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ANNEX 2

**ANNEX**  
to the

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

**amending Delegated Regulation (EU) 2023/2486 as regards enhancing the usability of  
the technical screening criteria**

## **ANNEX II**

Annex II to Delegated Regulation (EU) 2023/2486 is amended as follows:

(1) Section 1.1., ‘**Manufacture of plastic packaging goods**’, is replaced by the following:

### **‘1.1. Manufacture of plastic packaging goods**

#### ***Description of the activity***

Manufacture of plastic packaging goods.

The economic activities in this category could be associated with NACE code C22.22 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

#### ***Technical screening criteria***

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Substantial contribution to the transition to a circular economy

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

(a) until 2040, at least:

- (i) 35% of the packaging product by weight consists of recycled post-consumer material for non-contact sensitive packaging;
- (ii) 30% of the packaging product by weight consists of recycled post-consumer material for contact sensitive packaging made from PET;
- (iii) 10% of the packaging product by weight consists of recycled post-consumer material for contact-sensitive packaging made from other plastic materials than PET.

From 2040, at least

- (i) 65 % of the packaging product by weight consists of recycled post-consumer material for non-contact sensitive packaging;
- (ii) 50% of the packaging product by weight consists of recycled post-consumer material for contact sensitive packaging made from PET;
- (iii) 25 % of the packaging product by weight consists of recycled post-consumer material for contact sensitive packaging made from other plastic material than PET.

(b) at least 65% of the packaging product by weight consists of biomass or, alternatively, at least 10% of the packaging product by weight consists of sustainable bio-waste feedstock\*<sup>1</sup> until 2032 and at least 20% after 2032.

Agricultural biomass used for the manufacture of plastic packaging complies with the criteria laid down in Article 29(2) to (5), of Directive (EU) 2018/2001. Forest biomass used for the manufacture of plastic packaging complies with the criteria laid down in Article 29(6) and (7), of that Directive. Virgin biomass used for the manufacture of plastic packaging is deforestation free as referred to in Article 2(3) of

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Regulation (EU) 2023/1115.

2. The packaging product has been designed to be reusable and meets the requirements of Article 11(1) and (2) of Regulation (EU) 2025/40 of the European Parliament and of the Council<sup>\*2</sup>.
  3. The packaging product is recyclable in practice and at scale with existing recycling technology, and does not contain halogen content, linings and coatings. Until 2030, packaging is considered recyclable where it complies with Article 6(2), points (a) and (b) of Regulation (EU) 2025/40. From 2030, packaging is considered recyclable where it has a recyclability performance A as referred to in Annex II to Regulation (EU) 2025/40.
  4. When the packaging material is produced, the following substances presenting hazardous properties specified below are not added to the feedstock:
    - (a) substances meeting the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 and identified in accordance with Article 59(1) of that Regulation;
    - (b) substances meeting the criteria for classification as carcinogenic category 1 or 2 laid down in Regulation (EC) No 1272/2008 of the European Parliament and the Council<sup>\*3</sup>;
    - (c) substances meeting the criteria for classification as mutagenic category 1 or 2 laid down in Regulation (EC) No 1272/2008;
    - (d) substances meeting the criteria for classification as toxic for reproduction category 1 or 2 laid down in Regulation (EC) No 1272/2008;
    - (e) substances meeting the criteria for classification as endocrine disruption for human health category 1 or as endocrine disruption for environment category 1 laid down in Regulation (EC) No 1272/2008;
    - (f) substances meeting the criteria for classification as persistent, bioaccumulative and toxic laid down in Regulation (EC) No 1272/2008;
    - (g) substances meeting the criteria for classification as very persistent and very bioaccumulative laid down in Regulation (EC) No 1272/2008;
    - (h) substances meeting the criteria for classification as persistent, mobile and toxic laid down in Regulation (EC) No 1272/2008;
    - (i) substances meeting the criteria for classification as very persistent and very mobile laid down in Regulation (EC) No 1272/2008;
    - (j) substances meeting the criteria for classification as respiratory sensitiser category 1 laid down in Regulation (EC) No 1272/2008, except enzymes;
    - (k) substances meeting the criteria for classification as skin sensitiser category 1 laid down in Regulation (EC) No 1272/2008;
    - (l) substances meeting the criteria for classification as having chronic
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- hazard to the aquatic environment category 1, 2, 3 or 4 laid down in Regulation (EC) No 1272/2008;
- (m) substances meeting the criteria for classification as hazardous to the ozone layer laid down in Regulation (EC) No 1272/2008;
  - (n) substances meeting the criteria for classification as having specific target organ toxicity – repeated exposure category 1 or 2 laid down in Regulation (EC) No 1272/2008;
  - (o) substances meeting the criteria for classification as having specific target organ toxicity - single exposure category 1 or 2 laid down in Regulation (EC) No 1272/2008;
  - (p) substances regulated under Article 5(4) and (5) of Regulation (EU) 2025/40 for packaging and food contact packaging.
5. Compostable plastic materials in packaging applications used for very lightweight plastic carrier bags, lightweight plastic carrier bags, tea bags, coffee bags or other beverage bags; tea pads, coffee pads or other beverage pads and sticky labels attached to fruit and vegetables in accordance with Regulation (EC) No 40/2025, do not need to comply with the criteria set out in points 2 and 3.
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Do no significant harm ('DNSH')

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(1) Climate change mitigation	N/A
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>For the products manufactured from plastic materials in primary form, emissions from the manufacturing of those plastic materials 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:</p>

	<p>(q) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector<sup>*4</sup>, for emissions to water where relevant emission thresholds apply;</p> <p>(r) the best available techniques (BAT) conclusions for common waste gas management and treatment systems in the chemical sector<sup>*5</sup> for emissions to air of new installations (or for existing installations within 4 years of the BATC publication) where relevant conditions apply.</p> <p>(s) 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 .</p> <p>No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with criteria set out in Appendix D to this Annex.

(\*1) Sustainable bio-waste feedstock refers to industrial bio-waste and municipal bio-waste, by-products, residues and wastes from agriculture, forestry, fisheries and aquaculture, excluding primary biomass until adoption of legally agreed sustainability criteria.

(\*2) System of reuse as referred to in Annex VI to Regulation (EU) 2025/40.

(\*3) Regulation (EC) No 1272/2008 of the European Parliament and the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1, ELI: <http://data.europa.eu/eli/reg/2008/1272/oj>).

(\*4) 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, ELI: [http://data.europa.eu/eli/dec\\_impl/2016/902/oj](http://data.europa.eu/eli/dec_impl/2016/902/oj)).

(\*5) Commission Implementing Decision (EU) 2022/2427 of 6 December 2022 establishing the best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions, for common waste gas management and treatment systems in the chemical sector (OJ L 318, 12.12.2022, p. 157, ELI: [http://data.europa.eu/eli/dec\\_impl/2022/2427/oj](http://data.europa.eu/eli/dec_impl/2022/2427/oj));

(2) Section 1.2., ‘**Manufacture of electrical and electronic equipment**’, is amended as follows:

- (a) subsection ‘Description of the activity’ is replaced by the following:  
‘Manufacturing of electrical and electronic equipment for industrial, professional and consumer use.  
The economic activities in this category could be associated with several NACE codes, in particular C26 C27, C30.3 and J61 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 the transition to a circular economy’ is amended as follows:
- (i) point 2.1.1. is replaced by the following:  
‘2.1.1. Where the product contains software that requires updates, all versions of software components, software support and software/firmware, including updates, are made available to users for two more years than the time required under implementing and delegated acts adopted under Directive 2009/125/EC and Regulation 2024/1781. Where the availability of software updates is not regulated, the availability is at least eight years. Functionality and lifetime of the product are not reduced through software updates or lack of software updates.’;
- (ii) point 2.1.2. is replaced by the following:  
‘Products incorporating portable batteries comply with Article 11 (1) and 11(2) of Regulation (EU) 2023/1542 of the European Parliament and of the Council <sup>(\*)</sup>.’
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- <sup>(\*)</sup> 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, ELI: <http://data.europa.eu/eli/reg/2023/1542/oj>).’;
- (iii) point 2.2.3. is replaced by the following:  
‘2.2.3. Key spare parts <sup>(\*)</sup>, whether new or used, such as motors, batteries, circuit boards and any part or component essential to the good functioning of the product, are available to professional repairers and end-users, after placing the last unit of the model on the market, for one additional year compared to the requirements on the availability of spare parts under Directive 2009/178/EC and Regulation (EU) 2024/1781 and implementing and delegated acts adopted under that them. Where the availability of spare parts for the relevant products is not regulated, key spare parts are available for at least eight years after placing the last unit of the model on the market.’

