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ANNEX 2

ANNEX

to the

Commission Delegated Regulation (EU) .../...

supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives

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ANNEX II

Technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives

1. FORESTRY

1.1. Afforestation

Description of the activity

Establishment of forest through planting, deliberate seeding or natural regeneration on land that, until then, was under a different land use or not used. Afforestation implies a transformation of land use from non-forest to forest, in accordance with the Food and Agriculture Organisation of the United Nations ('FAO') definition of afforestation¹, where forest means a land matching the forest definition as set out in national law, or where not available, is in accordance with the FAO definition of forest². Afforestation may cover past afforestation as long as it takes place in the period between the planting of the trees and the time when the land use is recognised as a forest.

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

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

Technical screening criteria

Substantial contribution to climate change adaptation

¹ Establishment of forest through planting or deliberate seeding on land that, until then, was under a different land use, implies a transformation of land use from non-forest to forest (*FAO Global Resources Assessment 2020. Terms and definitions* version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

² Land spanning more than 0,5 hectares with trees higher than five meters and a canopy cover of more than 10 %, or trees able to reach those thresholds *in situ*. It does not include land that is predominantly under agricultural or urban land use, *FAO Global Resources Assessment 2020. Terms and definitions* (version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 years climate projections scenarios for major investments.

3. 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 reports⁴, scientific peer-reviewed publications and open source⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶ or rely on blue or green infrastructure⁷ to the extent possible;

³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵ Such as Copernicus services managed by the European Commission.

⁶ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into

- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p><i>1. Afforestation plan and subsequent forest management plan or equivalent instrument</i></p> <p>1.1. The area on which the activity takes place is covered by an afforestation plan of a duration of at least five years, or the minimum period prescribed in national law, developed prior to the start of the activity, and continuously updated until this area matches the definition of forest as set out in national law or where not available, is in line with the FAO definition of forest.</p> <p>The afforestation plan contains all elements required by the national law relating to environmental impact assessment of afforestation.</p> <p>1.2. Preferably through the afforestation plan, or if information is missing, through any other document, detailed information is provided on the following points:</p>
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cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	<ul style="list-style-type: none"> (a) description of the area according to its gazetting in the land registry; (b) site preparation and its impacts on pre-existing carbon stocks, including soils and above-ground biomass, in order to protect land with high carbon stock⁸; (c) management goals, including major constraints; (d) general strategies and activities planned to reach the management goals, including expected operations over the whole forest cycle; (e) definition of the forest habitat context, including main existing and intended forest tree species, and their extent and distribution; (f) compartments, roads, rights of way and other public access, physical features including waterways, areas under legal and other restrictions; (g) measures deployed to establish and maintain the good condition of forest ecosystems; (h) consideration of societal issues (including preservation of landscape, consultation of stakeholders in accordance with the terms and conditions laid down in national law) (i) assessment of forest related risks, including forest fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks. (j) assessment of impact on food security; (k) all DNSH criteria relevant to afforestation. <p>1.3. When the area becomes a forest, the afforestation plan is followed by a subsequent forest management plan or an equivalent instrument, as set out in national law or, where national law does not define a forest management plan or equivalent instrument, as referred to in the FAO definition of ‘forest area with long-term forest management plan’⁹. The forest management plan or the equivalent instrument covers a period of 10 years or more and is continuously updated.</p> <p>1.4. Information is provided on the following points that are not already</p>
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⁸ Land with high-carbon stock means wetlands, including peatland, and continuously forested areas within the meaning of Article 29(4)(a), (b) and (c) of Directive (EU) 2018/2001.

⁹ Forest area that has a long-term (ten years or more) documented management plan, aiming at defined management goals, and which is periodically revised, FAO Global Resources Assessment 2020. Terms and definitions (version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

	<p>documented in the forest management plan or equivalent system:</p> <ul style="list-style-type: none"> (a) management goals, including major constraints¹⁰; (b) general strategies and activities planned to reach the management goals, including expected operations over the whole forest cycle; (c) definition of the forest habitat context, including main existing and intended forest tree species, and their extent and distribution; (d) definition of the area according to its gazetting in the land registry; (e) compartments, roads, rights of way and other public access, physical features including waterways, areas under legal and other restrictions; (f) measures deployed to maintain the good condition of forest ecosystems; (g) consideration of societal issues (including preservation of landscape, consultation of stakeholders in accordance with the terms and conditions laid down in national law); (h) assessment of forest related risks, including forest fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks (i) all DNSH criteria relevant to forest management. <p>1.5. The activity follows the best afforestation practices laid down in national law, or, where no such best afforestation practices have been laid down in national law, the activity complies with one of the following criteria:</p> <ul style="list-style-type: none"> (a) the activity complies with Delegated Regulation (EU) No 807/2014; (b) the activity follows the “Pan-European Guidelines for Afforestation and Reforestation with a special focus on the provisions of the UNFCCC”¹¹. <p>1.6. The activity does not involve the degradation of land with high</p>
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¹⁰ Including an analysis of (i) long term sustainability of the wood resource (ii) impacts/pressures on habitat conservation, diversity of associated habitats and condition of harvesting minimizing soil impacts.

¹¹ Forest Europe Pan-European Guidelines for Afforestation and Reforestation with a special focus on the provisions of the UNFCCC adopted by the MCPFE Expert Level Meeting on 12-13 November, 2008 and by the PEBLDS Bureau on behalf of the PEBLDS Council on 4 November, 2008 (version of [adoption date]: https://www.foresteurope.org/docs/other_meetings/2008/Geneva/Guidelines_Aff_Ref_ADOPTED.pdf).

	<p>carbon stock¹².</p> <p>1.7. The management system associated with the activity in place complies with the due diligence obligation and legality requirements laid down in Regulation (EU) No 995/2010.</p> <p>1.8. The afforestation plan and the subsequent forest management plan or equivalent instrument provides for monitoring that ensures the correctness of the information contained in the plan, in particular as regards the data relating to the involved area.</p> <p><i>2. Audit</i></p> <p>Within two years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and the DNSH criteria are verified by either of the following:</p> <ul style="list-style-type: none"> (a) the relevant national competent authorities; (b) an independent third-party certifier, at the request of national authorities or the operator of the activity. <p>In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit.</p> <p>The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.</p> <p><i>3. Group assessment</i></p> <p>The compliance with the DNSH criteria may be checked:</p> <ul style="list-style-type: none"> (a) at the level of the forest sourcing area¹³ level as defined by Directive (EU) 2018/2001; (b) at the level of a group of forest holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity and the group of those holdings remains the same for all subsequent audits.
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¹² Land with high-carbon stock means wetlands, including peatland, and continuously forested areas within the meaning of Article 29(4)(a), (b) and (c) of Directive (EU) 2018/2001.

¹³ 'Sourcing area' means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass.

(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p> <p>Detailed information referred to in point 1.2. (i) includes provisions to comply with the criteria set out in Appendix B to this Annex.</p>
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The use of pesticides is reduced and alternative approaches or techniques, which may include non-chemical alternatives to pesticides, are favoured, in accordance with Directive 2009/128/EC, with exception of occasions where the use of pesticides is needed to control outbreaks of pests and of diseases.</p> <p>The activity minimises the use of fertilisers and does not use manure. The activity complies with Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use</p> <p>Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021¹⁴, the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients that are listed as classification Ia ('extremely hazardous') or Ib ('highly hazardous') in the WHO Recommended Classification of Pesticides by Hazard¹⁵. The activity complies with the relevant national law on active ingredients.</p> <p>Pollution of water and soil is prevented and cleaning up measures are undertaken when pollution occurs.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas.</p> <p>There is no conversion of habitats specifically sensitive to biodiversity loss or with high conservation value, or of areas set aside for the restoration of such habitats in accordance with national law.</p>

¹⁴ Which implements in the Union the Stockholm Convention on persistent organic pollutants ((OJ L 209, 31.7.2006, p. 3.).

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

	<p>Detailed information referred to in points 1.2(k) (Afforestation plan) and 1.4(i) (Forest management plan or equivalent system) includes provisions for maintaining and possibly enhancing biodiversity in accordance with national and local provisions, including the following:</p> <ul style="list-style-type: none"> (a) ensuring the good conservation status of habitat and species, maintenance of typical habitat species; (b) excluding the use or release of invasive species; (c) excluding the use of non-native species unless it can be demonstrated that: <ul style="list-style-type: none"> (i) the use of the forest reproductive material leads to favourable and appropriate ecosystem conditions (such as climate, soil criteria, and vegetation zone, forest fire resilience); (ii) the native species currently present on the site are not anymore adapted to projected climatic and pedo-hydrological conditions; (d) ensuring the maintenance and improvement of physical, chemical and biological quality of the soil; (e) promoting biodiversity-friendly practices that enhance forests' natural processes; (f) excluding the conversion of high-biodiverse ecosystems into less biodiverse ones; (g) ensuring the diversity of associated habitats and species linked to the forest; (h) ensuring the diversity of stand structures and maintenance or enhancing of mature stage stands and dead wood.
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1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event

Description of the activity

Rehabilitation and restoration of forests as defined by national law. Where national law does not contain such a definition, rehabilitation and restoration refers to a definition with broad agreement in the peer-reviewed scientific literature for specific countries or a definition in line with the FAO concept of forest restoration¹⁶ or a definition in line with one of the definitions of ecological restoration¹⁷ applied to forest, or forest rehabilitation¹⁸ under the Convention on Biological Diversity. The economic activities also include forest activities in line with the FAO definition of “reforestation”¹⁹ and “naturally regenerating forest”²⁰ after an extreme event, where extreme event is defined by national law, and where national law does not contain such a definition, is in line with the IPCC definition of extreme weather event²¹; or

¹⁶ Forest restoration includes:

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

Forest restoration module. In Sustainable Forest Management (SFM) Toolbox (version of [adoption date]: http://www.fao.org/sustainable_forest-management/toolbox/modules/forest-restoration/basic-knowledge/en/).

¹⁷ Ecological Restoration (Also Ecosystem Restoration) :

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

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

¹⁸ Forest rehabilitation is the process of restoring the capacity of a forest to provide goods and services again, where the state of the rehabilitated forest is not identical to its state before degradation,

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

¹⁹ Re-establishment of forest through planting and/or deliberate seeding on land classified as forest,

FAO Global Resources Assessment 2020. Terms and definitions (version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

²⁰ Forest predominantly composed of trees established through natural regeneration,

FAO Global Resources Assessment 2020. Terms and definitions (version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

²¹ An extreme weather event is an event that is rare at a particular place and time of year. Definitions of rare vary, but an extreme weather event would normally be as rare as or rarer than the 10th or 90th percentile of a probability density function estimated from observations. By definition, the characteristics of what is called extreme weather may vary from place to place in an absolute sense. When a pattern of extreme weather persists for some time, such as a season, it may be classed as an extreme climate event, especially if it yields an average or total that is itself extreme (e.g., drought or heavy rainfall over a season). See IPCC, 2018: *Annex I: Glossary* (version of [adoption date]: <https://www.ipcc.ch/sr15/chapter/glossary/>).

after a wildfire, where wildfire is defined by national law, and where national law does not contain such a definition, as defined in the European Glossary for wildfires and forest fires²².

The economic activities in this category imply no change of land use and occurs on degraded land matching the forest definition as set out in national law, or where not available, is in accordance with the FAO definition of forest²³.

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

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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
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²² Any uncontrolled vegetation fire which requires a decision or action regarding suppression, 2012 European Glossary for wildfires and forest fires, developed under the European Forest Fire Network- "EUFOFINET" project, as part of the INTERREG IVC programme (version of [adoption date]: <https://www.ctif.org/index.php/library/european-glossary-wildfires-and-forest-fires>).

²³ Land spanning more than 0,5 hectares with trees higher than five meters and a canopy cover of more than 10 %, or trees able to reach those thresholds in situ. It does not include land that is predominantly under agricultural or urban land use, FAO Global Resources Assessment 2020. Terms and definitions (version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

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 scenarios²⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²⁵, scientific peer-reviewed publications and open source²⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions²⁷ or rely on blue or green infrastructure²⁸ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article

²⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁶ Such as Copernicus services managed by the European Commission.

²⁷ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p><i>1. Forest management plan or equivalent instrument</i></p> <p>1.1. The activity takes place on area that is subject to a forest management plan or an equivalent instrument, as set out in national law or, where national law does not define a forest management plan or equivalent instrument, as referred to in the FAO definition of 'forest area with long-term forest management plan'²⁹.</p> <p>The forest management plan or the equivalent instrument covers a period of 10 years or more, and is continuously updated.</p> <p>1.2. Information is provided on the following points that are not already documented in the forest management plan or equivalent system:</p> <ul style="list-style-type: none"> (a) management goals, including major constraints³⁰; (b) general strategies and activities planned to reach the management goals, including expected operations over the whole forest cycle; (c) definition of the forest habitat context, including main existing and intended forest tree species, and their extent and distribution; (d) definition of the area according to its gazetting in the land registry; (e) compartments, roads, rights of way and other public access, physical features including waterways, areas under legal and
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²⁹ Forest area that has a long-term (ten years or more) documented management plan, aiming at defined management goals, and which is periodically revised.
FAO Global Resources Assessment 2020. Terms and definitions (version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

³⁰ Including an analysis of (i) long term sustainability of the wood resource (ii) impacts/pressures on habitat conservation, diversity of associated habitats and condition of harvesting minimizing soil impacts.

	<p>other restrictions;</p> <p>(f) measures deployed to maintain the good condition of forest ecosystems;</p> <p>(g) consideration of societal issues (including preservation of landscape, consultation of stakeholders in accordance with the terms and conditions laid down in national law);</p> <p>(h) assessment of forest related risks, including forest fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks;</p> <p>(i) all DNSH criteria relevant to forest management.</p> <p>1.3. The sustainability of the forest management systems, as documented in the plan referred to in point 1.1, is ensured by choosing the most ambitious of the following approaches:</p> <p>(a) the forest management matches the applicable national definition of sustainable forest management;</p> <p>(b) the forest management matches the Forest Europe definition³¹ of sustainable forest management and complies with the Pan-European Operational Level Guidelines for Sustainable Forest Management³²;</p> <p>(c) the management system in place complies with the forest sustainability criteria laid down in Article 29(6) of Directive (EU) 2018/2001, and as of the date of its application with the implementing act on operational guidance for energy from forest biomass adopted under Article 29(8) of that Directive.</p> <p>1.4. The activity does not involve the degradation of land with high carbon stock³³.</p> <p>1.5. The management system associated with the activity in place complies with the due diligence obligation and legality requirements</p>
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³¹ The stewardship and use of forests and forest lands in a way, and at a rate, that maintains their biodiversity, productivity, regeneration capacity, vitality and their potential to fulfill, now and in the future, relevant ecological, economic and social functions, at local, national, and global levels, and that does not cause damage to other ecosystems.

Resolution H1 General Guidelines for the Sustainable Management of Forests in Europe Second Ministerial Conference on the Protection of Forests in Europe (Forest Europe), 16-17 June 1993, Helsinki/Finland (version of [adoption date]: https://www.foresteurope.org/docs/MC/MC_helsinki_resolutionH1.pdf.

³² Annex 2 of the Resolution L2. Pan-European Operational Level Guidelines for Sustainable Forest Management. Third Ministerial Conference on the Protection of Forests in Europe 2-4 June 1998, Lisbon/Portugal (version of [adoption date]: https://foresteurope.org/wp-content/uploads/2016/10/MC_lisbon_resolutionL2_with_annexes.pdf#page=18).

³³ Land with high-carbon stock means wetlands, including peatland, and continuously forested areas within the meaning of Article 29(4)(a), (b) and (c) of Directive (EU) 2018/2001.

	<p>laid down in Regulation (EU) No 995/2010.</p> <p>1.6. The forest management plan or equivalent instrument provides for monitoring which ensures the correctness of the information contained in the plan, in particular as regards the data relating to the involved area.</p> <p><i>2. Audit</i></p> <p>Within two years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and the DNSH criteria are verified by either of the following:</p> <ul style="list-style-type: none"> (a) the relevant national competent authorities; (b) an independent third-party certifier, at the request of national authorities or the operator of the activity. <p>In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit.</p> <p>The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.</p> <p><i>3. Group assessment</i></p> <p>The compliance with the DNSH criteria may be checked:</p> <ul style="list-style-type: none"> (a) at the level of the forest sourcing area³⁴ as defined by Directive (EU) 2018/2001; (b) at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity and the group of those holdings remains the same for all subsequent audits.
(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p> <p>Detailed information referred to in point 1.2. (i) includes provisions to comply with the criteria set out in Appendix B to this Annex.</p>

³⁴ 'Sourcing area' means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass.

(4) Transition to a circular economy	<p>The silvicultural change induced by the activity on the area covered by the activity is not likely to result in a significant reduction of sustainable supply of primary forest biomass suitable for the manufacturing of wood products with long-term circularity potential. This criterion may be demonstrated through the climate benefits analysis referred to in point (2).</p>
(5) Pollution prevention and control	<p>The use of pesticides is reduced and alternative approaches or techniques, which may include non-chemical alternatives to pesticides, are favoured, in accordance with Directive 2009/128/EC, with exception of occasions where the use of pesticides is needed to control outbreaks of pests and of diseases.</p> <p>The activity minimises the use of fertilisers and does not use manure. The activity complies with Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use.</p> <p>Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021³⁵, the Rotterdam Convention on the Prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients that are listed as classification Ia ('extremely hazardous') or Ib ('highly hazardous') in the WHO Recommended Classification of Pesticides by Hazard. The activity complies with the relevant national law on active ingredients.</p> <p>Pollution of water and soil is prevented and cleaning up measures are undertaken when pollution occurs.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas.</p> <p>There is no conversion of habitats specifically sensitive to biodiversity loss or with high conservation value, or of areas set aside for the restoration of such habitats in accordance with national law.</p> <p>Detailed information referred to in point 1.2.(i) includes provisions for maintaining and possibly enhancing biodiversity in accordance with</p>

³⁵ Which implements in the Union the Stockholm Convention on persistent organic pollutants ((OJ L 209, 31.7.2006, p. 3.).

	<p>national and local provisions, including the following:</p> <ul style="list-style-type: none"> (a) ensuring the good conservation status of habitat and species, maintenance of typical habitat species; (b) excluding the use or release of invasive alien species; (c) excluding the use of non-native species unless it can be demonstrated that: <ul style="list-style-type: none"> (i) the use of the forest reproductive material leads to favourable and appropriate ecosystem conditions (such as climate, soil criteria, and vegetation zone, forest fire resilience); (ii) the native species currently present on the site are not anymore adapted to projected climatic and pedo-hydrological conditions; (d) ensuring the maintenance and improvement of physical, chemical and biological quality of the soil; (e) promoting biodiversity-friendly practices that enhance forests' natural processes; (f) excluding the conversion of high-biodiverse ecosystems into less biodiverse ones; (g) ensuring the diversity of associated habitats and species linked to the forest; (h) ensuring the diversity of stand structures and maintenance or enhancing of mature stage stands and dead wood.
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1.3. Forest management

Description of the activity

Forest management as defined by national law. Where national law does not contain such a definition, forest management refers to any economic activity resulting from a system applicable to a forest that influences the ecological, economic or social functions of the forest. Forest management assumes no change in land use and occurs on land matching the definition of forest as set out in national law, or where not available, in accordance with the FAO definition of forest³⁶.

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

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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
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³⁶ Land spanning more than 0,5 hectares with trees higher than five meters and a canopy cover of more than 10 %, or trees able to reach those thresholds in situ. It does not include land that is predominantly under agricultural or urban land use, FAO Global Resources Assessment 2020. Terms and definitions (version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

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 scenarios³⁷ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁸, scientific peer-reviewed publications and open source³⁹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴⁰ or rely on blue or green infrastructure⁴¹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article

³⁷ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁸ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁹ Such as Copernicus services managed by the European Commission.

⁴⁰ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴¹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p><i>1. Forest management plan or equivalent instrument</i></p> <p>1.1. The activity takes place on area that is subject to a forest management plan or an equivalent instrument, as set out in national law or, where national law does not define a forest management plan, as referred to in the FAO definition of 'forest area with long-term forest management plan'⁴².</p> <p>The forest management plan or equivalent instrument covers a period of 10 years or more and is continuously updated.</p> <p>1.2. Information is provided on the following points that are not already documented in the forest management plan or equivalent system:</p> <ul style="list-style-type: none"> (a) management goals, including major constraints⁴³; (b) general strategies and activities planned to reach the management goals, including expected operations over the whole forest cycle; (c) definition of the forest habitat context, including main existing and intended forest tree species, and their extent and distribution; (d) definition of the area according to its gazetting in the land registry; (e) compartments, roads, rights of way and other public access, physical features including waterways, areas under legal and
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⁴² Forest area that has a long-term (ten years or more) documented management plan, aiming at defined management goals, and which is periodically revised.
FAO Global Resources Assessment 2020. Terms and definitions (version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

⁴³ Including an analysis of (i) long term sustainability of the wood resource (ii) impacts/pressures on habitat conservation, diversity of associated habitats and condition of harvesting minimising soil impacts.

	<p>other restrictions;</p> <p>(f) measures deployed to establish and maintain the good condition of forest ecosystems;</p> <p>(g) consideration of societal issues (including preservation of landscape, consultation of stakeholders in accordance with the terms and conditions laid down in national law);</p> <p>(h) assessment of forest related risks, including forest fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks;</p> <p>(i) all DNSH criteria relevant for forest management.</p> <p>1.3. The sustainability of the forest management system, as documented in the plan referred to in point 1.1, is ensured by choosing the most ambitious of the following approaches:</p> <p>(a) the forest management matches the applicable national definition of sustainable forest management;</p> <p>(b) the forest management matches the Forest Europe definition⁴⁴ of sustainable forest management and complies with the Pan-European Operational Level Guidelines for Sustainable Forest Management⁴⁵;</p> <p>(c) the management system in place show compliance with the forest sustainability criteria set out in Article 29(6) of Directive (EU) 2018/2001, and as of the date of its application with the implementing act on operational guidance for energy from forest biomass adopted under Article 29(8) of that Directive.</p> <p>1.4. The activity does not involve the degradation of land with high carbon stock⁴⁶.</p> <p>1.5. The management system associated with the activity in place</p>
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⁴⁴ The stewardship and use of forests and forest lands in a way, and at a rate, that maintains their biodiversity, productivity, regeneration capacity, vitality and their potential to fulfil, now and in the future, relevant ecological, economic and social functions, at local, national, and global levels, and that does not cause damage to other ecosystems.

Resolution H1 General Guidelines for the Sustainable Management of Forests in Europe Second Ministerial Conference on the Protection of Forests in Europe (Forest Europe), 16-17 June 1993, Helsinki/Finland (version of [adoption date]: https://www.foresteurope.org/docs/MC/MC_helsinki_resolutionH1.pdf).

⁴⁵ Annex 2 of the Resolution L2. Pan-European Operational Level Guidelines for Sustainable Forest Management. Third Ministerial Conference on the Protection of Forests in Europe 2-4 June 1998, Lisbon/Portugal (version of [adoption date]: https://foresteurope.org/wp-content/uploads/2016/10/MC_lisbon_resolutionL2_with_annexes.pdf#page=18).

⁴⁶ Land with high-carbon stock means wetlands, including peatland, and continuously forested areas within the meaning of Article 29(4)(a), (b) and (c) of Directive (EU) 2018/2001.

	<p>complies with the due diligence obligation and legality requirements laid down in Regulation (EU) No 995/2010.</p> <p>1.6. The forest management plan or equivalent document provides for monitoring which ensures the correctness of the information contained in the plan, in particular as regards the data relating to the involved area.</p> <p><i>2. Audit</i></p> <p>Within two years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and the DNSH criteria are verified by either of the following:</p> <ul style="list-style-type: none"> (a) the relevant national competent authorities; (b) an independent third-party certifier, at the request of national authorities or the operator of the activity. <p>In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit.</p> <p>The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.</p> <p><i>3. Group assessment</i></p> <p>The compliance with the DNSH criteria may be checked:</p> <ul style="list-style-type: none"> (a) at the level of the forest sourcing area⁴⁷ as defined by Directive (EU) 2018/2001; (b) at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity and the group of those holdings remains the same for all subsequent audits.
(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p> <p>Detailed information referred to in point 1.2. (i) includes provisions to comply with the criteria set out in Appendix B to this Annex.</p>

⁴⁷ 'Sourcing area' means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass.

