

CleanLeap Tool: Catalogue of Criteria

3. Manufacturing

Activity 3.1 Manufacture of renewable energy technologies

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The economic activity manufactures renewable energy technologies.	Does your activity contribute to one of the renewable energy generating technologies listed below? If you produce multiple different products that are used in renewable energy technologies, please fill out the questionnaire for activity 3.1 for each of the products individually. 1. wind energy 2. solar (solar thermal and solar photovoltaic) energy 3. geothermal energy 4. ambient energy 5. tide, wave and other ocean energy 6. hydropower 7. biomass 8. landfill gas 9. sewage treatment plant gas 10. biogas 11. the product can be used for multiple of the technologies listed above
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	See simplification generic DNSH
Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support:	Which of these options best describes your company's efforts towards achieving circularity?

	a) reuse and use of secondary raw materials and re-used components in products manufactured; b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured; c) waste management that prioritises recycling over disposal, in the manufacturing process; d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products	1. No Action Taken <i>[criteria not fulfilled]</i> You have not yet considered integrating recycled materials or parts into your products. There is no explicit focus on durability or ease of disassembly for recycling, and waste management primarily relies on disposal. 2. Basic Consideration <i>[criteria not fulfilled]</i> Some recycled materials or parts are used, but not consistently. Products are somewhat durable, but limited attention is given to making them easy to disassemble for recycling. Waste management includes basic recycling efforts, but disposal is still common 3. Moderate Implementation <i>[criteria fulfilled]</i> Recycled materials and parts are regularly used, and processes are in place to support product durability and recyclability. Products are designed to be easier to disassemble, aiding in recycling efforts. Waste management prioritizes recycling during the manufacturing process. 4. Comprehensive Approach <i>[criteria fulfilled]</i> Recycled materials and parts are consistently integrated, with a strong focus on creating durable products that are easy to disassemble for recycling. Waste is minimized at every stage of manufacturing, with recycling prioritized
Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex.	See simplification generic DNSH
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 3.5 Manufacture of energy efficiency equipment for buildings

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
	The economic activity manufactures one or more of the following products and their key components: a) windows with U-value lower or equal to 1,0 W/m²K; b) doors with U-value lower or equal to 1,2 W/m²K;	Does your company manufacture energy efficiency equipment for buildings that falls under the following: a) windows (U-value < 1,0 W/m²K), doors (U-value < 1,2 W/m²K), external wall systems (U-value < 0,5 W/m²K), roofing systems (U-

	c) external wall systems with U-value lower or equal to 0,5 W/m²K; d) roofing systems with U-value lower or equal to 0,3 W/m²K; e) insulating products with a lambda value lower or equal to 0,06 W/mK; f) household appliances falling into the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 of the European Parliament and of the Council⁹⁵ and delegated acts adopted under that Regulation; g) light sources rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation; h) space heating and domestic hot water systems rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation; i) cooling and ventilation systems rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation; j) presence and daylight controls for lighting systems; k) heat pumps compliant with the technical screening criteria set out in Section 4.16 of this Annex; l) façade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation; m) energy-efficient building automation and control systems for residential and non-residential buildings; n) zoned thermostats and devices for the smart monitoring of the main electricity loads or heat loads for buildings, and sensing equipment; o) products for heat metering and thermostatic controls for individual homes connected to district heating systems, for	value < 0,3 W/m²K), insulating products (lambda value < 0,06W/mK) b) household appliances: Below, you can find a list containing each type of household appliance. The brackets behind the category indicate the energy labelling classes that your product must fall into to make a substantial contribution to climate change mitigation: a. dishwashers (A + B) b. washing machines (A + B) c. washer dryers (A + B) d. household + professional refrigeration (A + B) e. commercial refrigerators (A + B) f. domestic ovens (A+++ & A++) g. range hoods (A+++ & A++) h. household tumble driers (A+++ & A++) i. Professional refrigerated storage cabinets (A++ & A+) j. Other (please consult the EPREL database to identify the two highest populated classes of energy efficiency) c) light sources (energy labelling class A or B): The EPREL database is a useful tool to consult if you are unsure which energy efficiency class the product falls d) space heating or domestic hot water systems: Below, you can find a list containing each type of household appliance. The brackets behind the category indicate the energy labelling classes that your product must fall into to make a substantial contribution to climate change mitigation. a. local space heaters: A++ & A+ b. solid fuel boilers: A++ & A+ c. packages of solid fuel boilers: A+++ & A++ d. water heaters: A+ & A e. space heaters / combination heaters: A+++ & A++ f. packages of space heaters: A+++ & A++ g. packages of combination heaters: for space: A+++ & A++ h. packages of water heaters: A+++ & A++ i. Hot water storage tanks for water heaters = A+ & A
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	individual flats connected to central heating systems serving a whole building, and for central heating systems; p) district heating exchangers and substations compliant with the district heating/cooling distribution activity set out in Section 4.15 of this Annex; q) products for smart monitoring and regulating of heating system, and sensing equipment	j. Other (please consult the EPREL database to identify the two highest populated classes of energy efficiency) e) cooling and ventilation systems: Below, you can find a list containing each type of household appliance. The brackets behind the category indicate the energy labelling classes that your product must fall into to make a substantial contribution to climate change mitigation. a. Residential ventilation units (A+ & A) b. Air conditioning (A+++ & A++) c. Other (please consult the EPREL database to identify the two highest populated classes of energy efficiency) f) presence and daylight control for lighting systems, g) façade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation, h) Energy-efficient building automation and control systems for buildings i) Zoned thermostats, devices for the smart monitoring of the main electricity loads or heat loads for buildings, and the corresponding sensing equipment j) Products for heat metering and thermostatic controls for individual homes connected to district heating systems, for individual flats connected to central heating systems serving a whole building, or for central heating systems, k) Products for smart monitoring and regulating of heating systems, and the corresponding sensing equipment l) Heatpumps: see simplification 4.16 m) district heating exchangers and substations see simplifications 4.15
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	See simplification generic DNSH

Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support: a) reuse and use of secondary raw materials and re-used components in products manufactured; b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured; c) waste management that prioritises recycling over disposal, in the manufacturing process; d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products	Which of these options best describes your company's efforts towards achieving circularity? 1. No Action Taken <i>[criteria not fulfilled]</i> You have not yet considered integrating recycled materials or parts into your products. There is no explicit focus on durability or ease of disassembly for recycling, and waste management primarily relies on disposal. 2. Basic Consideration <i>[criteria not fulfilled]</i> Some recycled materials or parts are used, but not consistently. Products are somewhat durable, but limited attention is given to making them easy to disassemble for recycling. Waste management includes basic recycling efforts, but disposal is still common 3. Moderate Implementation <i>[criteria fulfilled]</i> Recycled materials and parts are regularly used, and processes are in place to support product durability and recyclability. Products are designed to be easier to disassemble, aiding in recycling efforts. Waste management prioritizes recycling during the manufacturing process. 4. Comprehensive Approach <i>[criteria fulfilled]</i> Recycled materials and parts are consistently integrated, with a strong focus on creating durable products that are easy to disassemble for recycling. Waste is minimized at every stage of manufacturing, with recycling prioritized
Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex.	See simplification generic DNSH
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 3.6 Manufacture of other low carbon technologies

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The economic activity manufactures technologies that are aimed at and demonstrate substantial life-cycle GHG emission¹ savings compared to the best performing alternative technology/product/solution available on the market. Life-cycle GHG emission¹ savings are calculated using Commission Recommendation 2013/179/EU96 or, alternatively, ISO 14067:201897 or ISO 14064-1:201898 . Quantified life-cycle GHG emission¹ savings are verified by an independent third party	Low carbon technologies that can demonstrate a 20% life cycle greenhouse gas (GHG) emissions¹ reduction compared to the best performing alternative on the market make a substantial contribution to climate change mitigation. To understand whether your technology can demonstrate this, follow these steps: 1. Purpose of your technology: Think about what your technology is used for and what other technologies are available on the market. 2. Find the best environmental option: Identify which of these alternatives is considered the most environmentally friendly. Write a brief explanation of how you determined which technology is the best. 3. Check the GHG emissions of the best alternative: Look for studies or life cycle assessments (LCAs) from other organizations that show how much GHG emissions the top-performing alternative produces. 4. Estimate your technology's GHG emissions: Calculate the GHG emissions from your technology over its life cycle. To make this easier for small companies, you can use simplified tools like the EIC GHG Tool. 5. Compare the emissions: Compare your technology's GHG emissions with those of the best-performing alternative. Does your technology reduce GHG emissions by at least 20% compared to this alternative? After following the steps outlined above, can you demonstrate that your technology achieves at least a 20% reduction in GHG emissions compared to the best-performing alternative on the market? • Yes • No
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH

Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	See simplification generic DNSH
Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support: a) reuse and use of secondary raw materials and re-used components in products manufactured; b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured; c) waste management that prioritises recycling over disposal, in the manufacturing process; d) information on and traceability of substances of concern throughout the lifecycle of the manufactured products	Which of these options best describes your company's efforts towards achieving circularity? 1. No Action Taken <i>[criteria not fulfilled]</i> You have not yet considered integrating recycled materials or parts into your products. There is no explicit focus on durability or ease of disassembly for recycling, and waste management primarily relies on disposal. 2. Basic Consideration <i>[criteria not fulfilled]</i> Some recycled materials or parts are used, but not consistently. Products are somewhat durable, but limited attention is given to making them easy to disassemble for recycling. Waste management includes basic recycling efforts, but disposal is still common 3. Moderate Implementation <i>[criteria fulfilled]</i> Recycled materials and parts are regularly used, and processes are in place to support product durability and recyclability. Products are designed to be easier to disassemble, aiding in recycling efforts. Waste management prioritizes recycling during the manufacturing process. 4. Comprehensive Approach <i>[criteria fulfilled]</i> Recycled materials and parts are consistently integrated, with a strong focus on creating durable products that are easy to disassemble for recycling. Waste is minimized at every stage of manufacturing, with recycling prioritized
Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex.	See simplification generic DNSH
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

4. Energy

Activity 4.1 Electricity generation using solar photovoltaic technology

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity generates electricity using solar PV technology	Does your company construct or operate facilities in the EU that produce electricity using solar photovoltaic (PV) technology? • Yes • No
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	N/A	N/A
Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	For your activity the availability and usage of • equipment that is durable and • components that are recyclable and easy to dismantle and refurbish should be considered. How does your company approach the economic activity in question? 1. No consideration of durability, recyclability, or dismantling of equipment and components. <i>[criteria not fulfilled]</i> 2. Basic consideration of durability but limited attention to recyclability and ease of dismantling <i>[criteria not fulfilled]</i> 3. Moderate consideration with some processes in place for using durable, recyclable, and easy-to-dismantle components. <i>[criteria fulfilled]</i> 4. Comprehensive approach with established policies or practices that prioritize the use of durable, recyclable, and easily dismantled components, and clear preparation for end-of-life recycling. <i>[criteria fulfilled]</i>
Pollution prevention and control	N/A	N/A

Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH
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Activity 4.3 Electricity generation from wind power

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity generates electricity from wind power.	Does your company construct or operate facilities in the EU that produce electricity using wind power? • Yes • No
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	In case of construction of offshore wind, the activity does not hamper the achievement of good environmental status as set out in Directive 2008/56/EC of the European Parliament and of the Council , quiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptor 11 (Noise/Energy), laid down in Annex I to that Directive, and as set out in Commission Decision (EU) 2017/848159 in relation to the relevant criteria and methodological standards for that descriptor.	In case of offshore wind plant, you must meet certain criteria to ensure that the marine environment is adequately protected. This is achieved by taking appropriate measures to prevent or mitigate impacts in relation to underwater noise and the ecological status of the water. Have you complied with maximum underwater sound levels and not hampered the achievement of good water status? • Yes • No Info: It is the national government's responsibility to implement EU laws that ensure the achievement of good water status and compliance with maximum sound levels. That means that, in most cases, the approval of your project is acceptable proof for meeting the criteria.
Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	For your activity the availability and usage of • equipment that is durable and • components that are recyclable and easy to dismantle and refurbish should be considered.

		How does your company approach the economic activity in question? 1. No consideration of durability, recyclability, or dismantling of equipment and components. <i>[criteria not fulfilled]</i> 2. Basic consideration of durability but limited attention to recyclability and ease of dismantling <i>[criteria not fulfilled]</i> 3. Moderate consideration with some processes in place for using durable, recyclable, and easy-to-dismantle components. <i>[criteria fulfilled]</i> 4. Comprehensive approach with established policies or practices that prioritize the use of durable, recyclable, and easily dismantled components, and clear preparation for end-of-life recycling. <i>[criteria fulfilled]</i>
Pollution prevention and control	N/A	N/A
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex. In case of offshore wind, the activity does not hamper the achievement of good environmental status as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity) and 6 (seabed integrity), laid down in Annex I to that Directive, and as set out in Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors.	See simplification generic DNSH Criteria likely to be met in the 3 countries, since the directive is already translated into national law.

Activity 4.5 Electricity generation from hydropower

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity complies with either of the following criteria: a) the electricity generation facility is a run-of-river plant and does not have an artificial reservoir;	Does one of the following applies to your plant? a) The electricity generation facility is a run-of-river plant and does not have an artificial reservoir

	b) the power density of the electricity generation facility is above 5 W/m²; c) the life-cycle GHG emissions¹ from the generation of electricity from hydropower, are lower than 100gCO₂e/kWh. The life-cycle GHG emissions¹ are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018162, ISO 14064-1:2018163 or the G-res tool. Quantified life-cycle GHG emissions are verified by an independent third party.	b) The power density of my plant is above 5 W/m² • Yes [criteria fulfilled] • No [criteria not fulfilled, see next question] To ensure that your activity contributes to the goal of climate protection even though it does not meet the previous criteria, you must prove that the life cycle greenhouse gas (GHG) emissions¹ are below 100gCO₂eq/kWh. If you do not have them available, the "G-Res Tool" helps you to calculate/estimate the emissions.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	1. The activity complies with the provisions of Directive 2000/60/EC, in particular with all the requirements laid down in Article 4 of the Directive 2. For operation of existing hydropower plants, including refurbishment activities to enhance renewable energy or energy storage potential, the activity complies with the following criteria: 2.1. In accordance with Directive 2000/60/EC and in particular Articles 4 and 11 of that Directive, all technically feasible and ecologically relevant mitigation measures have been implemented to reduce adverse impacts on water as well as on protected habitats and species directly dependent on water 2.2. Measures include, where relevant and depending on the ecosystems naturally present in the affected water bodies: a) measures to ensure downstream and upstream fish migration (such as fish friendly turbines, fish guidance structures, state-of-the-art fully functional fish passes, measures to stop or minimise operation and discharges during migration or spawning);	To show that your activity uses water resources sustainably and does not hamper the marine and fluvial ecosystem, you need to take your economic activities' impact on water into consideration. Since hydropower plants operate directly in the water body, it must be guaranteed that measures are taken to minimize potentially negative impacts, depending on the natural ecosystem present. If you have carried out an Environmental Impact Assessment (EIA) as part of the approval process, the required information related to DNSH Water can be found there. For all hydropower plants: Please select all measures that were taken into account for the construction and operation of the system: • Measures to ensure downstream and upstream fish migration (such as fish friendly turbines, fish guidance structures, state-of-the-art fully functional fish passes, measures to stop or minimize operation and discharges during migration or spawning); [criteria fulfilled]