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<sup>(\*)</sup> Key spare parts are parts that are used for the repair or refurbishment of a defective product. For products covered by requirements on the availability of spare parts under Regulation (EU) 2024/1781 and delegated acts adopted under that Regulation, key spare parts are considered to be those listed in Annex to the most recent delegated act for each product group.’;

- (iv) point 2.2.4. is replaced by the following:

‘2.2.4. Where there are no significant health and safety risks presented by the product repair, the operator of the activity provides clear disassembly and repair instructions to professional repairers and end-users, including through hard or soft copy or a video, and make them publicly available for the lifetime of the product, to enable a non-destructive disassembly of products for the purpose of replacing key components or parts for upgrades or repairs. Where significant safety concerns connected to the repair of the product exist, the operator ensures access to independent certified professional repairers. The operator’s website indicates the process for professional repairers to register for access to relevant information or share the information on a publicly available free access website.’;

- (v) point 2.4.3. is replaced by the following:

‘2.4.3. The activity provides tracking information on substances identified as substance of very high concern (SVHC) and on substances meeting the criteria for substance of very high concern (SVHC), by complying with at least one of the two disclosure frameworks listed below:

- (a) product information on substances is available publicly, in SCIP database for products that contain > 0.1% (w/w) of an identified substance of very high concern or in a specific public tool provided by company;
- (b) product information on substances is available publicly, following IEC62474 (for electrical and electronic equipment) and future IEC82474-1.’;

- (vi) point 2.5., paragraph (h) is replaced by the following:

‘(h) joining, fastening or sealing techniques do not prevent the safe and readily achievable removal of the components specified in Directive 2012/19/EU or in Regulation (EU) 2023/1542.’;

- (vii) point 2.6.2 is replaced by the following:

‘2.6.2. The product does not contain more than 0.1% (w/w) substances of very high concern included in Annex XIV to Regulation 1907/2006/EC.’;

- (viii) in point 2.6.3, the first paragraph is replaced by the following:

‘Exemptions to restriction of the use of certain hazardous substances in electrical and electronic equipment set out in Directive 2011/65/EU of the European Parliament and of the Council (\*<sup>1</sup>) are limited to the following cases:

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(<sup>1</sup>\*) 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 (recast) (OJ L 174, 1.7.2011, p. 88, ELI: <http://data.europa.eu/eli/dir/2011/65/oj>).’;

- (ix) point 2.6.4. is replaced by the following:

‘2.6.4. The hazardous substances specified in table below are not introduced to or formed in the specified sub-assemblies and component parts at or above the specified concentration limit.

Substance group	Scope of restriction	Concentration limits (where applicable)
<p>i) Polymer stabilisers, colourants and contaminant</p>	<p>The following organotin stabiliser compounds are not present in external cables:</p> <p>Dibutyltin oxide  Dibutyltin diacetate  Dibutyltin dilaurate  Dibutyltin maleate  Dioctyl tin oxide  Dioctyl tin dilaurate</p> <p>External housing do not contain the following colourants: Azo dyes that may cleave to the carcinogenic aryl amines listed in Appendix 8 of the Regulation (EC) No 1907/2006, or Colourant compounds included in the IEC 62474 declarable substances list.</p>	<p>0.1% (w/w)</p>
<p>ii) Polymer stabilisers, colourants and contaminant</p>	<p>Polycyclic Aromatic Hydrocarbons (PAHs) are not present at concentrations greater than or equal to individual and sum total concentration limits in any external plastic or man-made rubber surfaces.</p> <p>The presence and concentration of the following PAHs is verified:</p> <p>PAHs restricted by the Regulation (EC) No 1907/2006:</p> <p>Benzo[a]pyrene Benzo[e]pyrene  Benzo[a]anthracene  Chrysen  Benzo[b]fluoranthene  Benzo[j]fluoranthene  Benzo[k]fluoranthene  Dibenzo[a,h]anthracene</p> <p>Additional PAHs subject to</p>	<p>The individual concentration limits for PAHs restricted under Regulation (EC) No 1907/2006 is 1 mg/kg</p> <p>The sum total concentration limit for the 18 listed PAHs is not greater than 10 mg/kg</p>

	restriction: Acenaphthene Acenaphthylene Anthracene Benzo[ghi]perylene Fluoranthene Fluorene Indeno[1,2,3-cd]pyrene Naphthalene Phenanthrene Pyrene	
iii) Biocidal products	Biocidal products intended to provide an anti-bacterial function  Derogation for materials sold in hospitals and for healthcare applications	0.1% (w/w)
v) Glass fining agents	Arsenic and its compounds is not used in the manufacturing of LCD display unit glass and screen cover glass.	0,0050% w/w
vi) Chlorine based plastics	Plastic parts >25g do not contain chlorinated polymers.  Note: For this specific sub-requirement, plastic cable housing is not considered as a 'plastic part'.	0.1% (w/w)

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(x) point 2.6.5 is replaced by the following:

‘The products do not contain halogen above the detection limits of the measurement methods specified in existing standards for all its components: cables (EN IEC 60754-3), plastic parts (EN50642), electronic components (EN IEC 61249-2-21 or JS709C), consumables (EN IEC 61249-2-21 and IPC J-STD-004B).’;

(xi) point 2.6.6. is replaced by the following:

‘2.6.6. Products comply with requirements of Regulation (EU) 2024/573 of the European Parliament and of the Council (\*1).

(\*1) Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and

repealing Regulation (EU) No 517/2014 (OJ L, 2024/573, 20.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/573/oj>).’;

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

‘Where the manufactured product contains refrigerants, it complies with the GWP performance laid down in the Regulation (EU) 2024/573 of the European Parliament and of the Council<sup>(\*1)</sup>. The activity does not manufacture products containing Sulfur hexafluoride (SF6).

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<sup>(\*1)</sup> Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 (OJ L, 2024/573, ELI: <http://data.europa.eu/eli/reg/2024/573/oj>).’;

(3) Section 2.1 is amended as follows:

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

‘Construction, upgrade, operation and renewal of facilities for recovery of phosphorus from waste water treatment plants (WWTP) (aqueous phase and sludge) and from ashes after incineration of sewage sludge.’;

- (a) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to the transition to a circular economy’ is replaced by the following:

Substantial contribution to the transition to a circular economy

1. For the process integrated at the waste water treatment plant, covering typically phosphorus salts such as struvite–magnesium ammonium phosphate ( $\text{NH}_4\text{MgPO}_4 \cdot 6\text{H}_2\text{O}$ ) <sup>(\*1)</sup>, the phosphorus recovery process recovers at least 15% of the phosphorus load entering the recovery process. Only the harvested material, such as struvite, is counted for the calculation of this threshold.

2. For down-stream recovery after sewage sludge thermal oxidation with chemical phosphorus recovery or after sewage sludge thermal oxidation with thermo chemical phosphorus recovery <sup>(\*2)</sup>, the process recovers at least 80% of the phosphorus content from the respective input material of the recovery process, such as sewage sludge ash.

3. The phosphorus extracted out of the system is used either as a component material in a fertilising product compliant with Regulation (EU) 2019/1009 of the European Parliament and of the Council <sup>(\*3)</sup> or national fertiliser legislation, or in another field of application where the recovered phosphorus fulfils specified functions in accordance with the respective regulations.

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<sup>(\*1)</sup> As defined in Component Material Categories (CMC) 12 in Annex II to Regulation (EU) 2019/1009.

<sup>(\*2)</sup> As defined in Component Material Categories (CMC) 13 in Annex II to Regulation (EU) 2019/1009.

(\*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).’;

(4) Section 2.2 is amended as follows:

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

‘Construction, extension, operation and renewal of facilities for producing reclaimed water (\*1), facilities for harvesting rain and storm water and facilities for collection and treatment of grey water (\*2).

(\*1) ‘Reclaimed Water’ is defined by Article 3(4) of Regulation (EU) 2020/741 as urban waste water that has been treated in compliance with the requirements set out in Directive 91/271/EEC, applicable until 31 July 2027 and thereafter Directive (EU) 2024/3019 of the European Parliament and of the Council as of 1 August 2027 and which results from further treatment in a reclamation facility in accordance with Section 2 of Annex I to that Regulation.

(\*2) ‘Grey water’ means untreated waste water that has not been contaminated by any toilet discharge. Grey water includes waste water from bathtubs, showers, bathroom sinks, clothes washing machines and laundry sinks.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to the transition to a circular economy’ is replaced by the following:

Substantial contribution to the transition to a circular economy

1. For production of reclaimed water, the activity complies with the following criteria:

(a) The reclaimed water is suitable for reuse in accordance with Article 15 of Directive (EU) 2024/3019. For use in agriculture, the reclaimed water complies with EU requirements, such as those set out in Regulation (EU) 2020/741 of the European Parliament and of the Council and national legislation. For uses other than agricultural irrigation, the final quality of reclaimed water is fit for purpose and compliant with existing national legislation and standards;

(b) the water reuse project has been authorised by the competent authority, in the framework of integrated water management, having as a priority taken into account viable water demand management and efficiency measures, in consultation with the water management authorities. This may be proven by its inclusion in a water management plan or drought management plan. For reuse in agriculture, the assessments of the environmental risks, including those related to the quantitative status of water bodies, are fully taken into account in the risk management plans, required by Regulation (EU) 2020/741.

2. For facilities for harvesting rain and storm water, appropriate measures have been implemented and in accordance with Article 5 and Annex VI of Directive (EU) 2024/3019 as applicable to ensure that:

(a) the resource (rain or storm water) is segregated at source and does not include waste water;

(b) the water is suitable for use after proper treatment depending on the level of contamination

and subsequent use;

(c) the facility is included in an instrument of urban planning or permitting, such as Master Plan or municipal planning.

3. For facilities for collection and treatment of grey waters, the activity complies with the following criteria:

(a) the resource (grey water) is segregated at source;

(b) the water is suitable for reuse after proper treatment depending on the level of contamination and subsequent reuse;

(c) the performance is attested by a building certification or is available in the technical design documents.

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(5) **Section 2.3** is amended as follows:

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

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(5) Pollution prevention and control

1. The activity utilises waste collection vehicles which conform to at least EURO V standards (\*<sup>1</sup>).

2. Hazardous waste is collected separately from non-hazardous waste to prevent cross-contamination. Appropriate measures are taken to ensure that during separate collection and transport, hazardous waste is not mixed either with other categories of hazardous waste or with other waste, substances or materials. Mixing includes the dilution of hazardous substances.

