Categories (CMC) 4 or 5 in Annex II to Regulation EU 2019/1009 or national rules on digestate for agricultural use.</p> <p>No significant cross-media effects occur.</p>
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(*1) Implementing Decision (EU) 2018/1147.

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(39) Section 4.14. is amended as follows:

(a) the title is replaced by the following:

‘Transmission and distribution networks for hydrogen’

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

‘Construction or operation of transmission and distribution pipelines and network elements necessary to operate the hydrogen infrastructure, dedicated exclusively to the transport of hydrogen.

Repurposing of natural gas transmission and distribution networks to hydrogen and the operation of the repurposed transmission or distribution infrastructure dedicated to hydrogen.

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.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

‘1. The activity consists in one of the following:

(a) construction or operation of new transmission and distribution networks designed for the exclusive use of hydrogen;

(b) repurposing of existing natural gas infrastructure to ensure that it is dedicated to the exclusive use for transportation and distribution of hydrogen of a high grade of purity with a view to its delivery to customers and their operation ensuring stable hydrogen quality in line with applicable hydrogen quality standards and requirements under Directive (EU) 2024/1788 and Regulation (EU) 2024/1789.

2. The activity includes leak detection and repair of existing gas pipelines and other network elements to reduce methane leakage.’;

(40) Section 4.15. is amended as follows:

(a) subsection ‘description of the activity’ is replaced by the following:

‘Construction, refurbishment and operation of pipelines, heat storage and associated infrastructure for distribution of heating and cooling.

The economic activities in this category could be associated with NACE code D35.30 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’ is replaced by the following:

‘The activity complies with one of the following criteria:

(a) for construction, refurbishment and operation of pipelines and associated infrastructure for distributing heating and cooling, the system meets the definition of efficient district heating and cooling systems laid down in Article 2, point 46, of Directive 2023/1791/EU or are to become energy efficient in line with a decarbonisation plan with the meaning of Article 26 (5) of Directive (EU) 2023/1791.

(b) the activity is on of the following:

(i) modification to lower temperature regimes.

(ii) connecting to waste heat or cold sources or renewable energy sources.

(iii) advanced pilot systems (control and energy management systems, Internet of Things).’;

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

(5) Pollution prevention and control	<p>The activity does not increase the use of fossil fuels for generation of energy.</p> <p>New fans, pumps and electric motors should respect EU ecodesign minimum rules and be fitted with Variable Speed Drives.</p>
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(41) Section 4.16. is deleted;

(42) In section 4.17., subsection ‘technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (4) is replaced by the following:

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(4) Transition to a circular economy	<p>The activity assesses availability of and, where feasible, uses equipment and components that are durable (*1) and recyclable and that are easy to disassemble and repair (*2).</p>
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(*1) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*2) The assessment may be documented by internal procurement procedure documentation that includes circularity criteria, internal product design policies and processes, market availability studies, or the upcoming Digital Product Passport provided for in Article 9 of Regulation (EU) 2024/1781.’;

(43) In section 4.18, subsection ‘Technical screening criteria’ is amended as follows:

(a) subsection ‘Substantial contribution to climate change mitigation’, is replaced by the following:

‘The activity consists in the cogeneration of electricity and heat/cool from geothermal energy.’;

(b) In subsection ‘Do no significant harm (DNSH)’’, point (5) is replaced by the following:

’

(5) Pollution prevention and control	<p>For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of air quality limit values set out in Directive (EU) 2024/2881 of the European Parliament and of the Council.</p>
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’;

(44) Section 4.19 is amended as follows:

(a) title is replaced by the following:

‘Cogeneration of heat/cool and power from renewable fuels of non-biological origin (RFNBO)’;

(b) subsection ‘Description of the activity’ is replaced by the following:

‘Construction and operation of combined heat/cool and power generation facilities using renewable fuels of non-biological origin. This activity does not include cogeneration of heat/cool and power from the exclusive use of biogas and bio-liquids fuels (see Section 4.20 of this Annex). It also excludes blending with fossil fuels.

The economic activities in this category could be associated with several NACE codes, in particular D35.11 and D35.30 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

1. The greenhouse gas emissions from the use of renewable fuels of non-biological origin under this activity meet the threshold set out in Article 29a(1) of Directive (EU) 2018/2001 and are calculated in line with the methodology laid down in Commission Delegated Regulation (EU) 2023/1185.

2. Where facilities incorporate any form of abatement (including carbon capture or use of decarbonised fuels) that abatement activity complies with the relevant Sections of this Annex, where applicable.

Where the CO₂ that would otherwise be emitted from the cogeneration process is captured for the purpose of underground storage, the CO₂ is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex.

3. The activity meets either of the following criteria:

(a) at construction, measurement equipment for monitoring of physical emissions, such as methane leakage is installed or a leak detection and repair program is introduced;

(b) at operation, physical measurement of methane emissions are reported and leak is eliminated.

4. Renewable fuels on non-biological origin used for the activity are produced in line with the criteria set out in Article 27(6) of Directive (EU) 2018/2001 and Delegated Regulation (EU) 2023/1184.

’;

(d) in 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>Emissions during normal operation are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants (*1).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU of the EU Parliament and of the</p>
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	<p>Council (*2), reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*3).</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions during normal operation are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.</p> <p>No significant cross-media effects occur.</p>
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(*1) Implementing Decision (EU) 2018/1147.

(*2) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (recast) (OJ L 334, 17.12.2010, pp. 17, ELI: <http://data.europa.eu/eli/dir/2010/75/oj>).

(*3) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.‘;

(45) Section 4.20 is amended as follows:

(a) title is replaced by the following:

‘Simultaneous production of electricity and heating and cooling in cogeneration of installations using bioliquids solid biomass fuels or biogas.’;

(b) subsection ‘Description of the activity’ is replaced by the following:

‘Construction and operation of installations used for the simultaneous production of electricity and heating and cooling (cogeneration) from bioliquids, solid biomass fuels or biogas, excluding simultaneous production of electricity and heating and cooling from blending of bioliquids, solid biomass fuels or biogas with fossil fuels, and excluding cogeneration from blending of renewable fuels of non-biological origin with biogas or bioliquids (see Section 4.19 of this Annex). It also excludes blending with fossil fuels.

The economic activities in this category could be associated with several NACE codes, in particular D35.11 and D35.30 in accordance with the statistical classification of economic activities established by Regulation (EC)1893/2006.’;

(c) in subsection ‘Technical screening criteria’, subsection Substantial contribution to climate change mitigation’ is replaced by the following:

‘1. Bioliquids, solid biomass fuels and biogas produced from agricultural biomass used in the activity meet the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Bioliquids, solid biomass fuels and biogas produced from forest biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 6 and 7 of that Directive.

High indirect land-use change-risk bioliquids, solid biomass fuels and biogas produced from food and feed crops for which a significant expansion of the production area into land with high-carbon stock is observed shall not be used under this activity, unless they are certified to be low indirect land-use change-risk bioliquids, solid biomass fuels and biogas in line with the criteria for certification of low indirect land-use change-risk biofuels, bioliquids and biomass fuels laid down in Delegated Regulation (EU) 2019/807.

2. The greenhouse gas emission savings from the use of bioliquids in cogeneration installations under this activity shall be 65 %.

The greenhouse gas emission savings from the use of solid biomass fuels and biogas in cogeneration installations under this activity meet the thresholds set out in Article 29(10) point (d)-(h) of Directive (EU) 2018/2001.

The greenhouse gas emission savings from the use of bioliquids, solid biomass fuels and biogas used under this activity are calculated in line with the GHG emission saving methodology and fossil fuel comparator set out in Annexes V and VI to Directive (EU) 2018/2001.

3. Where the cogeneration installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.

4. Points 1 and 2 do not apply for those installations with a total rated thermal input below the thresholds set in Article 29 (1) fourth subparagraph, points (a) and (b) of Directive (EU) 2018/2001.

5. Electricity from solid biomass fuels and biogas meets the requirements laid down in Article 29(11) of Directive (EU) 2018/2001. ‘;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (DNSH)’’, is amended as follows:

(1) point (4) is replaced by the following:

(4) Transition to a circular economy	Under this activity, woody biomass is used according to its highest economic and environmental added value, while taking into account local conditions and market realities. Saw logs, veneer logs, industrial grade roundwood, stumps and roots cannot be used under this activity.
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’;

(2) point (5) is replaced by the following:

(5) Pollution prevention and control	<p>For installations falling within the scope of Directive (EU) 2024/1785 of the European Parliament and of the Council, emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants^(*1).</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.</p> <p>For plants in zones or parts of zones not complying with the air quality limit values laid down in Directive (EU) 2024/2881, air pollution abatement measures are implemented to reduce emission levels in line</p>
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with the needs identified in air quality plans and air quality roadmaps developed under Directive (EU) 2024/2881 and taking into account the results of the information exchange which are published by the Commission in accordance with Article 6, paragraphs 9 and 10, of Directive (EU) 2015/2193.

Depending on the system and on the region, whenever applicable, compliance can be demonstrated, by showing an agreement from competent authorities responsible for the air quality plan or roadmap (under Ambient Air Quality Directive) or a permit from competent authorities, e.g. responsible for building permits (heating systems in new buildings or deep renovations) or under MCP and IED.

For anaerobic digestion of organic material, where the produced digestate is used for fertilisation purposes, either directly or after composting or any other treatment, it meets the requirements set out in Component Material Categories (CMC) 4 or 5 in Annex II to Regulation (EU) 2019/1009 or national rules on digestate for agricultural use.

For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for biological treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment (*2).

Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU (*3), reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*4).

(*1) Implementing Decision (EU) 2017/1442.

(*2) Commission Implementing Decision (EU) 2018/1147 of 10 August 2018 establishing best available techniques (BAT) conclusions for waste treatment, under Directive 2010/75/EU of the European Parliament and of the Council (OJ L 208, 17.8.2018, p. 38).

(*3) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (recast) (OJ L 334, 17.12.2010, pp. 17, ELI: <http://data.europa.eu/eli/dir/2010/75/oj>).

(*4) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.

‘;

(46) In section 4.21., subsection ‘Technical screening criteria’, in subsection ‘Do no significant harm (DNSH)’ point (4) is replaced by the following:

‘

(4) Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components that are durable ^(*1) and recyclable and that are easy to disassemble and repair ^(*2) .
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(*1) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*2) The assessment may be documented by internal procurement procedure documentation that includes circularity criteria, internal product design policies and processes, market availability studies, or the upcoming Digital Product Passport provided for in Article 9 of Regulation (EU) 2024/1781.’;

(47) In section 4.22., subsection ‘Technical screening criteria’ is amended as follows:

(a) subsection ‘Substantial contribution to climate change mitigation’, is replaced by the following:

‘The activity produces heat/cool using geothermal heating.’;

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

‘

(5) Pollution prevention and control	For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of air quality limit values set out in Directive (EU) 2024/2881 of the European Parliament and of the Council.
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’;

(48) Section 4.23. is amended as follows:

(a) title is replaced by the following:

‘Production of heat/cool from renewable fuels of non-biological origin (RFNBO)’;

(b) subsection ‘Description of the activity’ is replaced by the following:

‘Construction and operation of heat generation facilities that produce heat/cool using renewable fuels of non-biological renewable origin. This activity does not include production of heat/cool from the exclusive use of biogas and bio-liquid fuels (see Section 4.24 of this Annex). It also excludes blending with fossil fuels.

The economic activities in this category could be associated with NACE code D35.30 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is amended as follows:

(1) point (1) is replaced by the following:

The greenhouse gas emissions from the use of renewable fuels of non-biological origin under this activity meet the threshold set out in Article 29a(1) of Directive (EU) 2018/2001 and are calculated in line with the methodology laid down in Commission Delegated Regulation (EU) 2023/1185

(2) point (4) is replaced by the following:

‘Renewable fuels on non-biological origin used for the activity are produced in line with Article 27(6) of Directive (EU) 2018/2001 and the criteria set out in Delegated Regulation (EU) 2023/1184.’;

(d) in subsection ‘Do no significant harm (‘DNSH’), point (5) is replaced by the following:

‘

<p>(5) Pollution prevention and control</p>	<p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants (*1).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU of the EU Parliament and of the Council (*2), reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*3).</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.</p> <p>No significant cross-media effects occur.</p>
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(*1) Implementing Decision (EU) 2017/1442.

(*2) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (recast) (OJ L 334, 17.12.2010, pp. 17, ELI: <http://data.europa.eu/eli/dir/2010/75/oj>).

(*3) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(49) Section 4.24. is amended as follows:

(a) title is replaced by the following:

‘Production of only heating and cooling from bioliquids, solid biomass fuels and biogas.’;

(b) subsection ‘Description of the activity’ is replaced by the following:

‘Construction and operation of facilities that produce only heating and cooling from bioliquids, solid biomass fuels, or biogas, excluding production of only heating and cooling from blending or bioliquids, solid biomass fuels and biogas with fossil fuels.

The economic activities in this category could be associated with NACE code D35.30 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

‘1. Bioliquids, solid biomass fuels and biogas produced from agricultural biomass used in the activity meet the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Bioliquids, solid biomass fuels and biogas produced from forest biomass used in the activity meet the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive.

High indirect land-use change-risk bioliquids, solid biomass fuels and biogas produced from food and feed crops for which a significant expansion of the production area into land with high-carbon stock is observed shall not be used under this activity, unless they are certified to be low indirect land-use change-risk bioliquids, solid biomass fuels and biogas in line with the criteria for certification of low indirect land-use change-risk biofuels, bioliquids and biomass fuels laid down in Delegated Regulation (EU) 2019/807.

2. The greenhouse gas emission savings from the use of bioliquids for the production only of heating and cooling under this activity shall be 65 %.

The greenhouse gas emission savings from the use of solid biomass fuels and biogas under this activity meet the thresholds set out in Article 29(10)-point (d)-(h) of Directive (EU) 2018/2001.

The greenhouse gas emission savings from the use of bioliquids, solid biomass fuels and biogas used under this activity are calculated in line in relation to the GHG emission saving methodology and relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.

3. Where the installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.

4. Points 1 and 2 do not apply for those installations with a total rated thermal input below the thresholds set in Article 29 (1) fourth subparagraph, points (a) and (b) of Directive (EU) 2018/2001.’;

(d) subsection ‘Do no significant harm (DNSH)’ is amended as follows:

(1) point (4) is replaced by the following:

‘

(4) Transition to a circular economy	Under this activity, woody biomass is used according to its highest economic and environmental added value, while taking into account local conditions and market realities. Saw logs, veneer logs, industrial grade roundwood, stumps and roots cannot be used under this activity.
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’;

(2) point (5) is replaced by the following:

<p>(5) Pollution prevention and control</p>	<p>For installations falling within the scope of Directive (EU) 2024/1785/EU of the European Parliament and of the Council, emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants^(*1).</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.</p> <p>For plants in zones or parts of zones not complying with the air quality limit values laid down in Directive (EU) 2024/2881, air pollution abatement measures are implemented to reduce emission levels in line with the needs identified in air quality plans and air quality roadmaps developed under Directive (EU) 2024/2881 and taking into account the results of the information exchange which are published by the Commission in accordance with Article 6, paragraphs 9 and 10, of Directive (EU) 2015/2193.</p> <p>Depending on the system and on the region, whenever applicable, compliance can be demonstrated, by showing an agreement from competent authorities responsible for the air quality plan or roadmap (under Ambient Air Quality Directive) or a permit from competent authorities, e.g. responsible for building permits (heating systems in new buildings or deep renovations) or under MCP and IED.</p> <p>For anaerobic digestion of organic material, where the produced digestate is used for fertilisation purposes, either directly or after composting or any other treatment, it meets the requirements set out in Component Material Categories (CMC) 4 or 5 in Annex II to Regulation (EU) 2019/1009 or national rules on digestate for agricultural use.</p> <p>For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for biological treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment^(*2).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU of the EU Parliament and of the Council^(*3), reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority^(*4).</p> <p>No significant cross-media effects occur.</p>
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(*1) Implementing Decision (EU) 2017/1442.

