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ANNEX 2

ANNEX

to the

COMMISSION DELEGATED REGULATION (EU) …/...

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

ANNEX II

Annex II 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.

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

Technical screening criteria

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.
Do no significant harm ('DNSH')

(1) Climate change mitigation	The area on which the activity takes place is covered by an afforestation plan or an equivalent instrument that complies with the requirements set out in point 1 of Section 1.1 in Annex I. The activity does not result in the conversion of forest land to non-forest land and does not lead to subsequent deforestation of the area established through the activity. The activity does not result in a material and sustained reduction of forest living biomass compared to the biomass trajectory set out in the

	afforestation plan or equivalent instrument.
(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 these occasions alternative approaches or techniques, such as non-chemical alternatives to pesticides, are favoured, in accordance with Directive 2009/128/EC (*[2]). 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 (*[3]), except for livestock slurry or liquid manures. 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. 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 (*[4]) of the European Parliament and of the Council (*[5]), the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade (*[6]), the Minamata Convention on Mercury (*[7]), the Montreal Protocol on Substances that Deplete the Ozone Layer (*[8]), 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 (*[9]). The activity complies with the relevant Union and national law on active ingredients.
(6) Protection and restoration of biodiversity and ecosystems	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. There is no deterioration of the conservation status of habitats and species specifically sensitive to biodiversity loss or with high

	conservation value (*[10]). 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 (*[11]). The activity excludes the use or release of invasive alien species in accordance with Regulation (EU) No 1143/2014. The activity excludes the use of non-native species unless it can be demonstrated that both of the following conditions are fulfilled: (a) the native species and their provenances are no longer adapted to 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 afforestation plan or equivalent instrument. The activity does not result in significant soil degradation. Compliance may be demonstrated either by implementing afforestation management practices, indicated in the afforestation plan, 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 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.

(*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-ca3aeadfd635/content).

(*2) 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).

(*3) 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).

(*4) 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).

(*5) 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).

(*6) 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).

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

(*8) 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).

(*9) 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).

(*10) 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).

(*11) 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 also 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.

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

Technical screening criteria

Substantial contribution to climate change adaptation	
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.	
Do no significant harm ('DNSH')	
(1) Climate change mitigation	The area on which the activity takes place is covered by a forest management plan or equivalent instrument that complies with the requirements set out in point 1 of Section 1.2. in Annex I. The activity does not lead to the conversion of forest land to non-forest land. The activity is designed and implemented so as to restore or maintain forest carbon stocks and does not result in a material reduction of forest carbon stocks compared to the situation prior to the disturbance, beyond what is strictly necessary for the restoration intervention.
(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 these occasions alternative approaches or techniques, such as non-chemical alternatives to pesticides, are

	favoured, in accordance with Directive 2009/128/EC(*[9]). 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 (*[10]), except for livestock slurry or liquid manures. 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. 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 (*[11]) of the European Parliament and of the Council (*[12]), the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade (*[13]), the Minamata Convention on Mercury (*[14]), the Montreal Protocol on Substances that Deplete the Ozone Layer (*[15]), 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 (*[16]). The activity complies with the relevant Union and national law on active ingredients.
(6) Protection and restoration of biodiversity and ecosystems	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. There is no deterioration of the conservation status of habitats and species specifically sensitive to biodiversity loss or with high conservation value (*[17]). There is no deterioration of areas designated for the restoration of those habitats and species in accordance with national law and Union law (*[18]). The activity excludes the use or release of invasive alien species in accordance with Regulation (EU) No 1143/2014. Where forest reproductive material is used, the activity excludes the use of non-native species unless it can be demonstrated that both of the following conditions are fulfilled: (a) the native species and their provenances are no longer adapted to 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. 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. 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-ca3aeadfd635/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-ca3aeadfd635/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-ca3aeadfd635/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-ca3aeadfd635/content).

(*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) 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).

(*11) 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).

(*12) 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).

(*13) 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).

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

(*15) 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).

(*16) 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).

(*17) 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).

(*18) 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 refers 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.

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

Technical screening criteria

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

Do no significant harm ('DNSH')	
(1) Climate change mitigation	The area on which the activity takes place is covered by a forest management plan or equivalent instrument that complies with the requirements set out in point 1 of Section 1.3. in Annex I. The activity does not lead to deforestation or conversion of forest land to non-forest land. The activity is carried out in accordance with sustainable forest management practices set out in the forest management plan or equivalent instrument and does not result in a material and sustained reduction of forest carbon stocks compared to a baseline reflecting business-as-usual forest management practices that would have occurred on the area in the absence of the activity.
(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 these occasions alternative approaches or techniques, such as non-chemical alternatives to pesticides, are favoured, in accordance with Directive 2009/128/EC (*[2]). 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 (*[3]), except for livestock slurry or liquid manures. 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. 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 (*[4]) of the European Parliament and of the Council (*[5]), the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade (*[6]), the Minamata Convention on Mercury (*[7]), the Montreal Protocol on Substances that Deplete the Ozone Layer (*[8]), 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 (*[9]). The activity complies with the relevant Union and national law on active ingredients.
(6) Protection and restoration of biodiversity and ecosystems	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. There is no deterioration of the conservation status of habitats and species specifically sensitive to biodiversity loss or with high conservation value (*[10]). There is no deterioration of areas designated for the restoration of those habitats and species in accordance with national law and Union law (*[11]). The activity excludes the use or release of invasive alien species in accordance with Regulation (EU) No 1143/2014. Where forest reproductive material is used, the activity excludes the use of non-native species unless it can be demonstrated that both of the following conditions are fulfilled: (a) the native species and their provenances are no longer adapted to 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. 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 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-ca3aeadfd635/content).

(*2) 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).

(*3) 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).

(*4) 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).

(*5) 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).

(*6) 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).

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

(*8) 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).

(*9) 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).

(*10) 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).

(*11) 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.

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

Technical screening criteria

Substantial contribution to climate change adaptation	
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.	
Do no significant harm ('DNSH')	
(1) Climate change mitigation	The area on which the activity takes place is covered by a forest management plan or equivalent instrument that complies with the requirements set out in point 1 of Section 1.4. in Annex I. The activity does not lead to deforestation or conversion of forest land to non-forest land. The activity does not result in a material and sustained reduction of forest carbon stocks compared to a baseline reflecting business-as-usual forest management practices that would have occurred on the area in the absence of the activity.

(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	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. There is no deterioration of the conservation status of habitats and species specifically sensitive to biodiversity loss or with high conservation value (*[3]). There is no deterioration of areas designated for the restoration of those habitats and species in accordance with national law and Union law (*[4]). The activity excludes the use or release of invasive alien species in accordance with Regulation (EU) No 1143/2014. Where forest reproductive material is used, the activity excludes the use of non-native species unless it can be demonstrated that both of the following conditions are fulfilled: (a) the native species and their provenances are no longer adapted to 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. 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 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) 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-ca3aeadfd635/content).

(*3) 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).

(*4) 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).';

(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. in CCM DA.