	b) measures to ensure minimum ecological flow (including mitigation of rapid, short-term variations in flow or hydro-peaking operations) and sediment flow; c) measures to protect or enhance habitat 2.3. The effectiveness of those measures is monitored in the context of the authorisation or permit setting out the conditions aimed at achieving good status or potential of the affected water body 3. For construction of new hydropower plants, the activity complies with the following criteria: 3.1. In accordance with Article 4 of Directive 2000/60/EC and in particular paragraph 7 of that Article, prior to construction, an impact assessment of the project is carried out to assess all its potential impacts on the status of water bodies within the same river basin and on protected habitats and species directly dependent on water, considering in particular migration corridors, free-flowing rivers or ecosystems close to undisturbed conditions. The assessment is based on recent, comprehensive and accurate data, including monitoring data on biological quality elements that are specifically sensitive to hydromorphological alterations, and on the expected status of the water body as a result of the new activities, as compared to its current one. It assesses in particular the cumulated impacts of this new project with other existing or planned infrastructure in the river basin. 3.2. On the basis of that impact assessment, it has been established that the plant is conceived, by design and location and by mitigation measures, so that it complies with one of the following requirements: a) the plant does not entail any deterioration nor compromises the achievement of good status or potential of the specific water body it relates to;	- Measures to ensure minimum ecological flow (including mitigation of rapid, short-term variations in flow or hydro-peaking operations) and sediment flow <i>[criteria fulfilled]</i> - Measures to protect or enhance habitats <i>[criteria fulfilled]</i> - No measures were relevant (and you can explain/prove why) <i>[fulfilment depends on explanations]</i> - No measures were taken <i>[criteria not fulfilled]</i> <i>In case of the construction of new hydropower plants:</i> 1. An Environmental Impact Assessment (EIA) must be carried out to ensure that the construction of the new hydropower plant does not compromise the objective of protecting water and marine resources. This EIA specifically assesses the cumulative impacts of this new project with other existing or planned infrastructure in the river basin. The EIA must have determined that the plant (due to its design, location and mitigation measures) will not lead to a deterioration of the water status, or that a cost-benefit analysis nevertheless justifies the construction of the plant. Please select what applies to your plant: - The plant does not entail any deterioration nor compromises the achievement of good status/potential of the water body <i>[criteria fulfilled]</i> - The installation risks achieving good status/potential but a cost benefit assessment was carried out, demonstrating that the reasons of overriding public interest/benefits outweigh the costs incurred by the environment and society due to deterioration of the water status AND that due to technical feasibility or disproportionate costs, the expected benefits of the installation cannot be achieved by alternative means that would lead to a better environmental outcome <i>[criteria fulfilled]</i> - None of the above <i>[criteria not fulfilled]</i> 2. Please describe the checks that were performed to ensure that the plant does not permanently compromise the achievement of good water status/potential of the affected waterbody?
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	b) where the plant risks to deteriorate or compromise the achievement of good status/potential of the specific water body it relates to, such deterioration is not significant, and is justified by a detailed cost-benefit assessment demonstrating both of the following: i. the reasons of overriding public interest or the fact that benefits expected from the planned hydropower plant outweigh the costs from deteriorating the status of water that are accruing to the environment and to society; ii. the fact that the overriding public interest or the benefits expected from the plant cannot, for reasons of technical feasibility or disproportionate cost, be achieved by alternative means that would lead to a better environmental outcome (such as refurbishing of existing hydropower plants or use of technologies not disrupting river continuity) 3.3. All technically feasible and ecologically relevant mitigation measures are implemented to reduce adverse impacts on water as well as on protected habitats and species directly dependent on water. Mitigation measures include, where relevant and depending on the ecosystems naturally present in the affected water bodies: a) measures to ensure downstream and upstream fish migration (such as fish friendly turbines, fish guidance structures, stateof the-art fully functional fish passes, measures to stop or minimise operation and discharges during migration or spawning); b) measures to ensure minimum ecological flow (including mitigation of rapid, short-term variations in flow or hydropeaking operations) and sediment flow; c) measures to protect or enhance habitats. The effectiveness of those measures is monitored in the context of the authorisation or permit setting out the	3. Have compensatory measures been implemented (where relevant) to restore continuity within the same river basin district to an extent that offsets the disruption to continuity that the proposed hydropower plant may cause? • Yes <i>[criteria fulfilled]</i> • No <i>[criteria not fulfilled]</i> • Not relevant <i>[fulfilment depends on information provided as evidence]</i>
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	conditions aimed at achieving good status or potential of the affected water body 3.4. The plant does not permanently compromise the achievement of good status/potential in any of the water bodies in the same river basin district. 3.5. In addition to the mitigation measures referred to above, and where relevant, compensatory measures are implemented to ensure that the project does not increase the fragmentation of water bodies in the same river basin district. This is achieved by restoring continuity within the same river basin district to an extent that compensates the disruption of continuity, which the planned hydropower plant may cause. Compensation starts prior to the execution of the project.	
Transition to a circular economy	N/A	N/A
Pollution prevention and control	N/A	N/A
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.	See simplification generic DNSH

Activity 4.6 Electricity generation from geothermal energy

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	Life-cycle GHG emissions¹ from the generation of electricity from geothermal energy are lower than 100gCO₂e/kWh. Life-cycle GHG emission¹ savings are calculated using Commission Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018. Quantified life-cycle GHG emissions¹ are verified by an independent third party.	To ensure that your activity contributes to the goal of climate protection, the life cycle greenhouse gas (GHG) emissions¹ of your plant need to be below 100gCO₂eq/kWh. If you don't know your plant's life cycle GHG emissions¹, you can calculate them using the "EIC Greenhouse Gas tool". This tool helps estimate GHG emissions across the entire life cycle of a plant by analyzing data on its operations, materials, and energy use.

		In case the EIC Greenhouse Gas tool was used, beside the GHG emissions in tCO ₂ eq also the annual kWh produced by the plant needs to be submitted.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex	N/A
Transition to a circular economy	N/A	N/A
Pollution prevention and control	For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of air quality limit values set out in Directive 2004/107/EC of the European Parliament and of the Council ¹⁶⁶ and Directive 2008/50/EC of the European Parliament and of the Council .	In order to ensure that your geothermal plant does no significant harm to the environmental objective of pollution prevention, additional criteria apply to high-enthalpy geothermal systems. A high-enthalpy system operates within the following range: • Temperature: 250°C to 330°C • Enthalpy: 1300 kJ/kg to 2500 kJ/kg (boiling water and steam) High-enthalpy geothermal systems should use reinjection technology. ReInjection technology involves returning the geothermal fluid, usually water or steam, back into the reservoir after energy extraction. Does your plant use reinjection technology? • Yes <i>[criteria fulfilled]</i> • No <i>[criteria not fulfilled]</i>
Protection and restauration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.	See simplification generic DNSH

Activity 4.7 Electricity generation from renewable non-fossil gaseous and liquid fuels

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	1. Life-cycle GHG emissions¹ from the generation of electricity using renewable gaseous and liquid fuels are lower than 100gCO₂e/kWh. Life-cycle GHG emissions¹ are calculated based on project-specific data, where available, using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018168 or ISO 14064-1:2018169. Quantified life-cycle GHG emissions¹ are verified by an independent third party. 2. Where facilities incorporate any form of abatement (including carbon capture or use of decarbonised fuels), that abatement activity complies with the criteria set out in the relevant Section of this Annex, where applicable. Where the CO₂ that would otherwise be emitted from the electricity generation process is captured for the purpose of underground storage, the CO₂ is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex. 3. The activity meets either of the following criteria: - at construction, measurement equipment for monitoring of physical emissions, such as methane leakage is installed or a leak detection and repair program is introduced; - at operation, physical measurement of methane emissions are reported and leak is eliminated. 4. Where the activity blends renewable gaseous or liquid fuels with biogas or bioliquids, the agricultural biomass used for the production of the biogas or bioliquids complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU)	Different criteria apply depending on the types of fuels used for the cogeneration. These criteria ensure that the electricity generation contributes to the goal of climate protection. - If hydrogen is used, it must be produced from renewable energy sources (green hydrogen). - If biomass is used, it must have a sustainable biomass certificate. - If other fuels are used, the life-cycle greenhouse gas emissions¹ of the plant must be below 100gCO₂eq/kWh. <i>In case of hydrogen:</i> Is the hydrogen used in the facility derived from renewable energy and do you have a way to prove this? - Yes [<i>criteria fulfilled</i>] - No [<i>criteria not fulfilled</i>] <i>In case of biomass:</i> - Does the biomass used to produce biofuel or biogas have one of the following certifications? - Biomass Biofuels voluntary scheme (2BSvs) - Better Biomass - Bonsucro EU - International Sustainability and Carbon Certification (ISCC EU) - KZR INig system - REDcert - Red Tractor Farm Assurance Combinable Crops & Sugar Beet System (Red Tractor) - Roundtable of Sustainable Biofuels EU RED (RSB EU RED) - Roundtable of Responsible Soy EU RED (RTRS EU RED) - Scottish Quality Farm Assured Combinable Crops (SQC) - Trade Assurance Scheme for Combinable Crops (TASCC) - Universal Feed Assurance Scheme (UFAS)

	2018/2001 while forest biomass complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive.	• Sustainable Resources (SURE) voluntary scheme • Sustainable Biomass Program (SBP) • Austrian agricultural certification scheme (AACS) 2. To ensure that your activity contributes to the goal of climate protection, the life cycle greenhouse gas (GHG) emissions¹ of your plant need to be below 100gCO₂eq/kWh. If you don't know your plant's life cycle GHG emissions¹, you can calculate them using the "EIC Greenhouse Gas tool". This tool helps estimate GHG emissions¹ across the entire life cycle of a plant by analyzing data on its operations, materials, and energy use. In case the EIC Greenhouse Gas tool was used, beside the GHG emissions in tCO₂eq also the annual kWh produced by the plant needs to be submitted. 3. <i>In case carbon capture and storage technology is used:</i> Does the CO₂ transport lead to CO₂ leakages of above 0.5 % of the mass of CO₂ transported? Transport is defined as the journey from the installation where it is captured to the injection point. • Yes <i>[criteria fulfilled]</i> • No <i>[criteria not fulfilled]</i> (other criteria can be assumed as met, since Directive 2009/31/EC on the geological storage of carbon dioxide has been transposed into national law in Italy, Germany, and the Czech Republic) <i>In case of other fuels:</i> 1. To ensure that your activity contributes to the goal of climate protection, the life cycle greenhouse gas (GHG) emissions¹ of your plant need to be below 100gCO₂eq/kWh. If you don't know your plant's life cycle GHG emissions¹, you can calculate them using the "EIC Greenhouse Gas tool". This tool helps estimate GHG emissions across the entire life cycle of a plant by analyzing data on its operations, materials, and energy use. In case the EIC Greenhouse Gas tool was used, beside the GHG emissions in tCO₂eq also the annual kWh produced by the plant needs to be submitted. 2. <i>In case carbon capture and storage technology is used:</i>
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		Does the CO₂ transport lead to CO₂ leakages of above 0.5 % of the mass of CO₂ transported? Transport is defined as the journey from the installation where it is captured to the injection point. • Yes [<i>criteria fulfilled</i>] • No [<i>criteria not fulfilled</i>] (other criteria can be assumed as met, since Directive 2009/31/EC on the geological storage of carbon dioxide has been transposed into national law in Italy, Germany, and the Czech Republic)
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex	See simplification generic DNSH
Transition to a circular economy	N/A	N/A
Pollution prevention and control	Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants. No significant cross-media effects occur. For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193 of the European Parliament and of the Council.	To show that your activity does no significant harm to the objective of pollution prevention, we first need to know more about the thermal input of your plant, meaning the total heat energy that is used to generate electricity. • Thermal input < 1 MW: <i>criteria directly fulfilled</i> • Thermal input > 50 MW: <i>criteria out of scope for SMEs</i> • 1MW < Thermal input < 50 MW: further criteria <i>Thermal input between 1MW and 50 MW:</i> Existing combustion plant' means a combustion plant put into operation before 20 December 2018 or for which a permit was granted before 19 December 2017 pursuant to national legislation provided that the plant is put into operation no later than 20 December 2018.' New combustion plant' means a combustion plant other than an existing combustion plant. <i>Existing combustion plant:</i> To demonstrate that your activity does no significant harm to the

		environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use. Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: Plant with 1 to 5 MW: (liquid fuels (SO₂-350; NO_x-650; Dust- 50).Gaseous fuels (SO₂-200; NO_x-250) Plant greater than 5MW: liquid fuels (SO₂-350; NO_x-650; Dust- 30).Gaseous fuels (SO₂-35; NO_x-250). Gas turbines plant: liquid fuels (SO₂-120; NO_x-200; Dust- 10).Gaseous fuels (SO₂-15; NO_x-200) <i>New combustion plant:</i> To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use. Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: • Plant with 1 to 50 MW: fuels other than gas oil (SO₂-350; NO_x-300; Dust-20).Gaseous fuels (SO₂-35; NO_x-200) • Gas turbines plant: liquid fuels (SO₂-120; NO_x-75; Dust- 10).Gaseous fuels (SO₂-15; NO_x-75)
Protection and restauration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.	See simplification generic DNSH

Activity 4.8 Electricity generation from bioenergy

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	1. Agricultural biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive. 2. The greenhouse gas emission savings from the use of biomass are at least 80 % in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001. 3. Where the installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. 4. Points 1 and 2 do not apply to electricity generation installations with a total rated thermal input below 2 MW and using gaseous biomass fuels. 5. For electricity generation installations with a total rated thermal input from 50 to 100 MW, the activity applies high-efficiency cogeneration technology, or, for electricity-only installations, the activity meets an energy efficiency level associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants¹⁷². 6. For electricity generation installations with a total rated thermal input above 100 MW, the activity complies with one or more of the following criteria: a) attains electrical efficiency of at least 36 %; b) applies highly efficient CHP (combined heat and power) technology as referred to in Directive 2012/27/EU of the European Parliament and of the Council¹⁷³; (c) uses carbon capture and storage technology. Where the CO₂	<i>In case of: usage of the process of anaerobic digestion of organic material:</i> If the bioenergy plant relies on the anaerobic digestion of organic material such as bio-waste or sewage sludge, a monitoring and contingency plan to minimise methane leakage at the facility must be in place. This is in line with the EU Regulation on reducing methane emissions in the energy sector where Article 14 mandates operators to conduct regular methane leak detection and repair (LDAR) surveys. Small bioenergy plants (<2 MW) that use gaseous biomass fuels have to fulfill less criteria to show that they contribute to the goal of climate protection. Plants with a total rated thermal input below 2 MW are considered small plants. <i>In case of small plant: no further criteria</i> Bioenergy plant > 2MW 1. The biomass used to derive the biogas or bioliquid must have a sustainability certificate. There are 15 recognized voluntary and national certification schemes for biomass under the Renewable Energy Directive. Does the biomass, biogas or bioliquid used in the plant have one of the following certifications of sustainable origin? • Biomass Biofules voluntary scheme (2BSvs) • Better Biomass • Bonsucro E • International Sustainability and Carbon Certification (ISCC EU) • KZR INig system • REDcert • Red Tractor Farm Assurance Combinable Crops & Sugar Beet System (Red Tractor) • Roundtable of Sustainable Biofules EU RED (RSB EU RED) • Roundtable of Responsible Soy EU RED (RTRS EU RED) • Scottish Quality Farm Assured Combinable Crops (SQC) • Trade Assurance Scheme for Combinable Crops (TASCC),