(4) Transition to a circular economy	<p>The silvicultural change induced by the activity on the area covered by the activity is not likely to result in a significant reduction of sustainable supply of primary forest biomass suitable for the manufacturing of wood products with long-term circularity potential. This criterion may be demonstrated through the climate benefits analysis referred to in point (2).</p>
(5) Pollution prevention and control	<p>The use of pesticides is reduced and alternative approaches or techniques, which may include non-chemical alternatives to pesticides, are favoured, in accordance with Directive 2009/128/EC, with exception of occasions where the use of pesticides is needed to control outbreaks of pests and of diseases.</p> <p>The activity minimised the use of fertilisers and does not use manure. The activity complies with Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use.</p> <p>Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021⁴⁸, the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients that are listed as classification Ia ('extremely hazardous') or Ib ('highly hazardous') in the WHO Recommended Classification of Pesticides by Hazard⁴⁹. The activity complies with the relevant national law on active ingredients.</p> <p>Pollution of water and soil is prevented and cleaning up measures are undertaken when pollution occurs.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas.</p> <p>There is no conversion of habitats specifically sensitive to biodiversity loss or with high conservation value, or of areas set aside for the restoration of such habitats in accordance with national law.</p> <p>Detailed information referred to in in points 1.2.(i) includes provisions for maintaining and possibly enhancing biodiversity in accordance with</p>

⁴⁸ Which implements in the Union the Stockholm Convention on persistent organic pollutants ((OJ L 209, 31.7.2006, p. 3.).

⁴⁹ The WHO Recommended Classification of Pesticides by Hazard (version 2019) (version of [adoption date]: <https://apps.who.int/iris/bitstream/handle/10665/332193/9789240005662-eng.pdf?ua=1>).

	<p>national and local provisions, including the following:</p> <ul style="list-style-type: none"> (a) ensuring the good conservation status of habitat and species, maintenance of typical habitat species; (b) excluding the use or release of invasive alien species; (c) excluding the use of non-native species unless it can be demonstrated that: <ul style="list-style-type: none"> (i) the use of the forest reproductive material leads to favourable and appropriate ecosystem condition (such as climate, soil criteria, and vegetation zone, forest fire resilience); (ii) the native species currently present on the site are not anymore adapted to projected climatic and pedo-hydrological conditions; (d) ensuring the maintenance and improvement of physical, chemical and biological quality of the soil; (e) promoting biodiversity-friendly practices that enhance forests' natural processes; (f) excluding the conversion of high-biodiverse ecosystems into less biodiverse ones; (g) ensuring the diversity of associated habitats and species linked to the forest; (h) ensuring the diversity of stand structures and maintenance or enhancing of mature stage stands and dead wood.
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1.4. Conservation forestry

Description of the activity

Forest management activities with the objective of preserving one or more habitats or species. Conservation forestry assumes no change in land category and occurs on land matching the forest definition as set out in national law, or where not available, in accordance with the FAO definition of forest⁵⁰.

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

⁵⁰ Land spanning more than 0,5 hectares with trees higher than five meters and a canopy cover of more than 10 %, or trees able to reach those thresholds in situ. It does not include land that is predominantly under agricultural or urban land use, FAO Global Resources Assessment 2020. Terms and definitions (version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁵¹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵², scientific peer-reviewed publications and open source⁵³ or paying models.

⁵¹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵² Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁵⁴ or rely on blue or green infrastructure⁵⁵ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities; or
- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<i>1. Forest management plan or equivalent instrument</i> 1.1. The activity takes place on area that is subject to a forest management plan or an equivalent instrument, as set out in national law or, where national regulation does not define a forest management plan,
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⁵³ Such as Copernicus services managed by the European Commission.

⁵⁴ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁵ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	<p>as referred to in the FAO definition of ‘forest area with long-term forest management plan’⁵⁶.</p> <p>The forest management plan or the equivalent instrument covers a period of 10 years or more and is continuously updated.</p> <p>1.2. Information is provided on the following points that are not already documented in the forest management plan or equivalent system:</p> <ul style="list-style-type: none"> (a) management goals, including major constraints; (b) general strategies and activities planned to reach the management goals, including expected operations over the whole forest cycle; (c) definition of the forest habitat context, main forest tree species and those intended and their extent and distribution, in accordance to the local forest ecosystem context; (d) definition of the area according to its gazetting in the land registry; (e) compartments, roads, rights of way and other public access, physical features including waterways, areas under legal and other restrictions; (f) measures deployed to maintain the good condition of forest ecosystems; (g) consideration of societal issues (including preservation of landscape, consultation of stakeholders in accordance with the terms and conditions laid down in national law); (h) assessment of forest related risks, including forest fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks; (i) all DNSH relevant to forest management. <p>1.3. The forest management plan or the equivalent instrument:</p> <ul style="list-style-type: none"> (a) shows a primary designated management objective⁵⁷ that consists in protection of soil and water⁵⁸, conservation of
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⁵⁶ Forest area that has a long-term (ten years or more) documented management plan, aiming at defined management goals, and which is periodically revised, FAO Global Resources Assessment 2020. Terms and definitions (version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

⁵⁷ The primary designated management objective assigned to a management unit (FAO Global Resources Assessment 2020. Terms and definitions version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

⁵⁸ Forest where the management objective is protection of soil and water. (FAO Global Resources Assessment 2020. Terms and definitions version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

	<p>biodiversity⁵⁹ or social services⁶⁰ based on the FAO definitions;</p> <p>(b) promotes biodiversity-friendly practices that enhance forests' natural processes;</p> <p>(c) includes an analysis of:</p> <ul style="list-style-type: none"> (i) impacts and pressures on habitat conservation and diversity of associated habitats; (ii) condition of harvesting minimizing soil impacts; (iii) other activities that have an impact on conservation objectives, such as hunting and fishing, agricultural, pastoral and forestry activities, industrial, mining, and commercial activities. <p>1.4. The sustainability of the forest management system as documented in the plan referred to in point 1.1 is ensured by choosing the most ambitious of the following approaches:</p> <ul style="list-style-type: none"> (a) the forest management matches the national definition of sustainable forest management, if any; (b) the forest management matches the Forest Europe definition⁶¹ of sustainable forest management and complies with the Pan-European Operational Level Guidelines for Sustainable Forest Management⁶² (c) the management system in place shows compliance with the forest sustainability criteria as defined in Article 29(6) of Directive (EU) 2018/2001, and as of the date of its application with the implementing act on operational guidance for energy from forest biomass adopted under Article 29(8) of that
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⁵⁹ Forest where the management objective is conservation of biological diversity. Includes but is not limited to areas designated for biodiversity conservation within the protected areas. (FAO Global Resources Assessment 2020. Terms and definitions version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

⁶⁰ Forest where the management objective is social services. (FAO Global Resources Assessment 2020. Terms and definitions version of [adoption date]: <http://www.fao.org/3/I8661EN/i8661en.pdf>).

⁶¹ The stewardship and use of forests and forest lands in a way, and at a rate, that maintains their biodiversity, productivity, regeneration capacity, vitality and their potential to fulfill, now and in the future, relevant ecological, economic and social functions, at local, national, and global levels, and that does not cause damage to other ecosystems.

Resolution H1 General Guidelines for the Sustainable Management of Forests in Europe Second Ministerial Conference on the Protection of Forests in Europe (Forest Europe), 16-17 June 1993, Helsinki/Finland (version of [adoption date]: https://www.foresteurope.org/docs/MC/MC_helsinki_resolutionH1.pdf).

⁶² Annex 2 of the Resolution L2. Pan-European Operational Level Guidelines for Sustainable Forest Management. Third Ministerial Conference on the Protection of Forests in Europe 2-4 June 1998, Lisbon/Portugal (version of [adoption date]: https://foresteurope.org/wp-content/uploads/2016/10/MC_lisbon_resolutionL2_with_annexes.pdf#page=18).

	<p>Directive.</p> <p>1.5. The activity does not involve the degradation of land with high carbon stock⁶³.</p> <p>1.6. The management system associated with the activity in place complies with the due diligence obligation and legality requirements laid down in Regulation (EU) No 995/2010.</p> <p>1.7. The forest management plan or equivalent instrument provides for monitoring which ensures the correctness of the information contained in the plan, in particular as regards the data relating to the involved area.</p> <p><i>2. Audit</i></p> <p>Within two years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and the DNSH criteria are verified by either of the following:</p> <ul style="list-style-type: none"> (a) the relevant national competent authorities; (b) an independent third-party certifier, at the request of national authorities or the operator of the activity. <p>In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit.</p> <p>The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.</p> <p><i>3. Group assessment</i></p> <p>The compliance with the DNSH criteria may be checked:</p> <ul style="list-style-type: none"> (a) at the level of the forest sourcing area⁶⁴ as defined by Directive (EU) 2018/2001; (b) at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity and the group of those holdings remains the same for all subsequent audits.
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⁶³ Land with high-carbon stock means wetlands, including peatland, and continuously forested areas within the meaning of Article 29(4)(a), (b) and (c) of Directive (EU) 2018/2001.

⁶⁴ 'Sourcing area' means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass.

(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p> <p>Detailed information referred to in point 1.2. (i) includes provisions to comply with the criteria set out in Appendix B to this Annex.</p>
(4) Transition to a circular economy	<p>The silvicultural change induced by the activity on the area covered by the activity is not likely to result in a significant reduction of sustainable supply of primary forest biomass suitable for the manufacturing of wood products with long-term circularity potential. This criterion may be demonstrated through the climate benefits analysis referred to in point (2).</p>
(5) Pollution prevention and control	<p>The activity does not use pesticides or fertilisers.</p> <p>Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021⁶⁵, the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients that are listed as classification Ia ('extremely hazardous') or Ib ('highly hazardous') in the WHO Recommended Classification of Pesticides by Hazard⁶⁶. The activity complies with the relevant national law on active ingredients.</p> <p>Pollution of water and soil is prevented and cleaning up measures are undertaken when pollution occurs.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas.</p> <p>There is no conversion of habitats specifically sensitive to biodiversity loss or with high conservation value, or of areas set aside for the restoration of such habitats in accordance with national law.</p> <p>Detailed information referred to in in point 1.2.(i) includes provisions for maintaining and possibly enhancing biodiversity in accordance with national and local provisions, including the following:</p>

⁶⁵ Which implements in the Union the Stockholm Convention on persistent organic pollutants ((OJ L 209, 31.7.2006, p. 3.).

⁶⁶ The WHO Recommended Classification of Pesticides by Hazard (version 2019) (version of [adoption date]: <https://apps.who.int/iris/bitstream/handle/10665/332193/9789240005662-eng.pdf?ua=1>).

	<ul style="list-style-type: none"> (a) ensuring the good conservation status of habitat and species, maintenance of typical habitat species; (b) excluding the use or release of invasive alien species; (c) excluding the use of non-native species unless it can be demonstrated that: <ul style="list-style-type: none"> (i) the use of the forest reproductive material leads to favourable and appropriate ecosystem conditions (such as climate, soil criteria, and vegetation zone, forest fire resilience); (ii) the native species currently present on the site are not anymore adapted to projected climatic and pedo-hydrological conditions; (d) ensuring the maintenance and improvement of physical, chemical and biological quality of the soil; (e) promoting biodiversity-friendly practices that enhance forests' natural processes; (f) excluding the conversion of high-biodiverse ecosystems into less biodiverse ones; (g) ensuring the diversity of associated habitats and species linked to the forest; (h) ensuring the diversity of stand structures and maintenance or enhancing of mature stage stands and dead wood.
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2. ENVIRONMENTAL PROTECTION AND RESTORATION ACTIVITIES

2.1. Restoration of wetlands

Description of the activity

Restoration of wetlands refers to economic activities that promote a return to original conditions of wetlands and economic activities that improve wetland functions without necessarily promoting a return to pre-disturbance conditions, with wetlands meaning land matching international definition of wetland⁶⁷ or of peatland⁶⁸ as set out in the Ramsar Convention on Wetlands of International Importance especially as Waterfowl Habitat

⁶⁷ *Wetlands include a wide variety of inland habitats such as marshes, wet grasslands and peatlands, floodplains, rivers and lakes, and coastal areas such as saltmarshes, mangroves, intertidal mudflats and seagrass beds, and coral reefs and other marine areas no deeper than six meters at low tide, as well as human-made wetlands such as dams, reservoirs, rice paddies and wastewater treatment ponds and lagoons. An Introduction to the Ramsar Convention on Wetlands, 7th ed. (previously The Ramsar Convention Manual). Ramsar Convention Secretariat, Gland, Switzerland.*

⁶⁸ Peatlands are ecosystems with a peat soil. Peat consists of at least 30% dead, partially decomposed plant remains that have accumulated in situ under waterlogged and often acidic conditions. Resolution XIII.12 *Guidance on identifying peatlands as Wetlands of International Importance (Ramsar Sites) for global climate change regulation as an additional argument to existing Ramsar criteria*, Ramsar convention adopted on 21- 29 October 2018.

(Ramsar Convention)⁶⁹. The concerned area matches the Union definition of wetlands, as provided in the Commission Communication on the wise use and conservation of wetlands⁷⁰.

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

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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
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⁶⁹ The Ramsar Convention on Wetlands of International Importance especially as Waterfowl Habitat (version of [adoption date]: https://www.ramsar.org/sites/default/files/documents/library/current_convention_text_e.pdf).

⁷⁰ Communication from the Commission to the Council and the European Parliament of 29 May 1995 on wise use and conservation of wetlands, COM(95) 189 final.

resolution, state-of-the-art climate projections across the existing range of future scenarios⁷¹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁷², scientific peer-reviewed publications and open source⁷³ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁷⁴ or rely on blue or green infrastructure⁷⁵ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;

⁷¹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁷² Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁷³ Such as Copernicus services managed by the European Commission.

⁷⁴ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁷⁵ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

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- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.
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Do no significant harm ('DNSH')

<p>(1) Climate change mitigation</p>	<p><i>1. Restoration plan</i></p> <p>1.1. The area is covered by a restoration plan, which is consistent with the Ramsar Convention's principles and guidelines on wetland restoration, until the area is classified as a wetland and is covered by a wetland management plan, consistent with the Ramsar Convention's guidelines for management planning for Ramsar sites and other wetlands. For peatlands, the restoration plan follows the recommendations contained in relevant resolutions of the Ramsar Convention, including the resolution XIII/13.</p> <p>1.2. The restoration plan contains careful consideration of local hydrological and pedological conditions, including the dynamics of soil saturation and the change of aerobic and anaerobic conditions.</p> <p>1.3. All wetland management relevant DNSH criteria are addressed in the restoration plan.</p> <p>1.4. The restoration plan provides for monitoring which ensures the correctness of the information contained in the plan, in particular as regards the data relating to the involved area.</p> <p><i>2. Audit</i></p> <p>Within two years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and with the DNSH criteria are verified by either of the following:</p> <ul style="list-style-type: none">(a) the relevant national competent authorities;(b) an independent third-party certifier, at the request of national authorities or the operator of the activity. <p>In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit.</p> <p>The independent third-party certifier may not have any conflict of</p>
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	<p>interest with the owner or the funder, and may not be involved in the development or operation of the activity.</p> <p><i>Group assessment</i></p> <p>The compliance with the DNSH criteria may be checked at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity and the group of those holdings remains the same for all subsequent audits.</p>
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	Peat extraction is minimised.
(5) Pollution prevention and control	<p>The use of pesticides is minimised and alternative approaches or techniques, which may include non-chemical alternatives to pesticides are favoured, in accordance with Directive 2009/128/EC, with exception of occasions where the use of pesticides is needed to control outbreaks of pest and diseases.</p> <p>The activity minimises the use of fertilisers and does not use manure. The activity complies with Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use.</p> <p>Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021⁷⁶, the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients that are listed as classification Ia (‘extremely hazardous’) or Ib (‘highly hazardous’) in the WHO recommended Classification of Pesticides by Hazard⁷⁷. The activity complies with the relevant national law on active ingredients.</p>

⁷⁶ Which implements in the Union the Stockholm Convention on persistent organic pollutants ((OJ L 209, 31.7.2006, p. 3.).

⁷⁷ The WHO Recommended Classification of Pesticides by Hazard (version 2019), (version of [adoption date]: <https://apps.who.int/iris/bitstream/handle/10665/332193/9789240005662-eng.pdf?ua=1>).

	Pollution of water and soil is prevented and cleaning up measures are undertaken when pollution occurs.
(6) Protection and restoration of biodiversity and ecosystems	<p>In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas.</p> <p>There is no conversion of habitats specifically sensitive to biodiversity loss or with high conservation value, or of areas set aside for the restoration of such habitats in accordance with national law.</p> <p>The plan referred to in point 1 (Restoration Plan) of this Section includes provisions for maintaining and possibly enhancing biodiversity in accordance with national and local provisions, including the following:</p> <ul style="list-style-type: none"> (a) ensuring the good conservation status of habitat and species, maintenance of typical habitat species; (b) excluding the use or release of invasive species.

3. MANUFACTURING

3.1. Manufacture of renewable energy technologies

Description of the activity

Manufacture of renewable energy technologies where renewable energy is as defined in Article 2(1) of Directive (EU) 2018/2001.

The economic activities in this category could be associated with several NACE codes, in particular C.25, C.27, C.28 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex may affect the performance of the economic activity
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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 Appendix A to this Annex, 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 scenarios⁷⁸ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁷⁹, scientific peer-reviewed publications and open source⁸⁰ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁸¹ or rely on blue or green infrastructure⁸² to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is

⁷⁸ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁷⁹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁸⁰ Such as Copernicus services managed by the European Commission.

⁸¹ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁸² See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

considered where those indicators are not met;

- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none">(a) reuse and use of secondary raw materials and reused 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 life cycle of the manufactured products
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.2. Manufacture of equipment for the production and use of hydrogen

Description of the activity

Manufacture of equipment for the production and use of hydrogen, where the hydrogen for the production of which equipment is manufactured complies with the life cycle GHG emissions savings requirement of 74.3 % [resulting in 3 tCO₂eq/tH₂] and of 70% for

hydrogen-based synthetic fuels relative to a fossil fuel comparator of 94g CO₂e/MJ [resulting in 2.256 tCO₂eq/tH₂] in analogy to the approach set out in Article 25(2) of and Annex V to Directive (EU) 2018/2001 of the European Parliament and of the Council.

The economic activities in this category could be associated with several NACE codes, in particular C.25, C.27, C.28, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁸³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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

⁸³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports⁸⁴, scientific peer-reviewed publications and open source⁸⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁸⁶ or rely on blue or green infrastructure⁸⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <p>(a) reuse and use of secondary raw materials and reused</p>

⁸⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁸⁵ Such as Copernicus services managed by the European Commission.

⁸⁶ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁸⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	<p>components in products manufactured;</p> <p>(b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured;</p> <p>(c) waste management that prioritises recycling over disposal, in the manufacturing process;</p> <p>(d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.</p>
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.3. Manufacture of low carbon technologies for transport

Description of the activity

Manufacture, repair, maintenance, retrofitting⁸⁸, repurposing and upgrade of low carbon transport vehicles, fleets and vessels, where the technology is one of the following:

- (a) trains, passenger coaches and wagons that have zero direct (tailpipe) CO₂ emissions;
- (b) trains, passenger coaches and wagons that have zero direct tailpipe CO₂ emission when operated on a track with necessary infrastructure, and use a conventional engine where such infrastructure is not available (bimode);
- (c) urban, suburban and road passenger transport devices, where the direct (tailpipe) CO₂ emissions of the vehicles are zero;
- (d) until 31 December 2025, vehicles designated as categories M2 and M3⁸⁹ that have a type of bodywork classified as ‘CA’ (single-deck vehicle), ‘CB’ (double-deck vehicle), ‘CC’ (single-deck articulated vehicle) or ‘CD’ (double-deck articulated vehicle)⁹⁰, and comply with the latest EURO VI standard, i.e. both with the requirements of Regulation (EC) No 595/2009 and, from the time of the entry into force of amendments to that Regulation, in those amending acts, even before they become applicable, and with the latest step of the Euro VI standard set out in Table 1 of Appendix 9 to Annex I to Regulation (EU) No 582/2011 where the provisions governing that step have entered into force but have not yet become applicable for

⁸⁸ For points (i) to (l), the criteria related to retrofitting are covered in Sections 6.9 and 6.12 of this Annex.

⁸⁹ As referred to in Article 4(1), point (a)(i), of Regulation (EU) 2018/85.

⁹⁰ As set out in point 3 of part C of Annex I to Regulation (EU) 2018/858.

this type of vehicle⁹¹. Where such standard is not available, the direct CO₂ emissions of the vehicles are zero;

- (e) personal mobility devices with a propulsion that comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity;
- (f) vehicles of category M₁ and N₁ classified as light-duty vehicles⁹² with:
 - (i) until 31 December 2025: specific emissions of CO₂, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631, lower than 50gCO₂/km (low- and zero-emission light-duty vehicles);
 - (ii) from 1 January 2026: specific emissions of CO₂, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631, are zero;
- (g) vehicles of category L⁹³ with tailpipe CO₂ emissions equal to 0g CO₂/km calculated in accordance with the emission test laid down in Regulation (EU) 168/2013;
- (h) vehicles of category N2 and N3, and N1 classified as heavy-duty vehicles, not dedicated to transporting fossil fuels with a technically permissible maximum laden mass not exceeding 7,5 tonnes that are 'zero-emission heavy-duty vehicles' as defined in Regulation (EU) 2019/1242;
- (i) vehicles of category N2 and N3 not dedicated to transporting fossil fuels with a technically permissible maximum laden mass exceeding 7,5 tonnes that are zero-emission heavy-duty vehicles', as defined in Article 3, point (11), of Regulation (EU) 2019/1242 or 'low-emission heavy-duty vehicles' as defined in Article 3, point (12) of that Regulation;
- (j) inland passenger water transport vessels that:
 - (i) have zero direct (tailpipe) CO₂ emissions;
 - (ii) until 31 December 2025, are hybrid or dual fuel vessels using at least 50 % of their energy from zero direct (tailpipe) CO₂ emission fuels or plug-in power for their normal operation;
- (k) inland freight water transport vessels, not dedicated to transporting fossil fuels, that:
 - (i) have zero direct (tailpipe) CO₂ emission;
 - (ii) until 31 December 2025, have direct (tailpipe) emissions of CO₂ per tonne kilometre (gCO₂/tkm), calculated (or estimated in case of new vessels) using the Energy Efficiency Operational Indicator⁹⁴, 50 % lower than the average reference value for emissions of CO₂ defined for heavy duty vehicles (vehicle subgroup 5- LH) in accordance with Article 11 of Regulation (EU) 2019/1242;
- (l) sea and coastal freight water transport vessels, vessels for port operations and auxiliary activities, that are not dedicated to transporting fossil fuels, that:

⁹¹ Until 31/12/2022, the EURO VI, step E as set out in Regulation (EC) No 595/2009.

⁹² As defined in Article 4(1), points (a) and (b) of Regulation (EU) 2018/858.

⁹³ As defined in Article 4 of Regulation (EU) No 168/2013.

⁹⁴ The Energy Efficiency Operational Indicator is defined as the ratio of mass of CO₂ emitted per unit of transport work. It is a representative value of the energy efficiency of the ship operation over a consistent period which represents the overall trading pattern of the vessel. Guidance on how to calculate this indicator is provided in the document MEPC.1/Circ. 684 from IMO.