(*2) Commission Implementing Decision (EU) 2018/1147 of 10 August 2018 establishing best available techniques (BAT) conclusions for waste treatment, under Directive 2010/75/EU of the European Parliament and of the Council (OJ L 208, 17.8.2018, p. 38).

(*3) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (recast) (OJ L 334, 17.12.2010, pp. 17, ELI: <http://data.europa.eu/eli/dir/2010/75/oj>).

(*4) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(50) In section 4.25., in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (DNSH)’, point (4) is replaced by the following:

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(4) Transition to a circular economy	N/A
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‘;

(51) Section 4.26 is amended as follows:

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

‘The activity is classified under NACE code N72 and N72.1 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Additional criteria pertaining to substantial contribution to climate change mitigation’, second paragraph is replaced by the following:

‘ Life-cycle GHG emission savings are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU.’;

(c) in subsection ‘Technical screening criteria’, in subsection ‘Do no significant harm (DNSH)’, in point (3) the second paragraph is deleted;

(52) Section 4.27 is amended as follows:

(a) in subsection ‘Technical screening criteria’, in subsection ‘Additional criteria pertaining to substantial contribution to climate change mitigation’, second paragraph is replaced by the following:

‘ Life-cycle GHG emission savings are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU.’;

(b) in subsection ‘Do no significant harm (DNSH)’, in point (3) the second paragraph is deleted.

(53) Section 4.28. is amended as follows:

(a) in subsection ‘Technical screening criteria’, subsection ‘Additional criteria pertaining to substantial contribution to climate change mitigation’, second paragraph is replaced by the following:

‘ Life-cycle GHG emission savings are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU.’;

(b) in subsection ‘Technical screening criteria’, in subsection ‘Do no significant harm (DNSH)’’, in point (3), the second paragraph is deleted.

(54) In Section 4.29., subsection ‘Technical screening criteria’ is amended as follows:

(a) in subsection ‘Technical screening criteria’, subsection ‘Additional criteria pertaining to substantial contribution to climate change mitigation’, in point (1), point (a), second paragraph is replaced by the following:

‘Life-cycle GHG emission savings are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (DNSH)’’, in point (5), the following paragraph is inserted after the second paragraph:

‘Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*1).

(*1) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(55) In Section 4.30., subsection ‘Technical screening criteria’ is amended as follows:

(a) in subsection ‘Technical screening criteria’, subsection ‘Additional criteria pertaining to substantial contribution to climate change mitigation’, in point (1), point (a), second paragraph is replaced by the following:

‘ Life-cycle GHG emission savings are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (DNSH)’’, in point (5), the following paragraph is inserted after the second paragraph:

‘Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*1).

(*1) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(56) In Section 4.31., ‘subsection ‘Technical screening criteria’ is amended as follows:

(a) in subsection ‘Technical screening criteria’, subsection ‘Additional criteria pertaining to substantial contribution to climate change mitigation’, in point (1), point (a), second paragraph is replaced by the following:

‘ Life-cycle GHG emission savings are calculated using Product Environmental Footprint (PEF) methodology as specified in Commission Recommendation 2021/2279/EU.’;

- (b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (DNSH)’’, in point (5), the following paragraph is inserted after the second paragraph:

‘Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*1).

(*1) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(57) Section 5.1. is amended as follows:

- (a) title of Section 5.1. is replaced by the following:

‘5.1. Construction, extension, operation and renewal of water collection, treatment and supply systems’;

- (b) subsection ‘Description of the activity’ is replaced by the following:

‘Description of the activity

Construction, extension, operation, and renewal of water collection, treatment and supply systems intended for human consumption, where water collection is based on the abstraction of natural resources of water from surface or ground water sources.

The economic activity includes abstraction of the water resource, necessary treatment to make the quality of water compliant with the applicable legislation and distribution to the consumers through piped systems.

The economic activity does neither cover the manufacturing of equipment for the supply of water nor the abstraction of water resources for irrigation purposes or the desalination of marine or brackish water.

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.’;

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

Substantial contribution to climate change mitigation

1. For the operation and the extension of an existing water supply system, or the construction and operation of a new water supply system, the activity complies with one of the following criteria:
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|---|
| (a) the net average energy consumption for abstraction and treatment equals to or is lower than 0,5 kWh per cubic meter produced water supply. Net energy consumption may take into |
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account measures decreasing energy consumption, such as source control (pollutant load inputs), and, as appropriate, renewable energy generation within the system (such as hydraulic, solar, thermal, chemical and wind energy) (*¹);

(b) the leakage level is either calculated using the Infrastructure Leakage Index (ILI) (*²) rating method and the threshold value equals to or is lower than 1,5, or is calculated using another appropriate method and the threshold value is established in accordance with Article 4 of Directive (EU) 2020/2184 of the European Parliament and of the Council (*³). That calculation is to be applied across the extent of water supply (distribution) network where the works are carried out, i.e. at water supply zone level, district metered area(s) (DMAs) or pressure managed area(s) (PMAs).

2) For renewal of existing water supply systems, the activity leads to improved energy efficiency in one of the following ways:

(a) by decreasing the net average energy consumption of the system by at least 20% compared to own baseline performance averaged for three years, including abstraction and treatment, measured in kWh per cubic meter produced water supply ;

(b) by closing the gap by at least 20% either between the current leakage level averaged over three years, calculated using the Infrastructure Leakage Index (ILI) rating method and an ILI of 1.5, or between the current leakage level averaged over three years, calculated using another appropriate method, and the threshold value established in accordance with Article 4 of Directive (EU) 2020/2184. The current leakage level averaged over three years is calculated across the extent of water supply (distribution) network where the works are carried out, i.e. for the renewed water supply (distribution) network at district metered area(s) (DMAs) or pressure managed area(s) (PMAs). The renewal of water collection, treatment and supply systems implies no material changes to the volume of flow collected, treated or supplied.

(*1) This also includes energy generated through anaerobic digestion of sewage sludge within the treatment plant.

(*2) The Infrastructure Leakage Index (ILI) is calculated as current annual real losses (CARL)/unavoidable annual real losses (UARL): The current annual real losses (CARL) represent the amount of water that is actually lost from the distribution network (i.e. not delivered to final users). The unavoidable annual real losses (UARL) take into consideration that there will always be some leakage in a water distribution network. The UARL is calculated based on factors such as the length of the network, the number of service connections and the pressure at which the network is operating.

(*3) Directive (EU) 2020/2184 of the European Parliament and of the Council of 16 December 2020 on the quality of water intended for human consumption (recast) (OJ L 435, 23.12.2020, p. 1).’;

(58) Section 5.2. is deleted;

(59) Section 5.3. is amended as follows:

(a) title of Section 5.3. is replaced by the following:

‘5.3. Construction, extension, renewal and operation of waste water collection and treatment’;

(b) subsection ‘Description of the activity’ is replaced by the following:

‘Description of the activity

Construction, extension, renewal and operation of centralised urban waste water infrastructure including treatment plants, collecting systems (sewer networks), storm water management structures, connections to the waste water infrastructure, on-site sanitation facilities, and outflows.

The economic activity includes innovative and advanced treatments, including the removal of micropollutants.

The economic activities in this category could be associated with several NACE codes, in particular E37.00 and F42.9 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

- (c) subsection ‘Technical screening criteria’ is amended as follows:
 - (1) subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

<p>Substantial contribution to climate change mitigation</p> <p>1. For the construction, extension and operation of waste water collection and treatment, the activity complies with the following criteria:</p> <ul style="list-style-type: none">a) the net energy consumption of the waste water treatment plant equals to or is lower than:<ul style="list-style-type: none">(i) 35 kWh per population equivalent (p.e.) (*¹) per annum for treatment plant capacity below 10000 p.e.;(ii) 25 kWh per population equivalent (p.e.) per annum for treatment plant capacity between 10000 and 100000 p.e.;(iii) 20 kWh per population equivalent (p.e.) per annum for treatment plant capacity above 100000 p.e. <p>Net energy consumption of the operation of the waste water treatment plant may take into account measures decreasing energy consumption relating to source control (reduction of storm water or pollutant load inputs), and, as appropriate, energy generation within the system (such as hydraulic, solar, thermal, chemical and wind energy) (*²).</p> <ul style="list-style-type: none">b) When the waste water treatment plant or the waste water treatment plant with a collection system are substituting more GHG-intensive treatment systems (such as septic tanks, anaerobic lagoons), an assessment of the direct GHG emissions is performed (*³). As of [PO: please put the date of application of this DA], this includes the assessment of GHG emissions, including at least CO₂, N₂O, CH₄, emitted from urban wastewater treatment plants, in accordance with the methodologies established by the Commission implementing acts pursuant to Article 21 of Directive (EU) 2024/3019. The results are disclosed to investors and clients on demand. <p>2. For the renewal of a waste water collection system or treatment plant, the activity improves energy efficiency by decreasing the average energy consumption by 20% compared to own baseline performance averaged over three years, demonstrated on an annual basis. That decrease of energy consumption can be accounted for at the level of the project (i.e. the collection system or treatment plant renewal) or, across the downstream waste water agglomeration (i.e. including the downstream collection system, treatment plant or discharge of waste water). The renewal of centralised waste water systems implies no material change related to the load or volume of flow collected or treated in the waste water system.</p>

3. For the purposes of point 2, the net energy consumption of the system is calculated in kWh per population equivalent per annum of the waste water collected or effluent treated, taking into account measures decreasing energy consumption relating to source control (reduction of storm water or pollutant load inputs) and, as appropriate, energy generation within the system (such as hydraulic, solar, thermal, chemical and wind energy) (*4).

4. For the purpose of points 2 and 3, the operator demonstrates that there are no material changes relating to external conditions, including modifications to discharge authorisation(s) or changes in load to the agglomeration that would lead to a reduction of energy consumption, independent of efficiency measures taken.

(*1) '1 population equivalent' or '(1 p.e.)' is defined in Article 2(10) of Directive (EU) 2024/3019 as 'the organic biodegradable load per day, having a five-day biochemical oxygen demand (BOD5) of 60 g of oxygen per day'.

(*2) This also includes energy generated through anaerobic digestion of sewage sludge within the treatment plant.

(*3) For example, following IPCC guidelines for national GHG inventories for waste water treatment (version of 4.6.2021: https://www.ipcc-nggip.iges.or.jp/public/2019rf/pdf/5_Volume5/19R_V5_6_Ch06_Wastewater.pdf).

(*4) This also includes energy generated through anaerobic digestion of sewage sludge within the treatment plant.';

(2) in subsection 'Do no significant harm ('DNSH')', point (5) is replaced by the following:

(5) Pollution prevention and control

Discharges to receiving waters meet either the requirements laid down in Council Directive 91/271/EEC (*1) until 31 July 2027, and in Directive (EU) 2024/3019 of the European Parliament and of the Council (*2) as of 1 August 2027, or the requirements laid down in national law stating maximum permissible pollutant levels from discharges to receiving waters.

Appropriate measures as referred to in Article 5 of and Annex V to Directive (EU) 2024/3019 have been implemented to avoid and mitigate harmful effects of storm water overflows from the waste water collection system, which may include nature-based solutions, separate storm water collection systems, retention tanks and treatment of the first flush.

Sewage sludge is used in accordance with either Council Directive 86/278/EEC (*3) or national law relating to the spreading of sludge on the soil or any other application of sludge on and in the soil.

(*1) Council Directive 91/271/EEC of 21 May 1991 concerning urban waste-water treatment (OJ L 135, 30.5.1991, p. 40).

(*2) Directive (EU) 2024/3019 of the European Parliament and of the Council of 27 November 2024 concerning urban wastewater treatment (recast) (OJ L, 2024/3019, 12.12.2024).

(*3) Council Directive 86/278/EEC of 12 June 1986 on the protection of the environment, and in particular of the soil, when sewage sludge is used in agriculture (OJ L 181, 4.7.1986, p. 6, ELI: <http://data.europa.eu/eli/dir/1986/278/oj>).’;

(60) Section 5.4 is deleted;

(61) Section 5.6. is amended as follows:

(a) in subsection ‘Description of the activity’, in the first paragraph a new sentence is added:

‘Technical screening criteria for activities concerning energy production from biofuels, bioliquids and biomass fuels are set out in Sections 4.13, 4.20, 4.24 and 4.8 to this Annex.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

1. A monitoring and contingency plan is in place in order to minimise methane leakage at the facility.
2. When biogas is produced, it is used directly for the generation of electricity or heat, or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry to produce other chemicals.
3. From biogas utilisation, either in combustion or upgrading, biogenic CO₂ is produced in a high density volume that may be upgraded to industrial quality or food grade quality or stored permanently.

(c) in subsection ‘Do no significant harm (‘DNSH’)', point (5) is replaced by the following:

(5) Pollution prevention and control

Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for biological treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment (*¹). No significant cross-media effects occur.

Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*²).

For digestate used for fertilisation purposes, the nitrogen content is communicated to the buyer or the entity in charge of taking off the digestate, either in compliance

	with Regulation (EU) 2019/1009, or with tolerance level $\pm 25\%$.
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(*1) Implementing Decision (EU) 2018/1147.

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(62) Section 5.7 is amended as follows:

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

‘Construction and operation of facilities for the treatment of separately collected bio-waste (*1) through anaerobic digestion with the resulting production and utilisation of chemicals, or biogas and digestate. Technical screening criteria for activities concerning energy production from biofuels, bioliquids and biomass fuels are set out in Sections 4.13, 4.20 and 4.24 and 4.8 to this Annex.

(*1) As defined in Article 3, point 4, of Directive 2008/98/EC.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

1. A monitoring and contingency plan is in place in order to minimise methane leakage at the facility.
2. When biogas is produced, it is used directly for the generation of electricity or heat, or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry to produce other chemicals.
3. From biogas utilisation, either in combustion or upgrading, biogenic CO₂ is produced in a high density volume that may be upgraded to industrial quality or food grade quality or stored permanently.
4. The bio-waste that is used for anaerobic digestion is source segregated and collected separately.
5. The produced digestate is used for fertilisation purposes, either directly or after composting or any other treatment.
6. In the bio-waste treatment plants, when operating in co-digestion, the share of food and feed crops (*1) used as input feedstock, measured in weight, as an annual average, is less than or equal to 10 % of the input feedstock.

(*1) As defined in Article 2, point (40), of Directive (EU) 2018/2001.’;

(c) in subsection ‘Do no significant harm (‘DNSH’), point (5) is replaced by the following

‘

(5) Pollution prevention and	For anaerobic digestion plants treating over 100 tonnes
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control	<p>per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for biological treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment (*¹). No significant cross-media effects occur.</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*²).</p> <p>The produced digestate meets the requirements set out in Component Material Categories (CMC), as applicable, in Annex II to Regulation (EU) 2019/1009, or national rules on digestate for agricultural use.</p> <p>For digestate used for fertilisation purposes, the nitrogen content is communicated to the buyer or the entity in charge of taking off the digestate, either in compliance with Regulation (EU) 2019/1009, or with tolerance level $\pm 25\%$.</p>
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(*1) Implementing Decision (EU) 2018/1147.

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

(63) Section 5.8. is amended as follows:

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

‘Description of the activity

Construction and operation of dedicated facilities for the treatment of separately collected bio-waste (*¹) through composting (possibly following anaerobic digestion) with the resulting production and utilisation of compost.