	that would otherwise be emitted from the electricity generation process is captured for the purpose of underground storage, the CO ₂ is transported and stored underground in accordance with the technical screening criteria set out in Sections 5.11 and 5.12, respectively, of this Annex.	• Universal Feed Assurance Scheme (UFAS) • Sustainable Resources (SURE) voluntary scheme • Sustainable Biomass Program (SBP) • Austrian agricultural certification scheme (AACS) 2. To make a substantial contribution to climate change mitigation, the production of electricity from bioenergy must save at least 80% GHG emissions when compared to fossil fuels. There are two ways in which you can find out the GHG emission savings of your plant: 1. If you have an ISCC, REDcert or RSB certification, you automatically pass this criterion. 2. You may use a simplified tool such as BIOGRACE II. The fossil fuel comparator for electricity generation from bioenergy is 183 grams of CO₂ equivalent per Megajoule. The 80% GHG saving requirement implies that electricity production with emissions equal to or less than 36.6 grams of CO₂ equivalent per Megajoule pass this criterion.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex	See simplification generic DNSH
Transition to a circular economy	N/A	N/A
Pollution prevention and control	For installations falling within the scope of Directive 2010/75/EU of the European Parliament and of the Council¹⁷⁴, emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants. No significant cross-media effects occur. For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion	To show that your activity does no significant harm to the objective of pollution prevention, we first need to know more about the thermal input of your plant, meaning the total heat energy that is used to generate electricity. • Thermal input < 1 MW: criteria directly fulfilled • Thermal input > 50 MW: criteria out of scope for SMEs • 1MW < Thermal input < 50 MW: further criteria Thermal input between 1MW and 50 MW:

	plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193. For plants in zones or parts of zones not complying with the air quality limit values laid down in Directive 2008/50/EC, measures are implemented to reduce emission levels taking into account the results of the information exchange which are published by the Commission in accordance with Article 6, paragraphs 9 and 10, of Directive (EU) 2015/2193. For anaerobic digestion of organic material, where the produced digestate is used as fertiliser or soil improver, either directly or after composting or any other treatment, it meets the requirements for fertilising materials set out in Component Material Categories (CMC) 4 and 5 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use. For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment. No significant cross-media effects occur	Existing combustion plant' means a combustion plant put into operation before 20 December 2018 or for which a permit was granted before 19 December 2017 pursuant to national legislation provided that the plant is put into operation no later than 20 December 2018. 'New combustion plant' means a combustion plant other than an existing combustion plant. <i>Existing combustion plant:</i> To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use. Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: Plant with 1 to 5 MW: (liquid fuels (SO₂-350; NO_x-650; Dust- 50).Gaesous fuels (SO₂-200; NO_x-250) Plant greater than 5MW: liquid fuels (SO₂-350; NO_x-650; Dust- 30).Gaesous fuels (SO₂-35; NO_x-250). Gas turbines plant: liquid fuels (SO₂-120; NO_x-200; Dust- 10).Gaesous fuels (SO₂-15; NO_x-200) <i>New combustion plant:</i> To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use. Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: • Plant with 1 to 50 MW: fuels other than gas oil (SO₂-350; NO_x-300; Dust-20).Gaesous fuels (SO₂-35; NO_x-200) • Gas turbines plant: liquid fuels (SO₂-120; NO_x-75; Dust-10).Gaesous fuels (SO₂-15; NO_x-75)
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Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.	See simplification generic DNSH
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Activity 4.9 Transmission and distribution of electricity

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity complies with one of the following criteria: - The transmission and distribution infrastructure or equipment is in an electricity system that complies with at least one of the following criteria: - the system is the interconnected European system, i.e. the interconnected control areas of Member States, Norway, Switzerland and the United Kingdom, and its subordinated systems; - more than 67% of newly enabled generation capacity in the system is below the generation threshold value of 100 gCO₂e/kWh measured on a life cycle basis in accordance with electricity generation criteria, over a rolling five-year period; - the average system grid emissions factor, calculated as the total annual emissions from power generation connected to the system, divided by the total annual net electricity production in that system, is below the threshold value of 100 gCO₂e/kWh measured on a life cycle basis in accordance with electricity generation criteria, over a rolling five-year period; Infrastructure dedicated to creating a direct connection or expanding an existing direct connection between a substation or network and a power production plant that is more	In case of electricity system: Please select the type of system: - The electricity system is part of the interconnected European system, meaning the interconnected control areas of member states, Norway, Switzerland and the United Kingdom. <i>[criteria fulfilled]</i> - A subordinated system <i>[further criteria, see below]</i> <i>Subordinated system must fulfill either</i> - Over a rolling five-year period**, more than 67% of newly commissioned generation capacity in the grid should be below the generation threshold of 100 gCO₂e/kWh measured on a life cycle basis according to the criteria for electricity generation. <i>OR</i> - The average grid emission factor over a rolling five-year period** be below 100g CO₂e/kWh to ensure that your electricity grid makes a significant contribution to achieving the environmental goal of climate change mitigation. If the average grid emission factor is not known, please provide the total annual emissions from power generation connected to the system as well as the total annual net electricity production in that system for the last 5 consecutive years. **The rolling five-year period used in determining compliance with the thresholds is based on five consecutive historical years, including the year for which the most recent data are available;

	greenhouse gas intensive than 100 gCO₂e/kWh measured on a life cycle basis is not compliant. Installation of metering infrastructure that does not meet the requirements of smart metering systems of Article 20 of Directive (EU) 2019/944 is not compliant. 2. The activity is one of the following: a) construction and operation of direct connection, or expansion of existing direct connection, of low carbon electricity generation below the threshold of 100 gCO₂e/kWh measured on a life cycle basis to a substation or network; b) construction and operation of electric vehicle (EV) charging stations and supporting electric infrastructure for the electrification of transport, subject to compliance with the technical screening criteria under the transport Section of this Annex; c) installation of transmission and distribution transformers that comply with the Tier 2 (1 July 2021) requirements set out in Annex I to the Commission Regulation (EU) No 548/2014178 and, for medium power transformers with highest voltage for equipment not exceeding 36 kV, with AAA0 level requirements on no-load losses set out in standard EN 50588-1 179 d) construction/installation and operation of equipment and infrastructure where the main objective is an increase of the generation or use of renewable electricity generation; e) installation of equipment to increase the controllability and observability of the electricity system and to enable the development and integration of renewable energy sources, including: i. sensors and measurement tools (including meteorological sensors for forecasting renewable production);	In case of interconnectors between transmission grids, transformers or other grid related equipment <i>Connection between a power generation facility and a substation</i> GHG intensity measured on a life cycle basis are below 100gCO₂e/kWh. <i>Construction/installation and operation of facilities and infrastructure:</i> The main objective is to increase the generation or use of electricity from renewable energy sources <i>Installation of measuring instruments***</i> to improve the controllability an observability of the electricity system and to enable the development and integration of renewable energy sources. *** including meteorological sensors to forecast renewable energy generation. <i>Installation of devices</i>, such as future smart metering systems or those replacing smart metering systems, capable of transmitting information to users in order to act remotely on consumption, including customer data hubs. <i>Construction/installation of facilities</i> that enable the exchange of specifically renewable electricity between users <i>Installation of transmission and distribution transformers:</i> The TIER 2 (July 2021) requirements [given in a separate table], need to be met. AND For medium voltage transformers (maximum voltage not exceeding 36 kV) the requirements of level AAA0 for no-load losses according to standard EN 50588-1(179) should be met In case of EV charging stations and supporting electric infrastructure for the electrification of transport: <i>Construction or maintenance</i> If your activity includes also the construction or maintenance of charging stations and infrastructure for the electrification of transport, measures must be taken to reduce noise, dust and pollutant emissions.
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	ii. communication and control (including advanced software and control rooms, automation of substations or feeders, and voltage control capabilities to adapt to more decentralised renewable infeed). f) installation of equipment such as, but not limited to future smart metering systems or those replacing smart metering systems in line with Article 19(6) of Directive (EU) 2019/944 of the European Parliament and of the Council¹⁸⁰, which meet the requirements of Article 20 of Directive (EU) 2019/944, able to carry information to users for remotely acting on consumption, including customer data hubs; g) construction/installation of equipment to allow for exchange of specifically renewable electricity between users; h) construction and operation of interconnectors between transmission systems, provided that one of the systems is compliant. For the purposes of this Section, the following specifications apply: a. the rolling five-year period used in determining compliance with the thresholds is based on five consecutive historical years, including the year for which the most recent data are available b. a 'system' means the power control area of the transmission or distribution network where the infrastructure or equipment is installed; c. transmission systems may include generation capacity connected to subordinated distribution systems; d. distribution systems subordinated to a transmission system that is deemed to be on a trajectory to full decarbonisation may also be deemed to be on a trajectory to full decarbonisation; e. to determine compliance, it is possible to consider a system covering multiple control areas which are interconnected and with significant energy exchanges between them, in	Please provide a short description (4-8 sentences) of the measures that have been implemented. This description allows the evaluator to understand whether the activity is Taxonomy-eligible. Information: Usually these measures are already required by national legislation
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	which case the weighted average emissions factor across all included control areas is used, and individual subordinated transmission or distribution systems within that system is not required to demonstrate compliance separately; f. it is possible for a system to become non-compliant after having previously been compliant. In systems that become non-compliant, no new transmission and distribution activities are compliant from that moment onward, until the system complies again with the threshold (except for those activities that are always compliant, see above). Activities in subordinated systems may still be compliant, where those subordinated systems meet the criteria of this Section; g. a direct connection or expansion of an existing direct connection to production plants includes infrastructure that is indispensable to carry the associated electricity from the power generating facility to a substation or to the network.	
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	In case of EV charging stations: The activity complies with the criteria set out in Appendix B to this Annex.	In case of EV charging stations and supporting electric infrastructure for the electrification of transport: See simplification generic DNSH
Transition to a circular economy	A waste management plan is in place and ensures maximal reuse or recycling at end of life in accordance with the waste hierarchy, including through contractual agreements with waste management partners, reflection in financial projections or official project documentation	To show that your project or activity doesn't harm the goal of achieving a circular economy, it is important that you have a waste management plan in place that dictates what happens to the materials when the economic activity comes to an end. This waste management plan should aim to maximise the reuse, remanufacturing, or recycling of the used materials. This plan should be supported by clear actions, for example: • working with waste management partners through contractual agreements • documenting waste management efforts in official project documentation • including the end of life of materials in financial projections

		To demonstrate compliance with this criterion, it helps to think about the economic value of the equipment and materials at their end of life. Can the equipment used for performing the economic activity be dismantled into separate material streams that can be recycled? Remember that the recycling is often performed by the municipality or a specialised company, so your company's role is often to prepare the materials for recycling. Think about who takes care of the waste your company produces, and whether you are informed about what happens to it. Does your company have a process or a policy in place that helps prevent waste and encourages recycling? Please explain your company's approach to managing the waste that the performance of the economic activity produces and will produce. Consider the questions and tips in the information segment when writing your answer. Information: Mention if your company follows an environmental management system, such as EMAS or ISO50001. These standards offer a fitting framework for respecting the waste hierarchy since they follow a life cycle perspective with a focus on the continuous optimisation of resource use and efficiency.
Pollution prevention and control	N/A	N/A
Protection and restauration of biodiversity and ecosystems	Overground high voltage lines: a) for construction site activities, activities follow the principles of the IFC General Environmental, Health, and Safety Guidelines b) activities respect applicable norms and regulations to limit impact of electromagnetic radiation on human health, including for activities carried out in the Union, the Council recommendation on the limitation of exposure of the general public to electromagnetic fields (0 Hz to 300 GHz) and for activities carried out in third countries, the 1998 Guidelines of International Commission on Non-Ionizing Radiation Protection (ICNIRP).	For <i>high voltage lines that are above the ground</i> (overground high voltage lines): The activities at the construction side should be compliant with the IFC General Environmental Health and Safety (EHS) Guidelines. The impact of electromagnetic radiation on human health must be limited: • The electric field needs to be lower than 5kV/m • The magnetic field need to be lower than 100 µT

	Activities do not use PCBs polychlorinated biphenyls	To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, your activity must not use PCBs (polychlorinated biphenyls).
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Activity 4.10 Storage of electricity

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity is the construction and operation of electricity storage including pumped hydropower storage. Where the activity includes chemical energy storage, the medium of storage (such as hydrogen or ammonia) complies with the criteria for manufacturing of the corresponding product specified in Sections 3.7 to 3.17 of this Annex. In case of using hydrogen as electricity storage, where hydrogen meets the technical screening criteria specified in Section 3.10 of this Annex, re-electrification of hydrogen is also considered part of the activity.	The activity is the construction and operation of electricity storage including pumped hydropower storage. In case of chemical energy storage, there are special requirements for the manufacturing of the used chemical medium to fulfil: <i>Aluminum:</i> Primary aluminum: • Direct GHG emissions: < 1.484107 tCO₂e per ton of aluminium manufactured • Average carbon intensity for the indirect GHG emissions: <100gCO₂eq/kWh • Electricity consumption for the manufacturing process: < 15.5 MWh/t Al. Secondary aluminum: no further criteria (direct eligible) <i>Hydrogen;</i> In case of the storage medium hydrogen, a GHG emission savings of 73.4% must be met. A GHG emission saving of 73,4% equals life cycle GHG emissions¹ lower than 3t CO₂e/tH₂. <i>In case carbon capture and storage technology is used:</i>

		Does the CO₂ transport lead to CO₂ leakages of above 0.5 % of the mass of CO₂ transported? Transport is defined as the journey from the installation where it is captured to the injection point. • Yes <i>[criteria fulfilled]</i> • No <i>[criteria not fulfilled]</i> (other criteria can be assumed as met, since Directive 2009/31/EC on the geological storage of carbon dioxide has been transposed into national law in Italy, Germany, and the Czech Republic) <i>Carbon black:</i> In case of the storage medium of carbon black, the GHG emission from the carbon black production processes must be lower than 1.141125 tCO₂e per tonne of product. <i>Anhydrous ammonia:</i> Please select how the ammonia used as chemical storage medium for your electricity storage, was produced. [one option to select] • The ammonia is produced from hydrogen <i>[see criteria for storage medium hydrogen]</i> • The ammonia is recovered from waste water <i>[criteria fulfilled]</i> • The ammonia is produced otherwise <i>[criteria not fulfilled]</i>
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	In case of pumped hydropower storage not connected to a river body, the activity complies with the criteria set out in Appendix B to this Annex. In case of pumped hydropower storage connected to a river body, the activity complies with the criteria for DNSH to sustainable use and protection of water and marine resources specified in Section 4.5 (Electricity production from hydropower).	In case of pumped hydropower storage: • Not connected to a river body: see simplification generic DNSH water • Connected to a river body: see simplification DNSH water of activity 4.5 (electricity production from hydropower)
Transition to a circular economy	A waste management plan is in place and ensures maximal reuse or recycling at end of life in accordance with the waste hierarchy, including through contractual agreements with waste management	To show that your project or activity doesn't harm the goal of achieving a circular economy, it is important that you have a waste management plan in place that dictates what happens to the materials when the economic activity comes to an end.

	partners, reflection in financial projections or official project documentation.	This waste management plan should aim to maximise the reuse, remanufacturing, or recycling of the used materials. This plan should be supported by clear actions, for example: • working with waste management partners through contractual agreements • documenting waste management efforts in official project documentation • including the end of life of materials in financial projections To demonstrate compliance with this criterion, it helps to think about the economic value of the equipment and materials at their end of life. Can the equipment used for performing the economic activity be dismantled into separate material streams that can be recycled? Remember that the recycling is often performed by the municipality or a specialised company, so your company's role is often to prepare the materials for recycling. Think about who takes care of the waste your company produces, and whether you are informed about what happens to it. Does your company have a process or a policy in place that helps prevent waste and encourages recycling? Please explain your company's approach to managing the waste that the performance of the economic activity produces and will produce. Consider the questions and tips in the information segment when writing your answer. Information: Mention if your company follows an environmental management system, such as EMAS or ISO50001. These standards offer a fitting framework for respecting the waste hierarchy since they follow a life cycle perspective with a focus on the continuous optimisation of resource use and efficiency.
Pollution prevention and control	N/A	N/A
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 4.11 Storage of thermal energy

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity stores thermal energy, including Underground Thermal Energy Storage (UTES) or Aquifer Thermal Energy Storage (ATES).	Your company construct and/or operate facilities in the EU that store thermal energy and return it at a later time in the form of thermal energy or other energy vectors?
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	For Aquifer Thermal Energy Storage, the activity complies with the criteria set out in Appendix B to this Annex.	For Aquifer Thermal Energy Storage see simplification generic DNSH
Transition to a circular economy	A waste management plan is in place and ensures maximal reuse or recycling at end of life in accordance with the waste hierarchy, including through contractual agreements with waste management partners, reflection in financial projections or official project documentation.	To show that your project or activity doesn't harm the goal of achieving a circular economy, it is important that you have a waste management plan in place that dictates what happens to the materials when the economic activity comes to an end. This waste management plan should aim to maximise the reuse, remanufacturing, or recycling of the used materials. This plan should be supported by clear actions, for example: • working with waste management partners through contractual agreements • documenting waste management efforts in official project documentation • including the end of life of materials in financial projections To demonstrate compliance with this criterion, it helps to think about the economic value of the equipment and materials at their end of life. Can the equipment used for performing the economic activity be dismantled into separate material streams that can be recycled? Remember that the recycling is often performed by the municipality or a specialised company, so your company's role is often to prepare the materials for recycling. Think about who takes care of the waste your company produces, and whether you are informed about what happens to it.