3. Hazardous waste is collected and handled in accordance with the applicable Union or national legislation, and leakage is prevented during collection, transport, storage and delivery to the treatment facility permitted to treat hazardous waste.

4. Hazardous waste is packaged and labelled in accordance with the international or Union standards in force in the course of collection, transport and temporary storage.

5. The operator collecting hazardous waste complies with record-keeping obligations, set out in applicable Union and national legislation.

6. For waste from electrical and electronic equipment (WEEE):

(a) the main categories of end-of-life Electrical and Electronic Equipment (EEE) set out in Annex III to Directive 2012/19/EU are collected separately;

(b) collection and transport preserve the integrity of WEEE and prevent the leakage of hazardous substances, such as ozone-depleting substances, fluorinated greenhouse gases or mercury contained in fluorescent lamps.

7. A management system is set up by the collection and logistics

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operator to manage environmental, health and safety risks.

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

(6) **Section 2.4** is amended as follows:

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

(1) second paragraph is replaced by the following:

‘This economic activity covers both in-situ and ex-situ material recovery operations of waste classified as hazardous waste in accordance with the European List of Waste established by Commission Decision 2000/532/EC (\*<sup>1</sup>) and in accordance with Annex III to Directive 2008/98/EC. This includes the following streams:

- (a) solvent reclamation or regeneration;
- (b) regeneration of acids and bases;
- (c) recycling or reclamation of inorganic materials;
- (d) recovery of components used for pollution abatement;
- (e) recovery of components from catalysts;
- (f) re-refining of oil lubricants and other industrial waste oils (excluding for use as fuel or incineration).

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(\*1) Commission Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (OJ L 226, 6.9.2000, p. 3).’;

(2) fifth paragraph is replaced by the following:

‘The economic activities in this category could be associated with several NACE codes, in particular C24.4 (\*<sup>1</sup>), E38.22, E38.32, F42.9 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

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(\*1) For metals’ recycling activities.’;

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

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Do no significant harm (‘DNSH’)

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(1) Climate change mitigation	N/A
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(5) Pollution prevention and control	<p>All substances, and mixtures recovered comply with the applicable relevant legislation, such as Regulation (EC) No 1907/2006, Regulation (EU) 2019/1021, Regulation (EC) No 1272/2008 and Directive 2008/98/EC.</p> <p>The activity deploys relevant techniques for pollution prevention and control, as set out in the best available techniques (BAT) conclusions for waste treatment (*1). The activity meets the relevant associated emission limits (BAT-AELs).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*2).</p>
(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) 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.’;

(7) Section 2.5 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 through anaerobic digestion or composting with the resulting production and utilisation of

chemicals, biogas, biomethane, digestate, compost or phosphorus. 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 of Annex I to Delegated Regulation (EU) 2021/2139.’;

- (b) In subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to the transition to circular economy’ is replaced by the following:

Substantial contribution to the transition to a circular economy

1. The bio-waste that is used for anaerobic digestion or composting is source segregated and collected separately. For the purpose of composting, where bio-waste is collected in biodegradable bags, the bags have the appropriate compostable certification standard EN 13432:2000 (\*<sup>1</sup>). Any packaging used for the collection of bio-waste is managed as necessary to ensure that it does not hinder the digestion process.
2. In these anaerobic digestion plants, source segregated bio-waste collected separately, including municipal bio-waste and comparable source segregated bio-waste from non-municipal sources, constitutes at least 50% of the input material to be digested, measured in weight, as an annual average. Co-digestion may cover up to 50% of the input feedstock of advanced bioenergy feedstock listed in Annex IX to Directive (EU) 2018/2001, which may not include contaminated feedstock coming from biomass fraction of mixed municipal and industrial waste. The input does not include feedstock excluded in Part II of Annex II to Regulation (EU) 2019/1009, for Component Material Category (CMC) 3 (Compost) in accordance with point (c) of that category and for Component Material Category (CMC) 5 (Digestate other than fresh crop digestate) in accordance with point (c) of that category.
3. The activity produces one or more of the following:
  - (a) compost or digestate, complying with Regulation (EU) 2019/1009, in particular with requirements of Annex II on the Component Material Categories (CMC) or with national rules on fertilisers or soil improvers;
  - (b) chemicals through the conversion of organic waste to carboxylates, carboxylic acids or polymers by fermentation with mixed cultures;
  - (c) recovered phosphorus which is used either as a component material in a fertilising product compliant with Regulation (EU) 2019/1009 of the European Parliament and of the Council (\*<sup>2</sup>) or national fertiliser legislation, or in another field of application, where the recovered phosphorus fulfils specified functions, in accordance with the respective regulations.
4. Compost or digestate complying with Regulation (EU) 2019/1009 or equivalent national rules is not landfilled.

(\*1) EN 13432:2000 Packaging - Requirements for packaging recoverable through composting and biodegradation - Test scheme and evaluation criteria for the final acceptance of packaging.

(\*2) 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).’;

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

(5) Pollution prevention and control	<p>For anaerobic digestion plants treating over 100 tonnes per day and for composting plants treating over 75 tonnes per day, the activity complies with best available techniques (BAT) conclusions for waste treatment (*<sup>1</sup>) or equal or stricter national regulation, in order to reduce emissions to air and to improve the overall environmental performance as well as to select the waste input and to monitor or control the key waste and process parameters.</p> <p>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 (*<sup>2</sup>).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*<sup>3</sup>).</p> <p>For digestate used for fertilisation purposes, the nitrogen content is communicated to the buyer or the entity in charge of taking off the digestate, either in compliance with Regulation (EU) 2019/1009, or with tolerance level <math>\pm 25\%</math>.</p>
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(\*1) Implementing Decision (EU) 2018/1147.

(\*2) Implementing Decision (EU) 2018/1147.

(\*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.’;

(8) Section 2.6 is amended as follows:

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

(5) Pollution prevention and control	1. The facility is equipped to manage and store safely and in an environmentally sound manner hazardous substances, mixtures and
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control	<p>components removed during the depollution operations.</p> <p>2. For end-of-life vehicles (ELVs), the facility complies with the requirements for sites for storage and treatment, depollution and treatment operations set in Annex I to Directive 2000/53/EC.</p> <p>3. For waste from electrical and electronic equipment (WEEE), the facility complies with the requirements for proper treatment set out in Article 8 of Directive 2012/19/EU, in particular with the requirements for selective treatment for materials and components of WEEE set out in Annex VII to Directive 2012/19/EU and for storage and treatment operations set out in Annex VIII to Directive 2012/19/EU.</p> <p>The facility complies with normative requirements relevant to its activities for de-pollution set out in the standards EN 50625-1:2014 (*<sup>1</sup>), EN 50625-2-1:2014 (*<sup>2</sup>), EN 50625-2-2:2015 (*<sup>3</sup>), EN 50625-2-3:2017 (*<sup>4</sup>) and EN 50625-2-4:2017 (*<sup>5</sup>).</p> <p>Implementation of such measures can also be demonstrated through compliance with regulatory requirements that are equivalent to those set out in the EN standards mentioned above.</p> <p>For the treatment of WEEE containing volatile fluorocarbons (VFCs) and volatile hydrocarbons (VHCs) and WEEE containing mercury, emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges as set out in the best available techniques (BAT) conclusions for waste treatment (*<sup>6</sup>).</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*<sup>7</sup>).</p> <p>4. For ship recycling, the facility complies with the requirements set out in Article 13 of Regulation (EU) No 1257/2013 and is included in the European List of ship recycling facilities established under that Regulation. The facility complies with the requirements set out in Article 7 of that Regulation with regards to the preparation of a ship-specific recycling plan prior to any recycling of a ship.</p>
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(\*1) EN 50625-1:2014 Collection, logistics & Treatment requirements for WEEE - Part 1: General treatment requirements.

(\*2) EN 50625-2-1:2014 Collection, logistics and treatment requirements for WEEE - Part 2-1: Treatment requirements for lamps.

(\*3) EN 50625-2-2:2015 Collection, logistics & Treatment requirements for WEEE - Part 2-2: Treatment requirements for WEEE containing CRTs and flat panel displays.

(\*4) EN 50625-2-3:2017 Collection, logistics & treatment requirements for WEEE - Part 2-3: Treatment requirements for temperature exchange equipment and other WEEE containing VFC and/or VHC.

(\*5) EN 50625-2-4:2017 Collection, logistics & treatment requirements for WEEE - Part 2-4: Treatment requirements for photovoltaic panels.

(\*6) Implementing Decision (EU) 2018/1147.

(\*7) 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.’;

(9) Section 2.7 is amended as follows:

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

‘Construction, upgrade, and operation of facilities for the sorting or recovery of non-hazardous waste streams into high quality secondary raw materials using a mechanical transformation process. The economic activity also covers facilities that only sort waste without recovering it.’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to the transition to a circular economy’ is amended as follows:

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

‘2. Material recovery

The activity attains or exceeds existing plant-specific material recovery rates by competent authorities set in applicable waste management plans, permits or contracts or by Extended Producer Responsibility (EPR) schemes. The facility implements internally defined Key Performance Indicators (KPIs) to track performance or attainment of applicable recovery rates. For non-hazardous waste batteries, the material recovery rates are set out in Annex XII to Regulation (EU) 2023/1542.