The economic activities in this category could be associated with several NACE codes, in particular E38.21, E38.22, F42.99 and F43.99 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

(*1) As defined in Article 3, point 4, of Directive 2008/98/EC.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

1.The bio-waste that is composted is source segregated and collected separately.
--

2. The compost produced is used for fertilisation purposes.

- (c) in subsection ‘Do no significant harm (‘DNSH’), point (5) is replaced by the following

<p>(5) Pollution prevention and control</p>	<p>For composting plants treating over 75 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out for biological treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment (*¹). No significant cross-media effects occur.</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*²).</p> <p>Adequate abatement techniques, such as open or enclosed biofilters and wet scrubbers, are in place to reduce emissions to air, as well as ammonia, bioaerosols and odorous compounds.</p> <p>The site has a system in place that prevents leachate reaching groundwater.</p> <p>The compost produced meets the requirements for fertilising materials set out in Component Material Category 3 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilising products for agricultural use.</p>
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(*1) Implementing Decision (EU) 2018/1147.

(*2) Where the activity is carried out in an installation outside the scope of Directive 2010/75/EU, compliance can be demonstrated by periodic measurements (not continuous), third-party laboratory tests, national permits where relevant, or existing internal monitoring validated by an independent verifier.’;

- (64) In Section 5.9., the subsection ‘Description of the activity’ is replaced by the following:

‘Description of the activity

Construction and operation of facilities for the sorting and processing of separately collected non-hazardous waste streams into secondary raw materials involving mechanical reprocessing, except for backfilling purposes.

The economic activity does not cover pure sorting facilities, i.e., sorting facilities where final recycling or recovery is carried out in a different facility or country.

The economic activities in this category could be associated with several NACE codes, in particular E38.21, E38.22, F42.99 and F43.99 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

- (65) Section 5.11. is amended as follows:

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

‘Description of the activity

Transport of captured CO₂ via all modes for storage and utilisation.

Construction and operation of infrastructure for CO₂ transport, including pipelines, sea and land vehicles, auxiliary installations such as compressors, boosters, purification, temporary storage, installations to change transportation mode and retrofit of gas networks where the main purpose is the integration of captured CO₂.

The economic activities in this category could be associated with several NACE codes, in particular F42.2, H49.20, H49.41, H49.50 and H50.20 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 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.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

1. The CO ₂ transported from the capture installation is either delivered to an end-user or to a permanent CO ₂ storage site that meets the criteria for underground geological storage of CO ₂ set out in Section 5.12 of this Annex; or to other transport modalities that deliver the CO ₂ to an end-user or to permanent CO ₂ storage site that meet those criteria.

2. Appropriate leak detection systems are applied and a monitoring plan is in place, with the report verified by an independent third party in accordance with Directive 2003/87/EC.
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3. Compliance with points 1 and 2 can be demonstrated through ex-ante commitments by the operator, reflected in official project documentation or contractual agreements with its contractors. Upon execution of the activity, the operator demonstrates that appropriate leak detection systems are applied, and a monitoring plan is in place in accordance with point 2.

4. The activity may include the installation of assets that increase the flexibility and improve the management of an existing network.

’;

(66) Section 5.12. is amended as follows:

(a) title of the Section is replaced by the following:

‘5.12. Underground permanent geological storage of captured CO₂’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, point (3) is replaced by the following:

‘3. For the exploration and operation of storage sites within the Union, the activity complies with Directive 2009/31/EC. For the exploration and operation of storage sites in third countries, the activity complies with the relevant standards for geological storage of CO₂.’;

(67) The following Section 5.13. is added:

‘5.13. Recycling of waste batteries

Description of the activity

Recycling of end-of-life batteries and battery manufacturing waste.

The economic activities in this category could be associated with NACE codes E38.22 and E38.32 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

Substantial contribution to climate change mitigation	
The economic activity recycles end-of-life batteries or battery manufacturing waste and achieves recycling rates exceeding at least one of the targets set out in Parts B and C of Annex XII of Regulation (EU) 2023/1542 for recycling efficiency and recovery of materials respectively.	
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	Recycling processes meet the conditions set out in Articles 70 and 72 and in Annex XII to Regulation 2023/1542 including, where applicable, the use of the latest relevant Best Available Techniques. The recycler complies with Commission Delegated Regulation (EU) 2025/606, including ensuring that the recovered material has a target material content as high as technically feasible while avoiding excessive costs.
(5) Pollution prevention and control	The activity complies with Directive 2009/31/EC. Where applicable, facilities carrying out recycling processes meet the requirements laid down in Directive 2010/75/EU of the European Parliament and of the Council (*1).
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

(*1) 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).’;

(68) Section 6.1. is amended as follows:

(a) in 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 H49.10, O77.39 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(b) subsection ‘Technical screening criteria’ is amended as follows:

(1) subsection ‘Substantial contribution to climate mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

The activity complies with one of the following criteria:

(a) the trains and passenger coaches have zero direct (tailpipe) CO2 emissions;

(b) the trains and passenger coaches have zero direct (tailpipe) CO2 emission when operated on a track with necessary infrastructure, and use a conventional engine where such infrastructure is not available (bimode);
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(c) the trains and passenger coaches run exclusively on biofuel complying with the criteria set under activity 4.13.
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’;

(2) in subsection ‘Do not significant harm’, point (2) is replaced by the following:

(2) Climate change adaptation	N/A
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’;

(69) Section 6.2. is amended as follows:

(a) in 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 H49.20 and O77.39 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(b) subsection ‘Technical screening criteria’ is amended as follows:

(1) subsection ‘Substantial contribution to climate mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

The activity complies with one of the following criteria:

- (1) (a) the trains and wagonss have zero direct (tailpipe) CO2 emissions;
- (b) the trains and wagons have zero direct (tailpipe) CO2 emission when operated on a track with necessary infrastructure, and use a conventional engine where such infrastructure is not available (bimode);
- (c) the trains and passenger coaches run exclusively on biofuel complying with the criteria set under activity 4.13.
- (2) The trains and passenger coaches are not specifically designed for the transport of pure fossil fuels.

’;

- (2) in subsection ‘Do not significant harm (DNSH)’’, point (2) is replaced by the following:

‘

(2) Climate change adaptation	N/A
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’;

- (70) Section 6.3. is replaced by the following:

‘6.3. Urban and suburban transport, road passenger transport

Description of the activity

Purchase, financing, leasing, rental and operation of urban and suburban transport vehicles for passengers and road passenger transport.

For motor vehicles, operation of vehicles designated as category M2 or M3, in accordance with Article 4(1) of Regulation (EU) 2018/858, for the provision of passenger transport.

The economic activities in this category may include operation of different modes of land transport, such as by motor bus, tram, streetcar, trolley bus, underground and elevated railways. This also includes town-to-airport or town-to-station lines and operation of funicular railways and aerial cableways where part of urban or suburban transit systems.

The economic activities in this category also include scheduled long-distance bus services, charters, excursions and other occasional coach services, airport shuttles (including within airports), operation of school buses and buses for the transport.

The economic activities in this category could be associated with several NACE codes, in particular H49.31, H49.39, O77.39 and O77.11 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change mitigation

The activity provides urban or suburban or interurban passenger road transport and its direct (tailpipe) CO2 emissions are zero (*1)

Do no significant harm ('DNSH')

(2) Climate change adaptation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	Measures are in place to manage waste, in accordance with the waste hierarchy, both in the use phase (maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein).
(5) Pollution prevention and control	<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 (*²) or with Regulation (EU) 2024/1257 (*³) where applicable.</p> <p>For road vehicles of category M, tyres comply with external rolling noise requirements in one of the highest two populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the one of the highest two populated classes as set out in Regulation (EU) 2020/740 and as can be verified through the EU taxonomy filter in the European Product Registry for Energy Labelling (EPREL).</p> <p>This criterion applies to the phase where the relevant actor has the decision power for tyre mounting or replacement.</p> <p>Retreaded tyres are exempted from complying with this requirement as long as they are not labelled under Regulation (EU)2020/740 and do not figure in the EPREL database.</p>
(6) Protection and restoration of biodiversity and ecosystems	N/A

(*1) This includes Motor buses with type of bodywork classified as 'CE' (low-floor single-deck vehicle), 'CF' (low-floor double-deck vehicle), 'CG' (Articulated low-floor single-deck vehicle), 'CH' (Articulated low-floor double-deck vehicle), 'CI' (open top single deck vehicle) or 'CJ' (open top double deck vehicle), as set out in point 3 of part C of Annex I to Regulation (EU) 2018/858.

(*2) 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, ELI).

(*3) Regulation (EU) 2024/1257 of the European Parliament and of the Council of 24 April 2024 on type-approval of motor vehicles and engines and of systems, components and separate technical units intended for such vehicles, with respect to their emissions and battery durability (Euro 7), amending Regulation (EU) 2018/858 of the European Parliament and of the Council and repealing Regulations (EC) No 715/2007 and (EC) No 595/2009 of the European Parliament and of the Council, Commission Regulation (EU) No 582/2011, Commission Regulation (EU) 2017/1151, Commission Regulation (EU) 2017/2400 and Commission Implementing Regulation (EU) 2022/1362 (OJ L, 2024/1257, 8.5.2024, ELI);

(71) Section 6.4. is amended as follows:

(a) in 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 O77.11 and O77.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (2) is replaced by the following:

‘

(2) Climate change adaptation	N/A
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’;

(72) Section 6.5. is replaced by the following:

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

Description of the activity

Purchase, financing, renting, leasing and operation of vehicles designated as category M1(*¹), N1 (*²), both falling under the scope of Regulation (EC) No 715/2007 of the European Parliament and of the Council (*³), or L (2- and 3-wheel vehicles and quadricycles) (*⁴).

The economic activities in this category could be associated with several NACE codes, in particular H49.32, H49.39 and O77.11 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change mitigation

The activity complies with the following criteria:

(a) for vehicles of category M1 and N1, specific emissions of CO₂, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631, are zero;

(b) for vehicles of category L, the tailpipe CO₂ emissions equal to 0 g CO₂e/km

calculated in accordance with the emission test laid down in Regulation (EU) 168/2013.

Do no significant harm ('DNSH')

(2) Climate change adaptation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	<p>Vehicles of categories M1 and N1 are both of the following:</p> <ul style="list-style-type: none"> (a) reusable or recyclable to a minimum of 85 % by weight; (b) reusable or recoverable to a minimum of 95 % by weight (*5). <p>Measures are in place to manage waste both in the use phase (maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein), in accordance with the waste hierarchy.</p>
(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 (*6) set out in accordance with Regulation (EC) No. 715/2007 or with Regulation (EU) (2024/1257) (*7) where applicable.</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 (*8)</p> <p>For road vehicles of categories M and N, tyres comply with external rolling noise requirements in one of the two highest populated classes and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in one of the highest two populated classes as set out in Regulation (EU) 2020/740 and as can be verified through the EU taxonomy filter from the European Product Registry for Energy Labelling (EPREL).</p> <p>This criterion applies to the phase where the relevant actor has the decision power for tyre mounting or replacement.</p> <p>Retreaded tyres are exempted from complying with this requirement as long as they are not labelled under Regulation (EU) 2020/740 and do not figure in the EPREL database.</p> <p>Vehicles comply with Regulation (EU) No 540/2014(*9).</p>
(6) Protection and restoration of biodiversity and	N/A

(*1) As referred to in Article 4(1), point (a)(i), of Regulation (EU) 2018/858.

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

(*3) Regulation (EC) No 715/2007 of the European Parliament and of the Council of 20 June 2007 on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information (OJ L 171, 29.6.2007, p. 1, ELI).

(*4) As referred to in Article 4(1) of Regulation (EU) 2018/858.

(*5) As set out in Annex I of Directive 2005/64/EC of the European Parliament and of the Council of 26 October 2005 on the type-approval of motor vehicles with regard to their reusability, recyclability and recoverability and amending Council Directive 70/156/EEC (OJ L 310, 25.11.2005, p. 10, ELI).

(*6) 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).

(*7) Regulation (EU) 2024/1257 of the European Parliament and of the Council of 24 April 2024 on type-approval of motor vehicles and engines and of systems, components and separate technical units intended for such vehicles, with respect to their emissions and battery durability (Euro 7), amending Regulation (EU) 2018/858 of the European Parliament and of the Council and repealing Regulations (EC) No 715/2007 and (EC) No 595/2009 of the European Parliament and of the Council, Commission Regulation (EU) No 582/2011, Commission Regulation (EU) 2017/1151, Commission Regulation (EU) 2017/2400 and Commission Implementing Regulation (EU) 2022/1362 (OJ L, 2024/1257, 8.5.2024)

(*8) 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, ELI).

(*9) 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, ELI). ';

(73) Section 6.6. is amended as follows:

(a) in 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 H49.41, H53.10, H53.20 and O77.12 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 (2) is amended as follows:

'Vehicles are not specifically designed for the transport of pure fossil fuels.';

- (c) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (2) is amended as follows:

(2) Climate change adaptation	N/A
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’;

- (d) in 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 one of the two highest populated classes and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in one of the highest two populated classes as set out in Regulation (EU) 2020/740 and as can be verified through the EU taxonomy filter in 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 (*1) set out in accordance with Regulation (EC) No 595/2009 or with Regulation (EU) 2024/1257 (*2).</p> <p>This criterion applies to the phase where the relevant actor has the decision power for tyre mounting or replacement.</p> <p>Retreaded tyres are exempted from complying with this requirement as long as they are not labelled under Regulation (EU) 2020/740 and do not figure in the EPREL database.</p> <p>Vehicles comply with Regulation (EU) No 540/2014.</p>
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(*1) 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).

(*2) Regulation (EU) 2024/1257 of the European Parliament and of the Council of 24 April 2024 on type-approval of motor vehicles and engines and of systems, components and separate technical units intended for such vehicles, with respect to their emissions and battery durability (Euro 7), amending Regulation (EU) 2018/858 of the European Parliament and of the Council and repealing Regulations (EC) No 715/2007 and (EC) No 595/2009 of the European Parliament and of the Council, Commission Regulation (EU) No 582/2011,

Commission Regulation (EU) 2017/1151, Commission Regulation (EU) 2017/2400 and Commission Implementing Regulation (EU) 2022/1362 (OJ L, 2024/1257, 8.5.2024)';

(74) Section 6.7. is amended as follows:

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

'Purchase, financing, leasing, rental and operation of passenger vessels on inland waters, involving vessels that are also suitable for Zone 1 and Zone 2 as defined in Directive (EU) 2016/1629.

The economic activities in this category could be associated with NACE code H50.30 and O77.34 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' is replaced by the following:

Substantial contribution to climate change mitigation

The activity complies with one of the following criteria:

- (a) the vessels have zero tank-to-wake GHG emissions;
- (b) the vessels use on-board a yearly average greenhouse gas intensity of the energy during a reporting period which does not exceed 15,3 g CO_{2e}/MJ;
- (c) where technologically or 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 (*1) does not exceed the following limits:
 - (a) 76,4 g CO_{2e}/MJ from 1 January 2026 until 31 December 2029;
 - (b) 61,1 g CO_{2e}/MJ from 1 January 2030 until 31 December 2034;
 - (c) 45,8 g CO_{2e}/MJ from 1 January 2035 until 31 December 2039;
 - (d) 30,6 g CO_{2e}/MJ from 1 January 2040 until 31 December 2044;
 - (e) 15,3 g CO_{2e}/MJ from 1 January 2045 until 31 December 2049.

(*1) 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 or in accordance with a respective inland navigation specific standard developed by CESNI; the standard ensures accuracy and integrity of presented data.';

(c) in subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')', point (2), is amended as follows:

(2) Climate change adaptation	N/A
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’;

(75) Section 6.8. is amended as follows:

(a) The title is replaced by the following:

‘Inland freight water transport and work vessels’

(b) in subsection ‘Description of the activity’, the first and second paragraph are replaced by the following:

‘Purchase, financing, leasing, rental and operation of freight and work vessels on inland waters, involving vessels that are also suitable for Zone 1 and Zone 2 as defined in Directive (EU) 2016/1629.