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.

Where an economic activity in this category complies with the substantial contribution criterion specified in point 5 of Appendix A to this Annex, the activity is an enabling activity

as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, provided that it meets the technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.
Do no significant harm ('DNSH')

(1) Climate change mitigation	The area on which the activity takes place is covered by a restoration plan or equivalent instrument that complies with the requirements set out in point 1 of Section 2.1. in Annex I. The activity does not lead to the conversion of wetland to non-wetland land. The activity is designed and implemented so as to avoid an increase in greenhouse gas emissions compared to the situation prior to the activity, except where a temporary increase is strictly necessary for the restoration intervention.
(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	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 (*[5]). The activity does not use fertilisers or manure. 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 (*[6]) of the European Parliament and of the Council (*[7]), the Rotterdam Convention on the prior informed consent procedure for

	certain hazardous chemicals and pesticides in international trade (*[8]), the Minamata Convention on Mercury (*[9]), the Montreal Protocol on Substances that Deplete the Ozone Layer (*[10]), 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 (*[11]). The activity complies with the relevant national implementing law on active ingredients. Compliance may be demonstrated via a policy or monitoring plan.
(6) Protection and restoration of biodiversity and ecosystems	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. There is no conversion of habitats specifically sensitive to biodiversity loss or with high conservation value (*[12]). The activity is in line with applicable restoration objectives and requirements under Union and national law (*[13]). The activity excludes the use or release of invasive alien species in accordance with Regulation (EU) No 1143/2014. 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.

(*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) 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).

(*6) 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).

(*7) 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).

(*8) 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).

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

(*10) 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).

(*11) 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).

(*12) 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.

(*13) In accordance with Articles 4 and 11(4) 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).';

(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 'Substantial contribution to climate change adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(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	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.’;

(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, suitable for the production of hydrogen compliant with the Technical Screening Criteria set out in Section 3.10 of Annex I.’;

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

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(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) Section 3.3 is amended as follows:

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

‘Description of the activity

Manufacture, repair, maintenance, retrofitting (*[1]), repurposing and upgrade of low carbon transport vehicles, rolling stock and vessels, where the technology is one of the following:

(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 (*[2]) 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) (*[3]), 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 (*[4]) with specific emissions of CO2, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631, are zero;

(g) vehicles of category L (*[5]) with tailpipe CO2 emissions equal to 0g CO2e/km calculated in accordance with the emission test laid down in Regulation (EU) 168/2013;

(h) vehicles of category N2 and N3, and N1classified as heavy-duty vehicles, not dedicated to transporting fossil fuels with a technically permissible maximum laden mass not exceeding 7,5 tonnes that are 'zero-emission heavy-duty vehicles' as defined in Regulation (EU) 2019/1242;

(i) vehicles of category N2 and N3 not dedicated to transporting 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 the criteria set out in section 6.7. of this Annex;

(k) inland freight water transport and work vessels that comply with the criteria set out in section 6.8. of this Annex;

(l) sea freight water transport and work vessels, vessels for port operations and auxiliary activities that comply with the criteria set out in section 6.10. of this Annex;

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

The economic activities in this category could be associated with several NACE codes, in particular C29.1, C30.1, C30.2, C30.9, C33.15, C33.17 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

(*1) For points (j) to (m), the criteria related to retrofitting are covered in Sections 6.9 and 6.12 of this Annex.

(*2) 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, 14.6.2018, pp. 1–218, ELI).

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

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

(*5) 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 Text with EEA relevance (OJ L 60, 2.3.2013, pp. 52–128, ELI)';

(b) subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation

The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(c) 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.

(*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.

(*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) that enable substantial GHG emission reductions. 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.

Technical screening criteria

Substantial contribution to climate change adaptation	
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.	
Do no significant harm ('DNSH')	
(1) Climate change mitigation	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	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 (*[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. 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.
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. 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 and Regulation (EU) 2023/1542.
(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, 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.';

(10) Section 3.5 is amended as follows:

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

'Manufacture of one or more of the following energy efficiency equipment products and their key components (*1) for buildings:

(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 classes in accordance with Article 7(2) of Regulation (EU) 2017/1369 and the 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;

(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 sensoring 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 sensoring equipment;

(r) wall and roofing elements performing the function of constructional thermal insulation and/or temperature equilibration in buildings.

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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(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.’;

(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 and where those technologies comply with the technical screening criteria for substantial contribution specified in Section 3.6 of Annex I.

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’ in 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.’;

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

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(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.’;

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

‘

Substantial contribution to climate change adaptation

The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

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

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

(1) Climate change mitigation	Greenhouse gas emissions (*[1]) from the cement production processes are: (a) for cement clinker or alternative hydraulic binder suitable to substitute cement clinker, lower than 0,816 (*[2]) tCO_2e per tonne of cement clinker or per tonne of alternative hydraulic binder suitable to substitute cement clinker; (b) for 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, lower than 0,530 (*[3]) tCO_2e per tonne of cement or alternative hydraulic binder manufactured.

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

(*2) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*3) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected for grey cement clinker in the context of establishing the Commission Implementing Regulation (EU) 2021/447, multiplied by the clinker to cement ratio (0.65), determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.’;

(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. 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]). 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]).

	For manufacture of cement employing hazardous wastes as alternative fuels, measures are in place to ensure the safe handling of waste.

(*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 adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

‘;

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

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

‘

(1) 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 do not exceed 1,604 (*[2]) tCO_2e per ton of aluminium manufactured (*[3]); (ii) the indirect GHG emissions do not exceed 270 g CO_2e/kWh; (iii) the electricity consumption for the manufacturing process does not exceed 15,5 MWh/t Al; (b) secondary aluminium ; (c) aluminium products that can be ranked in the [two/three] highest performance class set in a delegated act adopted pursuant to Article XX of Regulation (EU) 1781/2024 of the European Parliament and of

	the Council (*[4])..

(*1) Combined to a single threshold resulting in the sum of direct and indirect emissions, calculated as the median value of 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 do no significant harm to climate change mitigation criterion for electricity generation (270 g CO2e/kWh) multiplied by the average energy efficiency of aluminium manufacturing (15,5 MWh/t Al).

(*2) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

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

(*4) 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).';

(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. 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]). 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]). No significant cross-media effects occur.

(*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 adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

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

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

‘

(1) Climate change mitigation	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 =1,443 (*[2]) tCO_2e/t product; (ii) sintered ore = 0,242 (*[3]) tCO_2e/t product; (iii) coke (excluding lignite coke) = 0,237 (*[4]) tCO_2e/t product; (iv) iron casting = 0,390 (*[5]) tCO_2e/t product; (v) electric arc furnace (EAF) high alloy steel = 0,360 (*[6]) tCO_2e/t product; (vi) electric arc furnace (EAF) carbon steel = 0,276 (*[7]) tCO_2e/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: (i) at least 70 % for the production of high alloy steel; (ii) at least 90 % for production of carbon steel; (c) iron and steel products ranked in the [two/three] highest performance class set out in a delegated act adopted under Regulation 1781/2024.