- (i) have zero direct (tailpipe) CO₂ emissions;
 - (ii) until 31 December 2025, are hybrid and dual fuel vessels that derive at least 25 % of their energy from zero direct (tailpipe) CO₂ emission fuels or plug-in power for their normal operation at sea and in ports;
 - (iii) until 31 December 2025, and only where it can be proven that the vessels are used exclusively for operating coastal and short sea services designed to enable modal shift of freight currently transported by land to sea, the vessels that have direct (tailpipe) CO₂ emissions, calculated using the International Maritime Organization (IMO) Energy Efficiency Design Index (EEDI)⁹⁵, 50 % lower than the average reference CO₂ emissions value defined for heavy duty vehicles (vehicle subgroup 5-LH) in accordance with Article 11 of Regulation (EU) 2019/1242;
 - (iv) until 31 December 2025, the vessels have an attained Energy Efficiency Design Index (EEDI) value 10 % below the EEDI requirements applicable on 1 April 2022⁹⁶ if the vessels are able to run on zero direct (tailpipe) CO₂ emission fuels or on fuels from renewable sources⁹⁷;
- (m) sea and coastal passenger water transport vessels, not dedicated to transporting fossil fuels, that:
- (i) have zero direct (tailpipe) CO₂ emissions;
 - (ii) until 31 December 2025, hybrid and dual fuel vessels derive at least 25 % of their energy from zero direct (tailpipe) CO₂ emission fuels or plug-in power for their normal operation at sea and in ports;
 - (iii) until 31 December 2025, the vessels have an attained Energy Efficiency Design Index (EEDI) value 10 % below the EEDI requirements applicable on 1 April 2022 if the vessels are able to run on zero direct (tailpipe) CO₂ emission fuels or on fuels from renewable sources⁹⁸.

The economic activities in this category could be associated with several NACE codes, in particular C.29.1, C.30.1, C.30.2, C.30.9, C.33.15, C.33.17 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

⁹⁵ Energy Efficiency Design Index (version of [adoption date]: <http://www.imo.org/fr/MediaCentre/HotTopics/GHG/Pages/EEDI.aspx>).

⁹⁶ As agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-fourth session.

⁹⁷ Fuels that meet the technical screening criteria specified in Sections 3.10 and 4.13 of this Annex.

⁹⁸ Fuels that meet the technical screening criteria specified in Sections 3.10 and 4.13 of this Annex.

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁹⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports¹⁰⁰, scientific peer-reviewed publications and open source¹⁰¹ or paying models.

4. The adaptation solutions implemented:

- (a) 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
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⁹⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

¹⁰⁰ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹⁰¹ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ¹⁰² or rely on blue or green infrastructure ¹⁰³ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none"> (a) reuse and use of secondary raw materials and reused 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 life cycle of the manufactured products.

¹⁰² Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

¹⁰³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium, in accordance with Directive 2000/53/EC.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>The activity complies with the criteria set out in Appendix D to this Annex.</p>

3.4. Manufacture of batteries

Description of the activity

Manufacture of rechargeable batteries, battery packs and accumulators for transport, stationary and off-grid energy storage and other industrial applications and manufacture of respective components (battery active materials, battery cells, casings and electronic components) that result in substantial GHG emission reductions in transport, stationary and off-grid energy storage and other industrial applications.

Recycling of end-of-life batteries.

The economic activities in this category could be associated with NACE C.27.2 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios¹⁰⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports¹⁰⁵, scientific peer-reviewed publications and open source¹⁰⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions¹⁰⁷ or rely on blue or green infrastructure¹⁰⁸ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

¹⁰⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

¹⁰⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹⁰⁶ Such as Copernicus services managed by the European Commission.

¹⁰⁷ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

¹⁰⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>For manufacturing of new batteries, components and materials, the activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none"> (a) reuse and use of secondary raw materials and reused components in products manufactured; (b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured; (c) information on and traceability of substances of concern throughout the life cycle of the manufactured products. <p>Recycling processes meet the conditions set out in Article 12 and in Annex III, Part B, of Directive 2006/66/EC, including the use of the latest relevant Best Available Techniques, the achievement of the efficiencies specified for lead-acid batteries, nickel-cadmium batteries and for other chemistries. These processes ensure the recycling of the metal content to the highest degree that is technically feasible while avoiding excessive costs.</p> <p>Where applicable, facilities carrying out recycling processes meet the requirements laid down in Directive 2010/75/EU.</p>
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Batteries comply with the applicable sustainability rules on the placing on the market of batteries in the Union, including restrictions on the use of hazardous substances in batteries, including Regulation (EC) No 1907/2006 and Directive 2006/66/EC.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.5. Manufacture of energy efficiency equipment for buildings

Description of the activity

Manufacture of one or more of the following energy efficiency equipment products and their key components¹⁰⁹ for buildings:

- (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;
- (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 classes in accordance with Regulation (EU) 2017/1369 and the 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 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.

¹⁰⁹ Where relevant, the U-value is calculated according to the applicable standards, e.g. EN ISO 10077-1:2017 (windows and doors), EN ISO 12631:2017 (curtain walls) and EN ISO 6946:2017 (other building components and elements).

The economic activities in this category could be associated with several NACE codes, in particular C16.23, C23.11, C23.20, C23.31, C23.43, C23.61, C25.11, C25.12, C25.21, C25.29, C25.93, C27.31, C27.32, C27.33, C27.40, C27.51, C28.11, C28.12, C28.13, C28.14, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios¹¹⁰ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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

¹¹⁰ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports¹¹¹, scientific peer-reviewed publications and open source¹¹² or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions¹¹³ or rely on blue or green infrastructure¹¹⁴ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <p>(a) reuse and use of secondary raw materials and reused</p>

¹¹¹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹¹² Such as Copernicus services managed by the European Commission.

¹¹³ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

¹¹⁴ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	<p>components in products manufactured;</p> <p>(b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured;</p> <p>(c) waste management that prioritises recycling over disposal, in the manufacturing process;</p> <p>(d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.</p>
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.6. Manufacture of other low carbon technologies

Description of the activity

Manufacture of technologies aimed at substantial GHG emission reductions in other sectors of the economy, where those technologies are not covered in Sections 3.1 to 3.5 of this Annex and where those technologies demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative technology, product or solution available on the market, calculated using Commission Recommendation 2013/179/EU or ISO 14067:2018¹¹⁵ or ISO 14064-1:2018¹¹⁶ and where the quantified life-cycle GHG emission savings are verified by an independent third party. The economic activities in this category could be associated with several NACE codes, in particular C22, C25, C26, C27 and C28, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation

¹¹⁵ ISO standard 14067:2018, Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification (<https://www.iso.org/standard/71206.html>).

¹¹⁶ ISO standard 14064-1:2018, Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals (version of [adoption date]: <https://www.iso.org/standard/66453.html>).

solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios¹¹⁷ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports¹¹⁸, scientific peer-reviewed publications and open source¹¹⁹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions¹²⁰ or rely on blue or green infrastructure¹²¹ to the extent possible;

¹¹⁷ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

¹¹⁸ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹¹⁹ Such as Copernicus services managed by the European Commission.

¹²⁰ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into

- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>The activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none"> (a) reuse and use of secondary raw materials and reused 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 life cycle of the manufactured products.
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex.
(6) Protection and	The activity complies with the criteria set out in Appendix D to this

cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

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

restoration of biodiversity and ecosystems	Annex.
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3.7. Manufacture of cement

Description of the activity

Manufacture of cement clinker, cement or alternative binder.

The economic activities in this category could be associated with NACE code C23.51 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios¹²² consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports¹²³, scientific peer-reviewed publications and open source¹²⁴ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions¹²⁵ or rely on blue or green infrastructure¹²⁶ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>Greenhouse gas emissions¹²⁷ from the cement production processes are:</p> <p>(a) for grey cement clinker, lower than 0,816¹²⁸ tCO₂e per tonne</p>
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¹²² Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

¹²³ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹²⁴ Such as Copernicus services managed by the European Commission.

¹²⁵ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

¹²⁶ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

¹²⁷ Calculated in accordance with Regulation (EU) 2019/331.

	<p>of grey cement clinker;</p> <p>(b) for cement from grey clinker or alternative hydraulic binder, lower than 0,530¹²⁹ tCO₂e per tonne of cement or alternative binder manufactured.</p>
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for the production of cement, lime and magnesium oxide¹³⁰. No significant cross-media effects occur¹³¹.</p> <p>For manufacture of cement employing hazardous wastes as alternative fuels, measures are in place to ensure the safe handling of waste.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

¹²⁸ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹²⁹ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected for grey cement clinker in the context of establishing the Commission Implementing Regulation (EU) 2021/447, multiplied by the clinker to cement ratio (0.65), determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹³⁰ Commission Implementing Decision 2013/163/EU of 26 March 2013 establishing the best available techniques (BAT) conclusions under Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions for the production of cement, lime and magnesium oxide (OJ L 100, 9.4.2013, p. 1).

¹³¹ See Best Available Techniques Reference Document (BREF) on Economics and Cross-Media Effects (version of [adoption date]: https://eippcb.jrc.ec.europa.eu/sites/default/files/2019-11/ecm_bref_0706.pdf).

3.8. Manufacture of aluminium

Description of the activity

Manufacture of aluminium through primary alumina (bauxite) process or secondary aluminium recycling.

The economic activities in this category could be associated with NACE code C24.42, C24.53 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios¹³² consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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

¹³² Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports¹³³, scientific peer-reviewed publications and open source¹³⁴ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions¹³⁵ or rely on blue or green infrastructure¹³⁶ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm (‘DNSH’)

(1) Climate change mitigation	<p>The activity manufactures one of the following:</p> <ul style="list-style-type: none"> (a) primary aluminium where the economic activity complies with two of the following criteria until 2025 and with all of the following criteria¹³⁷ after 2025: <ul style="list-style-type: none"> (i) the GHG emissions do not exceed 1,604¹³⁸ tCO₂ per ton of aluminium manufactured¹³⁹;
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¹³³ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹³⁴ Such as Copernicus services managed by the European Commission.

¹³⁵ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/-).

¹³⁶ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

¹³⁷ Combined to a single threshold resulting in the sum of direct and indirect emissions, calculated as the median value of the data collected in the context of establishing the EU ETS industrial benchmarks for the period of 2021-2026 and calculated in accordance with the methodology for setting the benchmarks set out in Directive 2003/87/EC plus the substantial contribution to climate change mitigation criterion for electricity generation (100gCO₂/kWh) multiplied by the average energy efficiency of aluminium manufacturing (15.5 MWh/t Al).

	(ii) the indirect GHG emissions do not exceed 270g CO ₂ e/kWh; (iii) the electricity consumption for the manufacturing process does not exceed 15.5 MWh/t Al; (b) secondary aluminium.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for the non-ferrous metals industries ¹⁴⁰ . No significant cross-media effects occur.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.9. Manufacture of iron and steel

Description of the activity

Manufacture of iron and steel.

The economic activities in this category could be associated with several NACE codes, in particular C24.10, C24.20, C24.31, C24.32, C24.33, C24.34, C24.51 and C24.52 in

¹³⁸ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹³⁹ The aluminium manufactured is the unwrought non alloy liquid aluminium produced from electrolysis.

¹⁴⁰ Commission Implementing Decision (EU) 2016/1032 of 13 June 2016 establishing best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council, for the non-ferrous metals industries (OJ L 174, 30.6.2016, p. 32).

accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios¹⁴¹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports¹⁴², scientific peer-reviewed publications and open source¹⁴³ or paying models.

¹⁴¹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

¹⁴² Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹⁴³ Such as Copernicus services managed by the European Commission.

4. The adaptation solutions implemented:

- (a) 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;
 - (b) favour nature-based solutions¹⁴⁴ or rely on blue or green infrastructure¹⁴⁵ to the extent possible;
 - (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
 - (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
 - (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The activity manufactures one of the following:</p> <ul style="list-style-type: none">(a) iron and steel where GHG emissions¹⁴⁶, reduced by the amount of emissions assigned to the production of waste gases in accordance with point 10.1.5(a) of Annex VII to Regulation (EU) 2019/331 do not exceed the following values applied to the different manufacturing process steps:<ul style="list-style-type: none">(i) hot metal = 1,443¹⁴⁷ tCO₂e/t product;(ii) sintered ore = 0,242¹⁴⁸ tCO₂e/t product;(iii) coke (excluding lignite coke) = 0,237¹⁴⁹ tCO₂e/t product;
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¹⁴⁴ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

¹⁴⁵ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

¹⁴⁶ Calculated in accordance with Regulation (EU) 2019/331.

¹⁴⁷ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹⁴⁸ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

	<p>(iv) iron casting = 0,390¹⁵⁰ tCO₂e/t product;</p> <p>(v) electric arc furnace (EAF) high alloy steel = 0,360¹⁵¹ tCO₂e/t product;</p> <p>(vi) electric arc furnace (EAF) carbon steel = 0,276¹⁵² tCO₂e/t product.</p> <p>(b) steel in electric arc furnaces (EAFs) producing EAF carbon steel or EAF high alloy steel as defined in Commission Delegated Regulation (EU) 2019/331 and where the steel scrap input relative to product output is:</p> <p>(i) at least 70 % for the production of high alloy steel</p> <p>(ii) at least 90 % for production of carbon steel.</p>
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the</p>

¹⁴⁹ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹⁵⁰ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹⁵¹ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹⁵² Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

	best available techniques (BAT) conclusions for iron and steel production ¹⁵³ . No significant cross-media effects occur.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.10. Manufacture of hydrogen

Description of the activity

Manufacture of hydrogen and hydrogen-based synthetic fuels.

The economic activities in this category could be associated with NACE code C.20.11 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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

¹⁵³ Commission Implementing Decision 2012/135/EU of 28 February 2012 establishing the best available techniques (BAT) conclusions under Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions for iron and steel production (OJ L 70, 8.3.2012, p. 63).

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 scenarios¹⁵⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports¹⁵⁵, scientific peer-reviewed publications and open source¹⁵⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions¹⁵⁷ or rely on blue or green infrastructure¹⁵⁸ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

¹⁵⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

¹⁵⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹⁵⁶ Such as Copernicus services managed by the European Commission.

¹⁵⁷ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

¹⁵⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(1) Climate change mitigation	<p>The activity complies with the life cycle GHG emissions savings requirement of 70 % relative to a fossil fuel comparator of 94g CO₂e/MJ as set out in Article 25(2) of Directive (EU) 2018/2001 of the European Parliament and of the Council¹⁵⁹ and Annex V to that Directive.</p> <p>Life cycle GHG emissions savings are calculated using the methodology referred to in Article 28(5) of Directive (EU) 2018/2001 or, alternatively, using ISO 14067:2018¹⁶⁰ or ISO 14064-1:2018¹⁶¹.</p> <p>Quantified life-cycle GHG emission savings are verified in line with Article 30 of Directive (EU) 2018/2001 where applicable, or by an independent third party.</p>
(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p>
(4) Transition to a circular economy	<p>N/A</p>
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in relevant best available techniques (BAT) conclusions, including:</p> <ul style="list-style-type: none"> (a) the best available techniques (BAT) conclusions for the production of chlor-alkali¹⁶² and the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector¹⁶³; (b) the best available techniques (BAT) conclusions for the refining of mineral oil and gas¹⁶⁴. <p>No significant cross-media effects occur.</p>

¹⁵⁹ Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).

¹⁶⁰ ISO standard 14067:2018, Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification (version of [adoption date]: <https://www.iso.org/standard/71206.html>).

¹⁶¹ ISO standard 14064-1:2018, Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals (version of [adoption date]: <https://www.iso.org/standard/66453.html>).

¹⁶² Implementing Decision 2013/732/EU.

¹⁶³ Implementing Decision (EU) 2016/902.

¹⁶⁴ Implementing Decision 2014/738/EU.

(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.
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3.11. Manufacture of carbon black

Description of the activity

Manufacture of carbon black.

The economic activities in this category could be associated with NACE code C.20.13 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios¹⁶⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports¹⁶⁶, scientific peer-reviewed publications and open source¹⁶⁷ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions¹⁶⁸ or rely on blue or green infrastructure¹⁶⁹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DHSH')

(1) Climate change mitigation	Greenhouse gas emissions ¹⁷⁰ from the carbon black production processes are lower than 1,615 ¹⁷¹ tCO ₂ e per tonne of product.
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¹⁶⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

¹⁶⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹⁶⁷ Such as Copernicus services managed by the European Commission.

¹⁶⁸ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

¹⁶⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

¹⁷⁰ Calculated in accordance with Regulation (EU) 2019/331.

(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the the latest relevant best available techniques (BAT) conclusions, including:</p> <ul style="list-style-type: none"> (a) the Best Available Techniques Reference Document (BREF) for the Large Volume Inorganic Chemicals- Solids and Others industry¹⁷²; (b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector¹⁷³. <p>No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.12. Manufacture of soda ash

Description of the activity

Manufacture of disodium carbonate (soda ash, sodium carbonate, carbonic acid disodium salt).

The economic activities in this category could be associated with NACE code C.20.13 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

¹⁷¹ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹⁷² Best Available Techniques (BAT) Reference Document for the Large Volumes Inorganic Chemicals-Solids and Others industry (version of [adoption date]: https://eippcb.jrc.ec.europa.eu/sites/default/files/2019-11/lvic-s_bref_0907.pdf).

¹⁷³ Implementing Decision (EU) 2016/902.

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios¹⁷⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports¹⁷⁵, scientific peer-reviewed publications and open source¹⁷⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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

¹⁷⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

¹⁷⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹⁷⁶ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ¹⁷⁷ or rely on blue or green infrastructure ¹⁷⁸ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	Greenhouse gas emissions ¹⁷⁹ from the soda ash production processes are lower than 0,866 ¹⁸⁰ tCO ₂ e per tonne of product.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest

¹⁷⁷ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

¹⁷⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

¹⁷⁹ Calculated in accordance with Regulation (EU) 2019/331.

¹⁸⁰ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

	<p>relevant best available techniques (BAT) conclusions, including:</p> <p>(a) the Best Available Techniques Reference Document (BREF) for the Large Volume Inorganic Chemicals- Solids and Others industry¹⁸¹;</p> <p>(b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector¹⁸².</p> <p>No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.13. Manufacture of chlorine

Description of the activity

Manufacture of chlorine.

The economic activities in this category could be associated with NACE code C.20.13 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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

¹⁸¹ Best Available Techniques (BAT) Reference Document for the Large Volumes Inorganic Chemicals- Solids and Others industry (version of [adoption date]: https://eippcb.jrc.ec.europa.eu/sites/default/files/2019-11/lvic-s_bref_0907.pdf).

¹⁸² Implementing Decision (EU) 2016/902.

risks listed in Appendix A to this Annex, 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 scenarios¹⁸³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports¹⁸⁴, scientific peer-reviewed publications and open source¹⁸⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions¹⁸⁶ or rely on blue or green infrastructure¹⁸⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which

¹⁸³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

¹⁸⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹⁸⁵ Such as Copernicus services managed by the European Commission.

¹⁸⁶ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

¹⁸⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>Electricity consumption for electrolysis and chlorine treatment is equal or lower than 2,45 MWh per tonne of chlorine.</p> <p>Average direct greenhouse gas emissions of the electricity used for chlorine production is at or lower than 270 g CO₂e/kWh.</p>
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including:</p> <ul style="list-style-type: none"> (a) the best available techniques (BAT) conclusions for the production of chlor-alkali¹⁸⁸; (b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector¹⁸⁹. <p>No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and	The activity complies with the criteria set out in Appendix C to this Annex.

¹⁸⁸ Implementing Decision 2013/732/EU.
¹⁸⁹ Implementing Decision (EU) 2016/902.

ecosystems	
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3.14. Manufacture of organic basic chemicals

Description of the activity

Manufacture of:

- (a) high value chemicals (HVC):
 - (i) acetylene;
 - (ii) ethylene;
 - (iii) propylene;
 - (iv) butadiene.
- (b) Aromatics:
 - (i) mixed alkylbenzenes, mixed alkylnaphthalenes other than HS 2707 or 2902;
 - (ii) cyclohexane;
 - (iii) benzene;
 - (iv) toluene;
 - (v) o-Xylene;
 - (vi) p-Xylene;
 - (vii) m-Xylene and mixed xylene isomers;
 - (viii) ethylbenzene;
 - (ix) cumene;
 - (x) biphenyl, terphenyls, vinyltoluenes, other cyclic hydrocarbons excluding cyclanes, cyclenes, cycloterpenes, benzene, toluene, xylenes, styrene, ethylbenzene, cumene, naphthalene, anthracene;
 - (xi) benzol (benzene), toluol (toluene) and xylol (xylenes);
 - (xii) naphthalene and other aromatic hydrocarbon mixtures (excluding benzole, toluole, xylole).
- (c) vinyl chloride;
- (d) styrene;
- (e) ethylene oxide;
- (f) monoethylene glycol;
- (g) adipic acid.

The economic activities in this category could be associated with NACE code C20.14 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios¹⁹⁰ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports¹⁹¹, scientific peer-reviewed publications and open source¹⁹² or paying models.

4. The adaptation solutions implemented:

- (a) 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

¹⁹⁰ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

¹⁹¹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

¹⁹² Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ¹⁹³ or rely on blue or green infrastructure ¹⁹⁴ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

	GHG emissions ¹⁹⁵ from the organic chemicals production processes are lower than :
(1) Climate change mitigation	<p>(a) for HVC: [0,851¹⁹⁶] tCO₂e/t of HVC;</p> <p>(b) for aromatics: 0,0300¹⁹⁷ tCO₂e/t of complex weighted throughput;</p> <p>(c) for vinyl chloride: [0,268¹⁹⁸] tCO₂e/t of vinyl chloride;</p> <p>(d) for styrene: 0,564¹⁹⁹ tCO₂e/t of styrene;</p>

¹⁹³ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

¹⁹⁴ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

¹⁹⁵ Calculated in accordance with Regulation (EU) 2019/331.

¹⁹⁶ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹⁹⁷ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹⁹⁸ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

¹⁹⁹ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447,

	<p>(e) for ethylene oxide/ethylene glycols: 0,489²⁰⁰ tCO₂e/t of ethylene oxide/glycol;</p> <p>(f) for adipic acid: 0,76²⁰¹ tCO₂e/t of adipic acid.</p> <p>Where the organic chemicals in scope are produced wholly or partially from renewable feedstock, the life-cycle GHG emissions of the manufactured chemical, manufactured wholly or partially from renewable feedstock, are lower than the life-cycle GHG emissions of the equivalent chemical manufactured from fossil fuel feedstock</p> <p>Agricultural biomass used for the manufacture of organic basic chemicals in its primary form complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used for the manufacture of organic basic chemicals complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive.</p>
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in relevant best available techniques (BAT) conclusions, including:</p> <p>(a) the best available techniques (BAT) conclusions for the production of large volumes organic chemicals²⁰²;</p>

²⁰⁰ determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

²⁰¹ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

²⁰² Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

	<p>(b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector²⁰³.</p> <p>No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.15. Manufacture of anhydrous ammonia

Description of the activity

Manufacture of anhydrous ammonia.

The economic activities in this category could be associated with NACE code C.20.15 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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.

²⁰² Commission Implementing Decision (EU) 2017/2117 of 21 November 2017 establishing best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council, for the production of large volume organic chemicals (OJ L 323, 7.12.2017, p. 1).

²⁰³ Implementing Decision (EU) 2016/902.

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 scenarios²⁰⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²⁰⁵, scientific peer-reviewed publications and open source²⁰⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions²⁰⁷ or rely on blue or green infrastructure²⁰⁸ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

²⁰⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁰⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁰⁶ Such as Copernicus services managed by the European Commission.

²⁰⁷ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁰⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The activity complies with one of the following criteria:</p> <p>(a) the manufacturing of anhydrous ammonia has greenhouse gas emissions²⁰⁹ lower than 1,948²¹⁰ tCO₂e per tonne of anhydrous ammonia;</p> <p>(b) ammonia is recovered from waste water.</p>
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including:</p> <p>(a) the Best Available Techniques Reference Document (BREF) for the manufacture of Large Volume Inorganic Chemicals - Ammonia, Acids and Fertilisers²¹¹;</p> <p>(b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector²¹².</p> <p>No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and	The activity complies with the criteria set out in Appendix D to this Annex.