The economic activities in this category could be associated with several NACE code H50.40, H52.22 and O77.34 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

The activity complies with one of the following criteria:

(1)(a) the vessels have zero tank-to- wake GHG emissions;

(b) the vessels use on-board a yearly average greenhouse gas intensity of the energy during a reporting period which does not exceed 15,3 g CO₂e/MJ;

(c) where technologically or 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 (*¹) does not exceed the following limits:

(a) 76,4 g CO₂e/MJ from 1 January 2026 until 31 December 2029;

(b) 61,1 g CO₂e/MJ from 1 January 2030 until 31 December 2034;

(c) 45,8 g CO₂e/MJ from 1 January 2035 until 31 December 2039;

(d) 30,6 g CO₂e/MJ from 1 January 2040 until 31 December 2044;

(e) 15,3 g CO₂e/MJ from 1 January 2045 until 31 December 2049.

(2) The vessels are not specifically designed for the transport of pure fossil fuels.’

(*1) 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 or in accordance with a respective inland navigation specific standard developed by CESNI; the standard ensures accuracy and integrity of presented data. .’;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (2), is amended as follows:

(2) Climate change adaptation	N/A
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’;

(76) Section 6.9. is amended as follows:

(a) The title is replaced by the following:

‘Retrofitting of inland water passenger, freight transport and work vessels’;

(b) in subsection ‘Description of the activity’, the first and second paragraph are replaced by the following:

‘Retrofit and upgrade of vessels for transport of freight or passengers on inland waters or of work vessels on inland waters, involving vessels that are also suitable for Zone 1 and Zone 2 as defined in Directive (EU) 2016/1629.

The economic activities in this category could be associated several NACE codes, in particular H50.40, H50.30, H52.22, O77.34 and C33.15 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

(1)The retrofitting activity achieves one or more of the following:

(a) the retrofitted or upgraded vessels comply with the criteria set out in Section 6.7. or 6.8;

(b) 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;

(c) 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.

(2) The retrofitted or upgraded vessels are specifically designed for the transport of pure fossil fuels.

’;

(d) In subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (2) is amended as follows:

‘

(2) Climate change adaptation	N/A
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’

(e) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (5), the first sentence is deleted;

(77) Section 6.10. is replaced by the following:

‘6.10. Sea freight water transport, vessels for port operations and auxiliary activities and work vessels

Description of the activity

Purchase, financing, chartering (with or without crew) and operation of vessels designed and equipped for transport of freight or for the combined transport of freight and passengers on sea waters, whether scheduled or not. Purchase, financing, renting and operation of vessels required for port operations and auxiliary activities, such as tugboats, mooring vessels, pilot vessels, salvage vessels and ice-breakers. Purchase, financing, chartering (with or without crew) and operation of work vessels (*¹).

The economic activities in this category could be associated with several NACE codes, in particular H50.2, H52.22 and O77.34 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 1 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

(1) The activity complies with one or more of the following criteria:

(a) the vessels have zero tank-to-wake GHG emissions;

(b) the vessels use on-board a yearly average greenhouse gas intensity of the energy which does not exceed 15,3 g CO₂ e/MJ (*²);

(c) the vessels use sailing propulsion as primary source of energy (*³);

(2) Where technologically or economically not feasible to comply with point (1), from 1 January 2027, the vessels have an attained Energy Efficiency Design Index (EEDI) value or an attained Energy Efficiency Existing Ship Index (EEXI) value equivalent to reducing the EEDI reference line by values presented in the table below, and where:

a) container ships are able to plug-in at berth;

b) gas-fuelled ships demonstrate the use of measures and technologies to mitigate methane and /or nitrous oxides emissions below 9.12 gCO₂e/MJ (*⁴);

Reduction targets for EEDI/EEXI

Ship Type	Reduction factor from EEDI reference line (%)
Bulk Carriers	34
Gas Carriers	38
Tankers	35
Containerships	60
General Cargo	60
Refrigerated Cargo Carriers	46
Combination Carriers	30
LNG Carriers	61
Ro-Ro Cargo (Vehicle Carriers)	44
Ro-Ro Cargo	53
Ro-Pax	45
Cruise Liners	52

(3) Where technologically or economically not feasible to comply with point (1), from 1 January 2027, the yearly average greenhouse gas intensity of the energy used on-board by a ship during a reporting period (*⁵) does not exceed the limits in the table below, and in addition, for vessels subject to the Energy Efficiency Existing Ship Index (EEXI) requirements set out in Regulation 23 of Annex VI to the International Convention for the Prevention of Pollution, these vessels have an attained EEXI value equivalent to reducing the EEDI reference line by at least 10 percentage points below the EEXI requirements applicable on 1 January 2023:

Year	GHG intensity (g CO ₂ e/MJ)
2027	76.40
2028	71.30
2029	66.20
2030	61.10
2031	58.04
2032	54.98
2033	51.92
2034	48.86
2035	45.80
2036	42.76

Year	GHG intensity (g CO ₂ e/MJ)
2037	39.72
2038	36.68
2039	33.64
2040	30.60
2041	27.54
2042	24.48
2043	21.42
2044	18.36
2045 and after	15.30

- (4) Where technologically or economically not feasible to comply with point (1), from 1 January 2027, at least 40% of the propulsion energy is coming from wind-assisted propulsion systems (*⁶).
- (5) The vessels are not specifically designed for the transport of pure fossil fuels.

Do no significant harm ('DNSH')

(2) Climate change adaptation	N/A
(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	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

	<p>management of hazardous materials.</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 of the European Parliament and of the Council (*⁷) relating to the inventory of hazardous materials.</p> <p>The activity complies with Directive (EU) 2019/883 of the European Parliament and of the Council (*⁸) on port reception facilities which aims to protect 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 generate reduced quantities of waste and to reduce legal discharges, by managing its waste on-board 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 (*⁹), and with Regulation 14 (*¹⁰) 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 by the IMO (*¹¹).</p> <p>As regards nitrogen oxides (NO_x) emissions, vessels comply with Regulation 13 (*¹²) of Annex VI to IMO MARPOL Convention. Tier II NO_x requirement applies to ships constructed after 2011. Only while operating in NO_x emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NO_x emissions (*¹³).</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>
(6) Protection and restoration of biodiversity and ecosystems	<p>Releases of ballast water containing non-indigenous species are prevented in line with the International</p>

Convention for the Control and Management of Ships' Ballast Water and Sediments (BWM).

Measures are in place to prevent the introduction of non-indigenous species by biofouling of hull and niche areas of ships taking into account the IMO Biofouling Guidelines (*14).

Noise and vibrations are limited by using noise reducing propellers, hull design or on-board machinery in line with the guidance given in the IMO Guidelines for the Reduction of Underwater Noise (*15).

In the Union, the activity does not hamper the achievement of good environmental status, as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity), 2 (non-indigenous species), 6 (seabed integrity), 8 (contaminants), 10 (marine litter), 11 (Noise/Energy) and as set out in Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors, as applicable.

(*1) Work vessel as identified under Type of ship code (S&P Global Market Intelligence Statcode5) in accordance with IMO Circular Letter No.2554/Rev.4

(*2) The greenhouse gas intensity of the energy used on-board by a ship is verified by an accredited FuelEU verifier and calculated following the methodology foreseen in that regulation. Ships not covered by the FuelEU Regulation, may also obtain this information from FuelEU verifiers.

(*3) A vessel should be considered having a sailing propulsion as primary source of energy if it can achieve a relation of P_{wind}/P_{prop} above 1. This calculation should be done similarly to FuelEU.

— P_{wind} is the available effective power of the wind-assisted propulsion systems and corresponds to $\eta_{eff} * P_{eff}$ as calculated in accordance with the 2021 guidance on treatment of innovative energy efficiency technologies for calculation and verification of the attained energy efficiency design index (EEDI) and energy efficiency existing ships index (EEXI) (MEPC.1/Circ.896); — P_{prop} is the propulsion power of the ship and corresponds to PME as defined in the 2018 guidelines on the method of calculation of the attained EEDI for new ships (IMO resolution MEPC.364(79)) and the 2021 guidelines on the method of calculation of the attained EEXI (IMO resolution MEPC.333(76)). Where shaft motor(s) are installed, $P_{prop} = PME + PPTI(i),shaft$.

(*4) Methane and nitrous oxides established in accordance with RESOLUTION MEPC.402(83) - GUIDELINES FOR TEST-BED AND ONBOARD MEASUREMENTS OF METHANE (CH₄) AND/OR NITROUS OXIDE (N₂O) EMISSIONS FROM MARINE DIESEL ENGINES, or any updated version.

(*5) The greenhouse gas intensity of the energy used on-board by a ship is verified by an accredited FuelEU verifier and calculated following the methodology foreseen in that regulation. Ships not covered by the FuelEU Regulation, may also obtain this information from FuelEU verifiers.

(*6) The criteria “at least 40% of the propulsion energy is coming from Wind-assisted propulsion systems” should be considered to be met if the relation between P_{wind}/P_{prop} is above 0,4, calculated in accordance with FuelEU.

(*7) Regulation (EU) 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 Text with EEA relevance (OJ L 330, 10.12.2013)

(*8) 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, ELI).

(*9) 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, ELI).

(*10) The North and Baltic Seas and the Mediterranean seas, and the upcoming Canadian Arctic and Norwegian Sea, and the North-East Atlantic Ocean and possibly any others if approved by IMO.A

(*11) (Version of 27.6.2023: [http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Sulphur-oxides-\(SOx\)-%E2%80%93-Regulation-14.aspx](http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Sulphur-oxides-(SOx)-%E2%80%93-Regulation-14.aspx)).

(*12) (Version of 27.6.2023: [http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Nitrogen-oxides-\(NOx\)-Regulation-13.aspx](http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Nitrogen-oxides-(NOx)-Regulation-13.aspx)).

(*13) In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.

(*14) IMO Guidelines for the control and management of ships' biofouling to minimize the transfer of invasive aquatic species, resolution MEPC.378(80) adopted on 7 July 2023.

(*15) IMO Revised Guidelines for the Reduction of Underwater Noise from Commercial Shipping to Address Adverse Impacts on Marine Life, (MEPC.1/Circ.906/Rev1 of 15 November 2024).’;

(6) Section 6.11. is replaced by the following:

‘6.11. Sea passenger water transport

Description of the activity

Purchase, financing, chartering (with or without crew) and operation of vessels designed and equipped for performing passenger transport, on sea waters, whether scheduled or not. The economic activities in this category include operation of ferries, water taxis and excursions, cruise or sightseeing boats.

The activity could be associated with several NACE codes, in particular H50.10, H52.22, O77.21 and O77.34 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 (1) 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.

Substantial contribution to climate change mitigation

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

- (1) (a) the vessels have zero tank-to-wake GHG emissions;
- (b) the vessels use on-board a yearly average greenhouse gas intensity of the energy used which does not exceed 15,3 g CO₂ e/ MJ (*¹);
- (c) the vessels use sailing propulsion as primary source of energy (*²)
- (2) Where technologically or economically not feasible to comply with point (1), from 1 January 2027, have an attained Energy Efficiency Design Index (EEDI) value or an attained Energy Efficiency Existing Ship Index (EEXI) value equivalent to reducing the EEDI reference line by values presented in the table below, and where:
 - (a) passenger ships are able to plug-in at berth;
 - (b) gas-fuelled ships demonstrate the use of measures and technologies to mitigate methane and /or nitrous oxides emissions below 9.12 gCO₂e/MJ (*³);

Reduction targets for EEDI/ EEXI

Ship Type	Reduction factor from EEDI reference line (%)
Bulk Carriers	34
Gas Carriers	38
Tankers	35
Containerships	60
General Cargo	60
Refrigerated Cargo Carriers	46
Combination Carriers	30
LNG Carriers	61
Ro-Ro Cargo (Vehicle Carriers)	44
Ro-Ro Cargo	53
Ro-Pax	45
Cruise Liners	52

-
- (3) Where technologically or economically not feasible to comply with point (1), from 1
-

January 2027, the yearly average greenhouse gas intensity of the energy used on-board by a ship during a reporting period (*4) does not exceed the limits in the table bellow, and in addition, for vessels subject to the Energy Efficiency Existing Ship Index (EEXI) requirements set out in Regulation 23 of Annex VI to the International Convention for the Prevention of Pollution, these vessels have an attained EEXI value equivalent to reducing the EEDI reference line by at least 10 percentage points below the EEXI requirements applicable on 1 January 2023::

Year	GHG intensity (g CO ₂ e/MJ)
2027	76.40
2028	71.30
2029	66.20
2030	61.10
2031	58.04
2032	54.98
2033	51.92
2034	48.86
2035	45.80
2036	42.76

Year	GHG intensity (g CO ₂ e/MJ)
2037	39.72
2038	36.68
2039	33.64
2040	30.60
2041	27.54
2042	24.48
2043	21.42
2044	18.36
2045 and after	15.30

(5) Where technologically or economically not feasible to comply with point (1), from 1 January 2027, at least 40% of the propulsion energy is coming from wind-assisted propulsion systems (*5);

Do no significant harm ('DNSH')

(2) Climate change adaptation	N/A
(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	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

	<p>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>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 ^(*6) relating to the inventory of hazardous materials.</p> <p>The activity complies with Directive (EU) 2019/883 on port reception facilities which aims to protect 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 generate reduced quantities of waste and to reduce legal discharges, by managing its waste on-board 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, 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 by the IMO ^(*7).</p> <p>As regards nitrogen oxides (NOx) emissions, vessels comply with Regulation 13 of Annex VI to IMO MARPOL Convention. Tier II NOx requirement applies to ships constructed after 2011. Only while operating in NOx emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NOx emissions ^(*8).</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>
<p>(6) Protection and restoration of biodiversity and ecosystems</p>	<p>Releases of ballast water containing non-indigenous species are prevented in line with the International Convention for the Control and Management of Ships' Ballast Water and Sediments (BWM).</p> <p>Measures are in place to prevent the introduction of non-indigenous species by biofouling of hull and niche areas of ships taking into account the IMO Biofouling Guidelines (*⁹).</p> <p>Noise and vibrations are limited by using noise reducing propellers, hull design or on-board machinery in line with the guidance given in the IMO Guidelines for the Reduction of Underwater Noise (*¹⁰).</p> <p>In the Union, the activity does not hamper the achievement of good environmental status, as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity), 2 (non-indigenous species), 6 (seabed integrity), 8 (contaminants), 10 (marine litter), 11 (Noise/Energy) and as set out in Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors, as applicable</p>

(*1) The greenhouse gas intensity of the energy used on-board by a ship is verified by an accredited FuelEU verifier and calculated following the methodology foreseen in that regulation. Ships not covered by the FuelEU Regulation, may also obtain this information from FuelEU verifiers.

(*2) A vessel should be considered having a sailing propulsion as primary source of energy if it can achieve a relation of P_{wind}/P_{prop} above 1. This calculation should be done similarly to FuelEU.

— P_{Wind} is the available effective power of the wind-assisted propulsion systems and corresponds to $feff * Peff$ as calculated in accordance with the 2021 guidance on treatment of innovative energy efficiency technologies for calculation and verification of the attained energy efficiency design index (EEDI) and energy efficiency existing ships index (EEXI) (MEPC.1/Circ.896); — P_{Prop} is the propulsion power of the ship and corresponds to PME as defined in the 2018 guidelines on the method of calculation of the attained EEDI for new ships (IMO resolution MEPC.364(79)) and the 2021 guidelines on the method of calculation of the attained EEXI (IMO resolution MEPC.333(76)). Where shaft motor(s) are installed, $P_{Prop} = PME + PPTI(i),shaft$.