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

(*2) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on

the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*3) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*4) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*5) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*6) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*7) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.';

(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. 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 production(*[8]). 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(*[9]). No significant cross-media effects occur.

(*8) 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).

(*9) 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(b) in subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')' is amended as follows:

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

'

(1) 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 according to Article 31 of that Directive.

';

(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. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the

	relevant best available techniques (BAT) conclusions, including: (a) the best available techniques (BAT) conclusions for the production of chlor-alkali(*[1]) and the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector(*[2]); (b) the best available techniques (BAT) conclusions for the refining of mineral oil and gas(*[3]). 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 (*[4]) . No significant cross-media effects occur.

*(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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

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

'

(5) Pollution	The activity complies with the criteria set out in Appendix C to this

prevention and control	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 water and waste gas treatment/management systems in the chemical sector (*[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]). No significant cross-media effects occur.

(*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 'Substantial contribution to climate change adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(c) 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 water and waste gas treatment/management systems in the chemical

	sector (*[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]). No significant cross-media effects occur.

(*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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to 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 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: (a) the best available techniques (BAT) conclusions for the production of chlor-alkali(*[1]); (b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector(*[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, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*[3]). No significant cross-media effects occur.

(*1) Implementing Decision 2013/732/EU.

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

(*) 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(c) in subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')' is amended as follows:

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

'

(1) Climate change mitigation	GHG emissions (*[1]) from the organic chemicals production processes are lower than: (a) for HVC: 0,851 (*[2]) tCO_2e/t of HVC; (b) for aromatics: 0,0300 (*[3]) tCO_2e/t of complex weighted throughput; (c) for vinyl chloride: 0,268 (*[4]) tCO_2e/t of vinyl chloride; (d) for styrene: 0,564 (*[5]) tCO_2e/t of styrene; (e) for ethylene oxide/ethylene glycols: 0,489 (*[6]) tCO_2e/t of ethylene oxide/glycol; (f) for adipic acid: 0,76 (*[7]) tCO_2e/t of adipic acid. (g) for phenol and acetone produced via a co-production process, including the cumene process : 0,275 (*[8]) tCO2e /t Agricultural biomass used for the manufacture of organic basic chemicals in its primary form 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.

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

(*2) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*3) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*4) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*5) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*6) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*7) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

(*8) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.';

(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. 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:

	(a) the best available techniques (BAT) conclusions for the production of large volumes organic chemicals(*[1]); (b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector(*[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, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*[3]). No significant cross-media effects occur.

(*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) 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

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

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

'

(1) Climate change mitigation	The activity complies with one of the following criteria: (a) the manufacturing of anhydrous ammonia has greenhouse

	gas emissions (*1) lower than 1,948 (*2) tCO_2e per tonne of anhydrous ammonia; (b) ammonia is recovered from waste water or from gas cleaning and purification systems.

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

(*2) Reflecting the median value of the installations in 2016 and 2017 (t CO2 equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.';

(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. 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). 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). No significant cross-media effects occur.

(*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) Section 3.16. is amended as follows:

(a) in subsection 'Technical screening criteria' subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to 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 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 water and waste gas treatment/management systems in the chemical sector (*[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]). No significant cross-media effects occur.

(*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 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 adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

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

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

‘

(1) 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 of 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; (c) the polymer derived wholly or partially from agricultural or forest biomass, industrial bio-waste or municipal bio-waste. 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. 2. For plastic compounding activities, mixtures of virgin and recycled plastics are accepted when compliant with the following requirements: (a) the plastic recyclate meets the recycling conditions set out in point (1) (a) and (b) (b) the share of plastic recyclate 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. Operator may use mass fraction calculation over the total polymer mass, averaged annually and verified through a chain-of-custody approach.’;

(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. 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]). 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]). No significant cross-media effects occur.

(*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) In Section 4.1., subsection 'Technical screening criteria' is amended as follows:

(a) subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

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

'

(3) Sustainable use and protection of water and marine resources	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]).

(*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 referred to in Article 9 of Regulation (EU) 2024/1781.';

(24) In Section 4.2., 'subsection 'Technical screening criteria' is amended as follows:

(a) subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

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

'

(3) Sustainable use and protection of	The activity assesses availability of and, where feasible, uses equipment and components that are durable (*[1]) and recyclable and

water and marine resources	that are easy to disassemble and repair (*2).

(*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 referred to in Article 9 of Regulation (EU) 2024/1781.';

(25) In Section 4.3., subsection 'Technical screening criteria' is amended as follows:

(a) subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

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

'

(3) Sustainable use and protection of water and marine resources	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).

(*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 referred to in Article 9 of Regulation (EU) 2024/1781.';

(26) In Section 4.4., subsection 'Technical screening criteria' is amended as follows:

(a) subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

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

'

(3) Sustainable use and protection of water and marine resources	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).

(*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 referred to in Article 9 of Regulation (EU) 2024/1781.’;

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

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

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

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

‘

(3) Sustainable use and protection of water and marine resources	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 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. 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. 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. Where relevant and depending on the ecosystems naturally present in the affected water bodies, this includes measures to:

	(a) ensure downstream and upstream fish migration; (b) ensure measures to achieve ecological flow or good ecological potential flow; (c) protect or enhance habitats.

’;

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

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

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

(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.

’;

(29) 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 fuels (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 adaptation’ is replaced by the following:

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

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

‘

(1) Climate change mitigation	The greenhouse gas emissions from the use of renewable fuels of non-biological origin 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. The fuels covered under this activity are produced in line with the criteria set out in Delegated Regulation (EU) 2023/1184.
(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	Emissions are within or lower than the emissions 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, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority. No significant cross-media effects occur.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

(*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).';

(30) Section 4.8. is amended as follows:

(a) title is replaced by the following:

'Electricity generation from bioenergy in electricity-only installation';

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

'Construction and operation of electricity generation installations that produce only electricity from solid biomass fuels, biogas or bioliquids, excluding electricity generation from blending or solid biomass 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 adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

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

‘

(2) Climate change mitigation	The activity meets the requirements relating to sustainability, greenhouse gas emission savings and efficiency laid down in Article 29(2)-(7), (10) and (11) of Directive 2018/2001.
(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	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.
(5) Pollution prevention and control	For installations falling within the scope of Directive 2010/75/EU of the European Parliament and of the Council [(*1)], 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 [(*2)]. 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. 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. 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), as applicable 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 of the EU Parliament and of the Council (*[3]), reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*[4]). No significant cross-media effects occur.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

(*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

(31) In Section 4.9., subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change adaptation’ is replaced by the following:

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

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

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

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

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’

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

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

(35) Section 4.13. is amended as follows:

(a) 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 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 adaptation’ is replaced by the following:

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

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

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

‘

(1) Climate change mitigation	The activity meets the requirements relating to sustainability and greenhouse gas emission savings laid down in Article 29 (2) -(7) and (10) of Directive 2018/2001.