		Does your company have a process or a policy in place that helps prevent waste and encourages recycling? Please explain your company's approach to managing the waste that the performance of the economic activity produces and will produce. Consider the questions and tips in the information segment when writing your answer. Information: Mention if your company follows an environmental management system, such as EMAS or ISO50001. These standards offer a fitting framework for respecting the waste hierarchy since they follow a life cycle perspective with a focus on the continuous optimisation of resource use and efficiency.
Pollution prevention and control	N/A	N/A
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH.

Activity 4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	1. Agricultural biomass used for the manufacture of biogas or biofuels for use in transport and for the manufacture of bioliquids complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used for the manufacture of biogas or biofuels for use in transport and for the manufacture of bioliquids complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive. Food-and feed crops are not used for the manufacture of biofuels for use in transport and for the manufacture of bioliquids.	To show that your production of biogas or biofuel makes a substantial contribution to the objective of climate change mitigation, the following criteria need to be met: 1. The <i>origin of the biomass</i> used for the production of biogas or biofuel needs to be sustainable. That means that the biomass was not cultivated on land with high biodiversity value and is not made from raw materials that were obtained from land with high-carbon stocks, such as wetlands or peatlands. The detailed requirements can be found in article 29, paragraphs 2 to 7 of the Renewable Energy Directive (Directive (EU) 2018/2001). Additionally, food or feed crops may not be used for the production of biofuels and bioliquids. The easiest way to show this is through a sustainable biomass

	2. The greenhouse gas emission savings from the manufacture of biofuels and biogas for use in transport and from the manufacture of bioliquids are at least 65 % in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex V to Directive 3. Where the manufacture of biogas relies on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable 4. Where the CO₂ that otherwise would be emitted from the manufacturing process is captured for the purpose of underground storage, the CO₂ is transported and stored underground in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex.	certification. Does the biomass used to produce biofuel or biogas have one of the following certifications? • Biomass Biofuels voluntary scheme (2BSvs) • Better Biomass • International Sustainability and Carbon Certification (ISCC EU) • KZR INig system • REDcert • Roundtable of Sustainable Biofuels EU RED (RSB EU RED) • Sustainable Resources (SURE) voluntary scheme • Sustainable Biomass Program (SBP) • Austrian agricultural certification scheme (AACS) 2. The manufacture of the biogas or biofuel must result in significantly lower emissions than the use of fossil fuels would cause. Concretely, this means that at least 65% less greenhouse gas emissions must occur. There are three ways in which you can find out the GHG emission savings of your plant: a. If you have an ISCC, REDcert or RSB certification, you automatically pass this criterion. b. You may use a simplified tool such as “BIOGRACE II”. The fossil fuel comparator for biofuel is 94g of CO₂ equivalent per Megajoule. The 65% GHG saving requirement implies that biofuel production with emissions equal to or less than 32.9g of CO₂ equivalent per Megajoule passes this criterion. c. You may use default values for GHG emission savings for common biofuel production pathways. These default GHG saving values stem from the Renewable Energy Directive and can be seen in this table. Production pathways that are marked red save less than 65% GHG emissions compared to fossil fuel and thus fail this criterion. Production pathways that are marked green save more than 65% GHG emissions compared to the use of fossil fuels and thus pass this criterion. 3. If the manufacture of biogas relies on the anaerobic digestion of organic material such as bio-waste or sewage sludge, a monitoring and
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		contingency plan to minimise methane leakage at the facility must be in place. This is in line with the EU Regulation on reducing methane emissions in the energy sector where Article 14 mandates operators to conduct regular methane leak detection and repair (LDAR) surveys. <i>In case carbon capture and storage technology is used:</i> Does the CO₂ transport lead to CO₂ leakages of above 0.5 % of the mass of CO₂ transported? Transport is defined as the journey from the installation where it is captured to the injection point. • Yes [criteria fulfilled] • No [criteria not fulfilled] (other criteria can be assumed as met, since Directive 2009/31/EC on the geological storage of carbon dioxide has been transposed into national law in Italy, Germany, and the Czech Republic)
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	See simplification generic DNSH
Transition to a circular economy	N/A	N/A
Pollution prevention and control	For biogas production, a gas-tight cover on the digestate storage is applied. For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment. No significant cross-media effects occur. In case of anaerobic digestion of organic material, where the produced digestate is used as fertiliser or soil improver, either	For biogas production, a gas-tight cover on the digestate storage should be applied. For anerobic digestion plants: Pollution prevention is assumed to be already considered, since the Directive 2009/31/EC was already transposed into national law of the respective countries and in the SC we have asked about a leakage detection systems and a monitoring plan

	directly or after composting or any other treatment, it meets the requirements for fertilising materials set out in Component Material Categories (CMC) 4 and 5 for digestate or CMC 3 for compost, as applicable, in Annex II to Regulation EU 2019/1009 or national rules on fertilisers or soil improvers for agricultural use	
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 4.15 District heating/cooling distribution

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity complies with one of the following criteria: a) for construction and operation of pipelines and associated infrastructure for distributing heating and cooling, the system meets the definition of efficient district heating and cooling systems laid down in Article 2, point 41, of Directive 2012/27/EU; b) for refurbishment of pipelines and associated infrastructure for distributing heating and cooling, the investment that makes the system meet the definition of efficient district heating or cooling laid down in Article 2, point 41, of Directive 2012/27/EU starts within a three year period as underpinned by a contractual obligation or an equivalent in case of operators in charge of both generation and the network; c) the activity is the following: i. modification to lower temperature regimes; ii. advanced pilot systems (control and energy management systems, Internet of Things).	<i>Construction and operation of pipelines and associated infrastructure for distributing heating and cooling:</i> In order to be Taxonomy-eligible, the district heating or cooling system that your company constructs or operates needs to meet the requirements of an efficient heating or cooling system according to Directive 2012/27/EU. This means that your system must use either: at least 50% renewable energy, or at least 50% waste heat, or at least 75% cogenerated heat, or at least 50% of a combination of such energy and heat <i>Refurbishment of pipeline and associated infrastructure for distributing heating and cooling</i> In order to be Taxonomy-eligible, the refurbishment of the district heating or cooling system must make the system meet the requirements of an efficient heating or cooling system according to Directive 2012/27/EU. This means that after the refurbishment, the system must run on: at least 50% renewable energy, or at least 50% waste heat, or at least 75% cogenerated heat, or at least 50% of a combination of such energy and heat Additionally,

		the investment that makes the system meet these requirements must start within a three year period. Modification to lower temperature regimes: no further criteria Advanced pilot systems (control and energy management systems, Internet of Things): no further criteria
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	See simplification generic DNSH
Transition to a circular economy	N/A	N/A
Pollution prevention and control	Fans, compressors, pumps and other equipment used which is covered by Directive 2009/125/EC comply, where relevant, with the top class requirements of the energy label, and otherwise comply with implementing regulations under that Directive and represent the best available technology.	Energy efficient equipment must be used. This refers to those pieces of equipment that are covered by the "EU Ecodesign Directive" and the "EU Energy Labelling Regulation". See "here" for a full list of the pieces of equipment covered by the mentioned legislation. The list includes, for example, pumps, industrial fans, compressors and heat exchangers. To assess whether the criterion is met, follow these steps: 1. Ask yourself which pieces of equipment are integral for the performance of the economic activity (i.e. pumps, industrial fans, compressors, heat exchangers). 2. Consult whether these pieces of equipment fall under the "EU Energy Labelling Regulation". If they do, all pieces of equipment used must fall into the energy classes A to A+++. 3. Those pieces of equipment falling under the "EU Ecodesign Directive" automatically comply with its energy efficiency requirements, since it is a prerequisite for products sold on the EU market.
Protection and restauration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 4.16 Installation and operation of electric heat pumps

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The installation and operation of electric heat pumps complies with both of the following criteria: a) refrigerant threshold: Global Warming Potential does not exceed b) energy efficiency requirements laid down in the implementing regulations under Directive 2009/125/EC are met	The installation or operation of electric heat pumps contributes to climate change mitigation if the Global Warming Potential of the refrigerant used in the heat pump is 675 or lower. In case you do not know the GWP, you can use this table, or this “GWP calculator”, or perform a google search of "name of refrigerant - global warming potential" to find out. Assumption: ecodesign requirements are met, since they introduce mandatory minimum thresholds to place a product on the EU market -> our simplifications are only valid for activities taking place in the EU.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	See simplification generic DNSH
Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	For your activity the availability and usage of • equipment that is durable and • components that are recyclable and easy to dismantle and refurbish should be considered. How does your company approach the economic activity in question? 5. No consideration of durability, recyclability, or dismantling of equipment and components. <i>[criteria not fulfilled]</i> 6. Basic consideration of durability but limited attention to recyclability and ease of dismantling <i>[criteria not fulfilled]</i> 7. Moderate consideration with some processes in place for using durable, recyclable, and easy-to-dismantle components. <i>[criteria fulfilled]</i>

		Comprehensive approach with established policies or practices that prioritize the use of durable, recyclable, and easily dismantled components, and clear preparation for end-of-life recycling. <i>[criteria fulfilled]</i>
	A waste management plan is in place and ensures maximal reuse, remanufacturing or recycling at end of life, including through contractual agreements with waste management partners, reflection in financial projections or official project documentation.	To show that your project or activity doesn't harm the goal of achieving a circular economy, it is important that you have a waste management plan in place that dictates what happens to the materials when the economic activity comes to an end. This waste management plan should aim to maximise the reuse, remanufacturing, or recycling of the used materials. This plan should be supported by clear actions, for example: • working with waste management partners through contractual agreements • documenting waste management efforts in official project documentation • including the end of life of materials in financial projections To demonstrate compliance with this criterion, it helps to think about the economic value of the equipment and materials at their end of life. Can the equipment used for performing the economic activity be dismantled into separate material streams that can be recycled? Remember that the recycling is often performed by the municipality or a specialised company, so your company's role is often to prepare the materials for recycling. Think about who takes care of the waste your company produces, and whether you are informed about what happens to it. Does your company have a process or a policy in place that helps prevent waste and encourages recycling? Please explain your company's approach to managing the waste that the performance of the economic activity produces and will produce. Consider the questions and tips in the information segment when writing your answer.

		Information: Mention if your company follows an environmental management system, such as EMAS or ISO50001. These standards offer a fitting framework for respecting the waste hierarchy since they follow a life cycle perspective with a focus on the continuous optimisation of resource use and efficiency.
Pollution prevention and control	For air to air heat pumps with rated capacity of 12kW or below, indoor and outdoor sound power levels are below the threshold set out in Commission Regulation (EU) No 206/2012	To ensure that air to air heat pumps do not cause unnecessary noise pollution, the EU Ecodesign Directive specifies maximum sound power levels that may not be exceeded. The sound power levels apply to heat pumps with a rated capacity of up to 12 kW. Since EU Regulation is binding and your activity takes place in the EU, no additional proof for the compliance with maximum sound power levels is required.
Protection and restauration of biodiversity and ecosystems	N/A	N/A

Activity 4.17 Cogeneration of heat/cool and power from solar energy

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity consists in the cogeneration of electricity and heat/cool from solar energy.	The activity consists in the cogeneration of electricity and heat/cool from solar energy.
Do not significant harm (DNSH)		
Climate change adaptation	N/A	See simplification generic DNSH
Sustainable use and protection of water and marine resources	N/A	N/A
Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	For your activity the availability and usage of • equipment that is durable and • components that are recyclable and easy to dismantle and refurbish

		should be considered. How does your company approach the economic activity in question? 1. No consideration of durability, recyclability, or dismantling of equipment and components. <i>[criteria not fulfilled]</i> 2. Basic consideration of durability but limited attention to recyclability and ease of dismantling <i>[criteria not fulfilled]</i> 3. Moderate consideration with some processes in place for using durable, recyclable, and easy-to-dismantle components. <i>[criteria fulfilled]</i> 4. Comprehensive approach with established policies or practices that prioritize the use of durable, recyclable, and easily dismantled components, and clear preparation for end-of-life recycling. <i>[criteria fulfilled]</i>
Pollution prevention and control	N/A	N/A
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 4.18 Cogeneration of heat/cool and power from geothermal energy

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The life-cycle GHG emissions¹ from the combined generation of heat/cool and power¹⁹¹ from geothermal energy are lower than 100gCO₂e per 1 kWh of energy output from the combined generation. Life-cycle GHG emissions¹ are calculated based on project-specific data, where available, using Commission Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018.	To ensure that your activity contributes to the goal of climate protection, the life cycle greenhouse gas (GHG) emissions¹ of your plant need to be below 100gCO₂eq/kWh. If you don't know your plant's life cycle GHG emissions¹, you can calculate them using the "EIC Greenhouse Gas tool". This tool helps estimate GHG emissions across the entire life cycle of a plant by analyzing data on its operations, materials, and energy use. In case the EIC Greenhouse Gas tool was used, beside the GHG emissions in tCO₂eq also the annual kWh produced by the plant needs to be submitted.