For materials for which separate collection is mandatory, the activity converts at least 50 %, in terms of weight, of the processed separately collected non-hazardous waste into secondary raw materials that are suitable for the substitution of primary raw materials in production processes.’;

(2) point (3)(c) is replaced by the following:

‘an output quality management system to ensure that the output of the waste treatment is in line with applicable quality requirements or standards, using for example existing EN or other relevant standards’;

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

‘

(5) Pollution prevention and control	For activities falling under the scope of the best available techniques (BAT) conclusions for waste treatment (* <sup>1</sup> ), the activity implements the relevant techniques for pollution prevention and control and meets the relevant associated emission limits (BAT-AELs).
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	<p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority (*2).</p> <p>Plastics recycling facilities have filtration installed prior to wash discharge that is capable of removing at least 75% of microplastics &gt;5µm.</p>
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(\*1) Implementing Decision (EU) 2018/1147.

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

(10) **Section 3.1** is amended as follows:

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

(1) in subsection ‘Substantial contribution to the transition to a circular economy’, the second paragraph is replaced by the following:

‘2. The life-cycle Global Warming Potential (GWP) of the building resulting from the construction has been calculated for each stage in the life cycle and is publicly disclosed to investors and clients on demand (\*1). From 1 January 2028, the life-cycle global warming potential (GWP) of the building is calculated in accordance with the Union framework for the national calculation of life-cycle GWP set out by Directive 2024/1275 and subsequent delegated acts adopted under that Directive’

(\*1) The GWP is communicated as a numeric indicator for each life cycle stage expressed as kgCO<sub>2</sub>e/m<sup>2</sup> (of useful internal floor area) averaged for one year of a reference study period of 50 years. The scope of building elements and technical equipment is as defined in the Level(s) common EU framework for indicator 1.2. Following the Level(s) indicator 1.2 reporting format, the indicator is communicated as GWP fossil, GWP biogenic, GWP land use and land use change, as well as the sum of these (GWP overall). Where a national calculation tool exists or is required for making disclosures or for obtaining building permits, the respective tool may be used to provide the required disclosure. Other calculation tools may be used if they fulfil the minimum criteria laid down by the Level(s) common EU framework, see Level(s) indicator 1.2: Lifecycle Global Warming Potential (GWP), User manual: introductory briefing, instructions and guidance (Publication version 1.1), [https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2021-01/UM3\\_Indicator\\_1.2\\_v1.1\\_37pp.pdf](https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2021-01/UM3_Indicator_1.2_v1.1_37pp.pdf). .’;

(2) in subsection ‘Substantial contribution to the transition to a circular economy’, paragraph 4, the section (g) is replaced by the following:

‘(g) for gypsum, a maximum of 80% of the material come from primary raw material.’;

(3) in subsection ‘Substantial contribution to the transition to a circular economy’, the fifth paragraph is replaced by the following:

‘5. The operator of the activity uses electronic tools to describe the characteristics of the building as built, including the materials and components used, for the purpose of future

maintenance, recovery, and reuse, to provide Environmental Product Declarations. The information is stored in a digital format and is made available to investors and clients on demand. In addition, the operator ensures the long-term preservation of this information beyond the useful life of the building by using the information managing systems provided by national tools, such as cadastre or public register.’;

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

Do no significant harm (‘DNSH’)

<p>(1) Climate change mitigation</p>	<p>The building is not dedicated to extraction, storage or manufacture of fossil fuels.</p> <p>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.</p>
<p>(2) Climate change adaptation</p>	<p>The projected and constructed building is compliant with the criteria set out in Appendix A to this Annex.</p>
<p>(3) Sustainable use and protection of water and marine resources</p>	<p>Except for residential building units (*2), the water appliances for household use installed at construction comply with the following thresholds:</p> <ul style="list-style-type: none"> <li>a. wash hand basin taps installed for household use have a maximum water flow of 6 litres/min;</li> <li>b. showers have a maximum water flow of 8 litres/min;</li> <li>c. WCs, including suites, bowls and flushing cisterns, have a full flush volume of a maximum of 6 litres.</li> <li>d. Flushing urinals have a maximum full flush volume of 1 litre.</li> </ul> <p>The activity complies with the criteria set out in Appendix B to this Annex.</p>
<p>(5) Pollution prevention and</p>	<p>Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex.</p>

control	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	<p>The activity complies with the criteria set out in Appendix D to this Annex.</p> <p>The new building is not built on one of the following:</p> <p>(a) Land defined as wetlands<sup>(*3)</sup> or peatlands<sup>(*4)</sup> regardless of whether the land continues to have that status after 1 January 2025;</p> <p>(b) permanent grassland in Natura 2000 sites at the moment of submission of the project;</p> <p>(c) land matching the definition of forest<sup>(*5)</sup>.</p> <p>The new building has to follow the mitigation hierarchy by:</p> <p>(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<sup>(*6)</sup> over greenfield land<sup>(*7)</sup>, recycling land and nature-based solutions;</p> <p>(b) Second, adopting mitigation measures, for instance integrating green infrastructure, the use of native species, permeable materials, or other measures to improve water infiltration;</p> <p>(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.</p>

(\*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/m<sup>2</sup> 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) 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.

(\*4) 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.

(\*5) 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.

(\*6) Land within the urban area on which development has previously taken place, as defined in the European Environment Agency's glossary.

(\*7) 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.';

(11) **Section 3.2** is amended as follows:

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

'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.';

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

(1) in subsection 'Substantial contribution to the transition to a circular economy', the second paragraph is replaced by the following:

'2. The life cycle Global Warming Potential (GWP) of the building's renovation works has been calculated for each stage in the life cycle, from the point of renovation, and is publicly disclosed to investors and clients on demand<sup>(\*1)</sup>. From 1 January 2028, the life-cycle global warming potential (GWP) of the building is calculated in accordance with the Union framework for the national calculation of life-cycle GWP set out by Directive 2024/1275 and subsequent delegated acts adopted under that Directive.

(\*1) The GWP is communicated as a numeric indicator for each life cycle stage expressed as kgCO<sub>2e</sub>/m<sup>2</sup> (of useful internal floor area) averaged for one year of a reference study period of 50 years. The scope of building elements and technical equipment is as defined in the Level(s) common EU framework for indicator 1.2. Following the Level(s) indicator 1.2 reporting format, the indicator is communicated as GWP fossil, GWP biogenic, GWP land use and land use change, as well as the sum of these (GWP overall). Where a national calculation tool exists or is required for making disclosures or for obtaining building permits, the respective tool may be used to provide the required disclosure. Other calculation tools may be used if they fulfil the minimum criteria laid down by the Level(s) common EU framework, see Level(s) indicator 1.2: Lifecycle Global Warming Potential (GWP), User manual: introductory briefing, instructions and guidance (Publication version 1.1),

[https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2021-01/UM3\\_Indicator\\_1.2\\_v1.1\\_37pp.pdf](https://susproc.jrc.ec.europa.eu/product-bureau/sites/default/files/2021-01/UM3_Indicator_1.2_v1.1_37pp.pdf). ’;

- (2) in subsection ‘Substantial contribution to the transition to a circular economy’, the sixth paragraph is replaced by the following:

‘5. The operator of the activity uses electronic tools to describe the characteristics of the building as built, including the materials and components used, for the purpose of future maintenance, recovery, and reuse to provide Environmental Product Declarations. The information is stored in a digital format and is made available to investors and clients on demand. In addition, the operator of the activity ensures the long-term preservation of this information beyond the useful life of the building by using the information managing systems provided by national tools, such as cadastre or public register.’;

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

Do no significant harm (‘DNSH’)

(1) Climate change mitigation	The building is not dedicated to extraction, storage or manufacture of fossil fuels.
(2) Climate change adaptation	The renovated building is compliant with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	<p>Except for residential building units (*1), the water appliances for household use installed during the renovation comply with the following thresholds:</p> <ul style="list-style-type: none"> <li>a. wash hand basin taps installed for household use have a maximum water flow of 6 litres/min;</li> <li>b. showers have a maximum water flow of 8 litres/min;</li> <li>c. WCs, including suites, bowls and flushing cisterns, have a full flush volume of a maximum of 6 litres.</li> <li>d. Flushing urinals have a maximum full flush volume of 1 litre.</li> </ul> <p>The activity complies with the criteria set out in Appendix B to this Annex.</p>
(5) Pollution prevention and control	Except for residential building units, building components and materials used in the renovation comply with the criteria set out in Appendix C to this Annex.