‘;

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

‘

(4) Transition to a circular economy	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.

’;

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

‘

(5) Pollution prevention and control	For biogas production, a gas-tight cover on the digestate storage is applied. 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. 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 on digestate for agricultural use. No significant cross-media effects occur.

(*1) Implementing Decision (EU) 2018/1147.';

(36) 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 adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

(d) in subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')', point (1) is replaced by the following:

'

(1) Climate change mitigation	The repurposing or retrofit does not increase gas transmission and distribution capacity. The repurposing or retrofit does not extend the lifespan of the networks beyond their projected lifespan before the repurposing or retrofit, unless the network is dedicated to hydrogen.

';

(37) In section 4.15., subsection 'Technical screening criteria' is amended as follows:

(a) subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

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

‘

(5) Pollution prevention and control	The activity does not increase the use of fossil fuels for generation of energy. New fans, pumps and electric motors should respect EU ecodesing minimum rules and be fitted with Variable Speed Drives.

’;

(38) Section 4.16. is deleted;

(39) In section 4.17., subsection ‘Technical screening criteria’ is amended as follows:

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

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

(b) 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).

(*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 referred to in Article 9 of Regulation (EU) 2024/1781.’;

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

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

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

(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 s (EU) 2024/2881 of the European Parliament and of the Council.

’;

(41) 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 adaptation’ is replaced by the following:

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.‘;

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

‘

(1) Climate change mitigation	The greenhouse gas emissions from the use of renewable fuels of non-biological origin 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. The fuels covered under this activity are produced in line with the criteria set out in Delegated Regulation (EU) 2023/1184.
(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	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). 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
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

(*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.‘;

(42) 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) No 1893/2006.’;

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

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

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

‘

(2) Climate change mitigation	The activity meets the requirements relating to sustainability, greenhouse gas emission savings and efficiency laid down in Article 29(2)-(7), (10) and (11) of Directive 2018/2001.
(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	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.
(5) Pollution prevention and control	For installations falling within the scope of Directive (EU) 2010/75 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)]. 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. 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. 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), as applicable 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 of the EU Parliament and of the Council (*3), reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*4).. No significant cross-media effects occur.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

(*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.';

(43) In section 4.21., subsection 'Technical screening criteria' is amended as follows:

(a) subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

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

'

(4) Transition to 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).

(*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 referred to in Article 9 of Regulation (EU) 2024/1781.';

(44) Section 4.22. is amended as follows:

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

'The activity produces heat/cool using geothermal heating.';

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

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

(c) in subsection 'Technical screening criteria', 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.

';

(45) 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 adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

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

'

(1) Climate change mitigation	The greenhouse gas emissions from the use of renewable fuels of non-biological origin 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. The fuels covered under this activity are produced in line with the criteria set out in Delegated Regulation (EU) 2023/1184.
(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	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). 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
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

(*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.';

(46) 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 adaptation’ is replaced by the following:

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

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

‘

(1) Climate change mitigation	The activity meets the requirements relating to sustainability, greenhouse gas emission savings and efficiency laid down in Article 29(2)-(7) and (10) of Directive 2018/2001.
(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	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.
(5) Pollution prevention and control	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]). 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. 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. 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 of the EU Parliament and of the Council (*3), reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*4). No significant cross-media effects occur.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

(*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.';

(47) In section 4.25., subsection 'Technical screening criteria' is amended as follows:

(a) subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

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

‘

(4) Transition to 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).

(*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 referred to in Article 9 of Regulation (EU) 2024/1781.’;

(48) 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 ‘Substantial contribution to climate change adaptation’, is replaced by the following:

‘1. The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.

2. The activity complies with the provisions laid down in the Euratom Treaty and the legislation adopted on its basis, in particular, Directive 2013/59/Euratom, Directive 2009/71/Euratom, and Directive 2011/70/Euratom as well as applicable Union environmental law adopted under Article 192 TFEU, in particular Directive 2011/92/EU and Directive 2000/60/EC.

3. In addition, the activity complies with national legislation that transposes Directive 2009/71/Euratom, including as regards the evaluation, through stress-tests, of the resilience of the Union nuclear power plants against extreme natural hazards, including earthquakes. Accordingly, the activity takes place on the territory of a Member State where the operator of a nuclear installation:

(a) has submitted a demonstration of nuclear safety, whose scope and level of detail is commensurate with the potential magnitude and nature of the hazard relevant for the nuclear installation and its site (Article 6, point (b), of Directive 2009/71/Euratom);

(b) has taken defence-in-depth measures to ensure, inter alia, that the impact of extreme external natural and unintended man-made hazards is minimised (Article 8b(1), point (a), of Directive 2009/71/Euratom);

(c) has performed an appropriate site and installation-specific assessment when the operator concerned applies for a licence to construct or operate a nuclear power plant (Article 8c(a) of Directive 2009/71/Euratom).

The activity fulfils the requirements of Directive 2009/71/Euratom, supported by the latest international guidance through the IAEA and WENRA, contributing to increasing the

resilience and the ability of new and existing nuclear power plants to cope with extreme natural hazards, including floods and extreme weather conditions.';

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

(49) Section 4.27. is amended as follows:

(a) In subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change adaptation', is replaced by the following:

'1. The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

2. The activity complies with the provisions laid down in the Euratom Treaty and the legislation adopted on its basis, in particular, Directive 2013/59/Euratom, Directive 2009/71/Euratom, and Directive 2011/70/Euratom as well as applicable Union environmental law adopted under Article 192 TFEU, in particular Directive 2011/92/EU and Directive 2000/60/EC.

3. In addition, the activity complies with national legislation that transposes Directive 2009/71/Euratom, including as regards the evaluation, through stress-tests, of the resilience of the Union nuclear power plants against extreme natural hazards, including earthquakes. Accordingly, the activity takes place on the territory of a Member State where the operator of a nuclear installation:

(a) has submitted a demonstration of nuclear safety, whose scope and level of detail is commensurate with the potential magnitude and nature of the hazard relevant for the nuclear installation and its site (Article 6, point (b), of Directive 2009/71/Euratom);

(b) has taken defence-in-depth measures to ensure, inter alia, that the impact of extreme external natural and unintended man-made hazards is minimised (Article 8b(1), point (a), of Directive 2009/71/Euratom);

(c) has performed an appropriate site and installation-specific assessment when the operator concerned applies for a licence to construct or operate a nuclear power plant (Article 8c(a) of Directive 2009/71/Euratom).

The activity fulfils the requirements of Directive 2009/71/Euratom, supported by the latest international guidance through the IAEA and WENRA, contributing to increasing the resilience and the ability of new and existing nuclear power plants to cope with extreme natural hazards, including floods and extreme weather conditions.';

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

(50) Section 4.28. is amended as follows :

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

'1. The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

2. The activity complies with the provisions laid down in the Euratom Treaty and the legislation adopted on its basis, in particular, Directive 2013/59/Euratom, Directive 2009/71/Euratom, and Directive 2011/70/Euratom as well as applicable Union environmental

law adopted under Article 192 TFEU, in particular Directive 2011/92/EU and Directive 2000/60/EC.