	Quantified life-cycle GHG emissions ¹ are verified by an independent third party.	
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	N/A
Transition to a circular economy	N/A	N/A
Pollution prevention and control	For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of air quality limit values set out in Directives 2004/107/EC and 2008/50/EC.	In order to ensure that your geothermal plant does no significant harm to the environmental objective of pollution prevention, additional criteria apply to high-enthalpy geothermal systems. A high-enthalpy system operates within the following range: • Temperature: 250°C to 330°C • Enthalpy: 1300 kJ/kg to 2500 kJ/kg (boiling water and steam) High-enthalpy geothermal systems should use reinjection technology. ReInjection technology involves returning the geothermal fluid, usually water or steam, back into the reservoir after energy extraction. Does your plant use reinjection technology? • Yes <i>[criteria fulfilled]</i> • No <i>[criteria not fulfilled]</i>
Protection and restauration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 4.19 Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		

	1. The life-cycle GHG emissions¹ from the co-generation of heat/cool and power from renewable gaseous and liquid fuels are lower than 100gCO₂e per 1 kWh of energy output from the co-generation. Life-cycle GHG emissions¹ are calculated based on project-specific data, where available, using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018193 or ISO 14064-1:2018194 . Quantified life-cycle GHG emissions¹ are verified by an independent third party. 2. Where facilities incorporate any form of abatement (including carbon capture or use of decarbonised fuels) that abatement activity complies with the relevant Sections of this Annex, where applicable. Where the CO₂ that would otherwise be emitted from the cogeneration process is captured for the purpose of underground storage, the CO₂ is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex. 3. The activity meets either of the following criteria: - at construction, measurement equipment for monitoring of physical emissions, such as methane leakage is installed or a leak detection and repair program is introduced; - at operation, physical measurement of methane emissions are reported and leak is eliminated 4. Where the activity blends renewable gaseous or liquid fuels with biogas or bioliquids, the agricultural biomass used for the production of the biogas or bioliquids complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU)	Different criteria apply depending on the types of fuels used for the cogeneration. These criteria ensure that the electricity generation contributes to the goal of climate protection. - If hydrogen is used, it must be produced from renewable energy sources (green hydrogen). - If biomass is used, it must have a sustainable biomass certificate. - If other fuels are used, the life cycle greenhouse gas emissions¹ of the plant must be below 100gCO₂eq/kWh. <i>In case of hydrogen:</i> Is the hydrogen used in the facility derived from renewable energy and do you have a way to prove this? - Yes [<i>criteria fulfilled</i>] - No [<i>criteria not fulfilled</i>] <i>In case of biomass:</i> 4. Does the biomass used to produce biofuel or biogas have one of the following certifications? - Biomass Biofuels voluntary scheme (2BSvs) - Better Biomass - Bonsucro EU - International Sustainability and Carbon Certification (ISCC EU) - KZR INig system - REDcert - Red Tractor Farm Assurance Combinable Crops & Sugar Beet System (Red Tractor) - Roundtable of Sustainable Biofuels EU RED (RSB EU RED) - Roundtable of Responsible Soy EU RED (RTRS EU RED) - Scottish Quality Farm Assured Combinable Crops (SQC) - Trade Assurance Scheme for Combinable Crops (TASCC) - Universal Feed Assurance Scheme (UFAS) - Sustainable Resources (SURE) voluntary scheme - Sustainable Biomass Program (SBP) - Austrian agricultural certification scheme (AACS)
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	2018/2001 while forest biomass complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive	5. To ensure that your activity contributes to the goal of climate protection, the life cycle greenhouse gas (GHG) emissions¹ of your plant need to be below 100gCO₂eq/kWh. If you don't know your plant's life cycle GHG emissions¹, you can calculate them using the "EIC Greenhouse Gas tool". This tool helps estimate GHG emissions across the entire life cycle of a plant by analyzing data on its operations, materials, and energy use. In case the EIC Greenhouse Gas tool was used, beside the GHG emissions in tCO₂eq also the annual kWh produced by the plant needs to be submitted. 6. <i>In case carbon capture and storage technology is used:</i> Does the CO₂ transport lead to CO₂ leakages of above 0.5 % of the mass of CO₂ transported? Transport is defined as the journey from the installation where it is captured to the injection point. • Yes [criteria fulfilled] • No [criteria not fulfilled] (other criteria can be assumed as met, since Directive 2009/31/EC on the geological storage of carbon dioxide has been transposed into national law in Italy, Germany, and the Czech Republic) <i>In case of other fuels:</i> 3. To ensure that your activity contributes to the goal of climate protection, the life cycle GHG emissions¹ of your plant need to be below 100gCO₂eq/kWh. If you don't know your plant's life cycle GHG emissions¹, you can calculate them using the "EIC Greenhouse Gas tool". This tool helps estimate GHG emissions across the entire life cycle of a plant by analyzing data on its operations, materials, and energy use. In case the EIC Greenhouse Gas tool was used, beside the GHG emissions in tCO₂eq also the annual kWh produced by the plant needs to be submitted. 4. <i>In case carbon capture and storage technology is used:</i> Does the CO₂ transport lead to CO₂ leakages of above 0.5 % of the mass of CO₂ transported? Transport is defined as the journey from the installation where it is captured to the injection point.
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		• Yes [criteria fulfilled] • No [criteria not fulfilled] (other criteria can be assumed as met, since Directive 2009/31/EC on the geological storage of carbon dioxide has been transposed into national law in Italy, Germany, and the Czech Republic)
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	See simplification generic DNSH
Transition to a circular economy	N/A	N/A
Pollution prevention and control	Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants¹⁹⁵. No significant cross-media effects occur. For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.	To show that your activity does no significant harm to the objective of pollution prevention, we first need to know more about the thermal input of your plant, meaning the total heat energy that is used to generate electricity. • Thermal input < 1 MW: criteria directly fulfilled • Thermal input > 50 MW: criteria out of scope for SMEs • 1MW < Thermal input < 50 MW: further criteria Thermal input between 1MW and 50 MW: Existing combustion plant' means a combustion plant put into operation before 20 December 2018 or for which a permit was granted before 19 December 2017 pursuant to national legislation provided that the plant is put into operation no later than 20 December 2018.' New combustion plant' means a combustion plant other than an existing combustion plant. Existing combustion plant: To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use.

		Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: Plant with 1 to 5 MW: (liquid fuels (SO₂-350; NO_x-650; Dust- 50).Gaesous fuels (SO₂-200; NO_x-250) Plant greater than 5MW: liquid fuels (SO₂-350; NO_x-650; Dust- 30).Gaesous fuels (SO₂-35; NO_x-250). Gas turbines plant: liquid fuels (SO₂-120; NO_x-200; Dust- 10).Gaesous fuels (SO₂-15; NO_x-200) <i>New combustion plant:</i> To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use. Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: - Plant with 1 to 50 MW: fuels other than gas oil (SO₂-350; NO_x-300; Dust-20).Gaesous fuels (SO₂-35; NO_x-200) - Gas turbines plant: liquid fuels (SO₂-120; NO_x-75; Dust-10).Gaesous fuels (SO₂-15; NO_x-75)
Protection and restauration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 4.20 Cogeneration of heat/cool and power from bioenergy

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		

	1. Agricultural biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 6 and 7 of that Directive. 2. The greenhouse gas emission savings from the use of biomass in cogeneration installations are at least 80 % in relation to the GHG emission saving methodology and fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001. 3. Where the cogeneration installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. 4. Points 1 and 2 do not apply to cogeneration installations with a total rated thermal input below 2 MW and using gaseous biomass fuels.	<i>In case of: usage of the process of anaerobic digestion of organic material:</i> If the bioenergy plant relies on the anaerobic digestion of organic material such as bio-waste or sewage sludge, a monitoring and contingency plan to minimise methane leakage at the facility must be in place. This is in line with the EU Regulation on reducing methane emissions in the energy sector where Article 14 mandates operators to conduct regular methane leak detection and repair (LDAR) surveys. Small bioenergy plants (<2 MW) that use gaseous biomass fuels have to fulfill less criteria to show that they contribute to the goal of climate protection. Plants with a total rated thermal input below 2 MW are considered small plants. <i>In case of small plant: no further criteria</i> Bioenergy plant > 2MW 3. The biomass used to derive the biogas or bioliquid must have a sustainability certificate. There are 15 recognized voluntary and national certification schemes for biomass under the Renewable Energy Directive. Does the biomass, biogas or bioliquid used in the plant have one of the following certifications of sustainable origin? • Biomass Biofules voluntary scheme (2BSvs) • Better Biomass • Bonsucro E • International Sustainability and Carbon Certification (ISCC EU) • KZR INig system • REDcert • Red Tractor Farm Assurance Combinable Crops & Sugar Beet System (Red Tractor) • Roundtable of Sustainable Biofules EU RED (RSB EU RED) • Roundtable of Responsible Soy EU RED (RTRS EU RED) • Scottish Quality Farm Assured Combinable Crops (SQC) • Trade Assurance Scheme for Combinable Crops (TASCC), • Universal Feed Assurance Scheme (UFAS) • Sustainable Resources (SURE) voluntary scheme • Sustainable Biomass Program (SBP)
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		Austrian agricultural certification scheme (AACS) 4. To make a substantial contribution to climate change mitigation, the production of electricity from bioenergy must save at least 80% GHG emissions when compared to fossil fuels. There are two ways in which you can find out the GHG emission savings of your plant: 1. If you have an ISCC, REDcert or RSB certification, you automatically pass this criterion. 2. You may use a simplified tool such as BIOGRACE II. The fossil fuel comparator for electricity generation from bioenergy is 183 grams of CO₂ equivalent per Megajoule. The 80% GHG saving requirement implies that electricity production with emissions equal to or less than 36.6 grams of CO₂ equivalent per Megajoule pass this criterion.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	See simplification generic DNSH
Transition to a circular economy	N/A	N/A
Pollution prevention and control	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, including the best available techniques (BAT) conclusions for large combustion plants, ensuring at the same time that no significant cross-media effects occur. For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.	To show that your activity does no significant harm to the objective of pollution prevention, we first need to know more about the thermal input of your plant, meaning the total heat energy that is used to generate electricity. Thermal input < 1 MW: criteria directly fulfilled Thermal input > 50 MW: criteria out of scope for SMEs 1MW < Thermal input < 50 MW: further criteria Thermal input between 1MW and 50 MW: Existing combustion plant' means a combustion plant put into operation before 20 December 2018 or for which a permit was granted before 19 December 2017 pursuant to national legislation provided that the plant is put

	For plants in zones or parts of zones not complying with the air quality limit values laid down in Directive 2008/50/EC, results of the information exchange¹⁹⁷, which are published by the Commission in accordance with Article 6, paragraphs 9 and 10, of Directive (EU) 2015/2193 are taken into account. In case of anaerobic digestion of organic material, where the produced digestate is used as fertiliser or soil improver, either directly or after composting or any other treatment, it meets the requirements for fertilising materials set out in Component Material Categories (CMC) 4 and 5 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use. For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment¹⁹⁸. No significant cross-media effects occur.	into operation no later than 20 December 2018. 'New combustion plant' means a combustion plant other than an existing combustion plant. <i>Existing combustion plant:</i> To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use. Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: Plant with 1 to 5 MW: (liquid fuels (SO₂-350; NO_x-650; Dust- 50).Gaseous fuels (SO₂-200; NO_x-250) Plant greater than 5MW: liquid fuels (SO₂-350; NO_x-650; Dust- 30).Gaseous fuels (SO₂-35; NO_x-250). Gas turbines plant: liquid fuels (SO₂-120; NO_x-200; Dust- 10).Gaseous fuels (SO₂-15; NO_x-200) <i>New combustion plant:</i> To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use. Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: - Plant with 1 to 50 MW: fuels other than gas oil (SO₂-350; NO_x-300; Dust-20).Gaseous fuels (SO₂-35; NO_x-200) - Gas turbines plant: liquid fuels (SO₂-120; NO_x-75; Dust- 10).Gaseous fuels (SO₂-15; NO_x-75)
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 4.21 Production of heat/cool from solar thermal heating

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity produces heat/cool using solar thermal heating.	The activity produces heat/cool using solar thermal heating.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	N/A	N/A
Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	For your activity the availability and usage of • equipment that is durable and • components that are recyclable and easy to dismantle and refurbish should be considered. How does your company approach the economic activity in question? 1. No consideration of durability, recyclability, or dismantling of equipment and components. <i>[criteria not fulfilled]</i> 2. Basic consideration of durability but limited attention to recyclability and ease of dismantling <i>[criteria not fulfilled]</i> 3. Moderate consideration with some processes in place for using durable, recyclable, and easy-to-dismantle components. <i>[criteria fulfilled]</i> 4. Comprehensive approach with established policies or practices that prioritize the use of durable, recyclable, and easily dismantled components, and clear preparation for end-of-life recycling. <i>[criteria fulfilled]</i>
Pollution prevention and control	N/A	N/A
Protection and restoration of	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

biodiversity and ecosystems		
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Activity 4.22 Production of heat/cool from geothermal energy

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The life-cycle GHG emissions¹ from the combined generation of heat/cool and power¹ from geothermal energy are lower than 100gCO₂e per 1 kWh of energy output from the combined generation. Life-cycle GHG emissions¹ are calculated based on project-specific data, where available, using Commission Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018. Quantified life-cycle GHG emissions¹ are verified by an independent third party.	To ensure that your activity contributes to the goal of climate protection, the life cycle greenhouse gas (GHG) emissions¹ of your plant need to be below 100gCO₂eq/kWh. If you don't know your plant's life cycle GHG emissions¹, you can calculate them using the "EIC Greenhouse Gas tool". This tool helps estimate GHG emissions across the entire life cycle of a plant by analyzing data on its operations, materials, and energy use. In case the EIC Greenhouse Gas tool was used, beside the GHG emissions in tCO₂eq also the annual kWh produced by the plant needs to be submitted.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	N/A
Transition to a circular economy	N/A	N/A
Pollution prevention and control	For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of air quality limit values set out in Directives 2004/107/EC and 2008/50/EC.	In order to ensure that your geothermal plant does no significant harm to the environmental objective of pollution prevention, additional criteria apply to high-enthalpy geothermal systems. A high-enthalpy system operates within the following range: • Temperature: 250°C to 330°C • Enthalpy: 1300 kJ/kg to 2500 kJ/kg (boiling water and steam)

		High-enthalpy geothermal systems should use reinjection technology. ReInjection technology involves returning the geothermal fluid, usually water or steam, back into the reservoir after energy extraction. Does your plant use reinjection technology? • Yes <i>[criteria fulfilled]</i> • No <i>[criteria not fulfilled]</i>
Protection and restauration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 4.23 Production of heat/cool from renewable non-fossil gaseous and liquid fuels