(*3) Methane and nitrous oxides established in accordance with RESOLUTION MEPC.402(83) - GUIDELINES FOR TEST-BED AND ONBOARD MEASUREMENTS OF METHANE (CH₄) AND/OR NITROUS OXIDE (N₂O) EMISSIONS FROM MARINE DIESEL ENGINES, or any updated version.

(*4) The greenhouse gas intensity of the energy used on-board by a ship is verified by an accredited FuelEU verifier and calculated following the methodology foreseen in that regulation. Ships not covered by the FuelEU Regulation, may also obtain this information from FuelEU verifiers.

(*5) The criteria “at least 40% of the propulsion energy is coming from Wind-assisted propulsion systems” should be considered to be met if the relation between P_{wind}/P_{prop} is above 0,4, calculated in accordance with FuelEU Regulation.

(*6) Regulation (EU) 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 Text with EEA relevance (OJ L 330, 10.12.2013, ELI)

(*7) The North and Baltic Seas and the Mediterranean seas, and the upcoming Canadian Arctic and Norwegian Sea, and the North-East Atlantic Ocean and possibly any others if approved by IMO.

(*8) In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.

(*9) IMO Guidelines for the control and management of ships' biofouling to minimize the transfer of invasive aquatic species resolution MEPC.207(62).

(*10) IMO Guidelines for the Reduction of Underwater Noise from Commercial Shipping to Address Adverse Impacts on Marine Life, (MEPC.1/Circ.833).’;

(7) Section 6.12. is replaced by the following:

‘6.12. Retrofitting of sea freight and passenger water transport, vessels for port operations and auxiliary activities as well as work vessels

Description of the activity

Retrofit and upgrade of vessels designed and equipped for the transport of freight or passengers on sea waters, and of vessels required for port operations and auxiliary activities, such as tugboats, mooring vessels, pilot vessels, salvage vessels and ice-breakers as well as work vessels.

The economic activities in this category could be associated with NACE codes H50.10, H50.2, H52.22, C33.15, O77.21 and O77.34 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is a transitional activity as referred to in Article 10(2) 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

(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) from 1 January 2027, enables the vessels to attain an Energy Efficiency Existing Ship Index (EEXI) value equivalent to reducing the Energy Efficiency Design Index (EEDI) reference line by values presented in the table below, and where:

- (i) container and passenger ships are able to plug-in at berth;
- (ii) gas-fuelled ships demonstrate the use of measures and technologies to mitigate methane and /or nitrous oxides emissions below 9.12 gCO₂e/MJ (*¹);

Reduction targets for EEXI

Ship Type	Reduction factor from EEDI reference line (%)
Bulk Carriers	20
Gas Carriers	30
Tankers	26
Containerships	45
General Cargo	45
Refrigerated Cargo Carriers	28
Combination Carriers	29
LNG Carriers	55
Ro-Ro Cargo (Vehicle Carriers)	76
Ro-Ro Cargo	9
Ro-Pax	21
Cruise Liners	35

(2) The retrofitted or upgraded vessel is not specifically designed for the transport of pure fossil fuels.

Do no significant harm ('DNSH')

(2) Climate change adaptation	N/A
(3) Sustainable use and	The activity complies with the criteria set out in Appendix

protection of water and marine resources	B to this Annex.
(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>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 (*²) relating to the inventory of hazardous materials.</p> <p>The activity complies with Directive (EU) 2019/883 on port reception facilities which aim to protect 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 generate reduced quantities of waste and to reduce legal discharges, by managing its waste on-board 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 by the IMO (*³).</p> <p>As regards nitrogen oxides (NO_x) emissions, vessels comply with Regulation 13 of Annex VI to IMO MARPOL Convention. Tier II NO_x requirement applies to ships constructed after 2011. Only while operating in NO_x</p>

	<p>emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NOx emissions (*4).</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>
(6) Protection and restoration of biodiversity and ecosystems	<p>Releases of ballast water containing non-indigenous species are prevented in line with the International Convention for the Control and Management of Ships' Ballast Water and Sediments (BWM).</p> <p>Measures are in place to prevent the introduction of non-indigenous species by biofouling of hull and niche areas of ships taking into account the IMO Biofouling Guidelines (*5).</p> <p>Noise and vibrations are limited by using noise reducing propellers, hull design or on-board machinery in line with the guidance given in the IMO Guidelines for the Reduction of Underwater Noise (*6).</p> <p>In the Union, the activity does not hamper the achievement of good environmental status, as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity), 2 (non-indigenous species), 6 (seabed integrity), 8 (contaminants), 10 (marine litter), 11 (Noise/Energy) and as set out in Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors, as applicable.</p>

(*1) Methane and nitrous oxides established in accordance with RESOLUTION MEPC.402(83) - GUIDELINES FOR TEST-BED AND ONBOARD MEASUREMENTS OF METHANE (CH4) AND/OR NITROUS OXIDE (N2O) EMISSIONS FROM MARINE DIESEL ENGINES, or any updated version.

(*2) Regulation (EU) 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 Text with EEA relevance (OJ L 330, 10.12.2013)

(*3) The North and Baltic Seas and the Mediterranean seas, and the upcoming Canadian Arctic and Norwegian Sea, and the North-East Atlantic Ocean and possibly any others if approved by IMO.

(*4) In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.

(*5) IMO Guidelines for the control and management of ships' biofouling to minimize the transfer of invasive aquatic species resolution MEPC.378(80) adopted on 7 July 2023

(*6) IMO Guidelines for the Reduction of Underwater Noise from Commercial Shipping to Address Adverse Impacts on Marine Life, (MEPC.1/Circ.906/Rev.1 of 15 November 2024.);

(8) Section 6.13. is amended as follows:

(a) in 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, N71.12 and N71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (2) is replaced by the following:

‘

(2) Climate change adaptation	The infrastructure is compliant with the criteria set out in Appendix A to this Annex.
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’;

(c) in subsection ‘Technical screening criteria’, in subsection ‘Do no significant harm (‘DNSH’)’, in point (4) the following sentence is added:

‘Compliance with this criterion can be demonstrated through ex-ante commitments by the operator, reflected in financial projections, official project documentation, or contractual agreements with its contractors. The relevant documentation is updated at the end of the construction period and at the end of life of the infrastructure project.’;

(9) Section 6.14. is amended as follows:

(a) in 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 C25.99, C27.1, C30.20, F42.12, F42.13, M71.12, N71.20, 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’ is replaced by the following:

‘

Substantial contribution to climate change mitigation
<p>(1) The activity complies with one of the following criteria:</p> <p>(a) the infrastructure (as defined in Annex II.2 to Directive (EU) 2016/797 of the European Parliament and of the Council(*1) is either:</p> <p>(i) electrified trackside infrastructure and associated subsystems: infrastructure, energy, on-board control-command and signalling, and trackside control-command and signalling subsystems as defined in Annex II.2 to Directive (EU)2016/797;</p> <p>(ii) new and existing trackside infrastructure and associated subsystems where there is a plan for electrification as regards line tracks, and, to the extent necessary for electric train</p>

operations, as regards sidings, or where the infrastructure will be fit for use by zero tailpipe CO2 emission trains within 10 years from the beginning of the activity: infrastructure, energy, on-board control-command and signalling, and trackside control-command and signalling subsystems as defined in Annex II.2 to Directive (EU)2016/797;

(iii) until 2030, existing trackside infrastructure and associated subsystems, where electrification is not feasible for technical or economic reasons: infrastructure, energy, on-board control-command and signalling, and trackside control-command and signalling subsystems as defined in Annex II.2 to Directive (EU) 2016/797;

(b) the infrastructure and installations are dedicated to transshipping freight between the modes: terminal infrastructure and superstructures for loading, unloading and transshipment of goods;

(c) infrastructure and installations are dedicated to the transfer of passengers from rail to rail or from other modes to rail;

(d) infrastructure and installations dedicated to urban and suburban public rail passenger transport, including associated signalling systems for metro, tram and rail systems.

(e) digital tools enable an increase in efficiency, capacity or energy saving.

2. The infrastructure is not specifically designed for the transport or storage of pure fossil fuels.

’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (2), is amended as follows:

‘

(2) Climate change adaptation	The infrastructure is compliant with the criteria set out in Appendix A to this Annex.
-------------------------------	--

’;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (4), is amended as follows:

‘

(4) Transition to a circular economy	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 (*1). Operators use selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling.
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	<p>Compliance with this criterion can be demonstrated through ex-ante commitments by the operator, reflected in financial projections, official project documentation, or contractual agreements with its contractors. The relevant documentation is updated at the end of the construction period and at the end of life of the infrastructure project.</p> <p>For manufacturing of constituents, the activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none"> (a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*2); (b) design for durability (*3), recyclability, easy disassembly, adaptability and modularity of products and assets placed on the market (*4); (c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over disposal, in the manufacturing process (*5); (d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products.
--	--

(*1) EU Construction and Demolition Waste Protocol (version of 4.6.2021: https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).

(*2) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*3) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*4) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*5) This may be documented via a waste management plan.’;

(10) Section 6.15. is replaced by the following:

‘6.15. Infrastructure enabling low-carbon road transport and public transport

Description of the activity

Construction, modernisation, maintenance and operation of infrastructure that is required for zero tailpipe CO2 operation of zero-emissions road transport, as well as infrastructure dedicated to transshipment, and infrastructure required for operating urban and suburban transport.

The economic activities in this category could be associated with several NACE codes, in particular F42.11, F42.13, N71.12 and N71.20 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.

Technical screening criteria

Substantial contribution to climate change mitigation

(1) The activity complies with one or more of the following criteria:

(a) the infrastructure is dedicated to the operation of vehicles with zero tailpipe CO₂ emissions: electric charging points, electricity grid connection upgrades, hydrogen fuelling stations or electric road systems (ERS);

(b) the infrastructure and installations are dedicated to transshipping freight between the modes: terminal infrastructure and superstructures for loading, unloading and transshipment of goods;

(c) the infrastructure and installations are dedicated to urban and suburban road public passenger transport.

(2) The infrastructure is not specifically designed for the transport or storage of pure fossil fuels.

Do no significant harm ('DNSH')

(2) Climate change adaptation	The infrastructure and installations are compliant 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>At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined 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 (*¹).</p> <p>Compliance with this criterion can be demonstrated through ex-ante commitments by the operator, reflected in financial projections, official project documentation, or contractual agreements with its contractors. The relevant documentation is updated at the end of the construction period and at the end of life of the infrastructure project.</p> <p>Operators limit waste generation in processes related construction and demolition, in accordance with the EU Construction and Demolition</p>

	Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.
(5) Pollution prevention and control	Where relevant, noise and vibrations from use of infrastructure are mitigated by introducing open trenches, wall barriers or other measures and comply with Directive 2002/49/EC. Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex. Where relevant, maintenance of vegetation along road transport infrastructure ensures the introduction and spread of invasive alien species is prevented in accordance with Regulation (EU) No 1143/2014 of the European Parliament and of the Council. Mitigation measures have been implemented to avoid wildlife collisions.

(*1) EU Construction and Demolition Waste Protocol (version of 4.6.2021: https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en);

(11) Section 6.16. is amended as follows:

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

‘Construction, modernisation, operation and maintenance of infrastructure that is required for the operations of vessels in accordance with Sections 6.7. to 6.12. or the port’s own operations, as well as infrastructure necessary for transshipment and modal shift and service facilities, safety and traffic management systems.

The economic activities in this category could be associated with several NACE codes, in particular F42.91, N71.12, N71.20 and H52.2 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.’;

(b) In subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

(1) The activity complies with one or more of the following criteria:

(a) the infrastructure is dedicated to the operation of vessels in accordance with Sections 6.7. to 6.12. including dual-use infrastructures for specific use of alternative fuels (e.g.

blending facilities, 100% renewable and low carbon fuel tanks);

(b) the infrastructure is dedicated to the provision of shore-side electrical power to vessels at berth;

(c) the infrastructure is dedicated to the performance of the port's own operations with zero direct (tailpipe) CO2 emissions;

(d) the infrastructure, equipment or installations are dedicated to transshipping freight between the modes: terminal infrastructure and superstructures for loading, unloading, warehousing and transshipment of goods;

(e) the modernisation of the existing infrastructure necessary to enable modal shift and fit for use by vessels in accordance with Sections 6.7. to 6.12, including dual-use infrastructures for specific use of alternative fuels (e.g. blending facilities, 100% renewable and low carbon fuel tanks), 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).

(2) The infrastructure is not specifically designed for the transport or storage of pure fossil fuels.

’;

(c) In subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (2) is amended as follows:

‘

(2) Climate change adaptation	The infrastructure is compliant with the criteria set out in Appendix A to this Annex.
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’;

(d) In subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (4), is amended as follows:

‘

(4) Transition to a circular economy	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 (*1). Operators use selective demolition to enable removal and
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	<p>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> <ul style="list-style-type: none"> (a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*²); (b) design for durability (*³), recyclability, easy disassembly, adaptability and modularity of products and assets placed on the market (*⁴); (c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over disposal, in the manufacturing process (*⁵); (d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products. <p>Compliance with this criterion can be demonstrated through ex-ante commitments by the operator, reflected in financial projections, official project documentation, or contractual agreements with its contractors. The relevant documentation is updated at the end of the construction period and at the end of life of the infrastructure project.</p>
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(*1) EU Construction and Demolition Waste Protocol (version of 4.6.2021: https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).

(*2) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*3) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*4) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*5) This may be documented via a waste management plan.’;

(e) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, in point (5) the first sentence is deleted;

(12) Section 6.17. is amended as follows:

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

‘Construction, modernisation, maintenance and operation of infrastructure that is required for the operation of zero CO₂ tailpipe emission and hybrid aircraft or the airport’s own

operations, or for servicing zero CO2 tailpipe emission and hybrid operation of aircraft 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.

The economic activities in this category could be associated with several NACE codes, in particular F41.00 and F42.99 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’ is replaced by the following:

‘

Substantial contribution to climate change mitigation	
(1) The activity complies with one or more of the following criteria:	
(a) the infrastructure is dedicated to the operation of aircraft with zero tailpipe CO2 emissions and hybrid aircraft for electricity charging and hydrogen refuelling;	
(b) the infrastructure is dedicated to the provision of fixed electrical ground power and preconditioned air to stationary aircrafts;	
(c) the infrastructure is dedicated to the zero direct emissions performance of the airport’s own operations: electric charging points, electricity grid connection upgrades, hydrogen refuelling stations;	
(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.	
(2) The infrastructure is not specifically designed for the transport or storage of pure fossil fuels.	

’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (2) is amended as follows:

‘

(2) Climate change adaptation	The infrastructure is compliant with the criteria set out in Appendix A to this Annex.
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’;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (4) is amended as follows:

‘

(4) Transition to a circular economy	At least 70 % (by weight) of the non-hazardous construction
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	<p>and demolition waste (excluding naturally occurring material defined 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 (*¹).</p> <p>Compliance with this criterion can be demonstrated through ex-ante commitments by the operator, reflected in financial projections, official project documentation, or contractual agreements with its contractors. The relevant documentation is updated at the end of the construction period and at the end of life of the infrastructure project.</p> <p>Operators limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.</p>
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(*1) EU Construction and Demolition Waste Protocol (https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).’;

(13) Section 6.18. is replaced by the following:

‘6.18. Leasing of aircraft

Description of the activity

Renting and leasing of ‘products’ (i.e. an aircraft, an engine or a propeller), ‘parts’ as defined in Article 3 points (3) and (4) of Regulation 2018/1139, respectively (*¹).