3. In addition, the activity complies with national legislation that transposes Directive 2009/71/Euratom, including as regards the evaluation, through stress-tests, of the resilience of the Union nuclear power plants against extreme natural hazards, including earthquakes. Accordingly, the activity takes place on the territory of a Member State where the operator of a nuclear installation:

(a) has submitted a demonstration of nuclear safety, whose scope and level of detail is commensurate with the potential magnitude and nature of the hazard relevant for the nuclear installation and its site (Article 6, point (b), of Directive 2009/71/Euratom);

(b) has taken defence-in-depth measures to ensure, inter alia, that the impact of extreme external natural and unintended man-made hazards is minimised (Article 8b(1), point (a), of Directive 2009/71/Euratom);

(c) has performed an appropriate site and installation-specific assessment when the operator concerned applies for a licence to construct or operate a nuclear power plant (Article 8c(a) of Directive 2009/71/Euratom).

The activity fulfils the requirements of Directive 2009/71/Euratom, supported by the latest international guidance through the IAEA and WENRA, contributing to increasing the resilience and the ability of new and existing nuclear power plants to cope with extreme natural hazards, including floods and extreme weather conditions.';

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

(51) In section 4.29., subsection 'Technical screening criteria' is amended as follows:

(a) subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

(b) in 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.';

(52) In section 4.30., subsection 'Technical screening criteria' is amended as follows:

(a) subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.';

(b) in 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.’;

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

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

‘The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A of this Annex.’;

(b) in 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.’;

(54) Section 5.1 is amended as follows:

(a) title 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(55) Section 5.2 is deleted;

(56) Section 5.3 is amended as follows:

(a) title 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) in subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

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

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

'

(1) Climate change	An assessment of the direct GHG emissions from the centralised

mitigation	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, has been performed (*[1]). The results are disclosed to investors and clients on demand.

(*1) 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).';

(2) 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 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).';

(57) Section 5.4 is deleted;

(58) In Section 5.5, in subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change

adaptation as set out in Appendix A to this Annex.

’;

(59) 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 adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(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 ± 25%.

(*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.’;

(60) 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 adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

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

‘

(5) Pollution prevention and control	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]). 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]). The produced digestate meets the requirementsset out in Component Material Categories (CMC), as applicable, in Annex II to Regulation (EU) 2019/1009, or national rules on digestate for agricultural use. 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 ± 25%..

(*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.';

(61) 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 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

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

'

(5) Pollution prevention and control	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. 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]). Adequate abatement techniques, such as open or enclosed biofilters and wet scrubbers, are in place to reduce emissions to air, as well as ammonia, bioaerosolos and

	odorous compounds. The site has a system in place that prevents leachate reaching groundwater. 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.

(*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 5.9 is amended as follows:

(a) 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.';

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

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(63) Section 5.10 is amended as follows:

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

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(64) 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 CO_2 via all modes for storage and utilisation.

Construction and operation of infrastructure for CO_2 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 CO_2 and where:

(a) The CO2 transported from the capture installation is either delivered to an end-user or to a permanent CO2 storage site that meets the criteria for underground geological storage of CO2 set out in section 5.12 of this Annex; or to other transport modalities that deliver the CO2 to an end-user or to permanent CO2 storage site that meet those criteria;

(b) 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;

(c) compliance with points a and b 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 b.

(d) the activity may include the installation of assets that increase the flexibility and improve the management of an existing network.

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.';

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

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(65) Section 5.12. is amended as follows:

(a) title 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(66) Section 5.13 is amended as follows:

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

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

(1) point (3) is replaced by the following:

‘

(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex. It is demonstrated, in consultation with the water management authorities, that the water supply activity cannot be achieved through any other viable water supply options, measures to reduce water demand, decrease leakages, or increase efficiency. The activity complies with Directive 2014/89/EU of the European Parliament and of the Council (*[1]). In order to limit thermal anomalies associated with the discharge of waste heat, the operator of desalination plants controls: (a) the maximum temperature of the recipient marine water body after mixing; (b) the maximum temperature difference between the discharged brine water and the recipient marine water body. The temperature control is implemented in accordance with the threshold values set out in Union law and national law.

(*1) Directive 2014/89/EU of the European Parliament and of the Council of 23 July 2014 establishing a framework for maritime spatial planning (OJ L 257, 28.8.2014, p. 135).’;

(2) point (6) is replaced by the following:

‘

(3) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

’;

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(c) in subsection ‘Technical screening criteria, subsection ‘Do not significant harm’, point (1) is replaced by the following:

‘

(1) Climate change mitigation	N/A

’;

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(69) Section 6.3. is amended as follows:

(a) in subsection ‘Description of the activity’ the last paragraph is amended as follows:

‘The economic activities in this category could be associated with several NACE codes, in particular H49.31, H49.3.9, O77.39 and O77.11 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 adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, point (5) is replaced by the following:

‘

(5) Pollution prevention and control	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). This criterion applies to the phase where the relevant actor has the decision power for tyre mounting or replacement. 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. 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 or with Regulation (EU) 2024/1257 (Euro 7) (*1) where applicable.

(*1)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’;

(70) 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 ‘Substantial contribution to climate change adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(71) Section 6.5.

(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 H49.32, H49.39 and O77.11 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 adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, point (1) is replaced by the following:

‘

(1) Climate change mitigation	For vehicles of categories M1 and N1, specific emissions of CO2 defined in Article 3(1), point (h), of Regulation (EU) 2019/631 are not higher than the fleet-wide CO2 emissions targets (*1). The fleet-wide CO2 emissions target values to be considered are the target values as specified in Article 1, paragraph 4 of Regulation (EU) 2019/631.

’

(d) In subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, point (5) is replaced by the following:

‘

(5) Pollution prevention and control	Vehicles comply with requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval (*2) set out in in accordance with Regulation (EC) No 715/2007 or with Regulation (EU) 2024/1257 (*3), where applicable. Vehicles comply with the emission thresholds for clean light-duty vehicles set out in Table 2 of the Annex to Directive 2009/33/EC. 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 taxonomy filter from the European Product Registry for Energy Labelling (EPREL). This criterion applies to the phase where the relevant actor has the decision power for tyre mounting or replacement. As an alternative, 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. Vehicles comply with Regulation (EU) No 540/2014.

’

_____

(*1) Vehicles are required to comply with the criteria for DNSH to pollution prevention and control specified in this section, including as regards CO2 emission levels.

(*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 C/2018/6984 (OJ L 301, 27.11.2018, pp. 1–314, 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.)’;

(72) 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 adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (1), subpoint (1) is deleted;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, point (5) is replaced by the following:

‘

(5) Pollution prevention and control	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) where applicable . This criterion applies to the phase where the relevant actor has the decision power for tyre mounting or replacement. 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. Vehicles comply with Regulation (EU) No 540/2014.