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	1. The life-cycle GHG emissions¹ from the co-generation of heat/cool and power from renewable gaseous and liquid fuels are lower than 100gCO₂e per 1 kWh of energy output from the co-generation. Life-cycle GHG emissions¹ are calculated based on project-specific data, where available, using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018193 or ISO 14064-1:2018194 . Quantified life-cycle GHG emissions¹ are verified by an independent third party. 2. Where facilities incorporate any form of abatement (including carbon capture or use of decarbonised fuels) that abatement activity complies with the relevant Sections of this Annex, where applicable. Where the CO₂ that would otherwise be emitted from the cogeneration process is captured for the purpose of	Different criteria apply depending on the types of fuels used for the cogeneration. These criteria ensure that the electricity generation contributes to the goal of climate protection. • If hydrogen is used, it must be produced from renewable energy sources (green hydrogen). • If biomass is used, it must have a sustainable biomass certificate. • If other fuels are used, the life cycle greenhouse gas emissions¹ of the plant must be below 100gCO₂eq/kWh. <i>In case of hydrogen:</i> Is the hydrogen used in the facility derived from renewable energy and do you have a way to prove this? • Yes <i>[criteria fulfilled]</i> • No <i>[criteria not fulfilled]</i> <i>In case of biomass:</i> 7. Does the biomass used to produce biofuel or biogas have one of the following certifications? • Biomass Biofules voluntary scheme (2BSvs)

	underground storage, the CO₂ is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex. 3. The activity meets either of the following criteria: - at construction, measurement equipment for monitoring of physical emissions, such as methane leakage is installed or a leak detection and repair program is introduced; - at operation, physical measurement of methane emissions are reported and leak is eliminated Where the activity blends renewable gaseous or liquid fuels with biogas or bioliquids, the agricultural biomass used for the production of the biogas or bioliquids complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001 while forest biomass complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive	- Better Biomass - Bonsucro EU - International Sustainability and Carbon Certification (ISCC EU) - KZR INig system - REDcert - Red Tractor Farm Assurance Combinable Crops & Sugar Beet System (Red Tractor) - Roundtable of Sustainable Biofuels EU RED (RSB EU RED) - Roundtable of Responsible Soy EU RED (RTRS EU RED) - Scottish Quality Farm Assured Combinable Crops (SQC) - Trade Assurance Scheme for Combinable Crops (TASCC) - Universal Feed Assurance Scheme (UFAS) - Sustainable Resources (SURE) voluntary scheme - Sustainable Biomass Program (SBP) - Austrian agricultural certification scheme (AACS) 8. To ensure that your activity contributes to the goal of climate protection, the life cycle greenhouse gas (GHG) emissions¹ of your plant need to be below 100gCO₂eq/kWh. If you don't know your plant's life cycle GHG emissions¹, you can calculate them using the "EIC Greenhouse Gas tool". This tool helps estimate GHG emissions across the entire life cycle of a plant by analyzing data on its operations, materials, and energy use. In case the EIC Greenhouse Gas tool was used, beside the GHG emissions in tCO₂eq also the annual kWh produced by the plant needs to be submitted. 9. <i>In case carbon capture and storage technology is used:</i> Does the CO₂ transport lead to CO₂ leakages of above 0.5 % of the mass of CO₂ transported? Transport is defined as the journey from the installation where it is captured to the injection point. - Yes [criteria fulfilled] - No [criteria not fulfilled] (other criteria can be assumed as met, since Directive 2009/31/EC on the geological storage of carbon dioxide has been transposed into national law in Italy, Germany, and the Czech Republic)
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		<i>In case of other fuels:</i> 5. To ensure that your activity contributes to the goal of climate protection, the life cycle GHG emissions¹ of your plant need to be below 100gCO₂eq/kWh. If you don't know your plant's life cycle GHG emissions¹, you can calculate them using the "EIC Greenhouse Gas tool". This tool helps estimate GHG emissions across the entire life cycle of a plant by analyzing data on its operations, materials, and energy use. In case the EIC Greenhouse Gas tool was used, beside the GHG emissions in tCO₂eq also the annual kWh produced by the plant needs to be submitted. 6. <i>In case carbon capture and storage technology is used:</i> Does the CO₂ transport lead to CO₂ leakages of above 0.5 % of the mass of CO₂ transported? Transport is defined as the journey from the installation where it is captured to the injection point. • Yes [<i>criteria fulfilled</i>] • No [<i>criteria not fulfilled</i>] (other criteria can be assumed as met, since Directive 2009/31/EC on the geological storage of carbon dioxide has been transposed into national law in Italy, Germany, and the Czech Republic)	
Do not significant harm (DNSH)			Do not sign
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH	
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	See simplification generic DNSH	
Transition to a circular economy	N/A	N/A	
Pollution prevention and control	Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants. No significant cross-media effects occur.	To show that your activity does no significant harm to the objective of pollution prevention, we first need to know more about the thermal input of your plant, meaning the total heat energy that is used to generate electricity. • Thermal input < 1 MW: <i>criteria directly fulfilled</i>	

	For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.	• Thermal input > 50 MW: <i>criteria out of scope for SMEs</i> • 1MW < Thermal input < 50 MW: further criteria <i>Thermal input between 1MW and 50 MW:</i> Existing combustion plant' means a combustion plant put into operation before 20 December 2018 or for which a permit was granted before 19 December 2017 pursuant to national legislation provided that the plant is put into operation no later than 20 December 2018. ' New combustion plant' means a combustion plant other than an existing combustion plant. <i>Existing combustion plant:</i> To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use. Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: Plant with 1 to 5 MW: (liquid fuels (SO₂-350; NO_x-650; Dust- 50).Gaesous fuels (SO₂-200; NO_x-250) Plant greater than 5MW: liquid fuels (SO₂-350; NO_x-650; Dust- 30).Gaesous fuels (SO₂-35; NO_x-250). Gas turbines plant: liquid fuels (SO₂-120; NO_x-200; Dust- 10).Gaesous fuels (SO₂-15; NO_x-200) <i>New combustion plant:</i> To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use. Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: • Plant with 1 to 50 MW: fuels other than gas oil (SO₂-350; NO_x-300; Dust-20).Gaesous fuels (SO₂-35; NO_x-200)
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		Gas turbines plant: liquid fuels (SO₂-120; NO_x-75; Dust-10). Gaseous fuels (SO₂-15; NO_x-75)
Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 4.24 Production of heat/cool from bioenergy

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	- Agricultural biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 6 and 7 of that Directive. - The greenhouse gas emission savings from the use of biomass in cogeneration installations are at least 80 % in relation to the GHG emission saving methodology and fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001. - Where the cogeneration installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. - Points 1 and 2 do not apply to cogeneration installations with a total rated thermal input below 2 MW and using gaseous biomass fuels.	<i>In case of: usage of the process of anaerobic digestion of organic material:</i> If the bioenergy plant relies on the anaerobic digestion of organic material such as bio-waste or sewage sludge, a monitoring and contingency plan to minimise methane leakage at the facility must be in place. This is in line with the EU Regulation on reducing methane emissions in the energy sector where Article 14 mandates operators to conduct regular methane leak detection and repair (LDAR) surveys. Small bioenergy plants (<2 MW) that use gaseous biomass fuels have to fulfill less criteria to show that they contribute to the goal of climate protection. Plants with a total rated thermal input below 2 MW are considered small plants. <i>In case of small plant: no further criteria</i> Bioenergy plant > 2MW - The biomass used to derive the biogas or bioliquid must have a sustainability certificate. There are 15 recognized voluntary and national certification schemes for biomass under the Renewable Energy Directive. Does the biomass, biogas or bioliquid used in the plant have one of the following certifications of sustainable origin? - Biomass Biofuels voluntary scheme (2BSvs) - Better Biomass

		• Bonsucro E • International Sustainability and Carbon Certification (ISCC EU) • KZR INig system • REDcert • Red Tractor Farm Assurance Combinable Crops & Sugar Beet System (Red Tractor) • Roundtable of Sustainable Biofuels EU RED (RSB EU RED) • Roundtable of Responsible Soy EU RED (RTRS EU RED) • Scottish Quality Farm Assured Combinable Crops (SQC) • Trade Assurance Scheme for Combinable Crops (TASCC), • Universal Feed Assurance Scheme (UFAS) • Sustainable Resources (SURE) voluntary scheme • Sustainable Biomass Program (SBP) • Austrian agricultural certification scheme (AACS) 2. To make a substantial contribution to climate change mitigation, the production of electricity from bioenergy must save at least 80% GHG emissions when compared to fossil fuels. There are two ways in which you can find out the GHG emission savings of your plant: 1. If you have an ISCC, REDcert or RSB certification, you automatically pass this criterion. 2. You may use a simplified tool such as BIOGRACE II. The fossil fuel comparator for electricity generation from bioenergy is 183 grams of CO₂ equivalent per Megajoule. The 80% GHG saving requirement implies that electricity production with emissions equal to or less than 36.6 grams of CO₂ equivalent per Megajoule pass this criterion.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.	See simplification generic DNSH
Transition to a circular economy	N/A	N/A

Pollution prevention and control	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, including the best available techniques (BAT) conclusions for large combustion plants, ensuring at the same time that no significant cross-media effects occur. For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193. For plants in zones or parts of zones not complying with the air quality limit values laid down in Directive 2008/50/EC, results of the information exchange¹⁹⁷, which are published by the Commission in accordance with Article 6, paragraphs 9 and 10, of Directive (EU) 2015/2193 are taken into account. In case of anaerobic digestion of organic material, where the produced digestate is used as fertiliser or soil improver, either directly or after composting or any other treatment, it meets the requirements for fertilising materials set out in Component Material Categories (CMC) 4 and 5 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use. For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment¹⁹⁸. No significant cross-media effects occur.	To show that your activity does no significant harm to the objective of pollution prevention, we first need to know more about the thermal input of your plant, meaning the total heat energy that is used to generate electricity. • Thermal input < 1 MW: criteria directly fulfilled • Thermal input > 50 MW: criteria out of scope for SMEs • 1MW < Thermal input < 50 MW: further criteria Thermal input between 1MW and 50 MW: Existing combustion plant' means a combustion plant put into operation before 20 December 2018 or for which a permit was granted before 19 December 2017 pursuant to national legislation provided that the plant is put into operation no later than 20 December 2018. 'New combustion plant' means a combustion plant other than an existing combustion plant. Existing combustion plant: To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use. Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: Plant with 1 to 5 MW: (liquid fuels (SO₂-350; NO_x-650; Dust- 50).Gaseous fuels (SO₂-200; NO_x-250) Plant greater than 5MW: liquid fuels (SO₂-350; NO_x-650; Dust- 30).Gaseous fuels (SO₂-35; NO_x-250). Gas turbines plant: liquid fuels (SO₂-120; NO_x-200; Dust- 10).Gaseous fuels (SO₂-15; NO_x-200) New combustion plant: To demonstrate that your activity does no significant harm to the environmental objective of pollution prevention, you must adhere to specific emission limits based on the type of fuel you use.
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		Note that in most cases, annual emission measurements are mandated by national legislation. You can use the results of these measurements to check whether your plant adheres to the emission limits. The emission ranges are as follows: - Plant with 1 to 50 MW: fuels other than gas oil (SO₂-350; NO_x-300; Dust-20).Gaseous fuels (SO₂-35; NO_x-200) - Gas turbines plant: liquid fuels (SO₂-120; NO_x-75; Dust-10).Gaseous fuels (SO₂-15; NO_x-75)
Protection and restauration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

Activity 4.25 Production of heat/cool using waste heat

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity produces heat/cool from waste heat.	The activity produces heat/cool from waste heat.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	N/A	N/A
Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	For your activity the availability and usage of - equipment that is durable and - components that are recyclable and easy to dismantle and refurbish should be considered. How does your company approach the economic activity in question? - No consideration of durability, recyclability, or dismantling of equipment and components. <i>[criteria not fulfilled]</i>

		2. Basic consideration of durability but limited attention to recyclability and ease of dismantling <i>[criteria not fulfilled]</i> 3. Moderate consideration with some processes in place for using durable, recyclable, and easy-to-dismantle components. <i>[criteria fulfilled]</i> 4. Comprehensive approach with established policies or practices that prioritize the use of durable, recyclable, and easily dismantled components, and clear preparation for end-of-life recycling. <i>[criteria fulfilled]</i>
Pollution prevention and control	Pumps and the kind of equipment used, which is covered by Ecodesign and Energy labelling comply, where relevant, with the top class requirements of the energy label laid down in Regulation (EU) 2017/1369, and with implementing regulations under Directive 2009/125/EC and represent the best available technology	Energy efficient equipment must be used. This refers to those pieces of equipment that are covered by the "EU Ecodesign Directive" and the "EU Energy Labelling Regulation". See "here" for a full list of the pieces of equipment covered by the mentioned legislation. The list includes, for example, pumps, industrial fans, compressors and heat exchangers. To assess whether the criterion is met, follow these steps: 4. Ask yourself which pieces of equipment are integral for the performance of the economic activity (i.e. pumps, industrial fans, compressors, heat exchangers). 5. Consult whether these pieces of equipment fall under the "EU Energy Labelling Regulation". If they do, all pieces of equipment used must fall into the energy classes A to A+++. Those pieces of equipment falling under the "EU Ecodesign Directive" automatically comply with its energy efficiency requirements, since it is a prerequisite for products sold on the EU market.
Protection and restauration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex	See simplification generic DNSH

7. Construction and real estate activities

Activity 7.1 Construction of new buildings

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	Constructions of new buildings for which: 1. The Primary Energy Demand (PED), defining the energy performance of the building resulting from the construction, is at least 10 % lower than the threshold set for the nearly zero-energy building (NZEB) requirements in national measures implementing Directive 2010/31/EU of the European Parliament and of the Council. The energy performance is certified using an as built Energy Performance Certificate (EPC). 2. For buildings larger than 5000 m², upon completion, the building resulting from the construction undergoes testing for air-tightness and thermal integrity, and any deviation in the levels of performance set at the design stage or defects in the building envelope are disclosed to investors and clients. As an alternative; where robust and traceable quality control processes are in place during the construction process this is acceptable as an alternative to thermal integrity testing. 3. For buildings larger than 5000 m², 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 disclosed to investors and clients on demand.	Only building for which the complete application for the building permit was submitted after 31.12.2020 are considered as new buildings. In case the complete application of the building permit was submitted before 31.12.2020 the building has to be evaluated according to 7.7 Acquisition and ownership of buildings. The Taxonomy sets requirements for the energy performance of buildings, by referring to national measures. In the pilot phase, the tool can therefore only capture new buildings in the pilot regions of Germany, the Czechia and Italy. In order to fulfil the efficiency requirements defined by the energy performance of the building resulting from the construction, you have to proof it is at least 10 % lower than the threshold set for the nearly zero-energy building (NZEB) requirements in national measures. A comparison between the reference value in the Energy Performance Certificate (EPC) page 1/11, part I "Overview of the fulfilment of the binding requirements of the decree" column "Primary energy from non-renewable energy sources"(right) and the calculated value (left) is used. The difference must be greater than 10%. Buildings larger than 5000m² (according to the usable internal floor area): 1. In order to demonstrate that the building meets the airtightness and thermal integrity requirements, a report of the airtightness test and thermal imaging measurements must be provided. It shall also be accompanied by a record of any major defects and deficiencies discovered and rectified.