The economic activities in this category could be associated with a NACE code, in particular O77.35, 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

Substantial contribution to climate change mitigation

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

- (a) the aircraft with zero direct (tailpipe) CO₂ emissions, as certified in line with Article 11 of Regulation (EU) 2018/1139 or equivalent;
- (b) The hybrid aircraft whose propulsion system relies on both electric and thermal sources for flight operations other than solely for taxiing, as certified in accordance with Article 11 of Regulation (EU) 2018/1139 or equivalent;
- (c) 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 (c) or (d);
- (d) 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 (c) or (d) and with the legally binding commitment within 6 months of the delivery of compliant aircraft, another non-compliant aircraft in the fleet is either:
 - (i) permanently withdrawn from use, at the global level, in which case, the replacement ratio referred to in the technical screening criteria c) in Section 3.21. does not apply; or
 - (ii) permanently withdrawn from the fleet, in which case the share of Taxonomy compliance of eligible aircraft is limited by the replacement ratio referred to in the technical screening criteria c) 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 valid certificate of airworthiness (CofA), together with a valid airworthiness review certificate (ARC) or equivalent, in accordance with Article 14 of Regulation (EU) 2018/1139, dating back less than 6 months prior to the delivery of the compliant aircraft.
- (e) the part, or product other than aircraft (i.e. an engine or propeller), meeting the criteria specified in point (e) of Section 3.21. of this Annex.

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

Do no significant harm (‘DNSH’)

(2) Climate change adaptation	N/A
(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) and to manage any remaining waste in accordance with

	<p>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"> (a) use of secondary raw materials, and re-used or remanufactured components in products and assets placed on the market (*²); (b) design for durability (*³), recyclability, easy disassembly, adaptability and modularity of products and assets placed on the market (*⁴); (c) waste avoidance in the manufacturing process and, where waste arises, management that prioritises recycling over disposal, in the manufacturing process (*⁵); (d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products.
(5) Pollution prevention and control	<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> <ul style="list-style-type: none"> (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; (b) amendment 10 of Volume II (engine emissions), Chapters 2 and 4, of Annex 16 to the Chicago Convention.
(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.

(*2) This may be demonstrated with reference to bills of materials, supplier declarations, or lifecycle assessments.

(*3) ‘Durability’ means the ability of a product to maintain over time its function and performance under specified conditions of use, maintenance and repair, as defined in Article 2(22) of Regulation (EU) 2024/1781.

(*4) This may be demonstrated with reference to product design files, material passports, or conformity declarations.

(*5) This may be documented via a waste management plan.’;

(14) Section 6.19. is amended as follows:

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

‘Purchase, financing and operation of products (i.e. an aircraft, an engine or a propeller) or parts as defined in Article 3 points (3) and (4) of Regulation (EU) 2018/1139 respectively, as well as aircraft including transport of passengers and goods.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

The activity is performed using one of the following:

(a) the aircraft with zero direct (tailpipe) CO₂ emissions, as certified in line with Article 11 of Regulation (EU) 2018/1139 or equivalent;

(b) The hybrid aircraft whose propulsion system relies on both electric and thermal sources for flight operations other than solely for taxiing, as certified in accordance with Article 11 of Regulation (EU) 2018/1139 or equivalent;

(c) 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);

(d) 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 legally binding commitment that, within 6 months of the delivery of the compliant aircraft, another non-compliant aircraft in the fleet is either:

(i) permanently withdrawn from use at the global level, the replacement ratio referred to in the technical screening criteria c) in Section 3.21. does not apply; or

(ii) permanently withdrawn from the fleet, in which case, the share of Taxonomy compliance of eligible aircraft is limited by the replacement ratio referred to in the technical screening criteria c) 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 valid certificate of airworthiness (CofA), together with a valid airworthiness review certificate (ARC) or equivalent, in accordance with Article 14 of Regulation (EU)

2018/1139, dating back less than 6 months prior to the delivery of the compliant aircraft;

(e) the part, or product other than aircraft (i.e. an engine or propeller), meeting the criteria specified in point (e) of Section 3.21. of this Annex.

(f) from 1 January 2030, the aircraft meeting technical screening criteria specified in points (c) or (d) above and operated with a minimum annual share of sustainable aviation fuels (SAF), corresponding to 15 % in 2030 and increased by 2 percentage points year on year thereafter;

(g) the aircraft operated with a minimum annual share of sustainable aviation fuels (SAF), corresponding to 5 % SAF in 2022, with the percentage of SAF increasing by 2 percentage points year on year thereafter.

The SAF use requirement referred to in points (e) and (f) 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 for use at the fleet level divided by the total aviation fuel used by the compliant aircraft multiplied by 100.

The SAF referred to in the paragraphs above is composed of SAF as defined in Article (3), point (7) of Regulation (EU) 2023/2405.

’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (2) is amended as follows:

‘

(2) Climate change adaptation	N/A
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’;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), in point (5) the first sentence is deleted;

(15) Section 6.20. is amended as follows:

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

‘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 as listed in the Annex to Directive 86/67/EC, 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, if covered by Sections 3.3., 6.3. or 6.6. Furthermore, it excludes vehicles for aircraft refueling if they are specifically designed for the transport or storage of pure fossil fuels.

The economic activities in this category could be associated with several NACE codes, in particular H52.23, H52.24, H52.25 and H49.41 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

- (b) in subsection ‘Do not significant harm (DNSH)’’, the first sentence of point (5) is replaced by the following:

‘With regard to manufacturing activities, the activity complies with the criteria set out in Appendix C to this Annex.’; ;

- (16) Section 7.1. is replaced by the following:

‘7.1. Construction of new buildings

Description of the activity

Development of building projects for residential and non-residential buildings by bringing together financial, technical and physical means to realise the building projects for later sale as well as the construction of complete residential or non-residential buildings, on own account for sale, leasing or on a fee or contract basis.

The economic activities in this category could be associated with several NACE codes, in particular F41.1 and F41.2, including also activities under F43, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change mitigation

Constructions of new buildings for which:

1. The construction complies with the zero-emission building requirements in Article 11 of

Directive 2024/1275(*¹).

2. For buildings larger than 1000 m² , upon completion, the building resulting from the construction undergoes testing for air-tightness and thermal integrity (*²), and any deviation in the levels of performance set at the design stage or defects in the building envelope are disclosed to investors and clients. As an alternative; where robust and traceable quality control processes are in place during the construction process this is acceptable as an alternative to thermal integrity testing.

3. The life-cycle Global Warming Potential (GWP) of the building resulting from the construction has been calculated for each stage in the life cycle and is publicly disclosed to investors and clients on demand(*³). From 1 January 2028, the life-cycle global warming potential (GWP) of the building is calculated in accordance with the Union framework for the national calculation of life-cycle GWP set out by Article 7(2) of Directive 2024/1275 and subsequent delegated acts adopted under that Directive. The life-cycle GWP is publicly disclosed as a numeric indicator for each life-cycle stage to investors and clients on demand. At the design stage, before the commencement of construction of the building, when changes to the building design can still be made, the life-cycle GWP is calculated or estimated to allow for the effective reduction of whole-life-cycle emissions of the building. At the as-built stage, the life-cycle GWP is disclosed in the Energy Performance Certificate, to ensure that the actual emissions of the completed building are accurately accounted for.

Do no significant harm (‘DNSH’)

(2) Climate change adaptation	The projected and constructed building is compliant with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	Except for residential building units (* ⁴), the water appliances for household use installed at construction comply with the following thresholds: <ul style="list-style-type: none">a. wash hand basin taps installed for household use have a maximum water flow of 6 litres/min;b. showers have a maximum water flow of 8 litres/min;c. WCs, including suites, bowls and flushing cisterns, have a full flush volume of a maximum of 6 litres.d. Flushing urinals have a maximum full flush volume of 1 litre. The activity complies with the criteria set out in Appendix B to this Annex.

<p>(4) Transition to a circular economy</p>	<p>At least 85 % (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 (*5).</p> <p>Operators minimize construction and demolition waste by following EU or national guidance, using best techniques, applying selective demolition to remove hazards, and separating materials for reuse and quality recycling.</p> <p>Construction designs and techniques support circularity via the incorporation of concepts for design for adaptability and deconstruction as outlined in Level(s) indicators 2.3 and 2.4 respectively. Compliance with this requirement is demonstrated by reporting on the Level(s) indicators 2.36 and 2.47 at Level 1(*6).</p>
<p>(5) Pollution prevention and control</p>	<p>Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex.</p> <p>Where the new construction is located on a potentially contaminated site, the site has been subject to a soil investigation in accordance with Article 15 of Directive (EU) 2025/2360.</p>
<p>(6) Protection and restoration of biodiversity and ecosystems</p>	<p>The activity complies with the criteria set out in Appendix D to this Annex.</p> <p>The new building is not built on one of the following:</p> <ul style="list-style-type: none"> (a) Land defined as wetlands(*7) or peatlands(*8) regardless of whether the land continues to have that status after 1 January 2025; (b) permanent grassland in Natura 2000 sites at the moment of submission of the project ; (c) land matching the definition of forest (*9). <p>The new building has to follow the mitigation hierarchy by:</p> <ul style="list-style-type: none"> (a) First, minimising land take and land use, loss of urban green spaces and soil sealing through the project design, for instance by using existing building space more efficiently to provide high-quality housing, reactivating vacant, underused or unused areas and prioritising the use of brownfield land (*10) over greenfield land (*11), recycling land and nature-based solutions; (b) Second, adopting mitigation measures, for instance integrating green infrastructure, the use of native species, permeable materials, or

other measures to improve water infiltration;

(c) Third, as a last resort and in case of residual impact that cannot be mitigated, implementing restoration measures to compensate for loss of urban green spaces and ecosystem services. Restoration measures have to be implemented locally and generate at least equal ecological value.

(*1) Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings.

(*2) For residential buildings larger than 5000 m², the testing, calculation and disclosure are made for a representative set of dwelling/apartment types.

(*3) The GWP is communicated as a numeric indicator for each life cycle stage expressed as kgCO₂e/m² (of useful internal floor area) averaged for one year of a reference study period of 50 years. The scope of building elements and technical equipment is as defined in the Level(s) common EU framework for indicator 1.2. Following the Level(s) indicator 1.2 reporting format, the indicator is communicated as GWP fossil, GWP biogenic, GWP land use and land use change, as well as the sum of these (GWP overall). Where a national calculation tool exists or is required for making disclosures or for obtaining building permits, the respective tool may be used to provide the required disclosure. Other calculation tools may be used if they fulfil the minimum criteria laid down by the Level(s) common EU framework, see Level(s) indicator 1.2: Lifecycle Global Warming Potential (GWP), User manual: introductory briefing, instructions and guidance (Publication version 1.1), https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2021-01/UM3_Indicator_1.2_v1.1_37pp.pdf.

(*4) Residential building units are single-family homes or flats in multi-flat buildings. Multi-flat or multi-home developments by a single economic operator are not exempted.

(*5) EU Construction and Demolition Waste Protocol (version of 08.2024:https://build-up.ec.europa.eu/system/files/2024-10/eu_construction_%26_demolition_waste_management_protocol-ET0224753ENN.pdf).

(*6) See Level(s) indicator 2.3: Design for adaptability and renovation user manual: introductory briefing, instructions and guidance (version 1.1) and Level(s) indicator 2.4: Design for deconstruction user manual: introductory briefing, instructions and guidance (version 1.1 or 2.0), <https://susproc.jrc.ec.europa.eu/product-bureau/product-groups/412/documents>.

(*7) Wetlands include a wide variety of inland habitats such as marshes, wet grasslands and peatlands, floodplains, rivers and lakes, and coastal areas such as saltmarshes, mangroves, intertidal mudflats and seagrass beds, and coral reefs and other marine areas no deeper than six meters at low tide, as well as human-made wetlands such as dams, reservoirs, rice paddies and waste water treatment ponds and lagoons. An Introduction to the Ramsar Convention on Wetlands, 7th ed. (previously The Ramsar Convention Manual). Ramsar Convention Secretariat, Gland, Switzerland.

(*8) Peatlands are ecosystems with a peat soil. Peat consists of at least 30 % dead, partially decomposed plant remains that have accumulated in situ under waterlogged and often acidic conditions. Resolution XIII.12 Guidance on identifying peatlands as Wetlands of International Importance (Ramsar Sites) for global climate change regulation as an additional argument to existing Ramsar criteria, Ramsar convention adopted on 21- 29 October 2018.

(*9) Forests means land spanning more than 0,5 hectares with trees higher than 5 meters and a tree crown cover of more than 10 %, or trees able to reach those thresholds in situ, excluding land that is under agricultural or urban land use. It includes areas with trees, including groups of growing, young, natural trees, or plantations that have yet to reach the minimum values for tree crown cover or an equivalent stocking level or minimum tree height, including any area that normally forms part of the forest area but on which there are temporarily no trees as a result of human intervention, such as harvesting, or as a result of natural causes, but which area can be expected to revert to forest.

(*10) Land within the urban area on which development has previously taken place, as defined in the European Environment Agency’s glossary.

(*11) Land on which no urban development has previously taken place; usually understood to be on the periphery, of an existing built-up area, as defined in the European Environment Agency’s glossary.’;

(17) Section 7.2. is replaced by the following:

‘7.2. Renovation of existing buildings

Description of the activity

Renovation of existing buildings. The economic activities in this category could be associated with several NACE codes, in particular F41 and F43 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is a transitional activity as referred to in Article 10(2) 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 building renovation complies with the applicable requirements for major renovations (*1). Alternatively, it leads to a reduction of primary energy demand (PED) of at least 30 % (*2).

Do no significant harm (‘DNSH’)

(2) Climate change adaptation	The renovated building is compliant with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	<p>Except for residential building units (*3), the water appliances for household use installed during the renovation comply with the following thresholds:</p> <p>a. wash hand basin taps installed for household use have a</p>

	<p>maximum water flow of 6 litres/min;</p> <p>b. showers have a maximum water flow of 8 litres/min;</p> <p>c. WCs, including suites, bowls and flushing cisterns, have a full flush volume of a maximum of 6 litres.</p> <p>d. Flushing urinals have a maximum full flush volume of 1 litre.</p>
(4) Transition to a circular economy	<p>At least 85 % (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 (*4). The requirement is seen as fulfilled if equal or higher thresholds are mandated by national law or if the reuse, recycling and other material recovery takes place off-site by a provider that fulfils these thresholds.</p> <p>Operators minimize construction and demolition waste by following EU or national guidance, using best techniques, applying selective demolition to remove hazards, and separating materials for reuse and quality recycling.</p> <p>Construction designs and techniques support circularity via the incorporation of concepts for design for adaptability and deconstruction as outlined in Level(s) indicators 2.3 and 2.4 respectively. Compliance with this requirement is demonstrated by reporting on the Level(s) indicators 2.36 and 2.47 at Level 1(*5).</p>
(5) Pollution prevention and control	<p>Except for residential building units, building components and materials used in the renovation comply with the criteria set out in Appendix C to this Annex.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>N/A.</p>

(*1) As set in the applicable national and regional building regulations for ‘major renovation’ implementing Directive (EU) 2024/1275. The energy performance of the building or the renovated part that is upgraded meets cost-optimal minimum energy performance requirements in accordance with the directive.

(*2) The initial primary energy demand and the estimated improvement is based on an energy performance certificate, a renovation passport, an energy audit conducted by an accredited independent expert or any other transparent and proportionate method. The 30 % improvement results from an actual reduction in primary energy demand (where the reductions in net primary energy demand through renewable energy sources are not taken into account), and can be achieved through a succession of measures within a maximum of ten years, demonstrated for example with a renovation passport.