²⁰⁹ Calculated in accordance with Regulation (EU) 2019/331.

²¹⁰ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

²¹¹ Best Available Techniques (BAT) Reference Document for the manufacture of Large Volume Inorganic Chemicals - Ammonia, Acids and Fertilisers (version of [adoption date]: https://eippcb.jrc.ec.europa.eu/sites/default/files/2019-11/lvic_aaf.pdf).

²¹² Implementing Decision (EU) 2016/902.

ecosystems	
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3.16. Manufacture of nitric acid

Description of the activity

Manufacture of nitric acid.

The economic activities in this category could be associated with NACE code C.20.15 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios²¹³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

²¹³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

3. 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 reports²¹⁴, scientific peer-reviewed publications and open source²¹⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions²¹⁶ or rely on blue or green infrastructure²¹⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	GHG emissions ²¹⁸ from the manufacture of nitric acid are lower than 0,184 ²¹⁹ tCO ₂ e per tonne of nitric acid.
(3) Sustainable use	The activity complies with the criteria set out in Appendix B to this

²¹⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²¹⁵ Such as Copernicus services managed by the European Commission.

²¹⁶ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²¹⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

²¹⁸ Calculated in accordance with Regulation (EU) 2019/331.

²¹⁹ Reflecting the median value of the installations in 2016 and 2017 (t CO₂ equivalents/t) of the data collected in the context of establishing the Commission Implementing Regulation (EU) 2021/447, determined on the basis of verified information on the greenhouse gas efficiency of installations reported pursuant to Article 11 of Directive 2003/87/EC.

and protection of water and marine resources	Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including:</p> <ul style="list-style-type: none"> (a) the Best Available Techniques Reference Document (BREF) for the manufacture of Large Volume Inorganic Chemicals - Ammonia, Acids and Fertilisers²²⁰; (b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector²²¹. <p>No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.17. Manufacture of plastics in primary form

Description of the activity

Manufacture resins, plastics materials and non-vulcanisable thermoplastic elastomers, the mixing and blending of resins on a custom basis, as well as the manufacture of non-customised synthetic resins.

The economic activities in this category could be associated with NACE code C20.16 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

²²⁰ Best Available Techniques (BAT) Reference Document for the manufacture of Large Volume Inorganic Chemicals - Ammonia, Acids and Fertilisers (version of [adoption date]: https://eippcb.jrc.ec.europa.eu/sites/default/files/2019-11/lvic_aaf.pdf).

²²¹ Implementing Decision (EU) 2016/902.

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios²²² consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
3. 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 reports²²³, scientific peer-reviewed publications and open source²²⁴ or paying models.
4. The adaptation solutions implemented:
 - (a) 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

²²² Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²²³ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²²⁴ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ²²⁵ or rely on blue or green infrastructure ²²⁶ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The plastic in primary form is one of the following:
	(a) fully manufactured by mechanical recycling of plastic waste;
	(b) where mechanical recycling is not possible, fully manufactured by chemical recycling of plastic waste where the life-cycle greenhouse gas emissions of the manufactured plastic, excluding any calculated credits from the production of fuels, are lower than the life-cycle greenhouse gas emissions of the equivalent primary plastic manufactured from fossil fuel feedstock. Life-cycle greenhouse gas emissions are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 ²²⁷ or ISO 14064-1:2018 ²²⁸ . Quantified life-cycle GHG emissions are verified by an independent third party.
	(c) derived wholly or partially from renewable feedstock ²²⁹ where the life-cycle greenhouse gas emissions of the manufactured plastic in primary form, manufactured wholly or partially from

²²⁵ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²²⁶ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

²²⁷ ISO standard 14067:2018, Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification (<https://www.iso.org/standard/71206.html>).

²²⁸ ISO standard 14064-1:2018, Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals (<https://www.iso.org/standard/66453.html>).

²²⁹ Renewable feedstock refers to biomass, industrial bio-waste or municipal bio-waste.

	<p>renewable feedstock, is lower than the life-cycle greenhouse gas emissions of the equivalent plastics in primary form manufactured from fossil fuel feedstock. Life-cycle greenhouse gas emissions are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018. Quantified life-cycle GHG emissions are verified by an independent third party.</p> <p>Agricultural biomass used for the manufacture of plastics in its primary form complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used for the manufacture of plastics in its primary form complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive.</p>
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the relevant best available techniques (BAT) conclusions, including:</p> <ul style="list-style-type: none"> (a) the Best Available Techniques Reference Document (BREF) for the Production of Polymers²³⁰; (b) the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector²³¹. <p>No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

²³⁰ Best Available Techniques (BAT) Reference Document for the Production of Polymers (version of [adoption date]: https://eippcb.jrc.ec.europa.eu/sites/default/files/2019-11/pol_bref_0807.pdf).

²³¹ Implementing Decision (EU) 2016/902.

4. ENERGY

4.1. Electricity generation using solar photovoltaic technology

Description of the activity

Construction or operation of electricity generation facilities that produce electricity using solar photovoltaic (PV) technology.

Where an economic activity is an integral element of the ‘Installation, maintenance and repair of renewable energy technologies’ as referred to in Section 7.6 of this Annex, the technical screening criteria specified in Section 7.6 apply.

The economic activities in this category could be associated with several NACE codes, in particular D35.11 and F.42.22 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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
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resolution, state-of-the-art climate projections across the existing range of future scenarios²³² consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²³³, scientific peer-reviewed publications and open source²³⁴ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions²³⁵ or rely on blue or green infrastructure²³⁶ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use	N/A

²³² Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²³³ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²³⁴ Such as Copernicus services managed by the European Commission.

²³⁵ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²³⁶ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

and protection of water and marine resources	
(4) 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.
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

4.2. Electricity generation using concentrated solar power (CSP) technology

Description of the activity

Construction or operation of electricity generation facilities that produce electricity using concentrated solar power (CSP) technology.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, a climate risk and vulnerability assessment

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- 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 scenarios²³⁷ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²³⁸, scientific peer-reviewed publications and open source²³⁹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions²⁴⁰ or rely on blue or green infrastructure²⁴¹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which

²³⁷ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²³⁸ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²³⁹ Such as Copernicus services managed by the European Commission.

²⁴⁰ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁴¹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

4.3. Electricity generation from wind power

Description of the activity

Construction or operation of electricity generation facilities that produce electricity from wind power.

Where an economic activity is an integral element of the 'Installation, maintenance and repair of renewable energy technologies' as referred to in Section 7.6 of this Annex, the technical screening criteria specified in Section 7.6 apply.

The economic activities in this category could be associated with several NACE codes, in particular D35.1.1 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios²⁴² consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
3. 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 reports²⁴³, scientific peer-reviewed publications and open source²⁴⁴ or paying models.
 4. The adaptation solutions implemented:
 - (a) 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
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²⁴² Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁴³ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁴⁴ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ²⁴⁵ or rely on blue or green infrastructure ²⁴⁶ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) 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, requiring 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 Decision (EU)2017/848 in relation to the relevant criteria and methodological standards for that descriptor.
(4) 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.
(5) Pollution prevention and control	N/A

²⁴⁵ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁴⁶ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(6) Protection and restoration of biodiversity and ecosystems	<p>The activity complies with the criteria set out in Appendix D to this Annex²⁴⁷.</p> <p>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.</p>
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4.4. Electricity generation from ocean energy technologies

Description of the activity

Construction or operation of electricity generation facilities that produce electricity from ocean energy.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, a climate risk and vulnerability assessment

²⁴⁷ Practical guidance for the implementation of this criterion is contained in the European Commission notice C(2020) 7730 final "Guidance document on wind energy developments and EU nature legislation" (version of [adoption date]: https://ec.europa.eu/environment/nature/natura2000/management/docs/wind_farms_en.pdf).

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- 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 scenarios²⁴⁸ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²⁴⁹, scientific peer-reviewed publications and open source²⁵⁰ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions²⁵¹ or rely on blue or green infrastructure²⁵² to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies

²⁴⁸ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁴⁹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁵⁰ Such as Copernicus services managed by the European Commission.

²⁵¹ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁵² See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	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 Descriptor 11 (Noise/Energy), 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 that descriptor.
(4) 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.
(5) Pollution prevention and control	Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012, which implements in Union law the International Convention on the Control of Harmful Anti-fouling Systems on Ships adopted on 5 October 2001.
(6) Protection and restoration of biodiversity and ecosystems	<p>The activity complies with the criteria set out in Appendix D to this Annex.</p> <p>The 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 Descriptor 1 (biodiversity), 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.</p>

4.5. Electricity generation from hydropower

Description of the activity

Construction or operation of electricity generation facilities that produce electricity from hydropower.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios²⁵³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²⁵⁴, scientific peer-reviewed publications and open source²⁵⁵ or paying models.

²⁵³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁵⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁵⁵ Such as Copernicus services managed by the European Commission.

4. The adaptation solutions implemented:

- (a) 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;
 - (b) favour nature-based solutions²⁵⁶ or rely on blue or green infrastructure²⁵⁷ to the extent possible;
 - (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
 - (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
 - (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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Do no significant harm ('DNSH')

(1) Climate change mitigation	The direct GHG emissions of the activity are lower than 270gCO ₂ e/kWh.
(3) Sustainable use and protection of water and marine resources	<p>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.</p> <p>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:</p> <p>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.</p> <p>2.2. Measures include, where relevant and depending on the</p>

²⁵⁶ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁵⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	<p>ecosystems naturally present in the affected water bodies:</p> <ul style="list-style-type: none"> (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); (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 habitats. <p>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.</p> <p>3. For construction of new hydropower plants, the activity complies with the following criteria:</p> <p>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.</p> <p>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.</p> <p>It assesses in particular the cumulated impacts of this new project with other existing or planned infrastructure in the river basin.</p> <p>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:</p> <ul style="list-style-type: none"> (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; (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: <ul style="list-style-type: none"> (i) the reasons of overriding public interest or the fact that
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	<p>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;</p> <p>(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).</p> <p>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.</p> <p>Mitigation measures include, where relevant and depending on the ecosystems naturally present in the affected water bodies:</p> <p>(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);</p> <p>(b) measures to ensure minimum ecological flow (including mitigation of rapid, short-term variations in flow or hydro-peaking operations) and sediment flow;</p> <p>(c) measures to protect or enhance habitats.</p> <p>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.</p> <p>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.</p> <p>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.</p>
(4) Transition to a circular economy	N/A
(5) Pollution	N/A

prevention and control	
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex ²⁵⁸ .

4.6. Electricity generation from geothermal energy

Description of the activity

Construction or operation of electricity generation facilities that produce electricity from geothermal energy.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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

²⁵⁸ Practical guidance is contained in Commission notice C/2018/2619 'Guidance document on the requirements for hydropower in relation to EU nature legislation' (OJ C 213, 18.6.2018, p. 1).

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 scenarios²⁵⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²⁶⁰, scientific peer-reviewed publications and open source²⁶¹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions²⁶² or rely on blue or green infrastructure²⁶³ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

²⁵⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁶⁰ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁶¹ Such as Copernicus services managed by the European Commission.

²⁶² Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁶³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

Do no significant harm ('DNSH')

(1) Climate change mitigation	The direct GHG emissions of the activity are lower than 270gCO ₂ e/kWh.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	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 and Directive 2008/50/EC.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

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

Description of the activity

Construction or operation of electricity generation facilities that produce electricity using gaseous and liquid fuels of renewable origin. This activity does not include electricity generation from the exclusive use of biogas and bio-liquid fuels (see Section 4.8 of this Annex).

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios²⁶⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²⁶⁵, scientific peer-reviewed publications and open source²⁶⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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
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²⁶⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁶⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁶⁶ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ²⁶⁷ or rely on blue or green infrastructure ²⁶⁸ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The direct GHG emissions of the activity are lower than 270gCO ₂ e/kWh.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	Emissions are within or lower than the emissions levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the

²⁶⁷ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁶⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	<p>best available techniques (BAT) conclusions for large combustion plants²⁶⁹. No significant cross-media effects occur.</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193²⁷⁰.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

4.8. Electricity generation from bioenergy

Description of the activity

Construction and operation of electricity generation installations that produce electricity exclusively from biomass, biogas or bioliquids, excluding electricity generation from blending of renewable fuels with biogas or bioliquids (see Section 4.7 of this Annex).

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex may affect the performance of the economic activity

²⁶⁹ Commission Implementing Decision (EU) 2017/1442 of 31 July 2017 establishing best available techniques (BAT) conclusions, under Directive 2010/75/EU of the European Parliament and of the Council, for large combustion plants (OJ L 212, 17.8.2017, p.1).

²⁷⁰ Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants (OJ L 313, 28.11.2015, p. 1).

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 Appendix A to this Annex, 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 scenarios²⁷¹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²⁷², scientific peer-reviewed publications and open source²⁷³ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions²⁷⁴ or rely on blue or green infrastructure²⁷⁵ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is

²⁷¹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁷² Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁷³ Such as Copernicus services managed by the European Commission.

²⁷⁴ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁷⁵ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

considered where those indicators are not met;

- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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Do no significant harm ('DNSH')

(2) Climate change mitigation	The activity meets the requirements relating to sustainability, greenhouse gas emission savings and efficiency laid down in Article 29 of Directive 2018/2001.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>For installations falling within the scope of Directive 2010/75/EU of the European Parliament and of the Council²⁷⁶, 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 plants²⁷⁷. No significant cross-media effects occur.</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.</p> <p>For plants in zones or parts of zones not complying with the air quality limit values laid down in Directive 2008/50/EC, measures are implemented to reduce emission levels taking into account the results of the information exchange²⁷⁸ which are published by the Commission</p>

²⁷⁶ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17).

²⁷⁷ Implementing Decision (EU) 2017/1442.

²⁷⁸ The final technology report resulting from the exchange of information with Member States, the industries concerned and non-governmental organisations contains technical information on best available technologies used in medium combustion plants to reduce their environmental impacts, and on

	<p>in accordance with Article 6, paragraphs 9 and 10, of Directive (EU) 2015/2193 .</p> <p>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.</p> <p>For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment²⁷⁹. No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

4.9. Transmission and distribution of electricity

Description of the activity

Construction and operation of transmission systems that transport electricity on the extra high-voltage and high-voltage interconnected system.

Construction and operation of distribution systems that transport electricity on high-voltage, medium-voltage and low-voltage distribution systems.

The economic activities in this category could be associated with several NACE codes, in particular D35.12 and D35.13 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

the emission levels achievable with best available and emerging technologies and the related costs (version of [adoption date]: <https://circabc.europa.eu/ui/group/06f33a94-9829-4eee-b187-21bb783a0fbf/library/9a99a632-9ba8-4cc0-9679-08d929afda59/details>).

²⁷⁹ Commission Implementing Decision (EU) 2018/1147 of 10 August 2018 establishing best available techniques (BAT) conclusions for waste treatment, under Directive 2010/75/EU of the European Parliament and of the Council (OJ L 208, 17.8.2018, p. 38).

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios²⁸⁰ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²⁸¹, scientific peer-reviewed publications and open source²⁸² or paying models.

4. The adaptation solutions implemented:

- (a) 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
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²⁸⁰ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁸¹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁸² Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ²⁸³ or rely on blue or green infrastructure ²⁸⁴ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The infrastructure is not dedicated to creating a direct connection, or expanding an existing direct connection to a power production plant where the direct greenhouse gas emissions exceed 270 gCO ₂ e/kWh.
(3) Sustainable use and protection of water and marine resources	N/A
(4) 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.
(5) Pollution prevention and control	Overground high voltage lines: (a) for construction site activities, activities follow the principles of the International Finance Corporation (IFC) General

²⁸³ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁸⁴ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	<p>Environmental, Health, and Safety Guidelines²⁸⁵.</p> <p>(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)²⁸⁶ and for activities carried out in third countries the 1998 Guidelines of International Commission on Non-Ionizing Radiation Protection (ICNIRP)²⁸⁷.</p> <p>Activities do not use PCBs polychlorinated biphenyls.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex ²⁸⁸ .

4.10. Storage of electricity

Description of the activity

Construction and operation of facilities that store electricity and return it at a later time in the form of electricity. The activity includes pumped hydropower storage.

Where an economic activity is an integral element of the ‘Installation, maintenance and repair of renewable energy technologies’ as referred to in Section 7.6 of this Annex, the technical screening criteria specified in Section 7.6 apply.

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

Technical screening criteria

Substantial contribution to climate change adaptation

²⁸⁵ Environmental, Health, and Safety (EHS) Guidelines of 30 April 2007 (version of [adoption date]: <https://www.ifc.org/wps/wcm/connect/29f5137d-6e17-4660-b1f9-02bf561935e5/Final%2B-%2BGeneral%2BEHS%2BGuidelines.pdf?MOD=AJPERES&CVID=jOWim3p>).

²⁸⁶ Council Recommendation of 12 July 1999 on the limitation of exposure of the general public to electromagnetic fields (0 Hz to 300 GHz) (1999/519/EC) (OJ L 199, 30.7.1999, p.59).

²⁸⁷ ICNIRP 1998 Guidelines for limiting exposure to time-varying electric, magnetic and electromagnetic fields (up to 300 ghz) (version of [adoption date]: <https://www.icnirp.org/cms/upload/publications/ICNIRPemfgdl.pdf>).

²⁸⁸ Practical guidance for the implementation of this criterion is contained in the European Commission notice 2018/C 213/02 “Energy transmission infrastructure and EU nature legislation” (OJ C 213, 18.6.2018, p.62).

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios²⁸⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²⁹⁰, scientific peer-reviewed publications and open source²⁹¹ or paying models.

4. The adaptation solutions implemented:

- (a) 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
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²⁸⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁹⁰ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁹¹ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ²⁹² or rely on blue or green infrastructure ²⁹³ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	For pumped hydropower storage not connected to a river body, the activity complies with the criteria set out in Appendix B to this Annex. For 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).
(4) 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.
(5) Pollution prevention and control	N/A

²⁹² Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁹³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.
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4.11. Storage of thermal energy

Description of the activity

Construction and operation of facilities that store thermal energy and return it at a later time, in the form of thermal energy or other energy vectors.

Where an economic activity is an integral element of the ‘Installation, maintenance and repair of renewable energy technologies’ as referred to in Section 7.6 of this Annex, the technical screening criteria specified in Section 7.6 apply.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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
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resolution, state-of-the-art climate projections across the existing range of future scenarios²⁹⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports²⁹⁵, scientific peer-reviewed publications and open source²⁹⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions²⁹⁷ or rely on blue or green infrastructure²⁹⁸ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use	For Aquifer Thermal Energy Storage, the activity complies with the

²⁹⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

²⁹⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

²⁹⁶ Such as Copernicus services managed by the European Commission.

²⁹⁷ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

²⁹⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

and protection of water and marine resources	criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	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.
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

4.12. Storage of hydrogen

Description of the activity

Construction and operation of facilities that store hydrogen and return it at a later time.

The economic activities in this category have no dedicated NACE code in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, a climate risk and vulnerability assessment
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- 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 scenarios²⁹⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁰⁰, scientific peer-reviewed publications and open source³⁰¹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³⁰² or rely on blue or green infrastructure³⁰³ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies

²⁹⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁰⁰ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁰¹ Such as Copernicus services managed by the European Commission.

³⁰² Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁰³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	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.
(5) Pollution prevention and control	In the case of storage above five tonnes, the activity complies with Directive 2012/18/EU.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

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

Description of the activity

Manufacture of biogas or biofuels for use in transport and of bioliquids.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³⁰⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁰⁵, scientific peer-reviewed publications and open source³⁰⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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
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³⁰⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁰⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁰⁶ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ³⁰⁷ or rely on blue or green infrastructure ³⁰⁸ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The activity meets the requirements relating to sustainability, greenhouse gas emission savings and efficiency laid down in Article 29 of Directive 2018/2001.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	For biogas production, a gas-tight cover on the digestate storage is applied. For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available

³⁰⁷ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁰⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	<p>techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment³⁰⁹. No significant cross-media effects occur.</p> <p>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 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.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

4.14. Transmission and distribution networks for renewable and low-carbon gases

Description of the activity

Conversion, repurposing or retrofit of gas networks for the transmission and distribution of renewable and low-carbon gases.

Construction or operation of transmission and distribution pipelines dedicated to the transport of hydrogen and other low-carbon gases.

The economic activities in this category could be associated with several NACE codes, in particular D35.21, F42.21 and H49.50 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex may affect the performance of the economic activity

³⁰⁹ Implementing Decision (EU) 2018/1147.

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 Appendix A to this Annex, 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 scenarios³¹⁰ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³¹¹, scientific peer-reviewed publications and open source³¹² or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³¹³ or rely on blue or green infrastructure³¹⁴ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is

³¹⁰ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³¹¹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³¹² Such as Copernicus services managed by the European Commission.

³¹³ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³¹⁴ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

considered where those indicators are not met;

- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The repurposing does not increase gas transmission and distribution capacity.</p> <p>The repurposing does not extend the lifespan of the networks beyond their pre-retrofit projected lifespan, unless the network is dedicated to hydrogen or other low-carbon gases.</p>
(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p>
(4) Transition to a circular economy	<p>N/A</p>
(5) Pollution prevention and control	<p>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 with implementing regulations under that Directive and represent the best available technology.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>The activity complies with the criteria set out in Appendix D to this Annex.</p>

4.15. District heating/cooling distribution

Description of the activity

Construction, refurbishment and operation of pipelines and associated infrastructure for distribution of heating and cooling, ending at the sub-station or heat exchanger.

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

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³¹⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
3. 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 reports³¹⁶, scientific peer-reviewed publications and open source³¹⁷ or paying models.
4. The adaptation solutions implemented:
 - (a) 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

³¹⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³¹⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³¹⁷ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ³¹⁸ or rely on blue or green infrastructure ³¹⁹ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) 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.
(6) Protection and restoration of biodiversity and	The activity complies with the criteria set out in Appendix D to this Annex.

³¹⁸ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³¹⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

ecosystems	
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4.16. Installation and operation of electric heat pumps

Description of the activity

Installation and operation of electric heat pumps.

Where an economic activity is an integral element of the ‘Installation, maintenance and repair of renewable energy technologies’ as referred to in Section 7.6 of this Annex, the technical screening criteria specified in Section 7.6 apply.

The economic activities in this category could be associated with NACE code D35.30, F 43.22 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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
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resolution, state-of-the-art climate projections across the existing range of future scenarios³²⁰ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³²¹, scientific peer-reviewed publications and open source³²² or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³²³ or rely on blue or green infrastructure³²⁴ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use	The activity complies with the criteria set out in Appendix B to this

³²⁰ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³²¹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³²² Such as Copernicus services managed by the European Commission.

³²³ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³²⁴ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

and protection of water and marine resources	Annex.
(4) Transition to a circular economy	<p>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.</p> <p>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.</p>
(5) 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 Regulation (EU) No 206/2012.
(6) Protection and restoration of biodiversity and ecosystems	N/A

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

Description of the activity

Construction and operation of a facility co-generating electricity and heat/cool from solar energy.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex by performing a robust climate risk and vulnerability assessment with the following steps:

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- (a) screening of the activity to identify which physical climate risks from the list in Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³²⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³²⁶, scientific peer-reviewed publications and open source³²⁷ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
 - (b) favour nature-based solutions³²⁸ or rely on blue or green infrastructure³²⁹ to the extent possible;
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³²⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³²⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³²⁷ Such as Copernicus services managed by the European Commission.

³²⁸ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³²⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) 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.
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix H to this Annex.

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

Description of the activity

Construction and operation of facilities co-generating heat/cool and power from geothermal energy.

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

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³³⁰ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
 3. 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 reports³³¹, scientific peer-reviewed publications and open source³³² or paying models.
 4. The adaptation solutions implemented:
 - (a) do not adversely affect the adaptation efforts or the level of resilience to physical
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³³⁰ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³³¹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³³² Such as Copernicus services managed by the European Commission.

	climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
(b)	favour nature-based solutions ³³³ or rely on blue or green infrastructure ³³⁴ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The direct GHG emissions of the activity are lower than 270gCO ₂ e/kWh.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	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.
(6) Protection and restoration of	The activity complies with the criteria set out in Appendix D to this Annex.