		Alternatively, a summary report of the progress of the specialised technical supervision of the building on the building envelope can be provided. A record of major defects and deficiencies corrected must be attached. 2. You need to prove is that the life-cycle Global Warming Potential (GWP) of the building resulting from the construction has been calculated for each stage in the life cycle.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	Where installed, except for installations in residential building units, the specified water use for the following water appliances are attested by product datasheets, a building certification or an existing product label in the Union, in accordance with the technical specifications laid down in Appendix E to this Annex: a) wash hand basin taps and kitchen taps have a maximum water flow of 6 litres/min; b) showers have a maximum water flow of 8 litres/min; c) WCs, including suites, bowls and flushing cisterns, have a full flush volume of a maximum of 6 litres and a maximum average flush volume of 3,5 litres; d) urinals use a maximum of 2 litres/bowl/hour. Flushing urinals have a maximum full flush volume of 1 litre.	For non-residential buildings: In what range falls the maximum water flow of wash and basin taps and kitchen taps? • 0-6 liters/minute • above 6 liters/minute • The building does not feature the respective water appliance In what range falls the maximum water flow for showers? • 0-8 liters/minute • above 8 liters/minute • The building does not feature the respective water appliance In what range falls the maximum flush volume of WCs including suites, bowls and flushing cisterns? • 0-6 liters/minute • above 6 liters/minute • The building does not feature the respective water appliance In what range falls the average flush volume of WCs including suites, bowls and flushing cisterns? • 0-3.5 liters/minute • above 3.5 liters/minute • The building does not feature the respective water appliance In what range falls the maximum water usage of urinals? • 0-2 liters/bowl/hour • above 2 liters/bowl/hour • The building does not feature the respective water appliance

		In what range falls the flush volume of flushing urinals? • 0-1 liter • above 1 liter • The building does not feature the respective water appliance
	To avoid impact from the construction site, the activity complies with the criteria set out in Appendix B to this Annex.	
Transition to a circular economy	At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. Operators limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste. Building designs and construction techniques support circularity and in particular demonstrate, with reference to ISO 20887288 or other standards for assessing the disassembly or adaptability of buildings, how they are designed to be more resource efficient, adaptable, flexible and dismantlable to enable reuse and recycling	To comply with the Circular economy goals, at least 70% of the non-hazardous waste should be reused, recycled, or recovered. Following measures are recommended to be taken to limit the waste generation in processes related to construction and demolition: • Took into account best available techniques • Used selective demolition to enable removal and safe handling of hazardous substances • Facilitated reuse and high-quality recycling by selective removal of materials using available sorting systems for construction and demolition waste To assess the dismantlability or adaptability of the building, in particular demonstrate that they are designed to be more efficient, adaptable, flexible and demountable, with the aim of enabling reuse and recycling, you have to fulfil following principles: • resource efficient — design that minimizes the use of primary material resources, • adaptable • flexible — adaptable with support according to Level(s) credit 2.3, based on the actual construction documentation at Level 3. Furthermore, the report on the calculation of the building's circularity score with details according to Level(s) credit 2.4, based on the actual construction documentation at Level 3 needs to be uploaded.
Pollution prevention and control	Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex.	See simplification generic DNSH

	Building components and materials used in the construction that may come into contact with occupiers emit less than 0,06 mg of formaldehyde per m³ of material or component upon testing in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006 and less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m³ of material or component, upon testing in accordance with CEN/EN 16516290 or ISO 16000-3:2011291 or other equivalent standardised test conditions and determination methods Where the new construction is located on a potentially contaminated site (brownfield site), the site has been subject to an investigation for potential contaminants, for example using standard ISO 18400293. Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.	Building components and materials used in the construction may come into contact with occupiers. That's why specific thresholds for potentially harmful substances are defined. 1. All used building components and materials must emit less than 0,06 mg of formaldehyde than 0,06 mg of formaldehyde per m³ of test chamber air. (Applying to paints and varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, internal insulation and interior surface treatments, such as those to treat damp and mould.) 2. All used building components and materials must emit less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m³ of test chamber air. 3. Additionally, measures to reduce noise, dust and emissions must be taken during construction and maintenance work. <i>In case of potentially contaminated site (industrial wasteland, brownfield site):</i> An investigation for potential contaminants must have conducted prior to the construction.
Protection and restauration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.	See simplification generic DNSH
	The new construction is not built on one of the following: a) arable land and crop land with a moderate to high level of soil fertility and below ground biodiversity as referred to the EU LUCAS survey; b) greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) listed on the European Red List or the IUCN Red List; c) land matching the definition of forest as set out in national law used in the national greenhouse gas inventory, or where not available, is in accordance with the FAO definition of forest	It needs to be ensured that the building is not built on some of the excluded land types defined in the biodiversity criteria. Agricultural land: In case the new building is being constructed agricultural land it must not be constructed on arable land and crop land with a moderate to high level of soil fertility and below ground biodiversity as referred to the EU LUCAS survey. Greenfield land: f the new building is constructed on greenfield land, it must not be constructed on land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) listed on the European Red List or the IUCN Red List? Forest land:

		If the new building is constructed on forest land, it must not be constructed on forest land as it is set out in national law used in the national greenhouse gas inventory, or where not available, is in accordance with the FAO definition of forest? (area: > 5000m² and canopy density: >10%) Other: no additional criteria
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Activity 7.2 Renovation of buildings

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The building renovation complies with the applicable requirements for major renovations. Alternatively, it leads to a reduction of primary energy demand (PED) of at least 30 % .	The renovation of existing buildings is Taxonomy-eligible. This includes construction and civil engineering works or preparation thereof. However, your activity belongs to activity 7.2 according to the EU Taxonomy only if the building undergone a major renovation. In order to prove that the building undergone a major renovation which complies with the activity's substantial contribution criteria, you have to prove at least one of the following: - the total cost of the renovation relating to the building envelope or the technical building systems higher than 25 % of the value of the building, excluding the value of the land upon which the building is situated - more than 25 % of the surface of the building envelope underwent renovation Alternatively, the renovation have to lead to a reduction of primary energy demand of at least 30%.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	Where installed, except for installations in residential building units, the specified water use for the following water appliances are attested by product datasheets, a building certification or an existing product label in the Union, in accordance with the technical specifications laid down in Appendix E to this Annex:	For non-residential buildings: In what range falls the maximum water flow of wash and basin taps and kitchen taps? 0-6 liters/minute - above 6 liters/minute

	a) wash hand basin taps and kitchen taps have a maximum water flow of 6 litres/min; b) showers have a maximum water flow of 8 litres/min; c) WCs, including suites, bowls and flushing cisterns, have a full flush volume of a maximum of 6 litres and a maximum average flush volume of 3,5 litres; d) urinals use a maximum of 2 litres/bowl/hour. Flushing urinals have a maximum full flush volume of 1 litre.	• The building does not feature the respective water appliance In what range falls the maximum water flow for showers? • 0-8 liters/minute • above 8 liters/minute • The building does not feature the respective water appliance In what range falls the maximum flush volume of WCs including suites, bowls and flushing cisterns? • 0-6 liters/minute • above 6 liters/minute • The building does not feature the respective water appliance In what range falls the average flush volume of WCs including suites, bowls and flushing cisterns? • 0-3.5 liters/minute • above 3.5 liters/minute • The building does not feature the respective water appliance In what range falls the maximum water usage of urinals? • 0-2 liters/bowl/hour • above 2 liters/bowl/hour • The building does not feature the respective water appliance In what range falls the flush volume of flushing urinals? • 0-1 liter • above 1 liter • The building does not feature the respective water appliance
Transition to a circular economy	At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and	To comply with the Circular economy goals, at least 70% of the non-hazardous waste should be reused, recycled, or recovered. Following measures are recommended to be taken to limit the waste generation in processes related to construction and demolition: • Took into account best available techniques • Used selective demolition to enable removal and safe handling of hazardous substances

	Demolition Waste Management Protocol. Operators limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste. Building designs and construction techniques support circularity and in particular demonstrate, with reference to ISO 20887288 or other standards for assessing the disassembly or adaptability of buildings, how they are designed to be more resource efficient, adaptable, flexible and dismantlable to enable reuse and recycling	- Facilitated reuse and high-quality recycling by selective removal of materials using available sorting systems for construction and demolition waste To assess the dismantlability or adaptability of the building, in particular demonstrate that they are designed to be more efficient, adaptable, flexible and demountable, with the aim of enabling reuse and recycling, you have to fulfil following principles: - resource efficient — design that minimizes the use of primary material resources, - adaptable - flexible — adaptable with support according to Level(s) credit 2.3, based on the actual construction documentation at Level 3. Furthermore the report on the calculation of the building's circularity score with details according to Level(s) credit 2.4, based on the actual construction documentation at Level 3 needs to be uploaded.
Pollution prevention and control	Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex. Building components and materials used in the building renovation that may come into contact with occupiers emit less than 0,06 mg of formaldehyde per m³ of material or component upon testing in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006 and less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m³ of material or component, upon testing in accordance with CEN/EN 16516 or ISO 16000-3:2011303 or other equivalent standardised test conditions and determination methods. Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.	See simplification generic DNSH Building components and materials used in the construction may come into contact with occupiers. That's why specific thresholds for potential harmful substances are defined. - All used building components and materials must emit less than 0,06 mg of formaldehyde than 0,06 mg of formaldehyde per m³ of test chamber air. (Applying to paints and varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, internal insulation and interior surface treatments, such as those to treat damp and mould.) - All used building components and materials must emit less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m³ of test chamber air. - Additionally, measures to reduce noise, dust and emissions must be taken during construction and maintenance work.

Protection and restauration of biodiversity and ecosystems	N/A	N/A
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Activity 7.3 Installation, maintenance and repair of energy efficiency equipment

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity consists in one of the following individual measures provided that they comply with minimum requirements set for individual components and systems in the applicable national measures implementing Directive 2010/31/EU and, where applicable, are rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation: a) addition of insulation to existing envelope components, such as external walls (including green walls), roofs (including green roofs), lofts, basements and ground floors (including measures to ensure air-tightness, measures to reduce the effects of thermal bridges and scaffolding) and products for the application of the insulation to the building envelope (including mechanical fixings and adhesive); b) replacement of existing windows with new energy efficient windows; c) replacement of existing external doors with new energy efficient doors; d) installation and replacement of energy efficient light sources; e) installation, replacement, maintenance and repair of heating, ventilation and airconditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies;	The activity must consist of one of the following measures: • addition of insulation to existing envelope components, such as external walls (including green walls), roofs (including green roofs), lofts, basements and ground floors (including measures to ensure air-tightness, measures to reduce the effects of thermal bridges and scaffolding) and products for the application of the insulation to the building envelope (including mechanical fixings and adhesive) • replacement of existing windows with new energy efficient windows (U-value of 1 W/m²K or lower) • replacement of existing external doors with new energy efficient doors (U-value of 1.2 W/m²K or lower) • installation and replacement of energy efficient light sources; • installation, replacement, maintenance and repair of heating, ventilation and air-conditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies • installation of low water and energy using kitchen and sanitary water fitting For <i>installation and replacement of energy efficient light sources</i>: The product must be rated in the highest two populated classes of energy efficiency. You can look up the energy efficiency label via the Model identifier here. Highest Two Populated Classes of Energy Efficiency (as of Feb 2024):

	f) installation of low water and energy using kitchen and sanitary water fittings which comply with technical specifications set out in Appendix E to this Annex and, in case of shower solutions, mixer showers, shower outlets and taps, have a max water flow of 6 L/min or less attested by an existing label in the Union market.	• Light Sources: A & B • Air Conditioners: A+++ & A++ • Local Space Heaters: A++ & A+ • Residential Ventilation Units: A+ & A • Solid Fuel Boilers: A++ & A+ • Packages of Solid Fuel Boilers: A+++ & A++ • Space Heaters/Combination Heaters - Seasonal Space Heating Efficiency: A+++ & A++ • Space Heaters/Combination Heaters - Water Heating Energy Efficiency: A+ & A • Packages of Space Heaters/Combination Heaters: A+++ & A++ • Water Heaters: A+ & A • Packages of Water Heaters: A+++ & A+ • Hot Water Storage Tanks for Water Heaters: A+ & A For installation of low water and energy using kitchen and sanitary water fitting: The activity must fulfil the complies with the technical specifications. APPENDIX E: TECHNICAL SPECIFICATIONS FOR WATER APPLIANCES: 1. The flow rate is recorded at the standard reference pressure 3 -0/+ 0.2 bar or 0.1 -0/+0.02 bar for products limited to low pressure. 2. The flow rate at the lower pressure 1.5 -0/+ 0.2 bar is $\geq 60\%$ of the maximum available flow rate. 3. For mixer showers, the reference temperature is $38 \pm 1^\circ\text{C}$. 4. Where the flow has to be lower than 6 L/min, it complies with the rule set out in point 2. 5. For taps, the procedure described in clause 10.2.3 of EN 200 is followed, with the following exceptions: a. For taps that are not limited to low pressure applications only: apply a 3 -0/+ 0.2 bar pressure to both the hot and the cold inlets, alternatively; b. For taps that are limited to low pressure applications only: apply a 0.4 -0/+0.02 bar pressure to both the hot and the cold inlets and fully open the flow control.
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		Additionally, in case the devices installed belong to shower solutions, mixer showers, shower outlets, and taps, they must have a maximum water flow of 6 L/min or less.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	N/A	N/A
Transition to a circular economy	N/A	N/A
Pollution prevention and control	Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex.	See simplification generic DNSH
	In case of addition of thermal insulation to an existing building envelope, a building survey is carried out in accordance with national law by a competent specialist with training in asbestos surveying. Any stripping of lagging that contains or is likely to contain asbestos, breaking or mechanical drilling or screwing or removal of insulation board, tiles and other asbestos containing materials is carried out by appropriately trained personnel, with health monitoring before, during and after the works, in accordance with national law.	<i>In case of thermal insulation added to an existing building envelope (the building components that separate the indoors from the outdoors):</i> To comply, a building survey had to be carried out in accordance with national law by a competent specialist with training in asbestos surveying.
Protection and restauration of biodiversity and ecosystems	N/A	N/A

Activity 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		

	Installation, maintenance or repair of charging stations for electric vehicles	Installation, maintenance or repair of charging stations for electric vehicles.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	N/A	N/A
Transition to a circular economy	N/A	N/A
Pollution prevention and control	N/A	N/A
Protection and restoration of biodiversity and ecosystems	N/A	N/A

Activity 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity consists in one of the following individual measures: a) installation, maintenance and repair of zoned thermostats, smart thermostat systems and sensing equipment, including. motion and day light control; b) installation, maintenance and repair of building automation and control systems, building energy management systems (BEMS), lighting control systems and energy management systems (EMS); c) installation, maintenance and repair of smart meters for gas, heat, cool and electricity;	The installation, maintenance and/or repair of instruments and devices for measuring, regulating and controlling the energy of performance of buildings is Taxonomy-eligible. The following activities make a substantial contribution to the objective of climate change mitigation: • Installation, maintenance and repair of zoned thermostats, smart thermostat systems and sensing equipment, including motion and daylight control; • Installation, maintenance and repair of building automation and control systems, building energy management systems (BEMS), lighting control systems and energy management systems (EMS);

	d) installation, maintenance and repair of façade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation.	• Installation, maintenance and repair of smart meters for gas, heat, cool and electricity; • Installation, maintenance and repair of façade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	N/A	N/A
Transition to a circular economy	N/A	N/A
Pollution prevention and control	N/A	N/A
Protection and restoration of biodiversity and ecosystems	N/A	N/A

Activity 7.6 Installation, maintenance and repair of renewable energy technologies

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity consists in one of the following individual measures, if installed on-site as technical building systems: a) installation, maintenance and repair of solar photovoltaic systems and the ancillary technical equipment; b) installation, maintenance and repair of solar hot water panels and the ancillary technical equipment; c) installation, maintenance, repair and upgrade of heat pumps contributing to the targets for renewable energy in	The installation, maintenance and/or repair of renewable energy technologies is Taxonomy-eligible if it takes place on-site. If your company provides the service, but is using a subcontractor, it is not relevant for this Taxonomy activity. The following activities make a substantial contribution to the objective of climate change mitigation: Installation, maintenance and/or repair of: • Solar photovoltaic systems and the ancillary technical equipment • Solar hot water panels and the ancillary technical equipment

	heat and cool in accordance with Directive (EU) 2018/2001 and the ancillary technical equipment; d) installation, maintenance and repair of wind turbines and the ancillary technical equipment; e) installation, maintenance and repair of solar transpired collectors and the ancillary technical equipment; f) installation, maintenance and repair of thermal or electric energy storage units and the ancillary technical equipment; g) installation, maintenance and repair of high efficiency micro CHP (combined heat and power) plant; h) installation, maintenance and repair of heat exchanger/recovery systems.	• Wind turbines and the ancillary technical equipment • Solar transpired collectors and the ancillary technical equipment • Thermal or electric energy storage units and the ancillary technical equipment • High efficiency micro CHP (combined heat and power) plant • Heat exchanger/recovery systems
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	N/A	N/A
Transition to a circular economy	N/A	N/A
Pollution prevention and control	N/A	N/A
Protection and restoration of biodiversity and ecosystems	N/A	N/A