(*3) Residential building units are single-family homes or flats in multi-flat buildings. Multi-flat or multi-home developments by a single economic operator are not exempted.

(*4) EU Construction and Demolition Waste Protocol (version of 08.2024: https://build-up.ec.europa.eu/system/files/2024-10/eu_construction_%26_demolition_waste_management_protocol-ET0224753ENN.pdf).

(*5) See Level(s) indicator 2.3: Design for adaptability and renovation user manual: introductory briefing, instructions and guidance (version 1.1) and Level(s) indicator 2.4: Design for deconstruction user manual: introductory briefing, instructions and guidance (version 1.1 or 2.0), <https://susproc.jrc.ec.europa.eu/product-bureau/product-groups/412/documents>.

(18) Section 7.3. is replaced by the following:

‘7.3. Installation, maintenance and repair of energy efficiency equipment

Description of the activity

Individual renovation measures consisting in installation, maintenance, repair, acquisition, rental or leasing of energy efficiency equipment.

The economic activities in this category could be associated with several NACE codes, in particular F42, F43, M71, C16, C17, C22, C23, C25, C27, C28, S95.21, S95.22, C33.12 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

Substantial contribution to climate change mitigation

The activity consists in one of the following individual measures or the acquisition, rental or leasing thereof, provided that they comply with minimum requirements set for individual components and systems in the applicable national measures implementing Directive 2024/1275/EU and, where applicable, are rated in the highest two significantly populated classes of energy efficiency in accordance with Article 7(2) of Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation:

- (a) addition of insulation to existing envelope components, such as external walls (including green walls), roofs (including green roofs), lofts, basements and ground
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floors (including measures to ensure air-tightness, measures to reduce the effects of thermal bridges and scaffolding) and products for the application of the insulation to the building envelope (including mechanical fixings and adhesive);

- (b) replacement of existing windows with new energy efficient windows;
- (c) replacement of existing external doors with new energy efficient doors;
- (d) installation and replacement of energy efficient light sources;
- (e) installation, replacement, maintenance and repair of heating, ventilation and air-conditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies;
- (f) installation of water-efficient^(*1) or energy-efficient water appliances.

Do no significant harm ('DNSH')

(2) Climate change adaptation	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

(*1) Appliances meeting the requirements set out in activity 7.1, subsection (3) Sustainable use and protection of water and marine resources.';

(19) Section 7.4. is replaced by the following:

'7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

Description of the activity

Installation, maintenance, repair, acquisition, rental or leasing of charging stations for electric vehicles in buildings and parking spaces attached to buildings.

The economic activities in this category could be associated with several NACE codes, in particular F42, F43, M71, C16, C17, C22, C23, C25, C27 or C28 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

Substantial contribution to climate change mitigation

Installation, maintenance, repair, acquisition, rental or leasing of charging stations for electric vehicles.

Do no significant harm ('DNSH')

(2) Climate change adaptation	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

’;

(20) Section 7.5. is replaced by the following:

‘7.5. Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings

Description of the activity

Installation, maintenance, repair, acquisition, rental or leasing of instruments and devices for measuring, regulation and controlling energy performance of buildings

The economic activities in this category could be associated with several NACE codes, in particular F42, F43, M71, and C16, C17, C22, C23, C25, C27, C28, 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

Substantial contribution to climate change mitigation

Installation, maintenance, repair, acquisition, rental or leasing one of the following:

- (a) zoned thermostats, smart thermostat systems and sensing equipment, including motion and day light control;
 - (b) automation and control systems, building energy management systems (BEMS), lighting control systems and energy management systems (EMS);
 - (c) smart meters for gas, heat, cool and electricity;
 - (d) façade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation.
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Do no significant harm ('DNSH')

(2) Climate change adaptation	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	N/A

restoration of biodiversity and ecosystems	
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’;

(21) Section 7.6 is replaced by the following:

‘7.6. Installation, maintenance and repair of renewable energy technologies

Description of the activity

Installation, maintenance, repair, acquisition, rental or leasing of renewable energy technologies, on-site.

The economic activities in this category could be associated with several NACE codes, in particular F42, F43, M71, C16, C17, C22, C23, C25, C27 or C28, 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

Substantial contribution to climate change mitigation

Installation, maintenance, repair, upgrades, acquisition, rental or leasing of one of the following, if installed on-site as technical building systems:

- (a) solar photovoltaic systems and the ancillary technical equipment;
- (b) solar hot water panels and the ancillary technical equipment;
- (c) heat pumps;
- (d) wind turbines and the ancillary technical equipment;
- (e) solar transpired collectors and the ancillary technical equipment;
- (f) thermal or electric energy storage units and the ancillary technical equipment;
- (g) high efficiency micro CHP (combined heat and power) plant;
- (h) heat exchanger/recovery systems.

Do no significant harm (‘DNSH’)

(2) Climate change adaptation	N/A
(3) Sustainable use and protection of water and marine	N/A

resources	
(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

’;

(22) Section 7.7. is replaced by the following:

‘7.7. Acquisition and ownership of buildings

Description of the activity

Buying real estate and exercising ownership of that real estate.

The economic activities in this category could be associated with NACE code M68 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change mitigation

1. The building complies with one of the following:

(a) For buildings built before 31 December 2020, the building has at least an Energy Performance Certificate (EPC) class A;

(b) The building is within the top 15 % of the national or regional building stock expressed as operational Primary Energy Demand (PED) and demonstrated by adequate evidence, which at least compares the performance of the relevant asset to the performance of the national or regional stock built before 31 December 2020 and at least distinguishes between residential and non-residential buildings;

(c) The building’s primary energy demand has been reduced by 60% or more over a period of 10 years or less (*1).

2. For buildings built after 31 December 2020, the building meets the criteria specified in Section 7.1 of this Annex that are relevant at the time of the acquisition.

3. Where the building is a large non-residential building (with an effective rated output for heating systems, systems for combined space heating and ventilation, air-conditioning

systems or systems for combined air-conditioning and ventilation of over 290 kW) it is efficiently operated through energy performance monitoring and assessment (*2).

Do no significant harm ('DNSH')

(2) Climate change adaptation	The building is compliant 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	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

(*1) That can be demonstrated with an energy performance certificate or an equivalent tool, including a building renovation passport or an energy audit, which must be issued and submitted before and after the measure, except for a renovation passport where it can be shown that the measures identified have been implemented.

(*2) This can be demonstrated, for example, through the presence of an Energy Performance Contract or a building automation and control system in accordance with Article 14 (4) and Article 15 (4), of Directive 2010/31/EU.;

(23) Section 8.1. is amended as follows:

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

'Description of the activity

Storage, manipulation, management, movement, control, display, switching, interchange, transmission or processing of data through data centres (*1), including edge computing.

The economic activities in this category could be associated with NACE code K63.11 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

(*1) Data centres as defined by point 2.6.3.1.16 of Annex A to Regulation 1099/2088 that comprises the network or networks, servers, and storage equipment installed within the computer room floor area of the data centre and includes all associated infrastructure and system.’;

(b) In subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

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

(a) the activity has proved Level 5 of maturity model for energy management and environmental sustainability relevant to climate change mitigation according to CENELEC CLC/TS 50600-5- 1 standard;

(b) the activity has implemented all relevant practices listed as ‘expected practices’ in the most recent version of the European Code of Conduct on Data Centre Energy Efficiency (*1). The implementation of these good practices is verified by an independent third-party and audited at least every three years.

Where an expected practice is not considered relevant due to physical, logistical, planning or other constraints, an explanation of why the expected practice is not applicable or practical is provided. Alternative best practices from the European Code of Conduct on Data Centre Energy Efficiency or other equivalent sources may be identified as direct replacements if they result in similar energy savings;

(c) The activity rates in one of the top [three] classes for Power Usage Effectiveness (PUE) and in one of the top [three] classes for Water Usage Effectiveness (WUE), according to the data centre sustainability label acquired through the rating scheme for data centres in accordance with Directive 2023/1791, Delegated Regulation 2024/1364 and Delegated Regulation 2026/[xxx] (*2).

2. The global warming potential (GWP) used in the cooling system of new data centres or new equipment does not exceed a value of 150. With respect to refrigerants used in the cooling system of existing data centres or existing equipment [cutoff date to be added, enter into force], the GWP does not exceed 675.

(*1) The most recent version of the European Code of Conduct on Data Centre Energy Efficiency is the latest version published at the Joint Research Centre European Energy Efficiency Platform (E3P) website, <https://e3p.jrc.ec.europa.eu/communities/data-centres-code-conduct>, with a transition period of six months starting from the day of its publication (the 2021 version is available at <https://e3p.jrc.ec.europa.eu/publications/2021-best-practice-guidelines-eu-code-conduct-data-centre-energy-efficiency>).

(*2) This criterion can be applied to data centres of all sizes, including data centres under 500kW. Data centres with an installed capacity of less than 500kW, as defined in Delegated

Regulation 2024/1364, have the ability to voluntarily enrol to the established reporting scheme and acquire the needed data centre sustainability label.’;

(c) 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>The equipment used meets the requirements laid down in Directive 2009/125/EC for servers and data storage products.</p> <p>The electrical and electronic equipment used does not contain the restricted substances above the concentration values listed in Annex II to Directive 2011/65/EU of the European Parliament and of the Council (*¹).</p> <p>A waste management plan is in place and ensures maximal waste avoidance and reduction (including through reuse), remanufacturing or recycling at end of life of electrical and electronic equipment, including through contractual agreements with recycling partners, reflection in financial projections or official project documentation.</p> <p>At its end of life, the equipment undergoes preparation for reuse, recovery or recycling operations, or proper treatment, including the removal of all fluids and a selective treatment in accordance with Annex VII to Directive 2012/19/EU of the European Parliament and of the Council (*²).</p>
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(*1) Directive 2011/65/EU of the European Parliament and of the Council of 8 June 2011 on the restriction of the use of certain hazardous substances in electrical and electronic equipment (OJ L 174, 1.7.2011, p. 88).

(*2) Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (OJ L 197, 24.7.2012, p. 38).’;

(24) Section 8.2. is amended as follows:

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

‘Description of the activity

Development or use of ICT solutions (*¹), which collect, transmit, store, model and use data where those activities aimed at the provision of data and analytics enabling GHG emission reductions.

The economic activities in this category could be associated with several NACE codes, in particular K61, K62, K63.1, 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.

(*1) ICT solutions are defined as a system encompassing ICT goods, ICT networks and/or ICT services that contributes to meeting a technical, societal, environmental or business challenge.’;

(b) In subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

Substantial contribution to climate change mitigation

The ICT solution enables substantially larger reduction of GHG emission than its own life cycle GHG emissions (footprint).

Life-cycle GHG emissions and net carbon impact of ICT solutions are calculated using Recommendation 2013/179/EU or, alternatively, using ETSI ES 204 087 (*¹) or according to the European Green Digital Coalition methodology (*²).

Quantified life-cycle GHG emission reductions are verified by an independent third party which transparently assesses how the standard criteria, including those for critical review, have been followed when the value was derived.

(*1) ETSI ES 204087, Environmental Engineering (EE); Enabling the Net Zero transition: Assessing how the use of ICT solutions impact greenhouse gas emissions of other sectors.

(*2) [European Green Digital Coalition | Shaping Europe's digital future](https://digital-strategy.ec.europa.eu/en/policies/european-green-digital-coalition)

(version of 5.3.2026: <https://digital-strategy.ec.europa.eu/en/policies/european-green-digital-coalition>);

(c) In subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')' is amended as follows:

(a) point 3 is replaced by the following:

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(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
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’;

(b) point 4 is replaced by the following:

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(4) Transition to a circular economy	<p>The equipment used meets the requirements laid down in Directive 2009/125/EC for servers and data storage products.</p> <p>The electrical and electronic equipment used does not contain the restricted substances above the concentration values listed in Annex II to Directive 2011/65/EU.</p> <p>A waste management plan is in place and ensures maximal waste avoidance and reduction (including through reuse), remanufacturing or recycling at end of life of electrical and electronic equipment, including through contractual agreements with recycling partners, reflection in financial projections or official project documentation.</p> <p>At its end of life, the equipment undergoes preparation for reuse, recovery or recycling operations, or proper treatment, including the removal of all fluids and a selective treatment in accordance with</p>
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’;

(25) Section 9.1. is replaced by the following:

‘9.1. Close to market research, development and innovation

Description of the activity

Research, applied research and experimental development of solutions, processes, technologies, business models, other products and services (hereinafter referred to as ‘research activity’) dedicated to the reduction, avoidance or removal of GHG emissions (RD&I).

The economic activities in this category could be associated with several NACE codes, in particular N71.1, N.71.2 and N72.1, or for research that is an integral part of those economic activities for which technical screening criteria are specified in this Annex, the NACE codes set out in other Sections of this Annex 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

Substantial contribution to climate change mitigation

1. The activity provides research, development or innovation that are dedicated to one or more economic activities for which the technical screening criteria have been set out in this Annex.
 2. The ability of the research activity to reduce, remove or avoid GHG emissions in the target economic activities has at least been demonstrated in a relevant environment, corresponding to a Technology Readiness Level (TRL) equal to at least 6 (*¹).
 3. The economic activity aims at bringing to the market a solution that is not yet in the market and that is expected to outperform in terms of life-cycle GHG emissions the best existing commercially available technologies based on public or market information. The implementation of the technologies, products or other solutions being researched results in overall net GHG emissions reductions over their life cycle.
 4. The results of the research activity are expected to substantially contribute to climate change mitigation by fulfilling at least one of the following criteria:
 - (a) where the target activity does not meet the technical screening criteria for substantial contribution specified in the applicable section of this Annex, the research activity enables the target activity to meet or exceed at least one of the respective technical criteria for substantial contribution while complying with the relevant criteria for doing no significant harm to other environmental objectives;
 - (b) where the target activity already meets the technical screening criteria for substantial contribution specified in the applicable Section of this Annex, the research activity focuses on
-

at least one of the following without negatively affecting compliance with the technical screening criteria for substantial contribution and for doing no significant harm to other environmental objectives:

- (i) providing new significant advantages to the target activity, such as an increase in cost-benefit ratio, effectiveness, market penetration or reliability;
- (ii) improving the performance of the life-cycle GHG emissions of the target activity beyond technical screening criteria for substantial contribution and for DNSH.

5. Where a research activity is dedicated to one or more economic activities considered as enabling activities in accordance with Article 10(1), point (i), of Regulation EU 2020/852 for which the technical screening criteria are set out in this Annex, the results of the research provide innovative technologies, processes or products that allow those enabling activities and the target activities that they ultimately enable to substantially reduce their GHG emissions or substantially improve their technological and economic feasibility in order to facilitate their scaling up.

6. Where a research activity is dedicated to one or more economic activities considered as transitional activities in accordance with Article 10(2) of Regulation EU 2020/852 for which the technical screening criteria are set out in this Annex, the technologies, products or other solutions researched enable the target activities to be carried out with substantially lower projected emissions compared to the technical screening criteria for substantial contribution to climate change mitigation set out in this Annex.

Where a research activity is dedicated to one or more economic activities specified in Sections 3.7, 3.8, 3.9, 3.11, 3.12, 3.13, 3.14, 3.15 and 3.16 of this Annex, the technologies, products or other solutions either enable the target activities to be carried out with substantially lower GHG emission, which aim at a 30 % reduction compared to the relevant EU ETS benchmark or benchmarks or are dedicated to the widely accepted relevant low carbon technologies or processes in these sectors, notably electrification, in particular of heating and cooling, hydrogen as fuel or feedstock, where the production of hydrogen complies with the relevant requirements set out in Section 3.10 in this Annex, CCS, CCU and sustainable biomass as fuel or feedstock, where sustainable biomass complies with the relevant requirements set out in Sections 4.8, 4.20, 4.24 in this Annex.