(6) Protection and restoration of biodiversity and ecosystems	N/A.
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(\*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.’;

(12) **In Section 3.3.**, subsection ‘Do no significant harm (‘DNSH’), point (2) and point (5) are replaced by the following:

(2) Climate change adaptation	N/A
(5) Pollution prevention and control	N/A

;

;

(13) **In Section 3.4.**, subsection ‘Do no significant harm (‘DNSH’)’ is amended as follows:

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

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(2) Climate change adaptation	N/A
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’;

N/A’;

(2) in point (5) the first sentence is deleted.;

(14) **In Section 3.5.**, subsection ‘Technical screening criteria’ is amended as follows:

(a) in subsection ‘Substantial contribution to the transition to a circular economy’, the fifth paragraph is replaced by the following:

‘5. The operator of the activity uses electronic tools to describe the characteristics of the building as built, including the materials and components used, for the purpose of future maintenance, recovery, and reuse. The information is stored in a digital format and is made available to investors and clients on demand. In addition, the operator ensures the long-term preservation of this information beyond the useful life of the building by using the information managing systems provided by national tools, such as cadastre or public register.’;

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

(1) point (1) the first sentence replaced by the following:

‘The built asset is not dedicated to the extraction, storage or manufacture of fossil fuels.’;

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

(5) Pollution prevention and control	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. Where appropriate, given the sensitivity of the area affected, in particular in terms of the size of population and fauna affected, noise and vibrations from construction, use and maintenance of infrastructure are mitigated by acoustical planning introducing open trenches, wall barriers or other appropriate measures in compliance with Directive 2002/49/EC.
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’;

(3) in point 6 the section (a) is deleted.;

(15) **Section 4.1** is amended as follows:

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

‘The economic activities in this category could be associated with several NACE codes, in particular C26, C27, J58.29, K61, K62 and K63.1 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 the transition to a circular economy’ is amended as follows:

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

‘(a) providing identification, tracking and tracing of materials, products and assets through value chains in order to make accessible structured data (such as material content, substances, environmental information) required for lifecycle assessments or material declarations according to relevant standards, such as Commission Recommendation 2021/2279, and sharing of such data with value chain partners, consumers, and other economic actors in compliance with relevant standards regarding data modelling, interoperability, data privacy and data security.’;

(2) in point (4), point (a) is replaced by the following:

‘(a) supporting the life cycle assessment of products, equipment or infrastructure with software-implemented methods and algorithms according to relevant standards such as Commission Recommendation (EU) 2021/2279.’;

(a) in subsection ‘Do no significant harm (‘DNSH’)’, point 5 is amended as follows:

‘The equipment used to operate the software 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.’;

(16) **Section 5.1.** is replaced as follows:

‘5.1. Repair, maintenance, refurbishment and remanufacturing

Description of the activity

Repair (\*1), maintenance (\*2), refurbishment (\*3) and remanufacturing (\*4) of goods that have been used for their intended purpose before by a customer (physical person or legal person) or for demonstration or testing purposes.

The economic activity does not include replacement of consumables (\*5), such as lubricants for moving parts or batteries. Replacement of batteries other than portable batteries or portable batteries of general use (\*6), of toner cartridges or of printer ink is covered.

The economic activity relates to products that are manufactured by economic activities classified under the NACE codes C13 Manufacture of textiles, C14 Manufacture of wearing apparel, C15 Manufacture of leather and related products of other materials, C16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials, C17 Manufacture of paper and paper products, C22 Manufacture of rubber and plastic products, C23 Manufacture of other non-metallic mineral products, C25.1 Manufacture of structural metal products, C25.2 Manufacture of tanks, reservoirs and containers of metal, C25.6 Manufacture of cutlery, tools and general hardware, C25.9 Manufacture of other fabricated metal products, C26 Manufacture of computer, electronic and optical products, C27 Manufacture of electrical equipment, C28 Manufacture of machinery and equipment n.e.c., C29 Manufacture of motor vehicles, trailers and semi-trailers, C30.11 Building of civilian ships and floating structures, C30.12 Building of pleasure and sporting boats, C30.2 Manufacture of railway locomotives and rolling stock, C30.31 Manufacture of civilian air and spacecraft and related machinery, C30.9 Manufacture of transport equipment n.e.c., C31 Manufacture of furniture and C32 Other manufacturing.

The economic activities in this category have no dedicated NACE codes as referred to in the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

*Technical screening criteria*

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Substantial contribution to the transition to a circular economy

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1. The economic activity consists of extending the functional lifetime of products by repairing, refurbishing or remanufacturing products that have already been used for their intended purpose by a customer (physical person or legal person) or for demonstration or testing purposes in a manner that results in a material and meaningful continuation of use in relation to the typical remaining lifespan of comparable second-hand products.
  2. The economic activity implements a waste management plan that ensures that the product’s materials, particularly critical raw materials, and components that have not been reused in the same product are reused elsewhere, or, where reuse is not possible (due to damage, degradation or hazardous substances), are recycled, or, only where reuse and recycling is not viable, are disposed of in accordance with applicable Union and national legislation. For remanufacturing, the waste management plan is accessible to the public.
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Do no significant harm (‘DNSH’)

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(1) Climate change mitigation	The activity does not relate to products that are dedicated to extraction, storage, transport or manufacture of fossil fuels.
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	<p>Where the product is initially produced by the activities classified under NACE codes C29, vehicles, vessels, trains and wagons had not been exclusively designed for and have not been retrofitted for the exclusive transport of fossil fuels.</p> <p>Where product is initially produced by the activities classified under NACE codes C26 or C27, the product complies with Directive 2009/125/EC and the implementing regulations adopted under that Directive.</p>
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(5) Pollution prevention and control	<p>For remanufacturing, the activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Spare parts installed through repair, maintenance, refurbishment or remanufacturing comply with all relevant Union rules on the restriction of the use of hazardous substances, of generic nature or with specific relevance to that product category, such as Regulation (EC) No 1907/2006, Directive 2011/65/EU, and Directive (EU) 2017/2102 of the European Parliament and of the Council(*<sup>7</sup>).</p> <p>For repair or refurbishment activities, those requirements do not apply to the original components that have been retained in the product.</p> <p>For installations falling within the scope of Directive 2010/75/EU, 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 and ensures at the same time that no significant cross-media effects occur.</p> <p>Compliance can be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority. (*<sup>8</sup>).</p> <p>Where the product is initially produced by the activities classified under NACE codes C29, and is a vehicle, mobility component, system, separate technical unit, part or a spare part as defined in Regulation</p>

	(EU) 2018/858, it complies 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 the requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval set out in accordance with Regulation (EC) No. 715/2007 or their successors.
(6) Protection and restoration of biodiversity and ecosystems	N/A

(\*1) ‘Repair’ means one or more actions carried out to return a defective product or waste to a condition where it fulfils its intended purpose.

(\*2) ‘Maintenance’ means one or more actions carried out to keep a product in a condition where it is able to fulfil its intended purpose.

(\*3) ‘Refurbishment’ means actions carried out to test, and where necessary clean, maintain or repair a used or a discarded product, by a professional, in order to make a fully functional product to be used for a purpose that was originally intended, before making it available on the market. Refurbishment may also include improving the aesthetics of the good.

(\*4) ‘Remanufacturing’ means actions through which a new product is made from used products and components (which may have previously been discarded as waste). Remanufactured products undergo conformity assessment procedures as set out in Union harmonization legislation for new products placed on the Union market.

(\*5) Goods, components or materials that must be replaced regularly because they either wear out or are used up.

(\*6) ‘Portable battery’ means a battery that is sealed, weighs 5 kg or less, is not designed specifically for industrial use and is neither an electric vehicle battery, an LMT battery, nor an SLI battery. ‘Portable battery of general use’ means a portable battery, whether or not rechargeable, that is specifically designed to be interoperable and that has one of the following common formats 4,5 Volts (3R12), button cell, D, C, AA, AAA, AAAA, A23, 9 Volts (PP3).

(\*7) Directive (EU) 2017/2102 of the European Parliament and of the Council of 15 November 2017 amending Directive 2011/65/EU on the restriction of the use of certain hazardous substances in electrical and electronic equipment (OJ L 305, 21.11.2017, p. 8).

(\*8) 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 5.2.** is replaced as follows:

‘5.2. **Sale of spare parts** (\*<sup>1</sup>)

*Description of the activity*

The economic activity does not include replacement of consumables, such as printer ink, toner cartridges, lubricants for moving parts or batteries and maintenance. Replacement of batteries other than portable batteries or portable batteries of general use (\*<sup>2</sup>) and toner cartridges is covered.

The economic activity relates to spare parts that are used in products manufactured by economic activities classified under the NACE codes C25.1 Manufacture of structural metal products, C25.2 Manufacture of tanks, reservoirs and containers of metal, C25.6 Manufacture of cutlery, tools and general hardware, C25.9 Manufacture of other fabricated metal products, C26 Manufacture of computer, electronic and optical products, C27 Manufacture of electrical equipment, C28 Manufacture of machinery and equipment n.e.c, C29 Manufacture of motor vehicles, trailers and semi-trailers, C30.11 Building of civilian ships and floating structures, C30.12 Building of pleasure and sporting boats, C30.2 Manufacture of railway locomotives and rolling stock, C30.31 Manufacture of civilian air and spacecraft and related machinery and C30.9 Manufacture of transport equipment n.e.c., C31 Manufacture of furniture and C32 Other manufacturing.

The economic activities in this category could be associated with several NACE codes, in particular G46 and G47 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

*Technical screening criteria*

Substantial contribution to the transition to a circular economy

1. The economic activity consists of the sale of spare parts beyond legal obligations.
2. Each sold spare part is intended to replace, an existing part of a product, with the objective of restoring or upgrading the product’s functionality, including where the existing part is damaged, or has reached the end of its service life.
3. Where the economic activity involves delivery by postal service of packaged products to customers (physical person or legal person) including when the activity is operated as an e-commerce (\*<sup>3</sup>), the sales, grouped and transport primary and secondary packaging of the product is limited to what is necessary to ensure the protection, handling and delivery and complies with the requirements set out in Regulation (EU) 2025/40.