Activity 7.7 Acquisition and ownership of buildings

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	1. For buildings built before 31 December 2020, the building has at least an Energy Performance Certificate (EPC) class A. As an alternative, the building is within the top 15% of the national or	Buying real estate and exercising ownership of this real estate is Taxonomy-eligible. That means developing residential and non-residential building projects, combining financial, technical, and physical resources to complete

	regional building stock expressed as operational Primary Energy Demand (PED) and demonstrated by adequate evidence, which at least compares the performance of the relevant asset to the performance of the national or regional stock built before 31 December 2020 and at least distinguishes between residential and non-residential buildings. 2. For buildings built after 31 December 2020, the building meets the criteria specified in Section 7.1 of this Annex that are relevant at the time of the acquisition. 3. Where the building is a large non-residential building (with an effective rated output for heating systems, systems for combined space heating and ventilation, air-conditioning systems or systems for combined air-conditioning and ventilation of over 290 kW) it is efficiently operated through energy performance monitoring and assessment.	them for future sale. This includes constructing entire buildings either for sale on your own account or under a contract or fee-based arrangement. Note that to be eligible for this tool, the activity must take place in the EU. Buildings built before 31.12.2020: The building must have an Energy Performance Certificate (EPC) with a Class A rating. OR The building's operational primary energy demand must be within the top 15% of the national or regional building stock built before 31.12.2020. <i>For large non-residential buildings:</i> The building is classified as large if it has an effective rated output for heating systems, systems for combined space heating and ventilation, air-conditioning systems or systems for combined airconditioning and ventilation of over 290 kW. The building needs to be efficiently operated through energy performance monitoring and assessment (e.g. Energy Performance Contract or building automation and control system). Buildings built after 31.12.2020: The building is considered as "new", the criteria of activity 7.1 construction of new buildings apply.
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	N/A	N/A
Transition to a circular economy	N/A	N/A
Pollution prevention and control	N/A	N/A
Protection and restoration of	N/A	N/A

biodiversity and ecosystems		
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9. Professional, scientific and technical activities

Activity 9.3 Professional services related to energy performance of buildings

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Substantial contribution (SC) to climate change mitigation		
	The activity consists in one of the following: - technical consultations (energy consultations, energy simulations, project management, production of energy performance contracts, dedicated trainings) linked to the improvement of energy performance of buildings; - accredited energy audits and building performance assessments; - energy management services; - energy performance contracts; - energy services provided by energy service companies (ESCOs).	Professional services related to energy performance of buildings are Taxonomy-eligible. To ensure that the activity contributes to improving the energy efficiency and sustainability of buildings, only the following services are considered: - technical consultations (energy consultations, energy simulations, project management, production of energy performance contracts, dedicated trainings) linked to the improvement of energy performance of buildings - accredited energy audits and building performance assessments - energy performance contracts - energy services provided by energy service companies (ESCOs)
Do not significant harm (DNSH)		
Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.	See simplification generic DNSH
Sustainable use and protection of water and marine resources	N/A	N/A
Transition to a circular economy	N/A	N/A
Pollution prevention and control	N/A	N/A

Protection and restoration of biodiversity and ecosystems	N/A	N/A
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Generic DNSH criteria

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Generic do not significant harm (DNSH)		
Climate change adaptation	The physical climate risks that are material to the activity have been identified from those listed in the table in Section II of this Appendix by performing a robust climate risk and vulnerability assessment with the following steps: (a) screening of the activity to identify which physical climate risks from the list in Section II of this Appendix may affect the performance of the economic activity during its expected lifetime; (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Section II of this Appendix, a climate risk and vulnerability assessment to assess the materiality of the physical climate risks on the economic activity; (c) an assessment of adaptation solutions that can reduce the identified physical climate risk. The climate risk and vulnerability assessment is proportionate to the scale of the activity and its expected lifespan, such that: (a) for activities with an expected lifespan of less than 10 years, the assessment is performed, at least by using climate projections at the smallest appropriate scale; (b) for all other activities, the assessment is performed using the highest available resolution, state-of-the-art climate projections across the existing range of future scenario consistent with the	To show that your activity does not harm the goal of adapting to the consequences of climate change, a climate risk assessment needs to be carried out. Because only very few SMEs have already spent significant time and resources thinking about how climate change could affect their operations, we have designed a simplified climate risk assessment that involves three steps: 1. We identify the climate risks that could impact your activity based on the where it is located and what sector you are in. 2. We ask you to assess how these risks could affect the activity, considering factors like how exposed your activity is to the respective risks. 3. We ask you to identify and evaluate what steps can be taken to reduce these risks, including any measures you have already put in place. <i>Step 1: Identifying the relevant risks:</i> In relation to the energy sector, the following risks could be particularly relevant: • Heatwaves and heat-stress • Changing air temperature • Changing wind patterns and storms • Heavy precipitation Additional risks are relevant based on your location:

	expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments. The climate projections and assessment of impacts are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports, scientific peer-reviewed publications, and open source or paying models. For existing activities and new activities using existing physical assets, the economic operator implements physical and non-physical solutions ('adaptation solutions'), over a period of time of up to five years, that reduce the most important identified physical climate risks that are material to that activity. An adaptation plan for the implementation of those solutions is drawn up accordingly. For new activities and existing activities using newly-built physical assets, the economic operator integrates the adaptation solutions that reduce the most important identified physical climate risks that are material to that activity at the time of design and construction and has implemented them before the start of operations. The adaptation solutions implemented do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities; are consistent with local, sectoral, regional or national adaptation strategies and plans; and consider the use of nature-based solutions or rely on blue or green infrastructure to the extent possible.	• Catchment area of a water body – flood • Coast/ offshore – flood, sea leve rise • Forest – forest and wild fires • Mountains – Avalanche • Cold semi-arid climate zone (Zone "Bsk") – drought, flash flood • Humid subtropical climate zone (Zone "Cfa") - flood, landslide • Temperate oceanic climate zone (Zone "Cfb") – flood, landslide, high winds • Hot-summer Mediterranean climate zone (Zone "Csa") – drought, flood, wildfire • Warm-summer Mediterranean climate zone (Zone "Csb") - drought, flood, wildfire • Hot-summer humid continental climate zone (Zone "Dfa") – flood, blizzards, avalanche • Warm-summer humid continental climate zone (Zone "Dfb") – flood, blizzard, avalanche • Subarctic climate zone (Zone "Dfc") – seasonal floods, extreme cold, blizzards • Tundra climate zone (Zone "ET") – extreme cold <i>Step 2: Risk analysis:</i> Please describe how the risks mentioned above may impact your activity or explain why the risk is not relevant to your activity. On the one hand, think of damage to the building/plant and, on the other hand, of the effects on your activity and the power supply. For risks that are not of obvious relevance to your activity, concise explanations are sufficient. <i>Step 3: Identification and evaluation of adaptation measures:</i> Based on the expected physical climate risks you have described for your activity; please describe what adaptations you could consider for your activity. In doing so, address the measures you have identified and evaluate them in terms of feasibility and usefulness for your activity. How would you rate your company's efforts in adapting to the consequences of climate change?
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	II. Classification of climate-related hazards ^{3,25}				• No Action Taken ○ No identification of relevant climate risks. ○ No consideration of adaptation measures • No Action Needed ○ Climate risks were considered, no relevant risks identified ○ No adaptation measures need to be considered • Basic Awareness ○ Some awareness of potential climate risks, but no formal assessment or documentation. ○ Minimal or ad-hoc adaptation measures, no comprehensive risk analysis. • Initial Implementation ○ Key climate risks identified with a basic risk analysis. ○ Some adaptation measures identified and partially implemented. • Comprehensive Approach ○ Detailed climate risk analysis completed.																																																			
	<table><tr><td></td><td>Temperature-related</td><td>Wind-related</td><td>Water-related</td><td>Solid mass-related</td></tr><tr><td rowspan="6">Chronic</td><td>Changing temperature (air, freshwater, marine water)</td><td>Changing wind patterns</td><td>Changing precipitation patterns and types (rain, hail, snow/ice)</td><td>Coastal erosion</td></tr><tr><td>Heat stress</td><td></td><td>Precipitation or hydrological variability</td><td>Soil degradation</td></tr><tr><td>Temperature variability</td><td></td><td>Ocean acidification</td><td>Soil erosion</td></tr><tr><td>Permafrost thawing</td><td></td><td>Saline intrusion</td><td>Solifluction</td></tr><tr><td></td><td></td><td>Sea level rise</td><td></td></tr><tr><td></td><td></td><td>Water stress</td><td></td></tr><tr><td rowspan="3">Acute</td><td>Heat wave</td><td>Cyclone, hurricane, typhoon</td><td>Drought</td><td>Avalanche</td></tr><tr><td>Cold wave/frost</td><td>Storm (including blizzards, dust and sandstorms)</td><td>Heavy precipitation (rain, hail, snow/ice)</td><td>Landslide</td></tr><tr><td>Wildfire</td><td>Tornado</td><td>Flood (coastal,</td><td>Subsidence</td></tr><tr><td></td><td></td><td></td><td>fluvial, pluvial, ground water)</td><td></td></tr><tr><td></td><td></td><td></td><td>Glacial lake outburst</td><td></td></tr></table>		Temperature-related	Wind-related	Water-related	Solid mass-related	Chronic	Changing temperature (air, freshwater, marine water)	Changing wind patterns	Changing precipitation patterns and types (rain, hail, snow/ice)	Coastal erosion	Heat stress		Precipitation or hydrological variability	Soil degradation	Temperature variability		Ocean acidification	Soil erosion	Permafrost thawing		Saline intrusion	Solifluction			Sea level rise				Water stress		Acute	Heat wave	Cyclone, hurricane, typhoon	Drought	Avalanche	Cold wave/frost	Storm (including blizzards, dust and sandstorms)	Heavy precipitation (rain, hail, snow/ice)	Landslide	Wildfire	Tornado	Flood (coastal,	Subsidence				fluvial, pluvial, ground water)					Glacial lake outburst		Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential as defined in Article 2, points (22) and (23), of Regulation (EU)2020/852, in accordance with Directive 2000/60/EC of the European Parliament and of the Council and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders. Where an Environmental Impact Assessment is carried out in accordance with Directive 2011/92/EU of the European Parliament and of the Council and includes an assessment of the impact on water in accordance with Directive 2000/60/EC, no additional assessment of impact on water is required, provided the risks identified have been addressed	To show that your activity uses water resources sustainably, you need to assess its impact on water. For larger projects, this includes a mandatory environmental impact assessment, while smaller projects require a more simplified analysis at the project approval stage. If it can be reasonably demonstrated that your activity has no or only minor impacts on water, your activity may still meet the requirement. Select which of the following statements apply to your project: 1. An environmental impact assessment that takes into account water-related topics has been conducted. <i>[criteria fulfilled]</i> 2. The economic activity's impact on water was considered in the approval phase of your project. <i>[criteria fulfilled]</i> 3. Your economic activity has no or only minor impacts on water and you can explain why <i>[fulfilment based on provided evidence]</i>
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Sustainable use and protection of water and marine resources																																																								

		4. None of the above. <i>[criteria not fulfilled]</i>
Transition to a circular economy	N/A	N/A
Pollution prevention and control	The activity does not lead to the manufacture, placing on the market or use of: (a) substances, whether on their own, in mixtures or in articles, listed in Annexes I or II to Regulation (EU) 2019/1021 of the European Parliament and of the Council, except in the case of substances present as an unintentional trace contaminant; (b) mercury and mercury compounds, their mixtures and mercury-added products as defined in Article 2 of Regulation (EU) 2017/852 of the European Parliament and of the Council; (c) substances, whether on their own, in mixture or in articles, listed in Annexes I or II to Regulation (EC) No 1005/2009 of the European Parliament and of the Council; (d) substances, whether on their own, in mixtures or in an articles, listed in Annex II to Directive 2011/65/EU of the European Parliament and of the Council, except where there is full compliance with Article 4(1) of that Directive; (e) substances, whether on their own, in mixtures or in an article, listed in Annex XVII to Regulation (EC) 1907/2006 of the European Parliament and of the Council, except where there is full compliance with the conditions specified in that Annex; (f) substances, whether on their own, in mixtures or in an article, meeting the criteria laid down in Article 57 of Regulation (EC) 1907/2006 and identified in accordance with Article 59(1) of that Regulation, except where their use has been proven to be essential for the society; (g) other substances, whether on their own, in mixtures or in an article, that meet the criteria laid down in Article 57 of Regulation (EC) 1907/2006, except where their use has been proven to be essential for the society	To confirm that your activities do not harm the environment, follow these steps to show you have not used harmful substances. While your company is likely already following these laws and regulations as required by national and EU laws, it is still important to review the following steps to ensure compliance. Step 1: Compliance with existing laws Ensure your company complies with all relevant EU and national laws regarding the use of hazardous substances. This includes: • Not using substances forbidden by EU regulations and national laws. • Ensuring your products comply with safety standards and labelling requirements. Step 2: Avoidance of Substances of Very High Concern (SVHC) Refrain from using substances that have been on the REACH candidate list for at least 18 months. These substances have been recognized as harmful for a long time, providing enough time to find safer alternatives. The substance include: • Carcinogenic • Mutagenic • Toxic for reproduction • Persistent, bioaccumulative, and toxic (PBT) • Very persistent and very bioaccumulative (vPvB) • Endocrine disruptors for humans or the environment • Respiratory sensitizers • Toxic for organs with repeated exposure • Substances with other serious health or environmental effects These substances are commonly found in: • Machinery and mechanical appliances • Electrical components • Batteries

		• Paints • Rubber and metal articles How to identify SVHC in your products? When a substance is added to the candidate list, manufacturers and importers must inform customers if it exceeds 0.1% by weight in their products and provide safety instructions. Always check product data sheets and safety information provided by your suppliers. To be Taxonomy-aligned, ensure no use of SVHC above 0.1% concentration, unless no alternatives are available, and they are used safely and under controlled conditions.
Protection and restoration of biodiversity and ecosystems	An Environmental Impact Assessment (EIA) or screening³³³ has been completed in accordance with Directive 2011/92/EU³³⁴ Where an EIA has been carried out, the required mitigation and compensation measures for protecting the environment are implemented. For sites/operations located in or near biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas, as well as other protected areas), an appropriate assessment³³⁵, where applicable, has been conducted and based on its conclusions the necessary mitigation measures are implemented	To show that your project or activity doesn't harm the goal of keeping biodiversity and ecosystems intact, we need to know where it takes place. If a project takes place in a nature conservation area (for example a "Nature 2000 area"), then special rules apply to make sure that the ecosystem is not negatively affected by the activity. These rules are defined in both national and EU law, for example in "Directive 2011/92/EU". These rules ensure that economic activities taking place in biodiversity-sensitive areas need to undergo special steps in the approval process. This may include an environmental impact assessment. At the start of the assessment, you have already confirmed that your project takes place in the EU, so we can assume that these laws were followed.

Minimum Social Safeguards (MSS)

	Taxonomy Criteria (as of Annex I, 1 st DA)	Simplification
Minimum Social Safeguards		
MSS	The minimum safeguards referred to in point (c) of Article 3 shall be procedures implemented by an undertaking that is carrying out an economic activity to ensure the alignment with the OECD Guidelines	Human Rights: The company must follow policies or practices that ensure the respect and protection of human rights, such as providing safe working conditions and fair treatment for all employees.

	for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights. 2. When implementing the procedures referred to in paragraph 1 of this Article, undertakings shall adhere to the principle of 'do no significant harm' referred to in point (17) of Article 2 of Regulation (EU) 2019/2088.	Anti-Corruption: The company must comply with national anti-corruption laws, and must have measures in place to prevent bribery and unethical practices. Fair Tax Practices: The company must never have encountered any issues or disputes with national tax authorities Fair Competition: The company must have never been involved in any investigations or legal actions related to anti-competitive practices.
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