7. Where the researched, developed or innovated technology, product or other solution is at TRL 6 or 7, life-cycle GHG emissions are evaluated in simplified form by the entity carrying out the research. The entity demonstrates one of the following, where applicable:

- (a) a patent not older than 10 years associated with the technology, product or other solution, where information on its GHG emission reduction potential has been provided;
- (b) a permit obtained from a competent authority for operating the demonstration site associated with the innovative technology, product or other solution for the duration of the demonstration project, where information on its GHG emission reduction potential has been provided.

Where the researched, developed or innovated technology, product or other solution is at TRL 8 or higher, life-cycle GHG emissions are calculated using Product Environmental Footprint (PEF) methodology and are verified by an independent third party.

Do no significant harm ('DNSH')

(2) Climate change adaptation	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

(*1) In line with the Guiding notes to use the TRL self-assessment tool (version of 13.12.2022: <https://horizoneuropencportal.eu/sites/default/files/2022-12/trl-assessment-tool-guide-final.pdf>);

(26) Section 9.2. is replaced by the following:

‘9.2. Research, development and innovation for direct air capture of CO₂

Description of the activity

Research, applied research and experimental development of solutions, processes, technologies, business models and other products dedicated to the direct air capture of CO₂ in the atmosphere.

The economic activities in this category could be associated with several NACE codes, in particular N71.1, N71.2 and N72.1 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.

Substantial contribution to climate change mitigation

1. The activity provides research, development or innovation that are dedicated to the direct air capture of CO₂ in the atmosphere promoting best available technologies, or technologies offering comparable positive climate impact and high CO₂ capture rates to the best available technologies.
2. The implementation of the technologies, products or other solutions being researched for the direct air capture of CO₂ in the atmosphere has the potential to result in overall net GHG emissions reductions once commercialised.
3. Where the researched, developed or innovated technology, product or other solution is at TRL 1 to 7, life-cycle GHG emissions are evaluated in simplified form by the entity carrying out the research. The entity demonstrates one of the following, where applicable:
 - (a) a patent not older than 10 years associated with the technology, product or other solution, where information on its GHG emission reduction potential has been provided;
 - (b) a permit obtained from a competent authority for operating the demonstration site associated with the innovative technology, product or other solution for the duration of the demonstration project, where information on its GHG emission reduction potential has been provided.

Where the researched, developed or innovated technology, product or other solution is at TRL 8 or higher, life-cycle GHG emissions are either certified under the Carbon Removal and Carbon Farming (CRCF) under Regulation 2024/3012 or calculated using Product Environmental Footprint (PEF) methodology and are verified by an independent third party.

Do no significant harm ('DNSH')

(2) Climate change adaptation	The researched technology, product or other solution complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	The researched technology, product or other solution complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and	The researched technology, product or other solution complies with the criteria set out in Appendix C to this Annex, unless exemptions in the legislation referred to in Appendix C allow the use of substances for

control	research purposes.
(6) Protection and restoration of biodiversity and ecosystems	The researched technology, product or other solution complies with the criteria set out in Appendix D to this Annex.

’;

(27) Section 9.3 is amended as follows:

(a) the title is replaced by the following:

‘9.3. Professional services related to energy performance of buildings and to energy efficiency in industry’;

(b) subsection ‘Description of the activity’ is replaced by the following:

‘Professional services related to energy performance of buildings, and energy services related to industry withing the meaning of Article 29 Directive (EU) 2023/1791.

The economic activities in this category could be associated with several NACE codes, in particular N71 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.’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’ is replaced by the following:

‘

Substantial contribution to climate change mitigation
The activity consists in one of the following: (a) technical consultations (energy consultations, energy simulations, project management, production of energy performance contracts, dedicated trainings) linked to the improvement of energy performance of buildings and energy efficiency in industry; (b) accredited energy audits and building performance assessments; (c) energy management services; (d) energy performance contracts; (e) energy services provided by energy service companies (ESCOs).

’;

(28) In Appendix A, ‘Generic criteria for DNSH to climate change adaptation’, Subsection ‘I. Criteria’ is replaced by the following:

‘I. Criteria

1. Screening

The activity was screened to identify whether any of the climate-related hazards from the list in Section II of this Appendix may significantly impact the performance of the economic activity during its expected lifetime (*1).

2. Climate Risk Assessment

Only where the screening referred to in point 1 revealed a potential significant impact of those hazards on the activity, the climate risk for the relevant hazards was assessed to confirm or dismiss the significance of the risk on the activity, taking into account the scale and lifetime of the activity, and the severity and likelihood of the risk materialising.

The climate risk was assessed by using climatic weather data from observation or reanalysis and climate projections (*2) across the existing range of future scenarios (*3) consistent with the expected lifetime of the activity (*4). If the expected lifespan of the activity is equal to or less than 10 years, climate projections are only used where available and actionable.

3. Adaptation Plan

Possible adaptation solutions to the identified significant risks were assessed and explained in an adaptation plan, taking into consideration the availability of solutions and technologies and their costs and benefits.

To the best knowledge available, selected adaptation solutions do not increase the foreseeable risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere, are not inconsistent with local, sectoral, regional or national adaptation strategies and plans, and consider the use of nature-based solutions (*5) or blue or green infrastructure (*6) to the extent possible.

4. Implementation

For new activities and existing activities using newly-built physical assets, the selected adaptation solutions are integrated at the time of design and construction and implemented at the start of operations (*7).

(*1) For example using relevant tools of EU origin, such as the Climate Hazard Screening tool co-developed by EIB and ECMWF under the Copernicus programme. [Available as of October 2026]

(*2) The observations, reanalysis and climate projections stem from an authoritative source or data provider, including National Meteorological and Hydrological Services, National Climate Services or the European Centre for Medium-Range Weather Forecasts (ECMWF).

(*3) Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5 and, where available, reference trajectories recommended or required by the relevant authorities.

(*4) The methodology interpreting the data is to be based on best practices and available guidance, including those stemming from Union or national guidance or scientific peer-reviewed publications.

(*5) 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’. (version of 4.6.2021: <https://ec.europa.eu/research/environment/index.cfm?pg=nbs>).

(*6) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions of May 2013: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

(*7) A financial institution that has screened an activity and then signs a financing contract with the economic operator of that activity, may consider the financing provided under that contract as aligned with the DNSH to adaptation criteria if the signed contract includes a legally binding contractual condition for the operator to meet the DNSH to adaptation criteria set out in this appendix before the operator starts a financed economic activity.’;

(29) Appendix B is replaced by the following:

‘Appendix B

Generic criteria for DNSH to sustainable use and protection of water and marine resources

1. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of contributing to achieving good water status and good ecological potential as defined in Article 2, points (22) and (23), of Regulation (EU) 2020/852 of all affected water bodies, in accordance with Article 4 of Directive 2000/60/EC of the European Parliament and of the Council (*¹) and the water use and protection river basin management plan, developed by the relevant authorities in accordance with that Directive.

The activity is considered as having demonstrated compliance with the first subparagraph where it has obtained a development consent addressing the risk of environmental degradation following an Environmental Impact Assessment (EIA) conducted under Directive 2011/92/EU of the European Parliament and of the Council (*²), which includes an assessment of the impact on water in accordance with Directive 2000/60/EC. Where an EIA is not required by Directive 2011/92/EU, a valid and up to date environmental permit covering water-related aspects has been issued by a competent authority demonstrating that the activity complies with the relevant requirements of Directive 2000/60/EC. In the absence of a permit, the operator may use alternative available evidence of compliance, such as registrations and notifications of the activity to competent authorities in accordance with national measures setting criteria to comply with the requirements laid down in Directive 2000/60/EU (*³).

2. 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 (*⁴), (*⁵), taking into account the Commission Decision (EU) 2017/848 (*⁶) in relation to the relevant criteria and methodological standards for those descriptors.

The activity is considered as having demonstrated compliance with the first subparagraph where it has obtained a development consent addressing the risk of environmental degradation following an Environmental Impact Assessment (EIA) conducted under Directive 2011/92/EU, which includes an assessment of the impact on marine waters taking into account the requirements of Directive 2008/56/EC. Where an EIA is not required by Directive 2011/92/EU, the operator may use alternative available evidence of compliance, such as registrations and notifications of the activity to competent authorities, in accordance with national measures setting criteria to comply with the requirements laid down in Directive 2008/56/EC (*⁷).

(*1) Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327,

22.12.2000, p. 1). 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.

(*2) Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1).

(*3) For activities in third countries, compliance with applicable national law or international standards can be demonstrated through a valid and up to date permit. In the absence of a permit, the operator may use alternative available evidence of compliance, such as registrations and notifications of the activity to competent authorities.

(*4) 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).

(*5) 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.

(*6) 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).

(*7) For activities in third countries, compliance with applicable national law or international standards can be demonstrated through relevant available evidence of compliance, such as registrations and notifications of the activity to competent authorities.’;

(30) Appendix C is replaced by the following:

‘Appendix C

Generic criteria for DNSH to pollution prevention and control regarding use and presence of chemicals

1. The activity does not consist in the manufacture, placing on the market or use of substances, whether on their own, in mixtures or in articles, listed in Annexes I or II to Regulation (EU) 2019/1021 of the European Parliament and of the Council (*1), except where the exemptions set out in Article 4 (1), (2) and (3) of that Regulation apply and in accordance with the conditions specified in Annexes I or II.

2. The activity does not consist in the manufacture, placing on the market or use of mercury and mercury compounds, their mixtures and mercury-added products as defined in Article 2 of Regulation (EU) 2017/852 of the European Parliament and of the Council (*2), except where the exemptions set out in Articles 5(2), 8 and 10 of that Regulation apply.

3. The activity does not consist in the production, placing on the market, any subsequent supply or making available to another person within the Union for payment or free of charge,

or use of substances, whether on their own, in mixtures, or in products and equipment, listed in Annexes I or II to Regulation (EU) 2024/590 of the European Parliament and of the Council (*3), except for the following:

(a) substances listed in Annex I to that Regulation under the conditions of exemptions that apply under that Regulation;

(b) substances listed in Annex II to that Regulation for the type of uses permitted for substances listed in Annex I to that Regulation;

(c) substances listed in Annex II to that Regulation that are used in fire extinguishers on aircraft or in fire protection systems on aircraft;

4. The activity does not consist in the use in electric and electronic equipment of substances listed in Annex II to Directive 2011/65/EU, except where there is full compliance with the applications listed in Annexes III and IV of that Directive;

5. The activity does not consist in the manufacture, placing on the market or use of substances, for which Annex XVII to Regulation (EC) No 1907/2006 of the European Parliament and of the Council (*4) contains a restriction, except where there is full compliance with the conditions specified in that Annex.

6. The activity does not consist in placing on the market for a use, or in the use itself of substances that are included in Annex XIV to Regulation (EC) No 1907/2006, except where:

(a) Article 2 of that Regulation exempts the use of the substance from the application of provisions of set out in Title VII of that Regulation;

(b) the use of the substance is in line with the general provisions of Article 56 of that Regulation.

7. The activity does not consist in the manufacture, placing on the market or or use of substances, whether on their own or in mixtures or in an article in a concentration above 0,1 % weight by weight, that were identified in accordance with Article 59(1) of Regulation (EC) No 1907/2006 for a period of at least 18 months and are not covered by paragraph 6, except if it is assessed and documented by the operator that they are manufactured or respectively used under the controlled conditions that are prescribed in the EU chemicals legislation acquis that is applicable to the use of the substances and that ensures that measures are in place to minimise exposures and emissions as far as practically possible.

The operator assesses and implements practicable possibilities that are proportionate to the operator's size and complexity, at the design stage of products, to avoid or minimise the use of SVHCs.

8. For the purposes of the criteria set out in points 1-6, the temporary return, as an unavoidable consequence of the activity, of naturally occurring substances, including trace elements present in raw materials, soil or water, shall not be considered pollution caused by the activity, provided that such return does not result in releases exceeding natural background levels and that the substances are managed, used and disposed of in accordance with applicable Union legislation and the relevant best available techniques. The same applies to the equivalent temporary mobilisation of substances present in secondary raw materials, provided that such mobilisation does not result in releases exceeding maximum levels set in Union legislation.

(*1) Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (OJ L 169, 25.6.2019, p. 45).

(*2) Regulation (EU) 2017/852 of the European Parliament and of the Council of 17 May 2017 on mercury and repealing Regulation (EC) No 1102/2008 (OJ L 137, 24.5.2017, p. 1).

(*3) Regulation (EU) 2024/590 of the European Parliament and of the Council of 7 February 2024 on substances that deplete the ozone layer, and repealing Regulation (EC) No 1005/2009.

(*4) Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC. (OJ L 396, 30.12.2006, p. 1).’;

(31) Appendix D is replaced by the following:

‘Appendix D

Generic criteria for DNSH to protection and restoration of biodiversity and ecosystems

1. For activities or projects listed in Annex I to Directive 2011/92/EU of the European Parliament and of the Council (*¹), an Environmental Impact Assessment (EIA) has been carried out. For activities or projects listed in Annex II to Directive 2011/92/EU, a screening has been carried out and where that screening concludes that an EIA is necessary for the activity, an EIA has been carried out (*²). Where an EIA has been carried out, the required mitigation and compensation measures for protecting the environment have been implemented (*³).

2. For sites/operations likely to have a significant negative impact on biodiversity-sensitive areas (including the Natura 2000 network of protected areas in the EU, or UNESCO World Heritage sites and Key Biodiversity Areas, as well as Critical Habitats and nationally conserved or protected areas in third countries), an assessment, where required (*⁴), has been conducted and based on its conclusions the necessary mitigation measures (*⁵) have been implemented. Activities that require compensatory measures to offset significant negative impacts on habitats or species identified in the assessment (*⁶) do not comply with Appendix D (*⁷).

(*1) Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1, ELI: <http://data.europa.eu/eli/dir/2011/92/oj>).

(*2) For activities or projects 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.

(*3) Where an activity or project listed in Annex I or II to Directive 2011/92/EU was initiated before that Directive became applicable (including where an activity was initiated prior to the accession to the European Union of the Member State in which the activity or project takes place), the operator demonstrates that the activity or project was authorised in accordance with the applicable national laws and regulations in force at that time. Where such an activity or project is changed or extended after the Directive became applicable, a screening or an EIA is conducted covering the overall effects of the initial activity or project and its changes or extensions. To determine whether the change or extension of the activity or project requires a screening or EIA, the following Commission notice can be used: Commission notice

regarding application of the Environmental Impact Assessment Directive (Directive 2011/92/EU of the European Parliament and of the Council, as amended by Directive 2014/52/EU) to changes and extension of projects - Annex I.24 and Annex II.13(a), including main concepts and principles related to these 2021/C 486/01, C/2021/8560 (OJ C 486, 3.12.2021, p. 1).

(*4) In the Union in accordance with Directives 2009/147/EC and 92/43/EEC. 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 assessment of the possible impacts on critical habitats and threatened species is needed;

(2) such an assessment where the screening determines that it is needed, for example IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.

(*5) Mitigation measures are introduced to avoid the significant negative impacts identified by the appropriate assessment or reduce them to a level where they will no longer adversely affect the integrity of the site. Those measures have been identified to ensure that the project, plan or activity will not have any significant negative effects on the conservation objectives of the protected area.

(*6) In accordance with Directives 2009/147/EC and 92/43/EEC.

(*7) Compensatory measures offset significant deterioration that could not be avoided by mitigation measures and are therefore not compliant with the do-no-significant-harm principle. More information in relation to mitigation and compensatory measures can be found in the guidance document “Managing Natura 2000 sites - The provisions of Article 6 of the ‘Habitats’ Directive 92/43/EEC”;

(32) Appendix E is deleted.