(*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)';

(73) Section 6.7 is amended as follows:

(a) in subsection 'Description of the activity', the first and second paragraph is 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 several NACE codes, in particular 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(74) 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 is 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 codes, in particular 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, point (1) is replaced by the following:

‘

(1) Climate change mitigation	N/A

’;

(75) 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 with several NACE codes, in particular H50.40, H50.30, H52.22, O77.34 and C33.15in 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 adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, point (1) is replaced by the following:

‘

(1) Climate change mitigation	N/A

’;

(76) Section 6.10. is amended as follows:

(a) title is replaced by the following:

‘Sea freight water transport, vessels for port operations and auxiliary activities as well as work vessels’;

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

‘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.

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.’;

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, point (1) is replaced by the following:

‘

(1) Climate change mitigation	N/A

’;

(e) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, point (4) is replaced by the following:

‘

(4) Transition to a circular economy	Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling

	of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials. 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 (*1) relating to the inventory of hazardous materials. The activity complies with Directive (EU) 2019/883 of the European Parliament and of the Council (*[2]) on port reception facilities which aims to protect the marine environment against the negative effects from discharges of waste from ships. 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.

';

(f) In subsection 'Technical screening criteria', subsection 'Do not significant harm", in point (5) the second sentence is replaced by the following:

'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) designated by the IMO(*3).'

_____

'(*1) 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);

(*2) Regulation (EU) No 1257/2013 of the European Parliament and of the Council of 20 November 2013 on ship recycling and amending Regulation (EC) No 1013/2006 and Directive 2009/16/EC Text with EEA relevance (OJ L 330, 10.12.2013, pp. 1–20, ELI);

(*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.'

(77) Section 6.11. is amended as follows:

(a) The title is replaced by the following:

'Sea passenger water transport';

(b) The subsection 'Description of the activity' is replaced by the following:

'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 taxies and excursions, cruise or sightseeing boats.

The economic activities in this category could be associated with several NACE codes, in particular H50.10, O77.21 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(d) In subsection 'Technical screening criteria', subsection 'Do not significant harm", in point (4) is replaced by the following:

'

(4) Transition to a circular economy	Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials. 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 (*[1]) relating to the inventory of hazardous materials. 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. 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.

(e) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (5) the second sentence is replaced by the following:

‘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) designated by the IMO (*[2]).

_____

(*1) 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)’;

(*2) 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.’;

(78) Section 6.12. is amended as follows:

(a) title is replaced by the following:

‘Retrofitting of sea freight and passenger water transport, vessels for port operations and auxiliary activities as well as work vessels’

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

‘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.’;

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(d) In subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, point (1) is replaced by the following:

‘

(1) Climate change mitigation	N/A

’;

(e) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (4) is replaced by the following:

‘

(4) Transition to a circular economy	Measures are in place to manage and recycle waste at the end-of life, including through decommissioning contractual agreements with recycling service providers, reflection in financial projections or official project documentation. These measures ensure that components and materials are segregated and treated to maximise recycling and reuse in accordance with the waste hierarchy, EU waste regulation principles and applicable regulations, in particular through the reuse and recycling of batteries and electronics and the critical raw materials therein. These measures also include the control and management of hazardous materials. 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 (*1) relating to the inventory of hazardous materials. 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. 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 with a view to generating reduced quantities of waste and to reduce legal discharges, by managing its waste on-board in a sustainable and environmentally sound manner and the use of waste management systems in ports .

’;

(f) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (5), the second sentence is replaced by the following:

‘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) designated by the IMO (*[2]).

_____

(*1) 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)’;

(*2) 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.’;

(79) 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 ‘Substantial contribution to climate change adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The infrastructure complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(c) In subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, point (4) is replaced by the following:

‘

(4) Transition to a circular economy	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 limit waste generation in processes related 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. Compliance with this criterion can be demonstrated through ex ante commitments by the operator, reflected in financial projections, official project documentation, or contractual agreement with its contractor. The relevant documentation is updated at the end of the construction period and at the end of life of the infrastructure project.

,

_____

(*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).';

(80) 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 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The infrastructure complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(c) in subsection 'Technical screening criteria', subsection 'Do not significant harm", in point (1) the first sentence is deleted;

(d) in subsection 'Technical screening criteria', subsection 'Do not significant harm", point (4) is replaced by the following:

'

(4) Transition to a circular economy	At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in 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 limit waste generation

	in processes related 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. Compliance with this criterion can be demonstrated through ex ante commitments by the operator, reflected in financial projections, official project documentation, or contractual agreement with its contractor. The relevant documentation is updated at the end of the construction period and at the end of life of the infrastructure project. For manufacturing of constituents, 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 (*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.

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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 not significant harm", in point (5), after the last paragraph the following sentence is added:

'For manufacturing of constituents, the activity complies with the criteria set out in Appendix C to this Annex.';

(f) in subsection 'Technical screening criteria', subsection 'Do not significant harm", in point (6) is replaced by the following:

'

(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex. In addition, the following is to be ensured: (a) in the Union, in relation with Natura 2000 sites: the activity does not have significant effects on Natura 2000 sites in view of their conservation objectives on the basis of an appropriate assessment carried out in accordance with Article 6(3) of Council Directive 92/43/EEC (*1); (b) in the Union, in any area: the activity is not detrimental to the recovery or maintenance of the populations of species protected under Directive 92/43/EEC and Directive 2009/147/EC of the European Parliament and of the Council (*2) at a favourable conservation status. The activity is also not detrimental to the recovery or maintenance of the habitat types concerned and protected under Directive 92/43/EEC at a favourable conservation status; (c) outside of the Union, activities are conducted in accordance with applicable law related to the conservation of habitats and species.

'

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

(*3) Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7, ELI).';

(81) Section 6.15 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 classified under 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.';

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

‘

Substantial contribution to climate change adaptation
The infrastructure complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (1) the first sentence is deleted.

(d) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (4) is replaced by the following:

‘

(4) Transition to a circular economy	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). Compliance with this criterion can be demonstrated through ex ante commitments by the operator, reflected in financial projections, official project documentation, or contractual agreement with its contractor. The relevant documentation is updated at the end of the construction period and at the end of life of the infrastructure project. Operators limit waste generation in processes related 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.

'

(*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).’;

(e) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (6) is replaced by the following:

‘

(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex. Where relevant, maintenance of vegetation along road transport infrastructure ensures that 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.

’;

(82) Section 6.16. is amended as follows:

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

‘Construction, maintenance, modernisation and operation of waterways, harbour and rivers works, pleasure ports, locks, dams and dykes and other, including the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like as well as the performance of physical, chemical and other analytical testing of all types of materials and products and excludes project management activities related to civil engineering works.

The economic activities in this category could be associated with several NACE codes, in particular F42.91, 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 ‘Substantial contribution to climate change adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The infrastructure complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (1) the first sentence is deleted;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (4) is replaced by the following:

‘

(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 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]). Operators use selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling. 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 (*[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. Compliance with this criterion can be demonstrated through ex ante commitments by the operator, reflected in financial projections, official project documentation, or contractual agreement with its contractor. The relevant documentation is updated at the end of the construction period and at the end of life of the infrastructure project.