³³³ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³³⁴ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

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

Description of the activity

Construction and operation of combined heat/cool and power generation facilities using gaseous and liquid fuels of renewable origin. This activity does not include cogeneration of heat/cool and power from the exclusive use of biogas and bio-liquid fuels (see Section 4.20 of this Annex).

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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
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resolution, state-of-the-art climate projections across the existing range of future scenarios³³⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³³⁶, scientific peer-reviewed publications and open source³³⁷ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³³⁸ or rely on blue or green infrastructure³³⁹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The direct GHG emissions of the activity are lower than 270gCO ₂ e/kWh.
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³³⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³³⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³³⁷ Such as Copernicus services managed by the European Commission.

³³⁸ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³³⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>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 plants³⁴⁰. No significant cross-media effects occur.</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix H to this Annex.

4.20. Cogeneration of heat/cool and power from bioenergy

Description of the activity

Construction and operation of installations used for cogeneration of heat/cool and power exclusively from biomass, biogas, or bioliquids, excluding cogeneration from blending of renewable fuels with biogas or bioliquids (see Section 4.19 of this Annex).

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

Technical screening criteria

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material

³⁴⁰ Implementing Decision (EU) 2017/1442.

to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³⁴¹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁴², scientific peer-reviewed publications and open source³⁴³ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³⁴⁴ or rely on blue or green infrastructure³⁴⁵ to the extent possible;

³⁴¹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁴² Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁴³ Such as Copernicus services managed by the European Commission.

³⁴⁴ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem

- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The activity meets the requirements relating to sustainability, greenhouse gas emission savings and efficiency laid down in Article 29 of Directive 2018/2001.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>For installations falling within the scope of Directive 2010/75/EU, emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants³⁴⁶, ensuring at the same time that no significant cross-media effects occur.</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.</p> <p>For plants in zones or parts of zones not complying with the air quality</p>

services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁴⁵ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

³⁴⁶ Implementing Decision (EU) 2017/1442.

	<p>limit values laid down in Directive 2008/50/EC, results of the information exchange³⁴⁷, which are published by the Commission in accordance with Article 6, paragraphs 9 and 10, of Directive (EU) 2015/2193 are taken into account.</p> <p>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.</p> <p>For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment³⁴⁸. No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

4.21. Production of heat/cool from solar thermal heating

Description of the activity

Construction and operation of facilities producing heat/cool from solar thermal heating technology.

Where an economic activity is an integral element of the ‘Installation, maintenance and repair of renewable energy technologies’ as referred to in Section 7.6 of this Annex, the technical screening criteria specified in Section 7.6 apply.

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

³⁴⁷ The final technology report resulting from the exchange of information with Member States, the industries concerned and non-governmental organisations contains technical information on best available technologies used in medium combustion plants to reduce their environmental impacts, and on the emission levels achievable with best available and emerging technologies and the related costs (version of [adoption date]: <https://circabc.europa.eu/ui/group/06f33a94-9829-4eee-b187-21bb783a0fbf/library/9a99a632-9ba8-4cc0-9679-08d929afda59/details>).

³⁴⁸ Implementing Decision (EU) 2018/1147.

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³⁴⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁵⁰, scientific peer-reviewed publications and open source³⁵¹ or paying models.

4. The adaptation solutions implemented:

- (a) 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

³⁴⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁵⁰ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁵¹ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ³⁵² or rely on blue or green infrastructure ³⁵³ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) 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.
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and	The activity complies with the criteria set out in Appendix D to this Annex.

³⁵² Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁵³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

ecosystems	
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4.22. Production of heat/cool from geothermal energy

Description of the activity

Construction and operation of facilities that produce heat/cool from geothermal energy.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³⁵⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

³⁵⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

3. 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 reports³⁵⁵, scientific peer-reviewed publications and open source³⁵⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³⁵⁷ or rely on blue or green infrastructure³⁵⁸ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The direct GHG emissions of the activity are lower than 270gCO ₂ e/kWh.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.

³⁵⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁵⁶ Such as Copernicus services managed by the European Commission.

³⁵⁷ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁵⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of air quality limit values set out in Directives 2004/107/EC and 2008/50/EC.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

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

Description of the activity

Construction and operation of heat generation facilities that produce heating/cool using gaseous and liquid fuels of renewable origin. This activity does not include production of heat/cool from the exclusive use of biogas and bio-liquid fuels (see Section 4.24 of this Annex).

The economic activities in this category could be associated with NACE code 35.30 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, a climate risk and vulnerability assessment to assess the materiality of the physical climate risks on the economic activity;
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- (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 scenarios³⁵⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁶⁰, scientific peer-reviewed publications and open source³⁶¹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³⁶² or rely on blue or green infrastructure³⁶³ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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³⁵⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁶⁰ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁶¹ Such as Copernicus services managed by the European Commission.

³⁶² Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁶³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

Do no significant harm ('DNSH')

(1) Climate change mitigation	The direct GHG emissions of the activity are lower than 270gCO ₂ e/kWh.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>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 plants³⁶⁴. No significant cross-media effects occur.</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the Emission Limit Values set out in Annex II, part 2, to Directive (EU) 2015/2193.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

4.24. Production of heat/cool from bioenergy

Description of the activity

Construction and operation of facilities that produce heat/cool exclusively from biomass, biogas or bioliquids, excluding production of heat/cool from blending of renewable fuels with biogas or bioliquids (see Section 4.23 of this Annex).

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

³⁶⁴ Implementing Decision (EU) 2017/1442.

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³⁶⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
3. 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 reports³⁶⁶, scientific peer-reviewed publications and open source³⁶⁷ or paying models.
 4. The adaptation solutions implemented:
 - (a) 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
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³⁶⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁶⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁶⁷ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ³⁶⁸ or rely on blue or green infrastructure ³⁶⁹ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The activity meets the requirements relating to sustainability, greenhouse gas emission savings and efficiency laid down in Article 29 of Directive 2018/2001.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) 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

³⁶⁸ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁶⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	<p>best available techniques (BAT) conclusions for large combustion plants³⁷⁰, ensuring at the same time that no significant cross-media effects occur.</p> <p>For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex 2, part 2, to Directive (EU) 2015/2193.</p> <p>For plants in zones or parts of zones not complying with the air quality limit values laid down in Directive 2008/50/EC, results of the information exchange³⁷¹, which are published by the Commission in accordance with Article 6, paragraphs 9 and 10 of Directive (EU) 2015/2193 are taken into account.</p> <p>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.</p> <p>For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment³⁷². No significant cross-media effects occur.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

4.25. Production of heat/cool using waste heat

Description of the activity

Construction and operation of facilities that produce heat/cool using waste heat.

³⁷⁰ Implementing Decision (EU) 2017/1442.

³⁷¹ The final technology report resulting from the exchange of information with Member States, the industries concerned and non-governmental organisations contains technical information on best available technologies used in medium combustion plants to reduce their environmental impacts, and on the emission levels achievable with best available and emerging technologies and the related costs (version of [adoption date]: <https://circabc.europa.eu/ui/group/06f33a94-9829-4eee-b187-21bb783a0fbf/library/9a99a632-9ba8-4cc0-9679-08d929afda59/details>).

³⁷² Implementing Decision (EU) 2018/1147.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³⁷³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁷⁴, scientific peer-reviewed publications and open source³⁷⁵ or paying models.

³⁷³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁷⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁷⁵ Such as Copernicus services managed by the European Commission.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³⁷⁶ or rely on blue or green infrastructure³⁷⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) 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.
(5) 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

³⁷⁶ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁷⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	2009/125/EC and represent the best available technology.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

5. WATER SUPPLY, SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES

5.1. Construction, extension and operation of water collection, treatment and supply systems

Description of the activity

Construction, extension and operation of water collection, treatment and supply systems.

The economic activities in this category could be associated with several NACE codes, in particular E36.00 and F42.99 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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;
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- (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 scenarios³⁷⁸ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁷⁹, scientific peer-reviewed publications and open source³⁸⁰ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³⁸¹ or rely on blue or green infrastructure³⁸² to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
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³⁷⁸ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁷⁹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁸⁰ Such as Copernicus services managed by the European Commission.

³⁸¹ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁸² See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

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

5.2. Renewal of water collection, treatment and supply systems

Description of the activity

Renewal of water collection, treatment and supply systems including renewals to water collection, treatment and distribution infrastructures for domestic and industrial needs. It implies no material changes to the volume of flow collected, treated or supplied.

The economic activities in this category could be associated with several NACE codes, in particular E36.00 and F42.99 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex may affect the performance of the economic activity during its expected lifetime;
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- (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Appendix A to this Annex, 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 scenarios³⁸³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁸⁴, scientific peer-reviewed publications and open source³⁸⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³⁸⁶ or rely on blue or green infrastructure³⁸⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;

³⁸³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁸⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁸⁵ Such as Copernicus services managed by the European Commission.

³⁸⁶ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁸⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

5.3. Construction, extension and operation of waste water collection and treatment

Description of the activity

Construction, extension and operation of centralised waste water systems including collection (sewer network) and treatment.

The economic activities in this category could be associated with several NACE codes, in particular E37.00 and F42.99 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios³⁸⁸ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁸⁹, scientific peer-reviewed publications and open source³⁹⁰ or paying models.

4. The adaptation solutions implemented:

- (a) 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
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³⁸⁸ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁸⁹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁹⁰ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ³⁹¹ or rely on blue or green infrastructure ³⁹² to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	An assessment of the direct GHG emissions from the centralised waste water system, including collection (sewer network) and treatment, has been performed ³⁹³ . The results are disclosed to investors and clients on demand.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex. Where the waste water is treated to a level suitable for reuse in agricultural irrigation, the required risk management actions to avoid adverse environmental impacts have been defined and implemented ³⁹⁴ .
(4) Transition to a circular economy	N/A
(5) Pollution	Discharges to receiving waters meet the requirements laid down in

³⁹¹ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁹² See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

³⁹³ For example, following IPCC guidelines for national GHG inventories for waste water treatment (version of [adoption date]: https://www.ipcc-nggip.iges.or.jp/public/2019rf/pdf/5_Volume5/19R_V5_6_Ch06_Wastewater.pdf).

³⁹⁴ As specified in Annex II of Regulation (EU) 2020/741 of the European Parliament and of the Council of 25 May 2020 on minimum requirements for water reuse (OJ L 177, 5.6.2020, p. 32).

prevention and control	<p>Directive 91/271/EEC or as required by national provisions stating maximum permissible pollutant levels from discharges to receiving waters.</p> <p>Appropriate measures have been implemented to avoid and mitigate excessive storm water overflows from the waste water collection system, which may include nature-based solutions, separate storm water collection systems, retention tanks and treatment of the first flush.</p> <p>Sewage sludge is used in accordance with Directive 86/278/EEC or as required by national law relating to the spreading of sludge on the soil or any other application of sludge on and in the soil.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

5.4. Renewal of waste water collection and treatment

Description of the activity

Renewal of centralised waste water systems including collection (sewer network) and treatment. It implies no material change related to the load or volume of flow collected or treated in the waste water system.

The economic activities in this category could be associated with NACE code E37.00 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex may affect the performance of the economic activity during its expected lifetime;

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- (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Appendix A to this Annex, 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 scenarios³⁹⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports³⁹⁶, scientific peer-reviewed publications and open source³⁹⁷ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions³⁹⁸ or rely on blue or green infrastructure³⁹⁹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;

³⁹⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

³⁹⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

³⁹⁷ Such as Copernicus services managed by the European Commission.

³⁹⁸ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

³⁹⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	An assessment of the direct GHG emissions from the centralised waste water system, including collection (sewer network) and treatment, has been performed ⁴⁰⁰ . The results are disclosed to investors and clients on demand.
(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p> <p>Where the waste water is treated to a level suitable for reuse in agricultural irrigation, the required risk management actions to avoid adverse environmental impacts have been defined and implemented⁴⁰¹.</p>
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>Discharges to receiving waters meet the requirements laid down in Directive 91/271/EEC or as required by national provisions stating maximum permissible pollutant levels from discharges to receiving waters.</p> <p>Appropriate measures have been implemented to avoid and mitigate excessive storm water overflows from the waste water collection system, which may include nature-based solutions, separate storm water collection systems, retention tanks and treatment of the first flush.</p> <p>Sewage sludge is used in accordance with Directive 86/278/EEC or as required by national law relating to the spreading of sludge on the soil or any other application of sludge on and in the soil.</p>

⁴⁰⁰ For example, following IPCC guidelines for national GHG inventories for waste water treatment (version of [adoption date]: https://www.ipcc-nggip.iges.or.jp/public/2019rf/pdf/5_Volume5/19R_V5_6_Ch06_Wastewater.pdf).

⁴⁰¹ As specified in Annex II to Regulation (EU) 2020/741 of the European Parliament and of the Council of 25 May 2020 on minimum requirements for water reuse (OJ L 177, 5.6.2020, p. 32).

(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.
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5.5. Collection and transport of non-hazardous waste in source segregated fractions

Description of the activity

Separate collection and transport of non-hazardous waste in single or comingled fractions⁴⁰² aimed at preparing for reuse or recycling.

The economic activities in this category could be associated with NACE code E38.11 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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;

⁴⁰² In the Union, the activity is in line with Article 10(3) of Directive 2008/98/EC and the national legislation and waste management plans.

- (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 scenarios⁴⁰³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁴⁰⁴, scientific peer-reviewed publications and open source⁴⁰⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴⁰⁶ or rely on blue or green infrastructure⁴⁰⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
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⁴⁰³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴⁰⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁰⁵ Such as Copernicus services managed by the European Commission.

⁴⁰⁶ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴⁰⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	Separately collected waste fractions are not mixed in waste storage and transfer facilities with other waste or materials with different properties.
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

5.6. Anaerobic digestion of sewage sludge

Description of the activity

Construction and operation of facilities for the treatment of sewage sludge by anaerobic digestion with the resulting production and utilisation of biogas or chemicals.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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
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risks listed in Appendix A to this Annex, 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 scenarios⁴⁰⁸ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁴⁰⁹, scientific peer-reviewed publications and open source⁴¹⁰ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴¹¹ or rely on blue or green infrastructure⁴¹² to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which

⁴⁰⁸ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴⁰⁹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴¹⁰ Such as Copernicus services managed by the European Commission.

⁴¹¹ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴¹² See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	A monitoring plan is in place for methane leakage at the facility.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>Emissions are within or lower than the emission levels associated with the best available technique (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 treatment⁴¹³. No significant cross-media effects occur.</p> <p>Where the resulting digestate is intended for use as fertiliser or soil improver, its nitrogen content (with tolerance level ± 25 %) is communicated to the buyer or the entity in charge of taking off the digestate.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

⁴¹³ Implementing Decision (EU) 2018/1147.

5.7. Anaerobic digestion of bio-waste

Description of the activity

Construction or operation of dedicated facilities for the treatment of separately collected bio-waste⁴¹⁴ through anaerobic digestion with the resulting production and utilisation of biogas and digestate or chemicals.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴¹⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

⁴¹⁴ As defined in Article 3(4) of Directive 2008/98/EC.

⁴¹⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

3. 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 reports⁴¹⁶, scientific peer-reviewed publications and open source⁴¹⁷ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴¹⁸ or rely on blue or green infrastructure⁴¹⁹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	A monitoring and contingency plan is in place in order to minimise methane leakage at the facility.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.

⁴¹⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴¹⁷ Such as Copernicus services managed by the European Commission.

⁴¹⁸ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴¹⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available technique (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 treatment⁴²⁰. No significant cross-media effects occur.</p> <p>The produced digestate 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.</p> <p>The Nitrogen content (with tolerance level $\pm 25\%$) of the digestate used as fertiliser or soil improver is communicated to the buyer or the entity in charge of taking off the digestate.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

5.8. Composting of bio-waste

Description of the activity

Construction or operation of dedicated facilities for the treatment of separately collected bio-waste through composting (aerobic digestion) with the resulting production and utilisation of compost.⁴²¹

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

Technical screening criteria

Substantial contribution to climate change adaptation

⁴²⁰ Implementing Decision (EU) 2018/1147.

⁴²¹ Bio-waste is defined in Article 3, point 4, of Directive 2008/98/EC.

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴²² consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁴²³, scientific peer-reviewed publications and open source⁴²⁴ or paying models.

4. The adaptation solutions implemented:

- (a) 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
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⁴²² Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴²³ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴²⁴ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ⁴²⁵ or rely on blue or green infrastructure ⁴²⁶ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>For composting plants treating over 75 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out for aerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment⁴²⁷. No significant cross-media effects occur.</p> <p>The site has a system in place that prevents leachate reaching</p>

⁴²⁵ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴²⁶ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

⁴²⁷ Implementing Decision (EU) 2018/1147.

	<p>groundwater.</p> <p>The compost produced meets the requirements for fertilising materials set out in Component Material Category 3 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use.</p>
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

5.9. Material recovery from non-hazardous waste

Description of the activity

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

The economic activities in this category could be associated with several NACE codes, in particular E38.32 and F42.99 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴²⁸ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁴²⁹, scientific peer-reviewed publications and open source⁴³⁰ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴³¹ or rely on blue or green infrastructure⁴³² to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

⁴²⁸ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴²⁹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴³⁰ Such as Copernicus services managed by the European Commission.

⁴³¹ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴³² See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

5.10. Landfill gas capture and utilisation

Description of the activity

Installation and operation of infrastructure for landfill⁴³³ gas capture and utilisation in permanently closed landfills or landfill cells using new or supplementary dedicated technical facilities and equipment installed during or post landfill or landfill cell closure.

The economic activities in this category could be associated with NACE code E38.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
 2. The physical climate risks that are material to the activity have been identified from those
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⁴³³ 'Landfill' is defined in Article 2, point g, of Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste (OJ L 182, 16.7.1999, p. 1).

listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴³⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁴³⁵, scientific peer-reviewed publications and open source⁴³⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴³⁷ or rely on blue or green infrastructure⁴³⁸ to the extent possible;

⁴³⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴³⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴³⁶ Such as Copernicus services managed by the European Commission.

⁴³⁷ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	A monitoring plan is in place for methane leakage at the facility.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The permanent closure and remediation as well as the after-care of old landfills, where the landfill gas capture system is installed, are carried out in accordance with the following rules:</p> <ul style="list-style-type: none"> (a) general requirements set out in Annex I to Directive 1999/31/EC; (b) control and monitoring procedures set out in Annex III to that Directive.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

⁴³⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

5.11. Transport of CO₂

Description of the activity

Transport of captured CO₂ via all modes, construction and operation of CO₂ pipelines and retrofit of gas networks where the main purpose is the integration of captured CO₂ and where:

- (a) the CO₂ transported from the installation where it is captured to the injection point does not lead to CO₂ leakages above 0.5 % of the mass of CO₂ transported;
- (b) the CO₂ is delivered to a permanent CO₂ storage site that meets the criteria for underground geological storage of CO₂ set out in section 5.12 of this Annex; or to other transport modalities, which lead to permanent CO₂ storage site that meet those criteria;
- (c) appropriate leak detection systems are applied and a monitoring plan is in place, with the report verified by an independent third party;
- (d) where assets are installed that increase the flexibility and improve the management of an existing network, the installation is eligible.

The activity could be associated with several NACE codes, in particular F42.21 and H49.50 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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
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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 scenarios⁴³⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁴⁴⁰, scientific peer-reviewed publications and open source⁴⁴¹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴⁴² or rely on blue or green infrastructure⁴⁴³ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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Do no significant harm ('DNSH')

(1) Climate change mitigation	A monitoring plan is in place for CO ₂ leakages.
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⁴³⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴⁴⁰ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁴¹ Such as Copernicus services managed by the European Commission.

⁴⁴² Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴⁴³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

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

5.12. Underground permanent geological storage of CO₂

Description of the activity

Permanent storage of captured CO₂ in appropriate underground geological formations.

The economic activities in this category could be associated with NACE code E39.00 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex may affect the performance of the economic activity during its expected lifetime;
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- (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Appendix A to this Annex, 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 scenarios⁴⁴⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁴⁴⁵, scientific peer-reviewed publications and open source⁴⁴⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴⁴⁷ or rely on blue or green infrastructure⁴⁴⁸ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;

⁴⁴⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴⁴⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁴⁶ Such as Copernicus services managed by the European Commission.

⁴⁴⁷ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴⁴⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	A monitoring plan is in place for CO ₂ leakages.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	The activity complies with Directive 2009/31/EC.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

6. TRANSPORT

6.1. Passenger interurban rail transport

Description of the activity

Purchase, financing, rental, leasing and operation of passenger transport using railway rolling stock on mainline networks, spread over an extensive geographic area, passenger transport by interurban railways and operation of sleeping cars or dining cars as an integrated operation of railway companies.

The economic activities in this category could be associated with several NACE codes, in particular H49.10, N77.39 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴⁴⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
 3. 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 reports⁴⁵⁰, scientific peer-reviewed publications and open source⁴⁵¹ or paying models.
 4. The adaptation solutions implemented:
 - (a) 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
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⁴⁴⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴⁵⁰ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁵¹ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ⁴⁵² or rely on blue or green infrastructure ⁴⁵³ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	Measures are in place to manage waste, in accordance with the waste hierarchy, in particular during maintenance.
(5) Pollution prevention and control	Engines for the propulsion of railway locomotives (RLL) and engines for the propulsion of railcars (RLR) comply with emission limits set out in Annex II to Regulation (EU) 2016/1628.
(6) Protection and restoration of biodiversity and ecosystems	N/A

⁴⁵² Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴⁵³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

6.2. Freight rail transport

Description of the activity

Purchase, financing, leasing, rental and operation of freight transport on mainline rail networks as well as short line freight railroads.

The economic activities in this category could be associated with several NACE codes, in particular H49.20 and N77.39 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴⁵⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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

⁴⁵⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports⁴⁵⁵, scientific peer-reviewed publications and open source⁴⁵⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴⁵⁷ or rely on blue or green infrastructure⁴⁵⁸ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The trains and wagons are not dedicated to the transport of fossil fuels.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	Measures are in place to manage waste in accordance with the waste hierarchy, in particular during maintenance.

⁴⁵⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁵⁶ Such as Copernicus services managed by the European Commission.

⁴⁵⁷ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴⁵⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(5) Pollution prevention and control	Engines for the propulsion of railway locomotives (RLL) and engines for the propulsion of railcars (RLR) comply with emission limits set out in Annex II to Regulation (EU) 2016/1628.
(6) Protection and restoration of biodiversity and ecosystems	N/A

6.3. Urban and suburban transport, road passenger transport

Description of the activity

Purchase, financing, leasing, rental and operation of urban and suburban transport vehicles for passengers and road passenger transport.

For motor vehicles, it includes operation of vehicles designated as category M2 or M3, in accordance with Article 4(1) of Regulation (EU) 2018/858, for the provision of passenger transport.

The economic activities in this category may include operation of different modes of land transport, such as by motor bus, tram, streetcar, trolley bus, underground and elevated railways. This also includes town-to-airport or town-to-station lines and operation of funicular railways and aerial cableways where part of urban or suburban transit systems.

The economic activities in this category also includes scheduled long-distance bus services, charters, excursions and other occasional coach services, airport shuttles (including within airports), operation of school buses and buses for the transport.

The economic activities in this category could be associated with several NACE codes, in particular H49.31, H49.3.9, N77.39 and N77.11 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴⁵⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁴⁶⁰, scientific peer-reviewed publications and open source⁴⁶¹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
 - (b) favour nature-based solutions⁴⁶² or rely on blue or green infrastructure⁴⁶³ to the extent possible;
 - (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
 - (d) are monitored and measured against pre-defined indicators and remedial action is
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⁴⁵⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴⁶⁰ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁶¹ Such as Copernicus services managed by the European Commission.

⁴⁶² Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴⁶³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

considered where those indicators are not met;

- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A ⁴⁶⁴
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	Measures are in place to manage waste, in accordance with the waste hierarchy, both in the use phase (maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein).
(5) Pollution prevention and control	<p>For road vehicles of categories M, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the two highest populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL).</p> <p>Where applicable, vehicles comply with the requirements of the most recent applicable stage of the Euro VI heavy duty emission type-approval set out in accordance with Regulation (EC) No 595/2009.</p>
(6) Protection and restoration of biodiversity and ecosystems	N/A

⁴⁶⁴ Vehicles are required to comply with the criteria for DNSH to pollution prevention and control specified in this section, including as regards CO₂ emission levels.

