



Brussels, **XXX**
[...] (2026) **XXX** draft

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

of **XXX**

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

This draft has not been adopted or endorsed by the European Commission. Any views expressed are the preliminary views of the Commission services and may not in any circumstances be regarded as stating an official position of the Commission.

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

1.1. General background and objective

Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment ('Taxonomy Regulation')¹ created a unified EU classification system for environmentally sustainable economic activities, referred to as Taxonomy-aligned activities. The Regulation aims to provide a common reference point for investors, undertakings and public authorities, thereby improving transparency, reducing fragmentation in sustainability-related disclosures and supporting the redirection of capital towards sustainable investments.

In June 2021, the Commission adopted the EU Taxonomy Climate Delegated Act ('Climate Delegated Act')² to implement the Taxonomy Regulation with respect to economic activities contributing substantially to the climate change mitigation and climate change adaptation objectives. In March 2022, the Climate Delegated Act was amended to include criteria for certain energy activities in the fossil, gas and nuclear energy sectors³. In June 2023, the Commission adopted the EU Taxonomy Environmental Delegated Act ('Environmental Delegated Act') for the remaining environmental objectives⁴ and further amended the Climate Delegated Act by adding criteria for new activities in the manufacturing and transport sectors⁵.

Together, the Climate Delegated Act and the Environmental Delegated Act set out the technical screening criteria used to determine the conditions under which an economic activity qualifies as making a substantial contribution to one or more of the environmental objectives listed in Article 9 of the Taxonomy Regulation, as well as the technical screening criteria for assessing whether that economic activity does not cause significant harm to any of the other environmental objectives ('Do No Significant Harm').

¹ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).

² Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1).

³ Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities (OJ L 188, 15.7.2022, p. 1).

⁴ Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities (OJ L 2023/2486, 21.11.2023).

⁵ Commission Delegated Regulation (EU) 2023/2485 of 27 June 2023 amending Delegated Regulation (EU) 2021/2139 establishing additional technical screening criteria for determining the conditions under which certain economic activities qualify as contributing substantially to climate change mitigation or climate change adaptation and for determining whether those activities cause no significant harm to any of the other environmental objectives (OJ L, 2023/2485, 21.11.2023).

In July 2021, the Commission adopted a further Delegated Act specifying the disclosure obligations of undertakings under Article 8 of the Taxonomy Regulation with respect to the share of their activities that are Taxonomy-eligible and Taxonomy-aligned ('Disclosures Delegated Act')⁶. That Delegated Act was subsequently amended in March 2022 to introduce enhanced transparency requirements for economic activities in fossil gas and nuclear energy sectors, and in June 2023 to adapt the disclosure requirements, where appropriate, to economic activities covered in the Environmental Delegated Act.

In July 2025, as part of the Omnibus Sustainability Package, the Commission adopted an additional Delegated Act to simplify Taxonomy-related disclosures and certain Do No Significant Harm criteria relating to the use of chemicals.

Against this background, the present Delegated Act amends the Environmental Delegated Act and, together with the Delegated Act amending the Climate Delegated Act, forms part of a broader review of the technical screening criteria adopted to date. The review draws on implementation experience, feedback from stakeholders, scientific evidence and developments in Union law and policy since the adoption of the existing Delegated Acts. Its objective is not to revisit the policy choices underpinning the Taxonomy Regulation, but to ensure that the technical screening criteria remain clear, coherent and workable in practice, while preserving their environmental integrity.

In particular, the review targets simplification of the criteria where experience has shown that requirements are overly complex, duplicative or difficult to apply consistently. This includes clarifying provisions, streamlining assessment steps and improving the internal consistency of the criteria across environmental objectives and sectors, without reducing the level of environmental ambition.

This Delegated Act focuses on targeted adjustments that can be addressed on the basis of existing evidence and implementation experience. The inclusion of new economic activities, as well as more substantial revisions to the technical screening criteria that require further technical analysis or policy consideration, will be addressed in subsequent initiatives.

1.2. Legal background

This Delegated Act is based on the empowerments set out in Articles 12(2), 13(2), 14(2) and 15(2) of the Taxonomy Regulation. The technical screening criteria are set in accordance with the requirements of Article 19 of that Regulation.

In accordance with Article 31 of the Interinstitutional Agreement of 13 April 2016 on Better Law-Making⁷, this Delegated Act combines four interrelated empowerments of the Taxonomy Regulation in a single act. These are the empowerments laid down in Articles 12(2), 13(2), 14(2) and 15(2) related to the technical screening criteria for the sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control and protection, and restoration of biodiversity and ecosystems respectively.