,

(*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 not significant harm”, in point (5) is replaced by the following

‘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, vibration, dust and pollutant emissions during construction maintenance works.’;

(f) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (6) is replaced by the following

‘

(6) Protection and restoration of biodiversity and ecosystems	An Environmental Impact Assessment (EIA) or a screening has been completed in accordance with Directive 2011/92/EU. Where an EIA has been carried out, the required mitigation and compensation measures for protecting the environment are implemented. The activity does not have significant effects on protected areas (Unesco World Heritage sites, Key Biodiversity Areas, as well as other protected areas than Natura 2000 sites), and protected species based on an assessment of its impact that takes into account the best available knowledge. In addition, the following is to be ensured: (a) in the Union, in relation with Natura 2000 sites: the activity does not have significant effects on Natura 2000 sites in view of their conservation objectives on the basis of an appropriate assessment carried out in accordance with Article 6(3) of Council Directive 92/43/EEC; (b) in the Union, in any area: the activity is not detrimental to the recovery or maintenance of the populations of species protected under Directive 92/43/EEC and Directive 2009/147/EC at a favourable conservation status. The activity is also not detrimental to the recovery or maintenance of the habitat types concerned and protected under Directive 92/43/EEC at a favourable conservation status; (c) in the Union, the introduction of invasive alien species is prevented, or their spread is managed in accordance with Regulation (EU) No 1143/2014 of the European Parliament and of the Council; (d) outside of the Union, activities are conducted in accordance with applicable law related to the conservation of habitats, species and the management of invasive alien species.

’;

(83) Section 6.17 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 classified under 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 adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The infrastructure complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (1) the first sentence is deleted;

(d) in subsection ‘Technical screening criteria’, subsection ‘Do not significant harm”, in point (4) is replaced by the following:

‘

(4) Transition to a circular economy	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). Compliance with this criterion can be demonstrated through ex ante commitments by the operator, reflected in financial projections, official project documentation, or contractual agreement with its contractor. The relevant documentation is updated at the end of the construction period and at the end of life of the infrastructure project. Operators limit waste generation in processes related 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.

’

(*1) EU Construction and Demolition Waste Protocol (https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).';

(84) 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	
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.	
Do no significant harm ('DNSH')	
(1) Climate change mitigation	The building is not dedicated to extraction, storage or manufacture of fossil fuels. The Primary Energy Demand (PED)(*1) setting out the energy performance of the building resulting from the construction does not exceed the threshold set for the nearly zero-energy building (NZEB) and zero-emission buildings (ZEB) requirements from when those requirements apply in national regulation implementing Directive (EU) 2024/1275.
(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: 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.
(4) Transition to a circular economy	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([*3]). 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. 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([*4]).
(5) Pollution prevention and control	Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex. 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.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex. The new building is not built on one of the following: (a) Land defined as wetlands([*5]) or peatlands([*6]) 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 ([*7]).

	The new building has to follow the mitigation hierarchy by: (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 (*8) over greenfield land (*9), 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) The calculated amount of energy needed to meet the energy demand associated with the typical uses of a building expressed by a numeric indicator of total primary energy use in kWh/m2 per year and based on the relevant national calculation methodology and as displayed on the Energy Performance Certificate (EPC). Alternative commercial certification schemes can be used to demonstrate compliance in instances where no EPC is available.

(*2) 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.

(*3) 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).

(*4) 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.

(*5) 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.

(*6) 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.

(*7) 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 predominantly 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.

(*8) Land within the urban area on which development has previously taken place, as defined in the European Environment Agency's glossary.

(*9) 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.';

(85) 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.

Technical screening criteria

Substantial contribution to climate change mitigation	
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.	
Do no significant harm ('DNSH')	
(1) Climate change mitigation	The building is not dedicated to extraction, storage or manufacture of fossil fuels.
(3) Sustainable use and protection of water and marine resources	Except for residential building units (*4), the water appliances for household use installed during the renovation comply with the following thresholds: 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.
(4) Transition to a circular economy	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(*2). 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. 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. 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.(*3)
(5) Pollution prevention and control	Building components and materials used in the renovation comply with the criteria set out in Appendix C to this Annex.
(6) Protection and restoration of biodiversity and ecosystems	N/A.

(*1) 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.

(*2) 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)..

(*3) 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.';

(86) 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 consist in one of the following individual measures 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 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 or energy-efficient water appliances ([*1]).

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.

Technical screening criteria

Substantial contribution to climate change mitigation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.
Do no significant harm ('DNSH')

(1) Climate change mitigation	The building is not dedicated to extraction, storage or manufacture of fossil fuels.
(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) For example water appliances (wash hand basin taps, showers, WCs, and urinals) compliant with the green or light green category for energy or water consumption of the UWLA label.';

(87) 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.

Technical screening criteria

Substantial contribution to climate change mitigation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

Do no significant harm (‘DNSH’)	
(1) Climate change mitigation	The building is not dedicated to extraction, storage or manufacture of fossil fuels.
(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.

’;

(88) 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, in relation to one of the following:

(a) zoned thermostats, smart thermostat systems and sensing equipment, including motion and day light control;

(b) building 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.

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.

Technical screening criteria

Substantial contribution to climate change mitigation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.
Do no significant harm (‘DNSH’)

(1) Climate change mitigation	The building is not dedicated to extraction, storage or manufacture of fossil fuels.
(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.

’;

(89) 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, upgrade, acquisition, rental or leasing of one of the following renewable energy technologies, 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.

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.

Technical screening criteria

Substantial contribution to climate change mitigation	
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.	
Do no significant harm ('DNSH')	
(1) Climate change mitigation	The building is not dedicated to extraction, storage or manufacture of fossil fuels.
(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.

’;

(90) Section 7.7. is amended as follows:

(a) in subsection ‘Description of the activity’ ‘NACE code L68’ is replaced by ‘NACE code M68’;

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(c) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (1) is replaced by the following:

‘The building is not dedicated to extraction, storage or manufacture of fossil fuels.

For buildings built before 31 December 2020, the building has at least an Energy Performance Certificate (EPC) class D. As an alternative, the building is within the top 50 % of the national or regional building stock expressed as operational Primary Energy Demand (PED) ([*1]) 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.

The Primary Energy Demand (PED) setting out the energy performance of the building resulting from the construction does not exceed the threshold set for the nearly zero-energy building (NZEB) and zero-emission buildings (ZEB) requirements from when those requirements apply in national regulation implementing Directive (EU) 2024/1275.’

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(*1) The calculated amount of energy needed to meet the energy demand associated with the typical uses of a building expressed by a numeric indicator of total primary energy use in kWh/m2 per year and based on the relevant national calculation methodology and as displayed on the Energy Performance Certificate (EPC). Alternative commercial certification schemes can be used to demonstrate compliance in instances where no EPC is available.’;

(91) 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.