Do no significant harm (‘DNSH’)

(1) Climate change mitigation	<p>The activity develops a strategy to account for and reduce the GHG emissions arising from transport along the value chain, including shipping and returns, to the extent these are traceable.</p> <p>The spare products are not intended for products that are dedicated to extraction, storage, transport or manufacture of fossil fuels.</p> <p>Where the product is initially produced by the activities classified under NACE codes C29, vehicles, vessels, trains and wagons had not been exclusively designed for and have not been retrofitted for the exclusive</p>
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	<p>transport of fossil fuels.</p> <p>Where product is initially produced by the activities classified under NACE codes C26 or C27, the product complies with Directive 2009/125/EC and the implementing regulations adopted under that Directive.</p>
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(5) Pollution prevention and control	<p>Sold spare parts comply with all relevant EU rules on the restriction of the use of hazardous substances, of generic nature or with specific relevance to that product category, such as Regulation (EC) No 1907/2006, Directive 2011/65/EU, and Directive (EU) 2017/2102.</p> <p>Where the product is initially produced by the activities classified under NACE codes C29, and is a vehicle, mobility component, system, separate technical unit, part or a spare part as defined in Regulation (EU) 2018/858, it complies 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 the requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval set out in accordance with Regulation (EC) No. 715/2007 or their successors.</p>
(6) Protection and restoration of biodiversity and ecosystems	N/A

(\*1) ‘Spare part’ means a separate part of a product that can replace a part of a product with the same or similar function. The product cannot function as intended without that part of the product. The functionality of a product is restored or is upgraded when the part is replaced by a spare part in line with Directive 2011/65/EU. Spare parts may be used parts.

(\*2) ‘Portable battery’ means a battery that is sealed, weighs 5 kg or less, is not designed specifically for industrial use and is neither an electric vehicle battery, an LMT battery, nor an SLI battery. ‘Portable battery of general use’ means a portable battery, whether or not rechargeable, that is specifically designed to be interoperable and that has one of the

following common formats 4,5 Volts (3R12), button cell, D, C, AA, AAA, AAAA, A23, 9 Volts (PP3).

(\*3) ‘E-commerce’ can be defined generally as the sale or purchase of goods or services, whether between businesses, households, individuals or private organizations, through electronic transactions conducted via the internet or other computer-mediated (online communication) networks, see Eurostat Statistics Explained Glossary, available at <https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Category:Glossary.>’;

(18) Section 5.3. is replaced as follows:

### **‘5.3. Preparation for re-use of end-of-life products and product components**

#### *Description of the activity*

Preparation for re-use (\*<sup>1</sup>) of products and components at the end of life (\*<sup>2</sup>).

The economic activity does not include repair activities, which are performed during the product’s use stage.

The economic activity relates to products and their components manufactured by economic activities classified under the NACE codes C13 Manufacture of textiles, C14 Manufacture of wearing apparel, C15 Manufacture of leather and related products of other materials, C16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials, C17, Manufacture of paper and paper products, C18 Printing and reproduction of recorded media, C22 Manufacture of rubber and plastic products, C23 Manufacture of other non-metallic mineral products, C25.1 Manufacture of structural metal products, C25.2 Manufacture of tanks, reservoirs and containers of metal, C25.6 Manufacture of cutlery, tools and general hardware, C25.9 Manufacture of other fabricated metal products, C26 Manufacture of computer, electronic and optical products, C27 Manufacture of electrical equipment, C28 Manufacture of machinery and equipment n.e.c., C29 Manufacture of motor vehicles, trailers and semi-trailers, C30.11 Building of civilian ships and floating structures, C30.12 Building of pleasure and sporting boats, C30.2 Manufacture of railway locomotives and rolling stock, C30.31 Manufacture of civilian air and spacecraft and related machinery C30.9 Manufacture of transport equipment n.e.c., C31 Manufacture of furniture and C32 Other manufacturing

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.

#### *Technical screening criteria*

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Substantial contribution to the transition to a circular economy

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1. The activity prepares for re-use products or components of products that have become waste so that they can be re-used without any other pre-processing.
  2. The activity’s waste feedstock originates from separately collected and transported waste in source segregated or comingled fractions (\*<sup>3</sup>).
  3. The activity has implemented acceptance, safety and inspection procedures that comply with the following criteria:
    - (a) a procedure is in place to check the suitability for preparing for re-use or recycling, and that the activity implements a publicly available waste management
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plan, which ensures that discarded end-of-life products not suitable for preparing for re-use (due to damage, degradation or hazardous substances) are sent for recycling or, only where reuse and recycling is not viable, disposed of;

(b) the procedure which can be based on visual or manual external inspection against pre-determined criteria is suited to the category of discarded end-of-life products, which are prepared for re-use;

(c) proper training is provided and ensures that the re-use operators are qualified for the preparing for re-use activities of the discarded end-of-life products at stake.

4. The activity uses the tools and equipment suited for the preparation for re-use of discarded end-of-life products.

5. The activity has a system to report recovery rate and, where applicable, targets for preparing for re-use or recycling set out by Union or national legislation.

6. The output of the activity are products or components of products which are suitable for re-use without any other processing.

For the preparation for re-use of Waste from Electrical and Electronic Equipment (WEEE), the economic activity is permitted to treat waste and implements an environmental management system using the EU Eco-Management and Audit Scheme (EMAS) in accordance with Regulation (EC) 1221/2009 of the European Parliament and of the Council or equivalent.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The activity does not relate to products that are dedicated to extraction, storage, transport or manufacture of fossil fuels.</p> <p>Where the product is initially produced by the activities classified under NACE codes C29, vehicles, vessels, trains and wagons had not been exclusively designed for and have not been retrofitted for the exclusive transport of fossil fuels.</p> <p>Where product is initially produced by the activities classified under NACE codes C26 or C27, the product complies with Directive 2009/125/EC and the implementing regulations adopted under that Directive.</p>
(2) Climate change adaptation	<p>The activity complies with the criteria set out in Appendix A to this Annex.</p>
(3) Sustainable use and protection of water and marine	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p>

resources	
(5) Pollution prevention and control	<p>The activity implements safety procedures required to protect the health and safety of workers carrying out preparing for re-use operations. The activity does not introduce Appendix C substances as part of the preparation for re-use of products and components at the end of life.</p> <p>Where the product is initially produced by the activities classified under NACE codes C29, and is a vehicle, mobility component, system, separate technical unit, part or a spare part as defined in Regulation (EU) 2018/858, it complies 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 the requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval set out in accordance with Regulation (EC) No. 715/2007 or their successors.</p>
(6) Protection and restoration of biodiversity and ecosystems	N/A

(\*1) ‘Preparing for re-use’ means checking, cleaning or repairing recovering operations, by which products or components of products that have become waste are prepared so that they can be re-used without any other pre-processing. In contrast to ‘re-use’, which covers any operation by which products or components that are not waste are used again for the same purpose for which they were conceived, preparing for re-use therefore relates to a substance or object that has already become waste. A substance or object becomes ‘waste’ when the holder discards or intends or is required to discard it.

(\*2) A substance or object is at its end-of-life when it is waste as defined in Article 3, point (1), of Directive 2008/98/EC.

(\*3) Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC (OJ L 342, 22.12.2009, p. 1).’;

(19) Section 5.4. is replaced as follows:

#### ‘5.4. **Sale of second-hand goods**

##### *Description of the activity*

Sale of second-hand goods that have been used for their intended purpose before by a customer (physical person or legal person), or for demonstration or testing purposes, possibly after repair, refurbishment or remanufacturing.

The activity does not cover the re-sale of returned products.

The economic activity relates to products manufactured by economic activities classified under the NACE codes C13 Manufacture of textiles, C14 Manufacture of wearing apparel,

C15 Manufacture of leather and related products of other materials, C16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials, C17 Manufacture of paper and paper products, C18 Printing and reproduction of recorded media, C22 Manufacture of rubber and plastic products, C23, Manufacture of other non-metallic mineral products, C25.1 Manufacture of structural metal products, C25.2 Manufacture of tanks, reservoirs and containers of metal, C25.6 Manufacture of cutlery, tools and general hardware, C25.9 Manufacture of other fabricated metal products, C26 Manufacture of computer, electronic and optical products, C27 Manufacture of electrical equipment, C28 Manufacture of machinery and equipment n.e.c., C29 Manufacture of motor vehicles, trailers and semi-trailers, C30.11 Building of civilian ships and floating structures, C30.12 Building of pleasure and sporting boats, C30.2 Manufacture of railway locomotives and rolling stock, C30.31 Manufacture of civilian air and spacecraft and related machinery and C30.9 Manufacture of transport equipment n.e.c, C31 Manufacture of furniture, C32 Other manufacturing.

The economic activities in this category could be associated with several NACE codes, in particular G46 and G47 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

*Technical screening criteria*

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Substantial contribution to the transition to a circular economy

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1. The economic activity consists of selling a second-hand product that had been used for its intended purpose by a customer (physical person or legal person) or for demonstration or testing purposes, potentially after its prior cleaning, repair, refurbishment or remanufacturing.
  2. Where the product has been repaired, refurbished or remanufactured before reselling, the activity implements a waste management plan that ensures that the product’s materials and components that have not been reused in the same product, are reused elsewhere, or where reuse is not possible (for example due to damage, degradation or hazardous substances), are recycled, or, only where reuse and recycling are not viable, are disposed of. For remanufacturing, the waste management plan is accessible to the public.
  3. Where the economic activity involves delivery by postal service of packaged products to customers (physical person or legal person) including when the activity is operated as an e-commerce (\*1), the sales, grouped and transport primary and secondary packaging of the product is limited to what is necessary to ensure the protection, handling and delivery and complies with the requirements set out in Regulation (EU) 2025/40.
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Do no significant harm (‘DNSH’)