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

⁷ Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making (OJ L 123, 12.5.2016, p. 1).

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

This Delegated Act builds on an extensive consultation process carried out in particular between September and December 2025, aimed at gathering practical feedback on the implementation of the existing technical screening criteria and informing their targeted review.

Stakeholder input was collected through several channels.

The Stakeholder Request Mechanism, launched in October 2023, gives stakeholders the opportunity to propose changes to existing activities as well as suggest new activities. Via this mechanism [xxx] requests were submitted and analysed in relation to this review. The call for evidence published in November 2025, which resulted in 431 submissions., and the Stakeholder Request Mechanism, with a particular focus on requests to review existing activities. The recommendations developed by the Platform on Sustainable Finance under its second mandate , were also taken into account, together with feedback received during the consultation of those recommendations. In addition, the Commission gathered feedback from Member States through several meetings of the Member States Expert Group.

In parallel, the Commission organised eleven reality check meetings, held both online and in person, covering a wide range of sectors and cross-cutting issues. The meetings, which took place between 25 September and 11 December, addressed, notably, transport, information and communication technologies, forestry and environmental protection, low-carbon activities, construction and real estate, water and waste, services, energy, transitional activities, plastic packaging, pharmaceutical activities and generic technical appendices. The discussions were highly technical and provided detailed insights into the challenges encountered when applying the criteria in practice.

Stakeholders welcomed the opportunity to explain implementation challenges, but many found it difficult to translate them into precise, evidence-based proposals. While some industry representatives submitted detailed and substantiated inputs, the quality and robustness of evidence remained uneven, complicating the assessment of certain requests.

Consultation of the PSF and MSEG on the draft delegated act

Publication for feedback

3. ASSESSMENT OF IMPACTS

The Commission carried out an assessment of impacts of the Delegated Act. This assessment did not take the form of a formal impact assessment, as the Delegated Act does not introduce new policy objectives but rather implement and refines policy choices already made in the Taxonomy Regulation and, to a large extent, in the Climate Delegated Act. The Taxonomy Regulation was subject to an impact assessment⁸ that provided an assessment of the economic, social and environmental impacts of reporting under the EU Taxonomy. In

⁸ Commission Staff Working Document Impact Assessment Accompanying the document Proposal for a Regulation of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment and Proposal for a Regulation of the European Parliament and of the Council on disclosures relating to sustainable investments and sustainability risks and amending Directive (EU) 2016/2341 and Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2016/1011 on low carbon benchmarks and positive carbon impact benchmarks, SWD/2018/264 final.

addition, the Climate Delegated Act was accompanied by a proportionate impact assessment⁹ that set out the general approaches used to define technical screening criteria. Those assessments remain relevant, as this Delegated Act refines existing criteria within the same policy framework without materially altering the nature or scale of the impacts..

This Delegated Act is supported by an analytical Staff Working Document¹⁰ which:

- describes the context and purpose for the review of the technical screening criteria;
- explains the approach used to specify and review the specific technical screening criteria, including their practical application;
- explains divergences from, or additions to, the recommendations of the Platform on Sustainable Finance (PSF);
- summarises the expected benefits and costs of this initiative, including, with particular attention to administrative costs; and
- describes how this initiative will be monitored and evaluated.

The Commission assessed, the consistency of this Delegated Act with the climate-neutrality objective set out in Article 2(1) of Regulation (EU) 2021/1119 of the European Parliament and of the Council¹¹ and with the objective of ensuring progress on adaptation as referred to in Article 5 of that Regulation.

In accordance with Article 17 of the Taxonomy Regulation, when developing the initial technical screening criteria, the Commission calibrated them to ensure that economic activities making a substantial contribution to one of the environmental objectives do not cause significant harm (DNSH) to climate change mitigation. For each economic activity, the potential for significant greenhouse gas (GHG) emissions was assessed. Where such a potential exists, the DNSH criteria for mitigation were developed. Where the risk of high GHG emissions is low, no criteria were proposed. Wherever possible and appropriate, these DNSH criteria for mitigation refer to compliance with minimum requirements set out in Union law. Where Union legislation does not establish specific minimum levels of environmental performance, quantitative metrics drawn from existing legal instrument were used, including data from installations covered by EU Emission Trading System (ETS). The criteria can be both quantitative, such as GHG emissions thresholds, and qualitative, such as requirements to have methane leakage monitoring plans. This amending Delegated Act adjusted certain of those criteria to reflect technological and policy development and improve their usability. It did not introduce significant changes to the GHG emissions thresholds or other criteria concerning activities with a risk of high GHG emissions, ensuring that compliance with Article 17 of the Taxonomy Regulation is maintained.