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(*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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(c) In subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')'is amended as follows:

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

'

(1) Climate change mitigation	1. The activity complies with one of the following criteria: (a) the activity has proved Level 3 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 demonstrated best efforts to implement the 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; (c) The activity rates in one of the top [four] classes for Power Usage Effectiveness (PUE) and in one of the top [four] 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.';

(2) point 4 is replaced by the following:

(4) Transition to a circular economy	The equipment used meets the requirements laid down in Directive 2009/125/EC for servers and data storage products. 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). 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. 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).

(*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).';

(92) Section 8.2. is amended as follows:

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

'The economic activities in this category could be associated with NACE code J61, J62 and J63 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 adaptation' is replaced by the following:

'

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

';

(93) In Section 8.3., subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change adaptation’ is replaced by the following:

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(94) In Section 8.4., subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change adaptation’, point (1), point (b) is replaced by the following:

‘(b) are consistent with standards and guidelines on climate adaptation and risk management and disaster risk reduction, for the understanding of climate impacts and uncertainties and their use in decision-making, on climate vulnerability, impacts and risk assessment, the Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change(*[1]), and the Sendai Framework for Disaster Risk Reduction(*[2]).

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

(*2) Sendai Framework for Disaster Risk Reduction 2015-2030, https://www.undrr.org/publication/sendai-framework-disaster-risk-reduction-2015-2030.’;

(95) Section 9.2 is amended as follows:

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

‘Research, applied research and experimental development of solutions, processes, technologies, business models, other products and services (hereinafter referred to as “research activity”) dedicated to climate change adaptation.’;

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

(1) points (1) and (2) are replaced by the following:

‘The economic activity provides research, development or innovation, including nature based and nature inspired solutions (*[1]), that are dedicated to enable one or more activities for which the technical screening criteria have been specified in this Annex to meet the respective criteria for substantial contribution to climate change adaptation to increase their climate-resilience, while complying with the relevant criteria for doing no significant harm to other environmental objectives.

2. Where the researched, developed or innovated technology, product or other solution already enables an activity or several activities addressed in this Annex to meet their technical screening criteria for substantial contribution, the research, development and innovation activity focuses on the delivery of technologies, products or other solutions with new significant advantages to the target activity, such as an increase in cost-benefit ratio, effectiveness, market penetration, better performance or reliability.

(*1) Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of 4.6.2021: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en).’;

(2) points (4) and (a) are replaced by the following:

‘4. The economic activity has the potential to reduce material impacts due to climate risks identified through a robust climate risk assessment in another economic activity by providing development, research, or innovation of solutions, technologies, products, processes or business models, the risk reduction potential of which has at least been demonstrated in an operational environment (*[1]) at pre-commercial scale and are further substantiated through at least one of the following elements:

(a) a patent not older than 10 years associated with the solution, technology, product, process or business model;

(*1) Corresponding to at least Technology Readiness Level TRL 7 in accordance with the Guiding notes to use the TRL self-assessment tool (version of 13.12.2022: https://horizoneuropencpportal.eu/sites/default/files/2022-12/trl-assessment-tool-guide-final.pdf , satisfying at least the criteria for substantial contribution to climate change adaptation for the targeted activities.’;

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

‘

Do no significant harm (‘DNSH’)	
(1) Climate change mitigation	The activity is not undertaken for the purposes of fossil fuel extraction, transport or use.
(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

’;

(96) Section 9.3 is amended as follows:

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

‘The economic activities in this category could be associated with the NACE code M74.90 or J63 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 adaptation’, point (2), point (b) is replaced by the following:

‘(b) are consistent with standards and guidelines on climate adaptation and risk management and disaster risk reduction, for the understanding of climate impacts and uncertainties and their use in decision-making, on climate vulnerability, impacts and risk assessment, the Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change(*1), and the Sendai Framework for Disaster Risk Reduction(*2).

_____

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

(*2) Sendai Framework for Disaster Risk Reduction 2015-2030, https://www.undrr.org/publication/sendai-framework-disaster-risk-reduction-2015-2030.’;

(97) Section 11.1 is amended as follows:

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(98) Section 12.1 is amended as follows:

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(99) Section 13.1 is amended as follows:

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(100) Section 13.2 is amended as follows:

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(101) Section 13.3 is amended as follows:

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(102) Section 14.1 is amended as follows

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

‘

Substantial contribution to climate change adaptation
The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(103) Section 14.2 is amended as follows:

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

‘

Substantial contribution to climate change adaptation

The activity complies with the criteria for substantial contribution to climate change adaptation as set out in Appendix A to this Annex.

’;

(104) Appendix A is amended as follows:

(a) The following is inserted after the title ‘Appendix A’:

‘GENERIC CRITERIA FOR SUBSTANTIAL CONTRIBUTION TO CLIMATE CHANGE ADAPTATION

I. Criteria

1.Screening

The activity was screened to identify if 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, a climate risk assessment for the relevant hazards was conducted 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 materializing.

The climate risk was assessed by using climatic weather data from observation or reanalysis as well as 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 and Implementation

Possible adaptation solutions to the identified significant risks were assessed in an adaptation plan and implemented.

The plan explains which of the assessed solutions were implemented, taking into consideration the availability of solutions and technologies and their costs and benefits.

To the best knowledge available, the implemented adaptation solutions

a. do not increase the foreseeable risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere;

b. are not inconsistent with local, sectoral, regional or national adaptation strategies and plans;

c. favour the use of nature-based solutions (*5) or blue or green infrastructure (*6) to the extent possible;

d. comply with the do no significant harm technical screening criteria where the adaptation solutions implemented are activities for which technical screening criteria have been specified in the EU Taxonomy;

e. aim to avoid significant harm to other environmental objectives where the implemented adaptation solutions are not included in the EU Taxonomy, where possible guided by the available generic do not significant harm criteria (as defined in Appendix B, C, and D).

4.Monitoring

The adaptation solutions implemented and the adaptation plan are monitored and measured against pre-defined indicators and remedial action is implemented where those indicators show no substantial reduction of the identified significant risks.

5. Enabling activity

In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrated that:

a. the primary objective of the technology, product, service, information or practice provided or promoted by the activity increases the resilience level of or contributes to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

b. the activity addresses identified physical climate change risks through undertaking an assessment of current and future climate risks, including uncertainty and based on robust data.

(*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.

(*2) The observations, reanalysis and climate projections stem from an authoritative source or data provider, such as 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 should be based on best practices and available guidance, for example stemming from EU 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: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).';

(b) The subheading 'CLASSIFICATION OF CLIMATE-RELATED HAZARDS' is replaced by 'II. Classification of climate-related hazards';

(105) 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 (*[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, 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 (*[2]).

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 (*[3]), taking into account the Decision (EU) 2017/848 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 (*[4]).'

(*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) 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.

(*3) 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.

(*4) 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.';

(106) 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, 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, 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, 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 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 d 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.

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(*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).';

(107) 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 Union, 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]).

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(*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, pp. 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”.’.