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(1) Climate change mitigation	<p>The activity develops a strategy to account for and reduce the GHG emissions arising from transport along the value chain, including shipping and returns, to the extent these are traceable.</p> <p>The sold products are not dedicated to extraction, storage, transport or manufacture of fossil fuels.</p>
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	<p>Where the sold product is initially produced by the activities classified under NACE codes C29, and is a vehicle, mobility component, system, separate technical unit, part or a spare part as defined in Regulation (EU) 2018/858, the following criteria apply:</p> <ul style="list-style-type: none"> <li>(a) vehicles of category M1 and N1 classified as light-duty vehicles comply with specific emissions limits of CO<sub>2</sub>, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631 of the European Parliament and of the Council (*<sup>2</sup>), lower than 50gCO<sub>2</sub>/km (low- and zero-emission light-duty vehicles);</li> <li>(b) vehicles of category L (*<sup>3</sup>) with tailpipe CO<sub>2</sub> emissions equal to 0g CO<sub>2e</sub>/km calculated in accordance with the emission test laid down in Regulation (EU) 168/2013 of the European Parliament and of the Council (*<sup>4</sup>).</li> <li>(c) vehicles of categories N2 and N3, and N1 classified as heavy-duty vehicles, with a technically permissible maximum laden mass not exceeding 7,5 tonnes that are ‘zero-emission heavy-duty vehicles’ as defined in Article 3, point (11), of Regulation (EU) 2019/1242.</li> <li>(d) vehicles of categories N2 and N3 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.</li> </ul> <p>The vehicles, vessels, trains and wagons had not been exclusively designed for and have not been retrofitted for the exclusive transport of pure fossil fuels.</p> <p>Where the product, initially produced by the activities classified under NACE codes C29, and being a vehicle, mobility component, system, separate technical unit, part or a spare part as defined in Regulation (EU) 2018/858, specific emissions of CO<sub>2</sub>, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631 are zero.</p> <p>Where product sold is initially produced by the activities classified under NACE codes C26 or C27, the product complies with Directive 2009/125/EC and the implementing regulations adopted under that Directive.</p>
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.

<p>(3) Sustainable use and protection of water and marine resources</p>	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p>
<p>(5) Pollution prevention and control</p>	<p>The sold products comply with all relevant EU rules on the restriction of the use of hazardous substances, of generic nature or with specific relevance to that product category, such as Regulation (EC) No 1907/2006, Directive 2011/65/EU, and Directive (EU) 2017/2102.</p> <p>Where the sold product is initially produced by the activities classified under NACE codes C29, and is a vehicle, mobility component, system, separate technical unit, part or a spare part as defined in Regulation (EU) 2018/858, it complies 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 the requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval set out in accordance with Regulation (EC) No. 715/2007, or with Regulation (EU) 2024/1257 or their successors where applicable. For road vehicles of categories M and N, 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 of the European Parliament and of the Council and as can be verified through the taxonomy filter from the European Product Registry for Energy Labelling (EPREL).</p> <p>This criterion applies to the phase where the relevant actor has the decision power for tyre mounting or replacement.</p> <p>Retreated tyres are exempted from complying with this requirement as long as they are not labelled under Regulation (EU) 2020/740 and do not figure in the EPREL database.</p> <p>Tyres comply with successors of Regulation (EC) No. 715/2007 and Regulation (EC) No 595/2009.</p>
<p>(6) Protection and restoration of biodiversity and ecosystems</p>	<p>N/A</p>

(\*1) ‘E-commerce’ can be defined generally as the sale or purchase of goods or services, whether between businesses, households, individuals or private organizations, through

electronic transactions conducted via the internet or other computer-mediated (online communication) networks, see Eurostat Statistics Explained Glossary, available at <https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Category:Glossary>.

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

(\*3) As defined in Article 4 of Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles (OJ L 60, 2.3.2013, p. 52).

(\*4) Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles (OJ L 60, 2.3.2013, p. 52).’;

(20) Section 5.5. is replaced as follows:

#### **‘5.5. Product-as-a-service and other circular use- and result-oriented service models**

##### *Description of the activity*

Providing customers (physical person or legal person) with access to products through service models, which are either use-oriented services, where the product is still central, but its ownership remains with the provider and the product is leased, shared, rented or pooled; or result-oriented, where the payment is pre-defined and the agreed result (i.e. pay per service unit) is delivered.

The economic activity covers products that are manufactured by economic activities classified under the NACE codes C13 Manufacture of textiles, C14 Manufacture of wearing apparel, C15 Manufacture of leather and related products of other materials, C16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials, C17 Manufacture of paper and paper products, C18 Printing and reproduction of recorded media, C22 Manufacture of rubber and plastic products, C23, Manufacture of other non-metallic mineral products, C25.1 Manufacture of structural metal products, C25.2 Manufacture of tanks, reservoirs and containers of metal, C25.6 Manufacture of cutlery, tools and general hardware, C25.9 Manufacture of other fabricated metal products, C26 Manufacture of computer, electronic and optical products, C27 Manufacture of electrical equipment, C28 Manufacture of machinery and equipment n.e.c., , C31 Manufacture of furniture and C32 Other manufacturing.

[For vehicle sharing services allowing multiple people not from the same household to use the same vehicle for short periods in proximity to their primary residence, paying for usage on a time/distance basis instead of ownership or long term or short term leasing, the economic activity covers products that are manufactured by economic activities classified under the NACE codes C29 Manufacture of motor vehicles, trailers and semi-trailers and C30.9 Manufacture of transport equipment n.e.c.] The activity does not cover occasional vehicle rentals at distance from the primary residence.

The economic activities in this category could be associated with several NACE codes, in particular G46, G47, and O.77 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

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Substantial contribution to the transition to a circular economy

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1. The activity provides the customer (physical or legal persons) with access to, and use of product(s), while ensuring that the ownership remains with the company providing this service, such as a manufacturer, specialist or retailer. The contractual terms and conditions ensure that all the following sub-criteria are met:

- (a) there is an obligation for the provider of the service to take back the used product at the end of the contractual agreement;
- (b) there is an obligation for the customer to give back the used product at the end of the contractual agreement;
- (c) the ownership of the product remains with the company providing the service or a third-party asset-owner who is in contractual arrangement with the service provider;
- (d) the provider of the service ensures maintenance of the product, including through repairs, servicing or spare parts, available for the service period;
- (e) the customer pays for access to and use of the product, or the result of access to and use of this product.

2. The activity leads to an extended lifespan or increased use intensity of the product in practice.

3. Where the economic activity involves delivery by postal service of packaged products to customers (physical person or legal person) including when the activity is operated as an e-commerce (\*<sup>1</sup>), the sales, grouped and transport primary and secondary packaging of the product is limited to what is necessary to ensure the protection, handling and delivery and complies with the requirements set out in Regulation (EU) 2025/40

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Do no significant harm ('DNSH')

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(1) Climate change mitigation	<p>The activity does not relate to products dedicated to extraction, storage, transport or manufacture of fossil fuels.</p> <p>The activity develops a strategy to account for and reduce the GHG emissions arising from the services upstream and downstream of the value chain, including:</p> <ul style="list-style-type: none"> <li>(a) intermediate products and raw materials;</li> <li>(b) transport along the value chain, including shipping and returns;</li> <li>(c) maintenance and operations, including laundry and cleaning;</li> <li>(d) end of life, including waste management.</li> </ul> <p>The products are not dedicated to extraction, storage, transport or</p>
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	<p>manufacture of fossil fuels.</p> <p>Where the product is initially produced by the activities classified under NACE codes C29, and is a vehicle, mobility component, system, separate technical unit, the following criteria apply:</p> <ul style="list-style-type: none"> <li>(a) vehicles of category M1 and N1 classified as light-duty vehicles comply with specific emissions limits of CO<sub>2</sub>, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631 of the European Parliament and of the Council, lower than 50gCO<sub>2</sub>/km (low- and zero-emission light-duty vehicles);</li> <li>(b) vehicles of category L with tailpipe CO<sub>2</sub> emissions equal to 0g CO<sub>2</sub>e/km calculated in accordance with the emission test laid down in Regulation (EU) 168/2013 of the European Parliament and of the Council;</li> <li>(c) vehicles of categories N2 and N3, and N1 classified as heavy-duty vehicles, not dedicated to transporting fossil fuels with a technically permissible maximum laden mass not exceeding 7,5 tonnes that are ‘zero-emission heavy-duty vehicles’ as defined in Article 3, point (11), of Regulation (EU) 2019/1242;</li> <li>(d) vehicles of categories 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.</li> </ul> <p>The vehicles, vessels, trains and wagons had not been exclusively designed for and have not been retrofitted for the exclusive transport of fossil fuels.</p> <p>Where the product is initially produced by the activities classified under NACE codes C29, and being a vehicle, mobility component, system, separate technical unit, part or a spare part as defined in Regulation (EU) 2018/858, specific emissions of CO<sub>2</sub>, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631 are zero.</p> <p>Where product is initially produced by the activities classified under NACE codes C26 or C27, the product complies with Directive 2009/125/EC and the implementing regulations adopted under that Directive.</p>
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.