When developing the initial technical screening criteria, the Commission similarly ensured that economic activities making a substantial contribution to one of the environmental

⁹ Commission Staff Working Document Impact Assessment Report Accompanying the document Commission Delegated Regulation (EU) .../... supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives, SWD/2021/0152 final.

¹⁰ [Placeholder for a reference to the SWD number.]

¹¹ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

objectives do not cause significant harm to climate change adaptation. The DNSH criteria for adaptation set out a process-based requirement that is applicable across all economic activities, requiring that the activity is assessed for its potential exposure to climate-related risks and that, where necessary, adaptation measures are assessed and put in place to mitigate this exposure. The amendments introduced in this Delegated Act preserve this approach and are consistent with the adaptation objectives set out in Article 5 the European Climate Law, aiming to improve adaptation to climate change. The amendments restructure the generic criteria DNSH to climate change adaptation, aiming to enhance usability by rearranging the criteria presentation and clarifying requirements, thereby aligning more closely with recognised best practices in risk assessment and adaptation planning cycles, while maintaining the core content and principles.

4. LEGAL ELEMENTS OF THE DELEGATED ACT

The right to adopt delegated acts is provided for under Articles 12(2), 13(2), 14(2) and 15(2) of the Taxonomy Regulation.

Article 1 lays down the amendments to Delegated Regulation (EU) 2023/2486.

Article 2 lays down the rules on the entry into force and the date of application of this Regulation.

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

of **XXX**

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

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088¹², and in particular Articles 12(2), 13(2), 14(2) and 15(2) thereof,

Whereas:

- (1) Regulation (EU) 2020/852 establishes the general framework for determining whether an economic activity qualifies as environmentally sustainable, which is necessary to determine the degree to which an investment is environmentally sustainable. That Regulation is supplemented by, inter alia, Commission Delegated Regulation (EU) 2023/2486¹³, which establishes the technical screening criteria for determining the conditions under which a specific economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives referred to in Article 9 of Regulation (EU) 2020/852.
- (2) Non-financial undertakings started reporting their alignment with Regulation (EU) 2020/852 and Delegated Regulation (EU) 2023/2486 ('Taxonomy') as of 1 January 2025 and financial undertakings as of 1 January 2026.
- (3) Despite an increasing uptake of the Taxonomy, the feedback from reporting undertakings revealed significant difficulties in assessing and proving compliance with the technical screening criteria and in preparing the related disclosures, which were considered as overly detailed. Those difficulties resulted in undue administrative burden for reporting undertakings.
- (4) Article 8 of Regulation (EU) 2020/852, requires undertakings that are obliged to publish sustainability information pursuant to Article 19a or Article 29a of Directive

¹² OJ L 198, 22.6.2020, p. 13, ELI: <http://data.europa.eu/eli/reg/2020/852/oj>.

¹³ Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities (OJ L, 2023/2486, 21.11.2023, p. 1, ELI: http://data.europa.eu/eli/reg_del/2023/2486/oj).

2013/34/EU of the European Parliament and of the Council¹⁴ to include in their non-financial statement or consolidated non-financial statement information on how and to what extent their activities are associated with economic activities that qualify as environmentally sustainable. To reduce the reporting burden and ensure a more proportionate approach to sustainability reporting, Directive (EU) 2026/470 of the European Parliament and of the Council¹⁵ amended Directive 2013/34/EU to reduce the scope of the obligation to publish sustainability information to undertakings with a net turnover exceeding EUR 450 000 000 and an average of more than 1 000 employees during the financial year. That amendment results in a reduced number of undertakings which are required to disclose information on how and to what extent their activities are associated with economic activities that qualify as environmentally sustainable.