6.4. Operation of personal mobility devices, cycle logistics

Description of the activity

Selling, purchasing, leasing, renting and operation of personal mobility or transport devices where the propulsion comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity. This includes the provision of freight transport services by (cargo) bicycles.

The economic activities in this category could be associated with several NACE codes, in particular N77.11 and N77.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴⁶⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. The climate projections and assessment of impacts are based on best practice and available

⁴⁶⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

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 reports⁴⁶⁶, scientific peer-reviewed publications and open source⁴⁶⁷ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴⁶⁸ or rely on blue or green infrastructure⁴⁶⁹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	Measures are in place to manage waste, in accordance with the waste

⁴⁶⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁶⁷ Such as Copernicus services managed by the European Commission.

⁴⁶⁸ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴⁶⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	hierarchy, both in the use phase (maintenance) and the end-of-life including through reuse and recycling of batteries and electronics (in particular critical raw materials therein).
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

6.5. Transport by motorbikes, passenger cars and commercial vehicles

Description of the activity

Purchase, financing, leasing and operation of vehicles designated as category M1⁴⁷⁰, N1⁴⁷¹ both falling under the scope of Regulation (EC) No 715/2007, or L (2- and 3-wheel vehicles and quadricycles)⁴⁷².

The economic activities in this category could be associated with several NACE codes, in particular H49.32, H49.39 and N77.11 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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

⁴⁷⁰ As referred to in Article 4(1), point (a)(i), of Regulation (EU) 2018/858.

⁴⁷¹ As referred to in Article 4(1), point (b)(i), of Regulation (EU) 2018/858.

⁴⁷² As referred to in Article 4(1) of Regulation (EU) 2018/858.

risks listed in Appendix A to this Annex, 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 scenarios⁴⁷³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁴⁷⁴, scientific peer-reviewed publications and open source⁴⁷⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴⁷⁶ or rely on blue or green infrastructure⁴⁷⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies

⁴⁷³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴⁷⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁷⁵ Such as Copernicus services managed by the European Commission.

⁴⁷⁶ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴⁷⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>For vehicles of categories M1 and N1, specific emissions of CO₂ defined in Article 3(1), point (h), of Regulation (EU) 2019/631 are not higher than the fleet-wide CO₂ emissions targets⁴⁷⁸.</p> <p>The fleet-wide CO₂ emissions target values to be considered are:</p> <p>(a) until 31 December 2024:</p> <p>(i) for NEDC values, the target values as specified in Article 1, paragraphs 2-3 of Regulation (EU) 2019/631: 95 gCO₂/km for vehicles of category M1 and 147 gCO₂/km for vehicles of category N1;</p> <p>(ii) for WLTP values, the EU fleet-wide target²⁰²¹, as specified in Annex I to Regulation (EU) 2019/631, in Part A, point 6.0 for vehicles of category M1 and in Part B, point 6.0 for vehicles of category N1. Until the respective EU fleet-wide target²⁰²¹ is published, those vehicles of category M1 and N1 whose CO₂ emissions are only expressed according to WLTP test procedure will be applied a conversion factor of 1.21 and 1.24 respectively in order to account for the transition from NEDC to WLTP, resulting in the corresponding WLTP values of 115 gCO₂/km for vehicles of category M1 and 182 gCO₂/km for vehicles of category N1;</p> <p>(b) from 1 January 2025, the target values as specified in Article 1, paragraph 4 of Regulation (EU) 2019/631.</p>
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	Vehicles of categories M1 and N1 are both of the following:

⁴⁷⁸ Vehicles are required to comply with the criteria for DNSH to pollution prevention and control specified in this section, including as regards CO₂ emission levels.

	<p>(a) reusable or recyclable to a minimum of 85 % by weight;</p> <p>(b) reusable or recoverable to a minimum of 95 % by weight⁴⁷⁹.</p> <p>Measures are in place to manage waste both in the use phase (maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein), in accordance with the waste hierarchy.</p>
(5) Pollution prevention and control	<p>Vehicles comply with requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval⁴⁸⁰ set out in accordance with Regulation (EC) No. 715/2007.</p> <p>Vehicles comply with the emission thresholds for clean light-duty vehicles set out in Table 2 of the Annex to Directive 2009/33/EC.</p> <p>For road vehicles of categories M and N, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the two highest populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL).</p> <p>Vehicles comply with Regulation (EU) No 540/2014.</p>
(6) Protection and restoration of biodiversity and ecosystems	N/A

6.6. Freight transport services by road

Description of the activity

Purchase, financing, leasing, rental and operation of vehicles designated as category N1, N2⁴⁸¹ or N3⁴⁸² falling under the scope of EURO VI⁴⁸³, step E or its successor for freight transport services by road.

The economic activities in this category could be associated with several NACE codes, in particular H49.4.1, H53.10, H53.20 and N77.12 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

⁴⁷⁹ As set out in Annex I of Directive 2005/64/EC.

⁴⁸⁰ Commission Regulation (EU) 2018/1832.

⁴⁸¹ As referred to in Article 4(1), point (b)(ii), of Regulation (EU) 2018/858.

⁴⁸² As referred to in Article 4(1), point (b)(iii), of Regulation (EU) 2018/858.

⁴⁸³ As set out in Regulation (EC) No 595/2009.

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴⁸⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
 3. 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 reports⁴⁸⁵, scientific peer-reviewed publications and open source⁴⁸⁶ or paying models.
 4. The adaptation solutions implemented:
 - (a) 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
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⁴⁸⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴⁸⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁸⁶ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ⁴⁸⁷ or rely on blue or green infrastructure ⁴⁸⁸ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>1. The vehicles are not dedicated to the transport of fossil fuels.</p> <p>2. For vehicles of category N2 and N3 falling under the scope of Regulation (EU) 2019/1242, specific direct CO₂ emissions are equal to or lower than the reference CO₂ emissions of all vehicles in the same sub-group, as defined in Article 3 of that Regulation⁴⁸⁹.</p>
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	<p>Vehicles of category N1, N2 and N3 are both of the following:</p> <p>(a) reusable or recyclable to a minimum of 85 % by weight;</p> <p>(b) reusable or recoverable to a minimum of 95 % by weight⁴⁹⁰.</p> <p>Measures are in place to manage waste both in the use phase</p>

⁴⁸⁷ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁴⁸⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

⁴⁸⁹ All vehicles are required to comply with the criteria for DNSH to pollution prevention and control specified in this section, including as regards CO₂ emission levels.

⁴⁹⁰ As specified in Annex I to Directive 2005/64/EC.

	(maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein), in accordance with the waste hierarchy.
(5) Pollution prevention and control	<p>For road vehicles of categories M and N, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the two highest populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL).</p> <p>Vehicles comply with the requirements of the most recent applicable stage of the Euro VI heavy duty emission type-approval⁴⁹¹ set out in accordance with Regulation (EC) No 595/2009.</p> <p>Vehicles comply with Regulation (EU) No 540/2014.</p>
(6) Protection and restoration of biodiversity and ecosystems	N/A

6.7. Inland passenger water transport

Description of the activity

Purchase, financing, leasing, rental and operation of passenger vessels on inland waters, involving vessels that are not suitable for sea transport.

The economic activities in this category could be associated with several NACE codes, in particular H50.30 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

⁴⁹¹ Commission Regulation (EU) No 582/2011 of 25 May 2011 implementing and amending Regulation (EC) No 595/2009 of the European Parliament and of the Council with respect to emissions from heavy duty vehicles (Euro VI) and amending Annexes I and III to Directive 2007/46/EC of the European Parliament and of the Council (OJ L 167, 25.6.2011, p. 1).

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴⁹² consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁴⁹³, scientific peer-reviewed publications and open source⁴⁹⁴ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁴⁹⁵ or rely on blue or green infrastructure⁴⁹⁶ to the extent possible;

⁴⁹² Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴⁹³ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁹⁴ Such as Copernicus services managed by the European Commission.

⁴⁹⁵ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into

- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	Measures are in place to manage waste, both in the use phase and the end-of-life of the vessel, in accordance with the waste hierarchy, including the control and management of hazardous materials on board of ships and ensuring their safe recycling. For battery-operated vessels, those measures include reuse and recycling of batteries and electronics, including critical raw materials therein.
(5) Pollution prevention and control	Engines in vessels comply with the emission limits set out in Annex II to Regulation (EU) 2016/1628 (including vessels meeting those limits without type-approved solutions such as through after-treatment).
(6) Protection and restoration of biodiversity and ecosystems	N/A

cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

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

6.8. Inland freight water transport

Description of the activity

Purchase, financing, leasing, rental and operation of freight vessels on inland waters, involving vessels that are not suitable for sea transport.

The economic activities in this category could be associated with several NACE codes, in particular H50.4 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁴⁹⁷ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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

⁴⁹⁷ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports⁴⁹⁸, scientific peer-reviewed publications and open source⁴⁹⁹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁵⁰⁰ or rely on blue or green infrastructure⁵⁰¹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The vessels are not dedicated to the transport of fossil fuels.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a	Measures are in place to manage waste, both in the use phase and the

⁴⁹⁸ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁴⁹⁹ Such as Copernicus services managed by the European Commission.

⁵⁰⁰ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁰¹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

circular economy	<p>end-of-life of the vessel, in accordance with the waste hierarchy, including the control and management of hazardous materials on board of ships and ensuring their safe recycling.</p> <p>For battery-operated vessels, those measures include reuse and recycling of batteries and electronics, including critical raw materials therein.</p>
(5) Pollution prevention and control	Vessels comply with the emission limits of Annex II to Regulation (EU) 2016/1628 (including vessels meeting those limits without type-approved solutions such as through after-treatment).
(6) Protection and restoration of biodiversity and ecosystems	N/A

6.9. Retrofitting of inland water passenger and freight transport

Description of the activity

Retrofit and upgrade of vessels for transport of freight or passengers on inland waters, involving vessels that are not suitable for sea transport.

The economic activities in this category could be associated with several NACE codes, in particular H50.4, H50.30 and C33.15 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, a climate risk and vulnerability assessment to assess the materiality of the physical climate risks on the economic activity;

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- (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 scenarios⁵⁰² consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵⁰³, scientific peer-reviewed publications and open source⁵⁰⁴ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁵⁰⁵ or rely on blue or green infrastructure⁵⁰⁶ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

⁵⁰² Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵⁰³ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵⁰⁴ Such as Copernicus services managed by the European Commission.

⁵⁰⁵ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁰⁶ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

Do no significant harm ('DNSH')

(1) Climate change mitigation	The vessels are not dedicated to the transport of fossil fuels.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	Measures are in place to manage waste, both in the use phase and the end-of-life of the vessel, in accordance with the waste hierarchy, including the control and management of hazardous materials on board of ships and ensuring their safe recycling.
(5) Pollution prevention and control	Vessels comply with the emission limits of Annex II to Regulation (EU) 2016/1628 (including vessels meeting those limits without type-approved solutions such as through after-treatment).
(6) Protection and restoration of biodiversity and ecosystems	N/A

6.10. Sea and coastal freight water transport, vessels for port operations and auxiliary activities

Description of the activity

Purchase, financing, chartering (with or without crew) and operation of vessels designed and equipped for transport of freight or for the combined transport of freight and passengers on sea or coastal waters, whether scheduled or not. Purchase, financing, renting and operation of vessels required for port operations and auxiliary activities, such as tugboats, mooring vessels, pilot vessels, salvage vessels and ice-breakers.

The economic activities in this category could be associated with several NACE codes, in particular H50.2, H52.22 and N77.34 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁵⁰⁷ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵⁰⁸, scientific peer-reviewed publications and open source⁵⁰⁹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁵¹⁰ or rely on blue or green infrastructure⁵¹¹ to the extent possible;

⁵⁰⁷ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵⁰⁸ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵⁰⁹ Such as Copernicus services managed by the European Commission.

⁵¹⁰ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into

- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The vessels are not dedicated to the transport of fossil fuels.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>Measures are in place to manage waste, both in the use phase and in the end-of-life of the vessel, in accordance with the waste hierarchy.</p> <p>For battery-operated vessels, those measures include reuse and recycling of batteries and electronics, including critical raw materials therein.</p> <p>For existing ships above 500 gross tonnage and the new-built ones replacing them, the activity complies with the requirements of Regulation (EU) No 1257/2013 relating to the inventory of hazardous materials on board. The scrap ships are recycled in facilities included on the European List of ship recycling facilities as laid down in Commission Decision 2016/2323.</p> <p>The activity complies with Directive (EU) 2019/883 as regards the protection of the marine environment against the negative effects from discharges of waste from ships.</p>

cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

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

	The ship is operated in accordance with Annex V to the IMO MARPOL Convention, in particular with a view to producing reduced quantities of waste and to reducing legal discharges, by managing its waste in a sustainable and environmentally sound manner.
(5) Pollution prevention and control	<p>As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Directive (EU) 2016/802 and with Regulation 14⁵¹² of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,5 % in mass (the global sulphur limit) and 0,1 % in mass in emission control area (ECA) designated in the North and Baltic Seas by the IMO⁵¹³.</p> <p>As regards nitrogen oxides (NOx) emissions, vessels comply with Regulation 13⁵¹⁴ of Annex VI to the IMO MARPOL Convention. Tier II NOx requirement applies to ships constructed after 2011. Only while operating in NOx emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NOx emissions⁵¹⁵.</p> <p>Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention.</p> <p>Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012, which implements in Union law the International Convention on the Control of Harmful Anti-fouling Systems on Ships adopted on 5 October 2001.</p>
(6) Protection and restoration of biodiversity and	Releases of ballast water containing non-indigenous species are prevented in line with the International Convention for the Control and

⁵¹² (Version of [adoption date]: [http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Sulphur-oxides-\(SOx\)-%E2%80%93Regulation-14.aspx](http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Sulphur-oxides-(SOx)-%E2%80%93Regulation-14.aspx)).

⁵¹³ As regards the extension of the requirements applying in Emission Control Area to other Union seas, countries bordering the Mediterranean Sea are discussing the creation of relevant ECA under the legal framework of the Barcelona Convention.

⁵¹⁴ (version of [adoption date]: [http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Nitrogen-oxides-\(NOx\)—Regulation-13.aspx](http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Nitrogen-oxides-(NOx)—Regulation-13.aspx)).

⁵¹⁵ In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.

ecosystems	<p>Management of Ships' Ballast Water and Sediments (BWM).</p> <p>Measures are in place to prevent the introduction of non-indigenous species by biofouling of hull and niche areas of ships taking into account the IMO Biofouling Guidelines⁵¹⁶.</p> <p>Noise and vibrations are limited by using noise reducing propellers, hull design or on-board machinery in line with the guidance given in the IMO Guidelines for the Reduction of Underwater Noise⁵¹⁷.</p> <p>In the Union, the activity does not hamper the achievement of good environmental status, as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity), 2 (non-indigenous species), 6 (seabed integrity), 8 (contaminants), 10 (marine litter), 11 (Noise/Energy) and as set out in Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors, as applicable.</p>
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6.11. Sea and coastal passenger water transport

Description of the activity

Purchase, financing, chartering (with or without crew) and operation of vessels designed and equipped for performing passenger transport, on sea or coastal waters, whether scheduled or not. The economic activities in this category include operation of ferries, water taxis and excursions, cruise or sightseeing boats.

The economic activities in this category could be associated with several NACE codes, in particular H50.10, N77.21 and N77.34 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex by performing a robust climate risk and vulnerability

⁵¹⁶ IMO Guidelines for the control and management of ships' biofouling to minimize the transfer of invasive aquatic species, resolution MEPC.207(62).

⁵¹⁷ IMO Guidelines for the Reduction of Underwater Noise from Commercial Shipping to Address Adverse Impacts on Marine Life, (MEPC.1/Circ.833).

assessment with the following steps:

- (a) screening of the activity to identify which physical climate risks from the list in Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁵¹⁸ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵¹⁹, scientific peer-reviewed publications and open source⁵²⁰ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁵²¹ or rely on blue or green infrastructure⁵²² to the extent possible;

⁵¹⁸ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵¹⁹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵²⁰ Such as Copernicus services managed by the European Commission.

⁵²¹ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services 5version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵²² See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>Measures are in place to manage waste, both in the use phase and in the end-of-life of the vessel, in accordance with the waste hierarchy.</p> <p>For battery-operated vessels, those measures include reuse and recycling of batteries and electronics, including critical raw materials therein.</p> <p>For existing ships above 500 gross tonnage and the new-built ones replacing them, the activity complies with the requirement of Regulation (EU) No 1257/2013 relating to the inventory of hazardous materials. The scrap ships are recycled in facilities included on the European List of ship recycling facilities as laid down in Commission Decision 2016/2323.</p> <p>The activity complies with Directive (EU) 2019/883 as regards the protection of the marine environment against the negative effects from discharges of waste from ships</p> <p>The ship is operated in accordance with Annex V to the IMO MARPOL Convention, in particular with a view to producing reduced quantities of waste and to reducing legal discharges, by managing its waste in a sustainable and environmentally sound manner.</p>
(5) Pollution prevention and	As regards the reduction of sulphur oxides emissions and particulate

control	<p>matters, vessels comply with Directive (EU) 2016/802 and with Regulation 14 of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,5 % in mass (the global sulphur limit) and 0,1 % in mass in emission control area (ECA) designated in the North and Baltic Seas by the IMO⁵²³.</p> <p>As regards nitrogen oxides (NOx) emissions, vessels comply with Regulation 13 of Annex VI to the IMO MARPOL Convention. Tier II NOx requirement applies to ships constructed after 2011. Only while operating in NOx emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NOx emissions⁵²⁴.</p> <p>Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention.</p> <p>Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012, which implements in Union law the International Convention on the Control of Harmful Anti-fouling Systems on Ships adopted on 5 October 2001.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>Releases of ballast water containing non-indigenous species are prevented in line with the International Convention for the Control and Management of Ships' Ballast Water and Sediments (BWM).</p> <p>Measures are in place to prevent the introduction of non-indigenous species by biofouling of hull and niche areas of ships taking into account the IMO Biofouling Guidelines⁵²⁵.</p> <p>Noise and vibrations are limited by using noise reducing propellers, hull design or on-board machinery in line with the guidance given in the IMO Guidelines for the Reduction of Underwater Noise⁵²⁶.</p> <p>In the Union, the activity does not hamper the achievement of good environmental status, as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity), 2 (non-indigenous species), 6 (seabed integrity), 8 (contaminants), 10 (marine</p>

⁵²³ As regards the extension of the requirements applying in Emission Control Area to other Union seas, countries bordering the Mediterranean Sea are discussing the creation of relevant ECA under the legal framework of the Barcelona Convention.

⁵²⁴ In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.

⁵²⁵ IMO Guidelines for the control and management of ships' biofouling to minimize the transfer of invasive aquatic species resolution MEPC.207(62).

⁵²⁶ IMO Guidelines for the Reduction of Underwater Noise from Commercial Shipping to Address Adverse Impacts on Marine Life, (MEPC.1/Circ.833).

	litter), 11 (Noise/Energy) and as set out in Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors, as applicable.
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6.12. Retrofitting of sea and coastal freight and passenger water transport

Description of the activity

Retrofit and upgrade of vessels designed and equipped for the transport of freight or passengers on sea or coastal waters, and of vessels required for port operations and auxiliary activities, such as tugboats, mooring vessels, pilot vessels, salvage vessels and ice-breakers.

The economic activities in this category could be associated with NACE codes H50.10, H50.2, H52.22, C33.15, N77.21 and N.77.34 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change mitigation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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

scenarios⁵²⁷ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵²⁸, scientific peer-reviewed publications and open source⁵²⁹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁵³⁰ or rely on blue or green infrastructure⁵³¹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(2) Climate change adaptation	The vessels are not dedicated to the transport of fossil fuels.
(3) Sustainable use and protection of water and marine	The activity complies with the criteria set out in Appendix B to this Annex.

⁵²⁷ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵²⁸ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵²⁹ Such as Copernicus services managed by the European Commission.

⁵³⁰ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵³¹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

resources	
(4) Transition to a circular economy	<p>Measures are in place to manage waste, both in the use phase and in the end-of-life of the vessel, in accordance with the waste hierarchy.</p> <p>For battery-operated vessels, those measures include reuse and recycling of batteries and electronics, including critical raw materials therein.</p> <p>For existing ships above 500 gross tonnage and the new-built ones replacing them, the activity complies with the requirements of Regulation (EU) No 1257/2013 relating to the inventory of hazardous materials. The scrap ships are recycled in facilities included on the European List of ship recycling facilities as laid down in Commission Decision 2016/2323.</p> <p>The activity complies with Directive (EU) 2019/883 as regards the protection of the marine environment against the negative effects from discharges of waste from ships.</p> <p>The ship is operated in accordance with Annex V to the IMO MARPOL Convention, in particular with a view to producing reduced quantities of waste and to reducing legal discharges, by managing its waste in a sustainable and environmentally sound manner.</p>
(5) Pollution prevention and control	<p>As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Directive (EU) 2016/802 and with Regulation 14 of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,5 % in mass (the global sulphur limit) and 0,1 % in mass in emission control area (ECA) designated in the North and Baltic Seas by the IMO⁵³².</p> <p>As regards nitrogen oxides (NOx) emissions, vessels comply with Regulation 13 of Annex VI to the IMO MARPOL Convention. Tier II NOx requirement applies to ships constructed after 2011. Only while operating in NOx emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NOx emissions⁵³³.</p>

⁵³² As regards the extension of the requirements applying in Emission Control Area to other Union seas, countries bordering the Mediterranean Sea are discussing the creation of relevant ECA under the legal framework of the Barcelona Convention.

⁵³³ In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.

	<p>Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention.</p> <p>Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012, which implements in Union law the International Convention on the Control of Harmful Anti-fouling Systems on Ships adopted on 5 October 2001.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>Releases of ballast water containing non-indigenous species are prevented in line with the International Convention for the Control and Management of Ships' Ballast Water and Sediments (BWM).</p> <p>Measures are in place to prevent the introduction of non-indigenous species by biofouling of hull and niche areas of ships taking into account the IMO Biofouling Guidelines⁵³⁴.</p> <p>Noise and vibrations are limited by using noise reducing propellers, hull design or on-board machinery in line with the guidance given in the IMO Guidelines for the Reduction of Underwater Noise⁵³⁵.</p> <p>In the Union, the activity does not hamper the achievement of good environmental status, as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity), 2 (non-indigenous species), 6 (seabed integrity), 8 (contaminants), 10 (marine litter), 11 (Noise/Energy) and as set out in Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors, as applicable.</p>

6.13. Infrastructure for personal mobility, cycle logistics

Description of the activity

Construction, modernisation, maintenance and operation of infrastructure for personal mobility, including the construction of roads, motorways bridges and tunnels and other infrastructure that are dedicated to pedestrians and bicycles, with or without electric assist.

The economic activities in this category could be associated with several NACE codes, in particular F42.11; F42.12; F42.13; F43.21; F711 and F71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

⁵³⁴ IMO Guidelines for the control and management of ships' biofouling to minimize the transfer of invasive aquatic species resolution MEPC.207(62).

⁵³⁵ IMO Guidelines for the Reduction of Underwater Noise from Commercial Shipping to Address Adverse Impacts on Marine Life, (MEPC.1/Circ.833).

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁵³⁶ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
 3. 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 reports⁵³⁷, scientific peer-reviewed publications and open source⁵³⁸ or paying models.
 4. The adaptation solutions implemented:
 - (a) 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
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⁵³⁶ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵³⁷ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵³⁸ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ⁵³⁹ or rely on blue or green infrastructure ⁵⁴⁰ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	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 ⁵⁴¹ . Operators limit waste generation in processes related construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking

⁵³⁹ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁴⁰ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

⁵⁴¹ EU Construction and Demolition Waste Protocol (version of [adoption date]: https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).

	into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.
(5) Pollution prevention and control	Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

6.14. Infrastructure for rail transport

Description of the activity

Construction, modernisation, operation and maintenance of railways and subways as well as bridges and tunnels, stations, terminals, rail service facilities⁵⁴², safety and traffic management systems including the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like as well as the performance of physical, chemical and other analytical testing of all types of materials and products.