<p>(3) Sustainable use and protection of water and marine resources</p>	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p>
<p>(5) Pollution prevention and control</p>	<p>The products comply with all relevant EU rules on the restriction of the use of hazardous substances, of generic nature or with specific relevance to that product category, such as Regulation (EC) No 1907/2006, Directive 2011/65/EU, and Directive (EU) 2017/2102.</p> <p>When the operator is the manufacturer, the activity complies with the criteria in Appendix C. In other cases, the activity does not introduce Appendix C substances as part of the preparation for re-use of products and components at the end of life.</p> <p>Where the product is initially produced by the activities classified under NACE codes C29, and is a vehicle, mobility component, system, separate technical unit, part or a spare part as defined in Regulation (EU) 2018/858, it complies 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 the requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval set out in accordance with Regulation (EC) No. 715/2007 or their successors. For road vehicles of categories M and N, tyres, except retreated 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 two highest two populated classes as set out in Regulation (EU) 2020/740 of the European Parliament and of the Council and as can be verified through the taxonomy filter from the European Product Registry for Energy Labelling (EPREL), where applicable.</p> <p>Retreated tyres are exempted from complying with this requirement as long as they are not labelled under Regulation (EU) 2020/740 and do not figure in the EPREL database.</p> <p>Tyres comply with successors of Regulation (EC) No. 715/2007 and Regulation (EC) No 595/2009.</p>
<p>(6) Protection and restoration of biodiversity and ecosystems</p>	<p>N/A</p>

(\*1) ‘E-commerce’ can be defined generally as the sale or purchase of goods or services, whether between businesses, households, individuals or private organizations, through electronic transactions conducted via the internet or other computer-mediated (online communication) networks, see Eurostat Statistics Explained Glossary, available at <https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Category:Glossary.>’;

(21) Section 5.6. is replaced as follows:

#### **‘5.6. Marketplace for the trade of second-hand goods for reuse**

##### *Description of the activity*

Development and operation of marketplaces (\*1) and classifieds (\*2) for the trade (sale or exchange) of second-hand products, materials or components for reuse, where the marketplaces and classifieds act as an intermediary to match buyers seeking a service or product with sellers or providers of those products or services.

The economic activity covers marketplaces and classifieds supporting B2B, B2C and Customer to Customer (C2C) sales. The activity covers services such as buyer-seller linking, payment or delivery service.

The economic activity does not include the wholesale or retail trade of second-hand goods.

The economic activity relates to products that are manufactured by economic activities classified under the NACE codes C10 Manufacture of food products, C11 Manufacture of beverages, C13 Manufacture of textiles, C14 Manufacture of wearing apparel, C15 Manufacture of leather and related products of other materials, C16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials, C17 Manufacture of paper and paper products, C18 Printing and reproduction of recorded media, C22 Manufacture of rubber and plastic products, C23, Manufacture of other non-metallic mineral products, C24 Manufacture of basic metals, C25.1 Manufacture of structural metal products, C25.2 Manufacture of tanks, reservoirs and containers of metal, C25.6 Manufacture of cutlery, tools and general hardware, C25.9 Manufacture of other fabricated metal products, C26 Manufacture of computer, electronic and optical products, C27 Manufacture of electrical equipment, C28 Manufacture of machinery and equipment n.e.c., C31 Manufacture of furniture and C32 Other manufacturing.

The economic activities in this category could be associated with several NACE codes, in particular J58.29, K61, K62 and K63.1 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

##### *Technical screening criteria*

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Substantial contribution to the transition to a circular economy

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1. The economic activity consists of developing and operating marketplaces or classifieds to support the sale or reuse of second-hand products, components or materials.

The activity enables the trade (sale or exchange) for reuse of second-hand goods as specified in the activity description that have already been used for their intended purpose before by a consumer or an organisation, with or without repair.

2. Where servers and data storage products are being used:

(a) the equipment used comply with the requirements for servers and data storage

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products set out in accordance with Directive 2009/125/EC;

- (b) the equipment used does not contain the restricted substances listed in Annex II to Directive 2011/65/EU, except where the concentration values by weight in homogeneous materials do not exceed those listed in that Annex;
- (c) a waste management plan is in place to favour reuse as a priority and recycling at the end of life of electrical and electronic equipment, such as contractual agreements with recycling partners;
- (d) at its end of life, 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.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>Where data centres are being used and operated, the activity complies with one of the following criteria:</p> <ul style="list-style-type: none"><li>(a) the activity has proved Level 3 of Maturity Model for Energy Management and Environmental Sustainability related to relevant good practices for Climate Change Mitigation according to CENELEC CLC/TS 50600-5-1 standard. The implementation of these good practices is verified by an independent third-party and audited at least every three years.</li><li>(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 (*<sup>3</sup>).</li><li>(c) the activity rates is at least in the [fourth] class for Power Usage Effectiveness (PUE) and in at least the [fourth] class for Water Usage Effectiveness (WUE), according to its 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] - cross reference to the legislation. label acquired through the rating scheme for data centres in accordance with Directive 2023/1791, Delegated Regulation 2024/1364 and Delegated Regulation 2026/[xxx - cross reference to the legislation].</li></ul> <p>The product sold are not dedicated to extraction, storage, transport or manufacture of fossil fuels.</p>
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.

(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

(\*1) ‘Marketplaces’ are platforms that connect buyers and sellers and facilitate transaction via technology enablement or services, such as payment gateway or logistics services.

(\*2) ‘Classifieds’ are platforms that connect buyers and sellers

(\*3) 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>).’;

(22) in Appendix A, ‘Generic criteria for DNSH to climate change adaptation’, Subsection ‘I. Criteria’ is replaced by the following:

#### ‘I. Criteria

##### 1. Screening

The activity was screened to identify whether any of the climate-related hazards from the list in Section II of this Appendix may significantly impact the performance of the economic activity during its expected lifetime<sup>(\*1)</sup>.

##### 2. Climate Risk Assessment

Only where the screening referred to in point 1 revealed a potential significant impact of those hazards on the activity, the climate risk for the relevant hazards was assessed to confirm or dismiss the significance of the risk on the activity, taking into account the scale and lifetime of the activity, and the severity and likelihood of the risk materialising.

The climate risk was assessed by using climatic weather data from observation or reanalysis and climate projections<sup>(\*2)</sup> across the existing range of future scenarios<sup>(\*3)</sup> consistent with the expected lifetime of the activity<sup>(\*4)</sup>. If the expected lifespan of the activity is equal to or less than 10 years, climate projections are only used where available and actionable.

##### 3. Adaptation Plan

Possible adaptation solutions to the identified significant risks were assessed and explained in an adaptation plan, taking into consideration the availability of solutions and technologies and their costs and benefits.

To the best knowledge available, selected adaptation solutions do not increase the foreseeable risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere, are not inconsistent with local, sectoral, regional or national adaptation strategies and plans, and consider the use of nature-based solutions<sup>(\*5)</sup> or blue or green infrastructure<sup>(\*6)</sup> to the extent possible.

#### 4. Implementation

For new activities and existing activities using newly-built physical assets, the selected adaptation solutions are integrated at the time of design and construction and implemented at the start of operations<sup>(\*7)</sup>.

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(\*1) For example using relevant tools of EU origin, such as the Climate Hazard Screening tool co-developed by EIB and ECMWF under the Copernicus programme. [Available as of October 2026]

(\*2) The observations, reanalysis and climate projections stem from an authoritative source or data provider, including National Meteorological and Hydrological Services, National Climate Services or the European Centre for Medium-Range Weather Forecasts (ECMWF).

(\*3) Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5. and, where available, reference trajectories recommended or required by the relevant authorities.

(\*4) The methodology interpreting the data is to be based on best practices and available guidance, including those stemming from Union or national guidance or scientific peer-reviewed publications.

(\*5) Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. (version of 4.6.2021: <https://ec.europa.eu/research/environment/index.cfm?pg=nbs>).

(\*6) Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions of 6 May 2013: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

(\*7) A financial institution that has screened an activity and then signs a financing contract with the economic operator of that activity, may consider the financing provided under that contract as aligned with the DNSH to adaptation criteria if the signed contract includes a legally binding contractual condition for the operator to meet the DNSH to adaptation criteria set out in this appendix before the operator starts a financed economic activity.’;

(23) 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

(\*<sup>1</sup>) 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 (\*<sup>2</sup>).

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 (\*<sup>3</sup>), 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 (\*<sup>4</sup>).

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(\*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.’;

(24) 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 mobilisation, as an unavoidable consequence of the activity, of naturally occurring substances, including trace elements present in raw materials, soil or water, is not considered pollution caused by the activity, provided that such mobilisation does not result in releases exceeding natural background levels and that the substances are managed and returned 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, ELI: <http://data.europa.eu/eli/reg/2019/1021/oj>).

(\*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, ELI: <http://data.europa.eu/eli/reg/2017/852/oj>).

(\*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 (OJ L, 2024/590, 20.2.2024, ELI: <http://data.europa.eu/eli/reg/2024/590/oj>).

(\*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, ELI: <http://data.europa.eu/eli/reg/2006/1907/oj>).';

(25) 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 (\*<sup>1</sup>), an Environmental Impact Assessment (EIA) has been carried out. For activities or projects listed in Annex II to Directive 2011/92/EU, a screening in accordance with Article 4(2) of that Directive has been carried out and where this screening concludes that an EIA is necessary for the activity, an EIA has been carried out (\*<sup>2</sup>). Where an EIA has been carried out, the required mitigation and compensation measures for protecting the environment have been implemented (\*<sup>3</sup>).

2. For sites/operations likely to have a significant negative impact on biodiversity-sensitive areas (including the Natura 2000 network of protected areas in the EU, or UNESCO World Heritage sites and Key Biodiversity Areas, as well as Critical Habitats and nationally conserved or protected areas in third countries), an assessment, where required (\*<sup>4</sup>), has been

conducted and based on its conclusions the necessary mitigation measures (\*<sup>5</sup>) have been implemented. Activities that require compensatory measures to offset significant negative impacts on habitats or species identified in the assessment (\*<sup>6</sup>) do not comply with Appendix D (\*<sup>7</sup>).

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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).

(\*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 listed in Annex I or II to Directive 2011/92/EU was initiated before that Directive became applicable (including case 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 to the European Union), 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”.