- (5) To further reduce undue burden on non-financial and financial undertakings required to publish Taxonomy related disclosures, Commission Delegated Regulation (EU) 2026/73¹⁶ amended Delegated Regulation (EU) 2023/2486 to simplify certain technical screening criteria for determining whether economic activities cause no significant harm to the objective of pollution prevention and control regarding the use and presence of chemicals, as assessing compliance with those requirements poses a particular burden to undertakings due to their complexity.
- (6) Article 19(5) of Regulation (EU) 2020/852 requires the Commission to regularly review the Taxonomy technical screening criteria, and where appropriate, amend the criteria specified in delegated acts in line with scientific and technological developments. In accordance with that provision, before amending or replacing those criteria, the Commission is required to assess the implementation of those criteria, taking into account the outcome of their application by financial market participants and their impact on capital markets, including on the channelling of investment into environmentally sustainable economic activities.
- (7) The feedback gathered by the Commission revealed significant difficulties that non-financial and financial undertakings encountered while applying the technical screening criteria, in particular the criteria for determining whether an economic activity causes no significant harm to any of the environmental objectives. Undertakings reported, in particular about difficulties in gathering necessary documentation to assess and prove compliance with the requirements and called for closer alignment with applicable Union law.

¹⁴ Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19, ELI: <http://data.europa.eu/eli/dir/2013/34/oj>).

¹⁵ Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements (OJ L, 2026/470, 26.2.2026, ELI: <http://data.europa.eu/eli/dir/2026/470/oj>).

¹⁶ Commission Delegated Regulation (EU) 2026/73 of 4 July 2025 amending Delegated Regulation (EU) 2021/2178 as regards the simplification of the content and presentation of information to be disclosed concerning environmentally sustainable activities and Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 as regards simplification of certain technical screening criteria for determining whether economic activities cause no significant harm to environmental objectives (OJ L, 2026/73, 8.1.2026, ELI: http://data.europa.eu/eli/reg_del/2026/73/oj).

- (8) As compliance with all the technical screening criteria laid down for a specific activity in Delegated Regulation (EU) 2023/2486 is a necessary condition of that economic activity to be considered environmentally sustainable, undertakings that were not able to show proof of fulfilling all the criteria due to their complexity were reporting significantly lower levels of environmentally sustainable economic activities, despite having taken significant steps to align with the Taxonomy.
- (9) To facilitate their consistent application, to reduce unnecessary administrative burden, and to ensure better alignment with existing Union legislation, while maintaining a high level of environmental integrity, the technical screening criteria for determining under which conditions an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources should be revised.
- (10) The technical screening criteria for determining under which conditions an economic activity qualifies as contributing substantially to the transition to a circular economy should ensure that the activities promote ambitious circularity and resource efficiency objectives, while being easy to use for undertakings.
- (11) To ensure closer alignment with the Union's circular economy objectives and to reflect recent regulatory developments, in particular Regulation (EU) 2025/40 of the European Parliament and of the Council¹⁷, to reflect the objectives of the Union Bioeconomy Strategy¹⁸ on increasing the content of sustainable renewable feedstocks and to further incentivise reusability over single-use and to facilitate the demonstration of compliance while maintaining high environmental standards, the technical screening criteria for manufacturing of plastic packaging should be reviewed.
- (12) To improve their usability and to reflect the Union's most recent legislation, in particular the requirements set out in Regulation (EU) 2024/1781 of the European Parliament and of the Council¹⁹ regarding the durability, reparability, and recyclability of electronic products, and to further specify design requirements and restrictions regarding presence of hazardous substances, the technical screening criteria for the manufacture of electrical and electronic equipment should be reviewed.
- (13) To reflect new Union legislation, and in particular Directive (EU) 2024/3019 of the European Parliament and of the Council²⁰, and to appropriately reflect the latest technological developments and scientific evidence, especially for the waste sector, the technical screening criteria for the water, sewerage, waste and remediation activities should be reviewed. The description of the water supply and waste water treatment and collection activities should be harmonised to improve consistency and facilitate compliance by economic operators. The activity of recovery of bio-waste by

¹⁷ Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC (OJ L, 2025/40, 22.1.2025, ELI: <http://data.europa.eu/eli/reg/2025/40/oj>).

¹⁸ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A Strategic Framework for a Competitive and Sustainable EU Bioeconomy, COM/2025/960 final.

¹⁹ Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of ecodesign requirements for sustainable products, amending Directive (EU) 2020/1828 and Regulation (EU) 2023/1542 and repealing Directive 2009/125/EC (OJ L, 2024/1781, 28.6.2024, OJ L, 2024/1781, 28.6.2024, ELI: <http://data.europa.eu/eli/reg/2024/1781/oj>).