The economic activities in this category could be associated with several NACE codes, in particular F42.12; F42.13; M71.12, M71.20, F43.21, and H52.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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

⁵⁴² In accordance with Article 3 (1) of Directive 34/2012/EU.

Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁵⁴³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵⁴⁴, scientific peer-reviewed publications and open source⁵⁴⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁵⁴⁶ or rely on blue or green infrastructure⁵⁴⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is

⁵⁴³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵⁴⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵⁴⁵ Such as Copernicus services managed by the European Commission.

⁵⁴⁶ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁴⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

considered where those indicators are not met;

- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The infrastructure is not dedicated to transportation or storage of fossil fuels.</p> <p>In case of new infrastructure or major renovation, the infrastructure has been climate proofed in accordance with the appropriate climate proofing practice that includes carbon footprinting and clearly defined shadow cost of carbon. Such carbon footprinting covers scope 1-3 emissions, and demonstrates that the infrastructure does not lead to additional relative greenhouse gas emissions, calculated on the basis of conservative assumptions, values and procedures.</p>
(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p>
(4) Transition to a circular economy	<p>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 Protocol⁵⁴⁸. Operators limit waste generation in processes related construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.</p>

⁵⁴⁸ EU Construction and Demolition Waste Protocol (version of [adoption date]: https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).

(5) Pollution prevention and control	<p>Where appropriate, given the sensitivity of the area affected, in particular in terms of the size of population affected, noise and vibrations from use of infrastructure are mitigated by introducing open trenches, wall barriers or other measures and comply with Directive 2002/49/EC.</p> <p>Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>The activity complies with the criteria set out in Appendix D to this Annex.</p>

6.15. Infrastructure enabling road transport and public transport

Description of the activity

Construction, modernisation, maintenance and operation of motorways, streets, roads, other vehicular and pedestrian ways, surface work on streets, roads, highways, bridges or tunnels and construction of airfield runways, including the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like as well as the performance of physical, chemical and other analytical testing of all types of materials and products, and excludes the installation of street lighting and electrical signals.

The economic activities in this category could be classified under several NACE codes, in particular F42.11, F42.13, F71.1 and F71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex may affect the performance of the economic activity during its expected lifetime;

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- (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Appendix A to this Annex, 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 scenarios⁵⁴⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵⁵⁰, scientific peer-reviewed publications and open source⁵⁵¹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
 - (b) favour nature-based solutions⁵⁵² or rely on blue or green infrastructure⁵⁵³ to the extent possible;
 - (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
 - (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
 - (e) where the solution implemented is physical and consists in an activity for which
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⁵⁴⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵⁵⁰ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵⁵¹ Such as Copernicus services managed by the European Commission.

⁵⁵² Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁵³ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The infrastructure is not dedicated to transportation or storage of fossil fuels.</p> <p>In case of new infrastructure or major renovation, the infrastructure has been climate proofed in accordance with the appropriate climate proofing practice that includes carbon footprinting and clearly defined shadow cost of carbon. Such carbon footprinting covers scope 1-3 emissions, and demonstrates that the infrastructure does not lead to additional relative greenhouse gas emissions, calculated on the basis of conservative assumptions, values and procedures.</p>
(3) Sustainable use and protection of water and marine resources	<p>The activity complies with the criteria set out in Appendix B to this Annex.</p>
(4) Transition to a circular economy	<p>At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol⁵⁵⁴. Operators limit waste generation in processes related construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.</p>

⁵⁵⁴ EU Construction and Demolition Waste Protocol (version of [adoption date]: https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).

(5) Pollution prevention and control	<p>Where relevant, noise and vibrations from use of infrastructure are mitigated by introducing open trenches, wall barriers or other measures and comply with the Directive 2002/49/EC.</p> <p>Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>The activity complies with the criteria set out in Appendix D to this Annex.</p> <p>Where relevant, maintenance of vegetation along road transport infrastructure ensures invasive species do not spread.</p> <p>Mitigation measures have been implemented to avoid wildlife collisions.</p>

6.16. Infrastructure for water transport

Description of the activity

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

The economic activities in this category exclude dredging of waterways.

The economic activities in this category could be associated with several NACE codes, in particular F42.91; F71.1 or F71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁵⁵⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵⁵⁶, scientific peer-reviewed publications and open source⁵⁵⁷ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
 - (b) favour nature-based solutions⁵⁵⁸ or rely on blue or green infrastructure⁵⁵⁹ to the extent possible;
 - (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
 - (d) are monitored and measured against pre-defined indicators and remedial action is
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⁵⁵⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵⁵⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵⁵⁷ Such as Copernicus services managed by the European Commission.

⁵⁵⁸ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁵⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

considered where those indicators are not met;

- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The infrastructure is not dedicated to transportation or storage of fossil fuels.</p> <p>In case of new infrastructure or major renovation, the infrastructure has been climate proofed in accordance with the appropriate climate proofing practice that includes carbon footprinting and clearly defined shadow cost of carbon. Such carbon footprinting covers scope 1-3 emissions, and demonstrates that the infrastructure does not lead to additional relative greenhouse gas emissions, calculated on the basis of conservative assumptions, values and procedures.</p>
(3) Sustainable use and protection of water and marine resources	<p>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. In accordance with Article 4 of Directive 2000/60/EC and in particular paragraph 7 of that Article, prior to refurbishment/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.</p> <p>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.</p> <p>It assesses, in particular, the cumulated impacts of this new project with other existing or planned infrastructure in the river basin.</p> <p>On the basis of that impact assessment, it has been established that the project is conceived, by design and location and by mitigation measures, so that it complies with one of the following requirements:</p> <p>(a) the project does not entail any deterioration nor compromises</p>

	<p>the achievement of good status or potential of the specific water body it relates to,</p> <p>(b) where the project 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:</p> <ul style="list-style-type: none"> (i) the overriding reasons in the public interest or the fact that the benefits expected from the planned navigation infrastructure project in terms of benefits to climate change mitigation/adaptation 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 activity cannot, for reasons of technical feasibility or disproportionate cost, be achieved by alternative means that would lead to a better environmental outcome (such as nature based solution, alternative location, rehabilitation/refurbishment of existing infrastructures, or use of technologies not disrupting river continuity). <p>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.</p> <p>Mitigation measures include, where relevant and depending on the ecosystems naturally present in the affected water bodies:</p> <ul style="list-style-type: none"> (a) measures to ensure conditions as close as possible to undisturbed continuity (including measures to ensure longitudinal and lateral continuity, minimum ecological flow and sediment flow); (b) measures to protect or enhance morphological conditions and habitats for aquatic species; (c) measures to reduce adverse impacts of eutrophication. <p>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.</p> <p>The project does not permanently compromise the achievement of good status/potential in any of the water bodies in the same river basin district.</p> <p>In addition to the mitigation measures referred to above, and where relevant, compensatory measures are implemented to ensure that the project does not result in overall deterioration of status of water bodies</p>
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	in the same river basin district. This is achieved by restoring (longitudinal or lateral) continuity within the same river basin district to an extent that compensates the disruption of continuity, which the planned navigation infrastructure project may cause. Compensation starts prior to the execution of the project.
(4) Transition to a circular economy	At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol ⁵⁶⁰ . Operators limit waste generation in processes related construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.
(5) Pollution prevention and control	Measures are taken to reduce noise, vibration, dust and pollutant emissions during construction maintenance works.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

6.17. Airport infrastructure

Description of the activity

Construction, modernisation and operation of infrastructure that is required for zero tailpipe CO₂ operation of aircraft or the airport's own operations, as well as for provision of fixed electrical ground power and preconditioned air to stationary aircraft.

The economic activities in this category could be classified under several NACE codes, in particular F41.20 and F42.99 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

⁵⁶⁰ EU Construction and Demolition Waste Protocol (version of [adoption date]: https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁵⁶¹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
 3. 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 reports⁵⁶², scientific peer-reviewed publications and open source⁵⁶³ or paying models.
 4. The adaptation solutions implemented:
 - (a) 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
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⁵⁶¹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵⁶² Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵⁶³ Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ⁵⁶⁴ or rely on blue or green infrastructure ⁵⁶⁵ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The infrastructure is not dedicated to transportation or storage of fossil fuels.</p> <p>In case of new infrastructure or major renovation, the infrastructure has been climate proofed in accordance with the appropriate climate proofing practice that includes carbon footprinting and clearly defined shadow cost of carbon. Such carbon footprinting covers scope 1-3 emissions, and demonstrates that the infrastructure does not lead to additional relative greenhouse gas emissions, calculated on the basis of conservative assumptions, values and procedures.</p>
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the European List of Waste established by

⁵⁶⁴ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁶⁵ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	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 ⁵⁶⁶ . Operators limit waste generation in processes related construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.
(5) Pollution prevention and control	Measures are taken to reduce noise, vibration, dust and pollutant emissions during construction maintenance works.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

⁵⁶⁶ EU Construction and Demolition Waste Protocol (version of [adoption date]: https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).

7. CONSTRUCTION AND REAL ESTATE

7.1. Construction of new buildings

Description of the activity

Development of building projects for residential and non-residential buildings by bringing together financial, technical and physical means to realise the building projects for later sale as well as the construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis.

The economic activities in this category could be associated with several NACE codes, in particular F41.1 and F41.2, including also activities under F43, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁵⁶⁷ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

⁵⁶⁷ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

3. 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 reports⁵⁶⁸, scientific peer-reviewed publications and open source⁵⁶⁹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁵⁷⁰ or rely on blue or green infrastructure⁵⁷¹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.</p> <p>The Primary Energy Demand (PED)⁵⁷² setting out the energy performance of the building resulting from the construction does not exceed the threshold set for the nearly zero-energy building (NZEB)</p>
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⁵⁶⁸ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵⁶⁹ Such as Copernicus services managed by the European Commission.

⁵⁷⁰ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁷¹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

⁵⁷² The calculated amount of energy needed to meet the energy demand associated with the typical uses of a building expressed by a numeric indicator of total primary energy use in kWh/m² per year and based on the relevant national calculation methodology and as displayed on the Energy Performance Certificate (EPC).

	requirements in national regulation implementing Directive 2010/31/EU. The energy performance is certified using an as built Energy Performance Certificate (EPC).
(3) Sustainable use and protection of water and marine resources	<p>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 Annex I to this Regulation:</p> <ul style="list-style-type: none"> (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. <p>To avoid impact from the construction site, the activity complies with the criteria set out in Appendix B to this Annex.</p>
(4) Transition to a circular economy	<p>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 Protocol⁵⁷³. Operators limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.</p> <p>Building designs and construction techniques support circularity and in particular demonstrate, with reference to ISO 20887⁵⁷⁴ or other</p>

⁵⁷³ EU Construction and Demolition Waste Protocol (version of [adoption date]: https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).

⁵⁷⁴ ISO 20887:2020, Sustainability in buildings and civil engineering works - Design for disassembly and adaptability - Principles, requirements and guidance (version of [adoption date]: <https://www.iso.org/standard/69370.html>).

	standards for assessing the disassemblability or adaptability of buildings, how they are designed to be more resource efficient, adaptable, flexible and dismantlable to enable reuse and recycling.
(5) Pollution prevention and control	<p>Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex.</p> <p>Building components and materials used in the construction that may come into contact with occupiers⁵⁷⁵ 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 16516⁵⁷⁶ or ISO 16000-3⁵⁷⁷ or other equivalent standardised test conditions and determination methods⁵⁷⁸.</p> <p>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 18400⁵⁷⁹.</p> <p>Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>The activity complies with the criteria set out in Appendix D to this Annex.</p> <p>The new construction is not built on one of the following:</p> <ul style="list-style-type: none"> (a) arable land and crop land with a moderate to high level of soil fertility and below ground biodiversity as referred to in the EU LUCAS survey⁵⁸⁰; (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 List⁵⁸¹ or the IUCN Red List⁵⁸²;

⁵⁷⁵ 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 mold.

⁵⁷⁶ CEN/TS 16516: 2013, Construction products - Assessment of release of dangerous substances - Determination of emissions into indoor air.

⁵⁷⁷ ISO 16000-3:2011, Indoor air — Part 3: Determination of formaldehyde and other carbonyl compounds in indoor air and test chamber air — Active sampling method.

⁵⁷⁸ The emissions thresholds for carcinogenic volatile organic compounds relate to a 28-day test period.

⁵⁷⁹ ISO 18400 series on Soil quality — Sampling

⁵⁸⁰ JRC ESDCA, LUCAS: Land Use and Coverage Area frame Survey (version of [adoption date]: <https://esdac.jrc.ec.europa.eu/projects/lucas>).

⁵⁸¹ IUCN, *The IUCN European Red List of Threatened Species* (version of [adoption date]: <https://www.iucn.org/regions/europe/our-work/biodiversity-conservation/european-red-list-threatened-species>).

	(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 ⁵⁸³ .
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7.2. Renovation of existing buildings

Description of the activity

Construction and civil engineering works or preparation thereof.

The economic activities in this category could be associated with several NACE codes, in particular F41 and F43 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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

⁵⁸² IUCN, *The IUCN Red List of Threatened Species* (version of [adoption date]: <https://www.iucnredlist.org>).

⁵⁸³ Land spanning more than 0,5 hectares with trees higher than five meters and a canopy cover of more than 10 %, or trees able to reach those thresholds *in situ*. It does not include land that is predominantly under agricultural or urban land use.

resolution, state-of-the-art climate projections across the existing range of future scenarios⁵⁸⁴ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵⁸⁵, scientific peer-reviewed publications and open source⁵⁸⁶ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁵⁸⁷ or rely on blue or green infrastructure⁵⁸⁸ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.
(3) Sustainable use	Where installed as part of the renovation works, except for renovation

⁵⁸⁴ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵⁸⁵ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵⁸⁶ Such as Copernicus services managed by the European Commission.

⁵⁸⁷ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁸⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

and protection of water and marine resources	<p>works in residential building units, the specified water use for the following water appliances is 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 Annex I to this Regulation:</p> <ul style="list-style-type: none"> (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.
(4) Transition to a circular economy	<p>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 Protocol⁵⁸⁹. Operators limit waste generation in processes related construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.</p> <p>Building designs and construction techniques support circularity and in particular demonstrate, with reference to ISO 20887⁵⁹⁰ or other standards for assessing the disassemblability or adaptability of buildings, how they are designed to be more resource efficient, adaptable, flexible and dismantlable to enable reuse and recycling.</p>
(5) Pollution	Building components and materials used in the construction complies

⁵⁸⁹ EU Construction and Demolition Waste Protocol (version of [adoption date]: https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0_en).

⁵⁹⁰ ISO 20887:2020, Sustainability in buildings and civil engineering works - Design for disassembly and adaptability - Principles, requirements and guidance (version of [adoption date]: <https://www.iso.org/standard/69370.html>).

prevention and control	<p>with the criteria set out in Appendix C to this Annex.</p> <p>Building components and materials used in the building renovation that may come into contact with occupiers⁵⁹¹ 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 16000-3:2011⁵⁹² or other equivalent standardised test conditions and determination methods .</p> <p>Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
(6) Protection and restoration of biodiversity and ecosystems	N/A.

7.3. Installation, maintenance and repair of energy efficiency equipment

Description of the activity

Individual renovation measures consisting in installation, maintenance or repair of energy efficiency equipment. The economic activities in this category consist 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;

⁵⁹¹ Applying to paints and varnishes, ceiling tiles, floor coverings (including associated adhesives and sealants), internal insulation and interior surface treatments (such as to treat damp and mould).

⁵⁹² ISO 16000-3:2011, Indoor air — Part 3: Determination of formaldehyde and other carbonyl compounds in indoor air and test chamber air — Active sampling method (version of [adoption date]: <https://www.iso.org/standard/51812.html>).

- (e) installation, replacement of heating, maintenance and repair of heating, ventilation and air-conditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies;
- (f) installation of low water and energy using kitchen and sanitary water fittings which comply with technical specifications set out in Appendix A to Annex I to this Regulation 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.

The economic activities in this category could be associated with several NACE codes, in particular F42, F43, M71, C16, C17, C22, C23, C25, C27, C28, S95.21, S95.22, C33.12 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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
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resolution, state-of-the-art climate projections across the existing range of future scenarios⁵⁹³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵⁹⁴, scientific peer-reviewed publications and open source⁵⁹⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁵⁹⁶ or rely on blue or green infrastructure⁵⁹⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(2) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.
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⁵⁹³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵⁹⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁵⁹⁵ Such as Copernicus services managed by the European Commission.

⁵⁹⁶ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁵⁹⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>Building components and materials comply with the criteria set out in Appendix C to this Annex.</p> <p>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.</p>
(6) Protection and restoration of biodiversity and ecosystems	N/A

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

Description of the activity

Installation, maintenance and repair of charging stations for electric vehicles in buildings and parking spaces attached to buildings.

The economic activities in this category could be associated with several NACE codes, in particular F42, F43, M71, C16, C17, C22, C23, C25, C27 or C28, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁵⁹⁸ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁵⁹⁹, scientific peer-reviewed publications and open source⁶⁰⁰ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶⁰¹ or rely on blue or green infrastructure⁶⁰² to the extent possible;

⁵⁹⁸ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁵⁹⁹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶⁰⁰ Such as Copernicus services managed by the European Commission.

⁶⁰¹ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into

- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(2) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

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

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

Description of the activity

Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings, consisting in one of the following 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 (BMS), lighting control systems and energy management systems (EMS);
- (c) installation, maintenance and repair of smart meters for gas, heat, cool and electricity;
- (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.

The economic activities in this category could be associated with several NACE codes, in particular F42, F43, M71, and C16, C17, C22, C23, C25, C27, C28, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁶⁰³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁶⁰⁴, scientific peer-reviewed publications and open source⁶⁰⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶⁰⁶ or rely on blue or green infrastructure⁶⁰⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(2) Climate change	The building is not dedicated to extraction, storage, transport or
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⁶⁰³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁶⁰⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶⁰⁵ Such as Copernicus services managed by the European Commission.

⁶⁰⁶ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶⁰⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

mitigation	manufacture of fossil fuels.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

7.6. Installation, maintenance and repair of renewable energy technologies

Description of the activity

Installation, maintenance and repair of renewable energy technologies, on-site, consisting 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 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.

The economic activities in this category could be associated with several NACE codes, in particular F42, F43, M71, and C16, C17, C22, C23, C25, C27, C28, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁶⁰⁸ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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

⁶⁰⁸ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports⁶⁰⁹, scientific peer-reviewed publications and open source⁶¹⁰ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶¹¹ or rely on blue or green infrastructure⁶¹² to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(2) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A

⁶⁰⁹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶¹⁰ Such as Copernicus services managed by the European Commission.

⁶¹¹ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶¹² See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

7.7. Acquisition and ownership of buildings

Description of the activity

Buying real estate and exercising ownership of that real estate.

The economic activities in this category could be associated with NACE code L68 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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

scenarios⁶¹³ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁶¹⁴, scientific peer-reviewed publications and open source⁶¹⁵ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶¹⁶ or rely on blue or green infrastructure⁶¹⁷ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.</p> <p>For buildings built before 31 December 2020, the building has at least an Energy Performance Certificate (EPC) class C. As an alternative, the building is within the top 30% of the national or regional building stock</p>
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⁶¹³ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁶¹⁴ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶¹⁵ Such as Copernicus services managed by the European Commission.

⁶¹⁶ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶¹⁷ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

	<p>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.</p> <p>For buildings built after 31 December 2020, the Primary Energy Demand (PED)⁶¹⁸ defining the energy performance of the building resulting from the construction does not exceed the threshold set for the nearly zero-energy building (NZEB) requirements in national regulation implementing Directive 2010/31/EU. The energy performance is certified using an as built Energy Performance Certificate (EPC).</p>
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

⁶¹⁸ The calculated amount of energy needed to meet the energy demand associated with the typical uses of a building expressed by a numeric indicator of total primary energy use in kWh/m² per year and based on the relevant national calculation methodology and as displayed on the Energy Performance Certificate (EPC).

8. INFORMATION AND COMMUNICATION

8.1. Data processing, hosting and related activities

Description of the activity

Storage, manipulation, management, movement, control, display, switching, interchange, transmission or reception of diversity of data through data centres⁶¹⁹, including edge computing.

The economic activities in this category could be associated with NACE code J63.1.1 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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
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⁶¹⁹ Data centres include the following equipment: ICT equipment and services; cooling; data centre power equipment; data centre power distribution equipment; data centre building; monitoring systems.

resolution, state-of-the-art climate projections across the existing range of future scenarios⁶²⁰ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁶²¹, scientific peer-reviewed publications and open source⁶²² or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶²³ or rely on blue or green infrastructure⁶²⁴ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The activity has demonstrated best efforts to implement the relevant practices listed as "expected practices" in the most recent version of the European Code of Conduct on Data Centre Energy Efficiency ⁶²⁵ , or in
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⁶²⁰ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁶²¹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶²² Such as Copernicus services managed by the European Commission.

⁶²³ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶²⁴ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

⁶²⁵ The most recent version of the European Code of Conduct on Data Centre Energy Efficiency is the latest version published at the Joint Research Centre European Energy Efficiency Platform (E3P)

	CEN-CENELEC document CLC TR50600-99-1 “Data centre facilities and infrastructures - Part 99-1: Recommended practices for energy management” ⁶²⁶ and has implemented all expected practices that have been assigned the maximum value of 5 according to the most recent version of the European Code of Conduct on Data Centre Energy Efficiency.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>The equipment used meets the requirements laid down in Directive 2009/125/EC for servers and data storage products.</p> <p>The equipment used does not contain the restricted substances listed in Annex II to Directive 2011/65/EU, except where the concentration values by weight in homogeneous materials do not exceed the maximum values listed in that Annex.</p> <p>A waste management plan is in place and ensures maximal recycling at end of life of electrical and electronic equipment, including through contractual agreements with recycling partners, reflection in financial projections or official project documentation.</p> <p>At its end of life, the equipment undergoes preparation for re-use, recovery or recycling operations, or proper treatment, including the removal of all fluids and a selective treatment in accordance with Annex VII to Directive 2012/19/EU.</p>
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and	N/A

website, <https://e3p.jrc.ec.europa.eu/communities/data-centres-code-conduct>, with a transition period of six months starting from the day of its publication (the 2021 version is available at <https://e3p.jrc.ec.europa.eu/publications/2021-best-practice-guidelines-eu-code-conduct-data-centre-energy-efficiency>).

⁶²⁶ Issued on 1 July 2019 by the European Committee for Standardization (CEN) and the European Committee for Electrotechnical Standardization (CENELEC), (version of [adoption date]: https://www.cenelec.eu/dyn/www/f?p=104:110:508227404055501:::FSP_ORG_ID,FSP_PROJECT,FS P_LANG_ID:1258297,65095,25).

ecosystems	
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8.2. Computer programming, consultancy and related activities

Description of the activity

Providing expertise in the field of information technologies: writing, modifying, testing and supporting software; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems or data processing facilities; and other professional and technical computer-related activities.

The economic activities in this category could be associated with NACE code J62 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁶²⁷ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁶²⁸, scientific peer-reviewed publications and open source⁶²⁹ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶³⁰ or rely on blue or green infrastructure⁶³¹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of	N/A

⁶²⁷ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁶²⁸ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶²⁹ Such as Copernicus services managed by the European Commission.

⁶³⁰ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶³¹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

water and marine resources	
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

8.3. Programming and broadcasting activities

Description of the activity

Programming and broadcasting activities include creating content or acquiring the right to distribute content and subsequently broadcasting that content, such as radio, television and data programs of entertainment, news, talk, and the like, including data broadcasting, typically integrated with radio or TV broadcasting. The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via Internet. This also includes the production of programs that are typically narrowcast in nature (limited format, such as news, sports, education, and youth-oriented programming) on a subscription or fee basis, to a third party, for subsequent broadcasting to the public.

The economic activities in this category could be associated with NACE code J60 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions (‘adaptation solutions’) that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁶³² consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁶³³, scientific peer-reviewed publications and open source⁶³⁴ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶³⁵ or rely on blue or green infrastructure⁶³⁶ to the extent possible;

⁶³² Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁶³³ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶³⁴ Such as Copernicus services managed by the European Commission.

⁶³⁵ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into

- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A

cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶³⁶

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

(6) Protection and restoration of biodiversity and ecosystems	N/A
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9. PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

9.1. Engineering activities and related technical consultancy dedicated to adaptation to climate change

Description of the activity

Engineering activities and related technical consultancy dedicated to adaptation to climate change.

The economic activities in this category could be associated with NACE code 71.12 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/20061.

An economic activity in this category is an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852 where it meets the technical screening criteria specified in this section

Technical screening criteria

Substantial contribution to climate change adaptation

The economic activity is predominantly aimed at the provision of consultancy that helps one or more economic activities for which the technical screening criteria have been set out in this Annex to meet those respective criteria for substantial contribution to climate change adaptation, while respecting the relevant criteria for doing no significant harm to other environmental objectives.

The economic activity complies with one of the following criteria:

- (a) it uses state-of-the-art modelling techniques that:
 - (i) properly reflect climate change risks;
 - (ii) do not rely only on historical trends;
 - (iii) integrate forward-looking scenarios;
- (b) it develops climate models and projections, services and assessment of impacts, the best available science for vulnerability and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports and scientific peer-reviewed publications.

The economic activity removes information, financial, technological and capacity barriers to

adaptation.

The potential to reduce material impacts due to climate risks is mapped through a robust climate risk assessment in the target economic activity.

Activities in architectural design take into account climate proofing guidelines, climate-related hazards modelling and enable the adaptation of construction and infrastructure, including building codes and integrated management systems.

The adaptation solutions implemented:

- (a) 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;
 - (b) favour nature-based solutions⁶³⁷ or rely on blue or green infrastructure⁶³⁸ to the extent possible;
 - (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
 - (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
 - (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.
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Do no significant harm ('DNSH')

(1) Climate change mitigation	The activity is not undertaken for the purposes of fossil fuel extraction or fossil fuel transport.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.

⁶³⁷ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶³⁸ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

9.2. Close to market research, development and innovation

Description of the activity

Research, applied research and experimental development of solutions, processes, technologies, business models and other products dedicated to climate change adaptation.

The economic activities in this category could be associated with NACE code M72 or for research that is an integral part of those economic activities for which technical screening criteria are specified in this Annex the NACE codes set out in other Sections of this Annex in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852 where it meets the technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity researches, innovates or develops solutions, technologies, products, processes or business models, including nature based and nature inspired solutions⁶³⁹, dedicated to enable one or more activities for which the technical screening criteria have been specified in this Annex to meet the respective criteria for substantial contribution to climate change adaptation to increase their climate-resilience, while respecting the relevant criteria for doing no significant harm to other environmental objectives.

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

3. The economic activity removes information, financial, technological and capacity barriers to adaptation through new or improved solutions, technologies, products, processes or business models, including nature based solutions.

4. The economic activity has the potential to reduce material impacts due to climate risks identified through a robust climate risk assessment in another economic activity through the development, research, or innovation of solutions, technologies, products, processes or business models, the risk reduction potential of which has at least been demonstrated in an operational environment⁶⁴⁰ at pre-commercial scale and are further substantiated through at least one of the following elements:

- (a) the first use of a patent not older than 10 years associated with the solution, technology, product, process or business model;
- (b) other forms of intellectual property rights associated with the solution, technology, product, process or business model, such as trade secrets, trademarks or copyrights;
- (c) a permit obtained from a competent authority for operating the demonstration site associated with the solution, technology, product, process or business model for the duration of the demonstration project.

4. The economic activity uses state-of-art climate projections and assessment of impacts, the best available science for vulnerability and risk analysis and related methodologies in accordance with the most recent Intergovernmental Panel on Climate Change reports and scientific peer-reviewed publications as a benchmark for the solutions, technologies, products,

⁶³⁹ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en).

⁶⁴⁰ Corresponding to at least Technology Readiness Level TRL 7 in accordance with [Annex G of the General Annexes of HORIZON 2020 WORK PROGRAMME 2016– 2017](#), p.29, satisfying at least the criteria for substantial contribution to climate change adaptation for the targeted activities.

processes or business models it develops.

Do no significant harm ('DNSH')

(1) Climate change mitigation	<p>The activity is not undertaken for the purposes of fossil fuel extraction, transport or use.</p> <p>The projected life-cycle GHG emissions from the researched technology, product or other solution do not undermine GHG mitigation objectives under the Paris Agreement or hinder the deployment of climate mitigation solutions.</p>
(3) Sustainable use and protection of water and marine resources	<p>Any potential risks to the good status or the good ecological potential of bodies of water, including surface water and groundwater, or to the good environmental status of marine waters from the researched technology, product or other solution are evaluated and addressed.</p>
(4) Transition to a circular economy	<p>Any potential risks to the circular economy objectives from the researched technology, product or other solution are evaluated and addressed, by considering the types of potential significant harm as set out in Article 17(1), point (d), of Regulation (EU) 2020/852.</p>
(5) Pollution prevention and control	<p>Any potential risks to generate a significant increase in the emissions of pollutants to air, water or land from the researched technology, product or other solution are evaluated and addressed.</p>
(6) Protection and restoration of biodiversity and ecosystems	<p>Any potential risks to the good condition or resilience of ecosystems or to the conservation status of habitats and species, including those of Union interest, from the researched technology, product or other solution are evaluated and addressed.</p>

10. FINANCIAL AND INSURANCE ACTIVITIES

10.1. Non-life insurance: underwriting of climate-related perils

Description of the activity

Provision of the following insurance services (other than life insurance) as defined in Annex I of Commission Delegated Regulation (EU) 2015/35 of 10 October 2014⁶⁴¹ related to the underwriting of climate related perils set out in Appendix A to this Annex:

- (a) medical expense insurance;
- (b) income protection insurance;
- (c) workers' compensation insurance;
- (d) motor vehicle liability insurance;
- (e) other motor insurance;
- (f) marine, aviation and transport insurance;
- (g) fire and other damage to property insurance;
- (h) assistance.

The economic activities in this category could be associated with NACE code K65.12 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852 where it meets the technical screening criteria set out in this section.

Technical screening criteria

Substantial contribution to climate change adaptation

1. Leadership in modelling and pricing of climate risks:

1.1. The insurance activity uses state-of-the-art modelling techniques that:

- (a) properly reflect climate change risks;
- (b) do not only rely on historical trend;
- (c) integrate forward-looking scenarios.

1.2. The insurer publicly discloses how the climate change risks are considered in the insurance activity.

1.3. With the exception of legal restrictions on contractual conditions and insurance

⁶⁴¹ Commission Delegated Regulation (EU) 2015/35 of 10 October 2014 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II), OJ L 12, 17.1.2015, p. 1.

premiums, the insurance activity provides incentives for risk reduction by setting out the (pre)-conditions for the insurance coverage of risk and by acting as a price signal of risk. For the purpose of this point, reduced premiums or deductibles, possibly based on supportive information on existing/possible actions, to policyholders who protect an asset or activity against natural catastrophes damages may be considered an incentive for risk reduction.

1.4. After a climate risk event, the insurer provides information on the conditions under which coverage under the insurance activity could be renewed or maintained and in particular the benefits of building better in that context.

2. Product design:

2.1. Insurance products sold under the insurance activity offer risk-based rewards for preventive actions taken by policyholders.

For the purpose of this point, where a policyholder has invested in adaptation measures, lower premiums may be considered as a risk-based reward for preventive actions taken by policyholders.

By way of derogation from this point, where legal restrictions on contractual conditions and insurance premiums prevent the insurance or reinsurance company from providing risk-based rewards, insurance products may instead provide to customers measures in relation to an asset, an activity, or people that prevent or protect against natural catastrophes. Such measures may be provided as information or advice to customers on climate risks and preventive measures that customers could take.

2.2. The distribution strategy for such products covers measures to ensure that policyholders are informed on the relevance of preventive measures that they could take, for the terms and conditions of the insurance coverage, including any impact of such measures on the insurance coverage or the premium level.

3. Innovative insurance coverage solutions:

3.1. Insurance products sold under the insurance activity offer coverage for the climate-related perils⁶⁴² where the demands and needs of policyholders require so.

3.2. Depending on the demands and needs of individual customers, products may include specific risk transfer solutions such as protection against business interruption, contingent business interruption, other non-physical damage-related loss factors, cascading effects and interdependencies of hazards (secondary perils), cascading impacts of interacting natural and technological hazards, critical infrastructure failures.

4. Data sharing:

4.1. With due regard to Regulation (EU) 2016/679 of the European Parliament and of the

⁶⁴² See Appendix A.

Council⁶⁴³, a significant share of loss data related to insurer's activity is made available, free of charge, to one or several public authorities for the purpose of analytical research. Those public authorities declare to use the data for purposes of enhancing adaptation to climate change by the society in a region, country or internationally and the insurer provides the data at a level of granularity sufficient for the use declared by the respective public authorities.

4.2. Where the insurer is not yet sharing such data with a public authority for the aforementioned purpose, it has declared the intention to make its data available, free of charge, to interested third parties and has indicated under which conditions such data can be shared. That declaration of intention to share available data is easily accessible, including on the insurer's website, for relevant public authorities.

5. High level of service in post-disaster situation:

Claims under insurance activity, both ongoing and those from large-scale loss events resulting from climate risks, are processed fairly with respect to customers, in accordance with high handling standards for claims and in timely fashion in line with applicable law and there has been no failure to do so in the context of recent large-scale loss events. Information as regards procedures on additional measures in case of large-scale loss events is publicly available.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The activity does not include insurance of the extraction, storage, transport or manufacture of fossil fuels or insurance of vehicles, property or other assets dedicated to such purposes.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A

⁶⁴³ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), OJ L 119, 4.5.2016, p. 1.

(6) Protection and restoration of biodiversity and ecosystems	N/A
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10.2. Reinsurance

Description of the activity

Coverage of risks stemming from climate-related perils set out in Appendix A to this Annex ceded by the insurer to the reinsurer. The coverage is set out in an agreement between insurer and reinsurer specifying the insurers' products ("underlying product") from which the ceded risks originate. A reinsurance intermediary⁶⁴⁴ may be involved in the preparation or conclusion of the contractual agreement between the insurer and the reinsurer.

The economic activities in this category could be associated with NACE code K65.20 in accordance with to the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity as referred to in Article 11(1) point (b) of Regulation (EU) 2020/852 where it meets the technical screening criteria set out this section.

Technical screening criteria

Substantial contribution to climate change adaptation

1. Leadership in modelling and pricing of climate risks:

1.1. The reinsurance activity uses state-of-the-art modelling techniques that:

- (a) are used to properly reflect in the premium level the exposure, hazard and vulnerability to climate change risks as well as actions taken by the policyholder of the insurer to protect the insured asset or activity against those risks, where such information is provided by the insurer to the reinsurer;
- (b) do not only rely on historical trends;
- (c) integrate forward-looking scenarios.

1.2. The reinsurer discloses publicly how the risks stemming from climate-related perils are considered in the reinsurance activity.

2. Supporting development and supply of enabling non-life reinsurance products:

2.1. The reinsurance activity's underlying products cover risks stemming from climate-related

⁶⁴⁴ As defined in point (5) of Art. 2 of Directive (EU) 2016/97 of the European Parliament and of the Council of 20 January 2016 on insurance distribution, OJ L 26, 2.2.2016, p. 19.

perils and reward, in a risk-based manner and without prejudice to legal restrictions on contractual conditions and insurance premiums, preventive actions taken by the insurer's policyholders.

2.2. The reinsurance activity complies with one or more of the following criteria:

- (a) where desired by the insurer, the reinsurer engages with the insurer, either directly or via a reinsurance intermediary, during the development of the underlying product by:
 - (i) discussing possible reinsurance solutions that the reinsurer is willing to offer in relation to that product. The final product is brought to market using one of the reinsurance solutions that were discussed with the reinsurer during the product development phase;
 - (ii) providing data or other technical advice enabling the insurer to price the coverage for risks stemming from climate-related perils as well as risk-based rewards for preventive actions taken by the insurer's policyholders;
- (a) the insurer would likely reduce or discontinue its coverage under the underlying product without the reinsurance agreement or a comparable reinsurance agreement in place;
- (b) the reinsurer provides, as part of the business relationship with the insurer or the reinsurance intermediary, data or other technical advice or both enabling the insurer to offer coverage of risks stemming from climate-related perils and the coverage allows for risk-based rewards for preventive actions taken by the insurer's policyholders.

2.3. Where a reinsurance product applies at the level of a portfolio of underlying products, only a share of the reinsurance activity's underlying products may cover risks stemming from climate-related perils and reward, in a risk-based manner, preventive actions taken by the insurer's policyholders for the purpose of point 2.1. In that case, the reinsurer is able to identify the share of reinsurance premiums that relate to those underlying products.

3. Innovative reinsurance coverage solutions:

3.1. Reinsurance products sold under the reinsurance activity offer coverage for risks stemming from climate-related perils where the demands and needs of the insurer's clients, based on the underlying products, require so. Such insurance products appropriately reflect risk-based rewards for preventive actions taken by the insurer's policyholders.

3.2. Depending on the demands and needs of the individual customers of the insurer, reinsurance products may include specific risk transfer solutions which may include protection against business interruption, contingent business interruption, other non-physical damage-related loss factors, cascading effects and interdependencies of hazards (secondary perils), cascading impacts of interacting natural and technological hazards or critical infrastructure failures.

4. Data sharing:

4.1. With due regard to Regulation (EU) 2016/679, a significant share of loss data related to

the reinsurer's activity is made available, free of charge, to one or several public authorities for the purpose of analytical research. The public authorities declare to use the data for purposes of enhancing adaptation to climate change by the society in a region, country or internationally and the reinsurer provides the data at a level of granularity sufficient for the use declared by the respective public authorities.

4.2. Where the reinsurer is not yet sharing such data with a public authority for the aforementioned purpose, it has declared the intention to make its data available, free of charge, to interested third parties and has indicated under which conditions such data can be shared. That declaration of intention to share available data is easily accessible, including on the reinsurer's website, for relevant public authorities.

5. High level of service in post-disaster situation:

Claims under the reinsurance activity, both ongoing and those from large-scale loss events resulting from risks stemming from climate-related perils, are processed fairly with respect to customers, in accordance with high handling standards for claims and in timely fashion in line with applicable law and there has been no failure to do so in the context of recent large-scale loss events. Where appropriate, the reinsurer supports the insurer or the reinsurance intermediary in assessing the claims from the underlying product. Information as regards procedures on additional measures by the reinsurer in case of large-scale loss events is publicly available.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The reinsurance activity does not cover cession of insurance of the extraction, storage, transport or manufacture of fossil fuels or the cession of insurance of vehicles, property or other assets dedicated to such purposes.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A

(6) Protection and restoration of biodiversity and ecosystems	N/A
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11. EDUCATION

Description of the activity

Public or private education at any level or for any profession. The instructions may be oral or written and may be provided by radio, television, internet or via correspondence. It includes education by the different institutions in the regular school system at its different levels as well as adult education and literacy programmes, including military schools, academies and prison schools at their respective levels.

The economic activities in this category could be associated with NACE code P85 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁶⁴⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁶⁴⁶, scientific peer-reviewed publications and open source⁶⁴⁷ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶⁴⁸ or rely on blue or green infrastructure⁶⁴⁹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or

⁶⁴⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁶⁴⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶⁴⁷ Such as Copernicus services managed by the European Commission.

⁶⁴⁸ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶⁴⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
 - (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.
-

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

12. HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

12.1. Residential care activities

Description of the activity

Provision of residential care combined with either nursing, supervisory or other types of care as required by the residents. Facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

The economic activities in this category could be associated with NACE code Q87 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁶⁵⁰ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
 3. 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 reports⁶⁵¹, scientific peer-reviewed publications and open source⁶⁵² or paying models.
 4. The adaptation solutions implemented:
 - (a) 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
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⁶⁵⁰ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁶⁵¹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶⁵² Such as Copernicus services managed by the European Commission.

	economic activities;
(b)	favour nature-based solutions ⁶⁵³ or rely on blue or green infrastructure ⁶⁵⁴ to the extent possible;
(c)	are consistent with local, sectoral, regional or national adaptation plans and strategies;
(d)	are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
(e)	where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	A waste management plan is in place and ensures (1) the safe and environmentally-sound handling of hazardous waste (in particular toxic or infectious waste) and pharmaceuticals and (2) maximal re-use or recycling of non-hazardous waste, including through contractual agreements with waste management partners.
(6) Protection and restoration of biodiversity and	N/A

⁶⁵³ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶⁵⁴ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

13. ARTS, ENTERTAINMENT AND RECREATION

13.1. Creative, arts and entertainment activities

Description of the activity

Creating, arts and entertainment activities include the provision of services to meet the cultural and entertainment interests of their customers. This includes the production and promotion of, and participation in, live performances, events or exhibits intended for public viewing and the provision of artistic, creative or technical skills for the production of artistic products and live performances. These activities exclude the operation of museums of all kinds, botanical and zoological gardens, the preservation of historical sites and nature reserves activities, gambling and betting activities as well as sports and amusement and recreation activities.

The economic activities in this category could be associated with NACE code R90 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁶⁵⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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 reports⁶⁵⁶, scientific peer-reviewed publications and open source⁶⁵⁷ or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶⁵⁸ or rely on blue or green infrastructure⁶⁵⁹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust

⁶⁵⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁶⁵⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶⁵⁷ Such as Copernicus services managed by the European Commission.

⁶⁵⁸ Nature-based solutions are defined as ‘solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions’. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶⁵⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe’s Natural Capital (COM/2013/0249 final).

data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

13.2. Libraries, archives, museums and cultural activities

Description of the activity

Libraries, archives, museums and cultural activities includes the activities of libraries and archives, the operation of museums of all kinds, botanical and zoological gardens, the operation of historical sites and nature reserves activities. These activities also include the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest, including world heritage sites. These activities exclude sports and amusement and recreation activities such as the operation of bathing beaches and recreation parks.

The economic activities in this category could be associated with NACE code R91 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

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

Technical screening criteria

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁶⁶⁰ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.

3. 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

⁶⁶⁰ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports⁶⁶¹, scientific peer-reviewed publications and open source⁶⁶² or paying models.

4. The adaptation solutions implemented:

- (a) 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;
- (b) favour nature-based solutions⁶⁶³ or rely on blue or green infrastructure⁶⁶⁴ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with one of the following primary objectives:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;
- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

Do no significant harm ('DNSH')

⁶⁶¹ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶⁶² Such as Copernicus services managed by the European Commission.

⁶⁶³ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶⁶⁴ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

13.3. Motion picture, video and television programme production, sound recording and music publishing activities

Description of the activity

Motion picture, video and television programme production, sound recording and music publishing activities include the production of theatrical and non-theatrical motion pictures whether on film, video tape or disc for direct projection in theatres or for broadcasting on television, supporting activities such as film editing, cutting or dubbing, distribution of motion pictures and other film productions to other industries as well as motion picture or other film productions projection. Buying and selling of motion picture or other film productions distribution rights is also included. These activities also include the sound recording activities, including the production of original sound master recordings, releasing, promoting and distributing them, publishing of music as well as sound recording service activities in a studio or elsewhere.

The economic activities in this category could be associated with NACE code J59 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

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

Substantial contribution to climate change adaptation

1. The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.
2. The physical climate risks that are material to the activity have been identified from those listed in Appendix A to this Annex 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 Appendix A to this Annex 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 Appendix A to this Annex, 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 scenarios⁶⁶⁵ consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments.
 3. 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 reports⁶⁶⁶, scientific peer-reviewed publications and open source⁶⁶⁷ or paying models.
 4. The adaptation solutions implemented:
 - (a) 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
-

⁶⁶⁵ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁶⁶⁶ Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body for assessing the science related to climate change produces, <https://www.ipcc.ch/reports/>.

⁶⁶⁷ Such as Copernicus services managed by the European Commission.

economic activities;

- (b) favour nature-based solutions⁶⁶⁸ or rely on blue or green infrastructure⁶⁶⁹ to the extent possible;
- (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;
- (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;
- (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity.

5. In order for an activity to be considered as an enabling activity as referred to in Article 11(1), point (b), of Regulation (EU) 2020/852, the economic operator demonstrates, through an assessment of current and future climate risks, including uncertainty and based on robust data, that the activity provides a technology, product, service, information, or practice, or promotes their uses with the primary objectives of:

- (a) increasing the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities; or
- (b) contributing to adaptation efforts of other people, of nature, of cultural heritage, of assets and of other economic activities.

Do no significant harm ('DNSH')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	N/A

⁶⁶⁸ Nature-based solutions are defined as 'solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more, and more diverse, nature and natural features and processes into cities, landscapes and seascapes, through locally adapted, resource-efficient and systemic interventions'. Therefore, nature-based solutions benefit biodiversity and support the delivery of a range of ecosystem services (version of [adoption date]: https://ec.europa.eu/info/research-and-innovation/research-area/environment/nature-based-solutions_en/).

⁶⁶⁹ See Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure (GI) — Enhancing Europe's Natural Capital (COM/2013/0249 final).

(5) Pollution prevention and control	N/A
(6) Protection and restoration of biodiversity and ecosystems	N/A

APPENDIX A: CLASSIFICATION OF CLIMATE-RELATED HAZARDS⁶⁷⁰

	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, fluvial, pluvial, ground water)	Subsidence
			Glacial lake outburst	

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The list of climate-related hazards in this table is non-exhaustive, and constitutes only an indicative list of most widespread hazards that are to be taken into account as a minimum in the climate risk and vulnerability assessment.

APPENDIX B: GENERIC CRITERIA FOR DNSH TO SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES

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/EC⁶⁷¹ 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 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.

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For activities in third countries, in accordance with applicable national law or international standards which pursue equivalent objectives of good water status and good ecological potential, through equivalent procedural and substantive rules, i.e. a water use and protection management plan developed in consultation with relevant stakeholders which ensures that 1) the impact of the activities on the identified status or ecological potential of potentially affected water body or bodies is assessed and 2) deterioration or prevention of good status/ecological potential is avoided or, where this is not possible, 3) justified by the lack of better environmental alternatives which are not disproportionately costly/technically unfeasible, and all practicable steps are taken to mitigate the adverse impact on the status of the body of water.

**APPENDIX C: GENERIC CRITERIA FOR DNSH TO POLLUTION PREVENTION AND CONTROL
REGARDING USE AND PRESENCE OF CHEMICALS**

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, 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;
- (c) substances, whether on their own, in mixture or in articles, listed in Annex I or II to Regulation (EC) No 1005/2009;
- (d) substances, whether on their own, in mixtures or in an articles, listed in Annex II to Directive 2011/65/EU, 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, 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.

APPENDIX D: GENERIC CRITERIA FOR DNSH TO PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS

An Environmental Impact Assessment (EIA) or screening⁶⁷² has been completed in accordance with Directive 2011/92/EU⁶⁷³.

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 assessment⁶⁷⁴, where applicable, has been conducted and based on its conclusions the necessary mitigation measures⁶⁷⁵ are implemented.

⁶⁷² The procedure through which the competent authority determines whether projects listed in Annex II to Directive 2011/92/EU is to be made subject to an environmental impact assessment (as referred to in Article 4(2) of that Directive).

⁶⁷³ For activities in third countries, in accordance with equivalent applicable national law or international standards requiring the completion of an EIA or screening, for example, IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks.

⁶⁷⁴ In accordance with Directives 2009/147/EC and 92/43/EEC. For activities located in third countries, in accordance with equivalent applicable national law or international standards, that aim at the conservation of natural habitats, wild fauna and wild flora, and that require to carry out (1) a screening procedure to determine whether, for a given activity, an appropriate assessment of the possible impacts on protected habitats and species is needed; (2) such an appropriate assessment where the screening determines that it is needed, for example IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.

⁶⁷⁵ Those measures have been identified to ensure that the project, plan or activity will not have any significant effects on the conservation objectives of the protected area.

ANNEX [...]

ANNEX [...]