²⁰ Directive (EU) 2024/3019 of the European Parliament and of the Council of 27 November 2024 concerning urban wastewater treatment (recast) (OJ L, 2024/3019, 12.12.2024).

anaerobic digestion or composting should be updated to allow for the production of chemicals other than biogas and the recovery of phosphorus as a result of the process.

- (14) Feedback from reporting undertakings on the implementation of the technical screening criteria for construction and real estate activities has demonstrated that the threshold for gypsum is too challenging to reach in practice. That threshold should therefore be lowered.
- (15) To ensure closer alignment with the Union's evolving legislative framework, and in particular with Regulation (EU) 2024/1781, it is necessary to review the technical screening criteria for services activities. More in particular, to encourage the take up of circular business models in a larger range of economic sectors, the descriptions of activities should be reviewed to ensure that those services can cover a broader range of products. Clarification of key concepts should also be provided across the activity descriptions and criteria. The criteria relating to packaging should be reviewed to bring them in line with the requirements of Regulation (EU) 2025/40. The criteria for 'do no significant harm' should be streamlined to better reflect the operation of circular economy service models and criteria more suitable for manufacturing activities or energy generation activities should be removed. At the same time in view of the inclusion of further categories of products in activity descriptions additional specific safeguards should be included as part of those 'do no significant harm' criteria.
- (16) Technical screening criteria for activities relating to the manufacture of active pharmaceutical ingredients and medicinal products contributing substantially to pollution prevention and control do currently not take into account the specificities and constraints of the sector. Reporting undertakings highlighted that core requirements of substantial contribution criteria regarding biodegradability, metabolite testing, and substitution statements conflict with the requirements relating to the quality and medicinal efficacy of medicinal products and should therefore be deleted. Removing those requirements from the substantial contribution criteria would result in criteria that would reflect existing industry practices, failing to meet the standard for substantial contribution required by Regulation (EU) 2020/852. The technical screening criteria for pharmaceutical activities should therefore be withdrawn to avoid undue burdens for undertakings while also avoiding compromising high sustainability standards.
- (17) The technical screening criteria for determining whether the economic activities that contribute substantially to climate change mitigation or climate change adaptation cause no significant harm to any of the other environmental objectives should ensure that the contribution to one of the environmental objectives from an economic activity is not outweighed by significant damage to other environmental objectives caused by that activity. While the 'do no significant harm' criteria play an important role in ensuring the environmental integrity of the classification of environmentally sustainable activities, those criteria should also be easy to use, by setting out clear requirements building upon the relevant requirements of existing Union law. For that reasons, the technical screening criteria for ensuring that activities do not cause significant harm to climate change mitigation should be revised to, where appropriate, build more directly on relevant requirements set out in existing Union law. For the same reasons, the technical screening criteria for ensuring that activities do not cause significant harm to climate change adaptation should be simplified, the concepts specified and references to the latest scientific data and tools updated. These changes should furthermore clarify the distinction between the do no significant harm and substantial contribution thresholds for the objective of climate change adaptation.

- (18) To facilitate the demonstration of compliance with the technical screening criteria for ensuring that activities do not cause significant harm to sustainable use and protection of water and marine resources, it is necessary to explicitly set out options to demonstrate compliance with the requirements of Directive 2000/60/EC and Directive 2008/56/EC. In addition to an Environmental Impact Assessment (EIA) conducted under Directive 2011/92/EU of the European Parliament and of the Council²¹, options for demonstrating compliance should include valid and up-to-date environmental permits covering water-related aspects, and alternative available evidence, such as registrations and notifications of the activity to competent authorities.
- (19) The technical screening criteria for ensuring that activities do not cause significant harm to transition to a circular economy should be adjusted to provide for more clarity as to the means of demonstrating compliance, and to align the concepts used with the most recent Union legislation in this area, including Regulation (EU) 2024/1781.
- (20) The technical screening criteria for ensuring that activities do not cause significant harm to pollution prevention and control were amended by Regulation (EU) 2026/73 to specify the application of certain exemptions based on Union law that are referenced in those criteria and remove the requirements relating to substances that meet the criteria laid down in Regulation (EC) No 1272/2008 of the European Parliament and of the Council²² for one of the hazard classes or hazard categories referred to in Article 57 of Regulation (EC) No 1907/2006 of the European Parliament and of the Council²³. To further improve consistency with Union chemicals legislation and to address persisting practical implementation challenges relating to assessing and demonstrating compliance with those criteria, they should be further revised. Substantial input from reporting undertakings identified the need to improve usability, specify the requirements, the scope of substances covered and applicable exemptions to ensure that the criteria are proportionate and easy to apply. It is also necessary to align the requirement set out in the technical screening criteria with the specific restrictions, conditions and exemptions relating to the use of chemicals already established under Union law, and in particular Regulation (EC) No 1907/2006, Directive 2011/65/EU of the European Parliament and of the Council²⁴, Regulation (EU) 2017/852 of the European Parliament and of the Council²⁵, Regulation (EU)

²¹ 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 (codification) (OJ L 26, 28.1.2012, p. 1, ELI: <http://data.europa.eu/eli/dir/2011/92/oj>).

²² Regulation (EC) No 1272/2008 of the European Parliament and of 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>).

²³ 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>).

²⁴ 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>).

²⁵ 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>).

2019/1021 of the European Parliament and of the Council²⁶, and Regulation (EU) 2024/590 of the European Parliament and of the Council²⁷. The criteria relating to identified in accordance with Regulation (EC) No 1907/2006 as substances of very high concern meeting specific hazard criteria should be revised by aligning requirements more closely with the assessment mechanisms of Regulation (EC) No 1907/2006 and risk management options in other pieces of chemicals, products and waste legislation. Furthermore, the requirement to comply with these criteria should be removed for certain activities where the operator does not have appropriate information on the use of those chemicals, such as transport or services activities.

- (21) To enhance the usability of the technical screening criteria for ensuring that activities do not cause significant harm to protection and restoration of biodiversity and ecosystems, those criteria should be revised to further specify the different ways to demonstrate compliance. The criteria should specify that Environmental Impact Assessments (EIA) are only required for activities that are already covered by Directive 2011/92/EU of the European Parliament and of the Council²⁸ and that compliance by undertakings can also be shown by building on existing tools, including permits, in line with Union law.
- (22) Delegated Regulation (EU) 2023/2486 should therefore be amended accordingly.
- (23) The proposed amendments have been duly considered and analysed by the Commission as outlined in the analytical Staff Working Document accompanying this Regulation.
- (24) Before adopting this Regulation and during its preparation, the Commission has gathered necessary expert and stakeholder feedback, in particular by consulting the Platform on Sustainable Finance and the Member States Expert Group and by publishing this draft delegated act for a period of four weeks for public feedback, in accordance with the principles and procedures laid down in the Interinstitutional Agreement on Better Law-Making²⁹.
- (25) The four environmental objectives referred to in Article 9, points (c) to (f), of Regulation (EU) 2020/852 and in Articles 12 to 15 of that Regulation are closely interlinked in terms of the means by which an environmental objective is achieved and the benefits that achieving one of those environmental objectives may have on the other environmental objectives. The provisions determining whether an economic activity contributes substantially to those environmental objectives are thus closely interrelated. To ensure coherence between the amendments to those provisions, which should enter into force at the same time, to facilitate a comprehensive view of the legal

²⁶ Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (recast) (OJ L 169, 25.6.2019, p. 45, ELI: <http://data.europa.eu/eli/reg/2019/1021/oj>).

²⁷ 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>).

²⁸ 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 (codification) (OJ L 26, 28.1.2012, p. 1, ELI: <http://data.europa.eu/eli/dir/2011/92/oj>).

²⁹ Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making (OJ L 123, 12.5.2016, pp. 1, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj).

framework for stakeholders, and to facilitate the application of Regulation (EU) 2020/852, it is necessary to include those amendments into a single Regulation.

- (26) This Regulation is consistent with the climate-neutrality objective set out in Article 2(1) of Regulation (EU) 2021/1119 of the European Parliament and of the Council³⁰ and ensures progress on adaptation to climate change adaptation as referred to in Article 5 of that Regulation.
- (27) Pursuant to Article 30 of Directive 2013/34/EU, the management reports are to be published within a reasonable period of time, which is not exceeding 12 months after the balance sheet date. To ensure that undertakings are able to apply the amendments laid down in this Regulation for the financial year 2026, this Regulation should apply from 1 January 2027,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Delegated Regulation (EU) 2023/2486

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

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

Article 2

Entry into force and application

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

It shall apply from 1 January 2027.

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

Done at Brussels,

For the Commission
The President
Ursula VON DER LEYEN

³⁰ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law'), (OJ L 243, 9.7.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1119/oj>).