Here is a list of the targets with the corresponding NACE categories assigned to each level (0,1,2,3), along with a brief justification for each choice:

- 1. TA1.9: The contribution of the sectors covered by the EU ETS with respect to the EU Climate ambition should be of -62 % compared to 2005 (increasing the linear emissions reduction factor from 2.2 % per year up to 4.4 %)
  - o NACE Level 0: D Electricity, Gas, Steam and Air Conditioning Supply
  - o NACE Level 1: D35 Electricity, Gas, Steam and Air Conditioning Supply
  - NACE Level 2: D35.1 Electric power generation, transmission and distribution
  - NACE Level 3: D35.1.2 Transmission of electricity
  - Justification: The EU ETS primarily covers energy-intensive sectors, including electricity and heat generation, which are significant in achieving emission reduction targets.
- 2. TA1.12: Achieve an EU net greenhouse gas removal of 310 million tonnes CO2 equivalent per year for the land use, land use change and forestry (LULUCF) sector
  - NACE Level 0: A Agriculture, Forestry and Fishing
  - NACE Level 1: A2 Forestry and Logging
  - NACE Level 2: A2.1 Silviculture and other forestry activities
  - o NACE Level 3: A2.1.0 Silviculture and other forestry activities
  - Justification: The target focuses on the LULUCF sector, which directly relates to forestry activities under the NACE classification.
- 3. TA2.6: Energy demand to be covered by solar heat and geothermal should at least triple (currently rate at 1,5%)
  - o NACE Level 0: D Electricity, Gas, Steam and Air Conditioning Supply
  - o NACE Level 1: D35 Electricity, Gas, Steam and Air Conditioning Supply
  - NACE Level 2: D35.1 Electric power generation, transmission and distribution
  - o NACE Level 3: D35.1.3 Distribution of electricity
  - Justification: The target involves increasing energy from renewable sources like solar and geothermal, which falls under electricity generation and distribution activities.
- 4. TA2.27: Indicative national targets aiming to achieve the deep renovation of at least 35 million building units by 2030 to support reaching an annual energy renovation rate of 3 % or more for the period till 2050
  - o NACE Level 0: F Construction
  - o NACE Level 1: F41 Construction of Buildings
  - NACE Level 2: F41.2 Construction of residential and non-residential buildings

- NACE Level 3: F41.2.0 Construction of residential and non-residential buildings
- Justification: Deep renovation of buildings is directly related to construction activities, specifically the construction and renovation of residential and non-residential buildings.
- 5. TA3.4: By 2030 textile products placed on the EU market are long-lived and recyclable, to a great extent made of recycled fibres, free of hazardous substances and produced in respect of social rights and the environment
  - NACE Level 0: C Manufacturing
  - NACE Level 1: C13 Manufacture of textiles
  - o NACE Level 2: C13.9 Manufacture of other textiles n.e.c.
  - o NACE Level 3: C13.9.9 Manufacture of other textiles n.e.c.
  - Justification: The target focuses on the sustainability of textile manufacturing, which is directly related to the manufacturing of textiles.
- 6. TA3.33: Recycling of wood in packaging, 30%
  - NACE Level 0: C Manufacturing
  - NACE Level 1: C16 Manufacture of wood and products of wood and cork, except furniture
  - NACE Level 2: C16.2 Manufacture of products of wood, cork, straw and plaiting materials
  - NACE Level 3: C16.2.1 Manufacture of veneer sheets and wood-based panels
  - Justification: Recycling of wood in packaging is associated with the manufacturing processes of wood products.
- 7. TA4.16: From 1 January 2020, this Regulation sets an EU fleet-wide target of 95 g CO2/km for the average emissions of new passenger cars and an EU fleet-wide target of 147 g CO2/km for the average emissions of new light commercial vehicles registered in the Union
  - NACE Level 0: C Manufacturing
  - NACE Level 1: C29 Manufacture of motor vehicles, trailers and semitrailers
  - o NACE Level 2: C29.1 Manufacture of motor vehicles
  - o NACE Level 3: C29.1.0 Manufacture of motor vehicles
  - Justification: The target focuses on emission regulations for vehicles, which is related to the manufacturing of motor vehicles.
- 8. TA4.28: by 31 December 2030, in each safe and secure parking area at least four publicly accessible recharging stations dedicated to heavy-duty electric vehicles with an individual power output of at least 100 kW are deployed
  - NACE Level 0: D Electricity, Gas, Steam and Air Conditioning Supply
  - NACE Level 1: D35 Electricity, Gas, Steam and Air Conditioning Supply

- NACE Level 2: D35.1 Electric power generation, transmission and distribution
- NACE Level 3: D35.1.4 Trade of electricity
- Justification: The deployment of recharging stations for electric vehicles involves the distribution and trade of electricity.
- 9. TA5.26: Strengthen educational messages on the importance of healthy nutrition, sustainable food production and consumption, and reducing food waste
  - o NACE Level 0: P Education
  - NACE Level 1: P85 Education
  - o NACE Level 2: P85.5 Other education
  - o NACE Level 3: P85.5.9 Other education n.e.c.
  - Justification: The target is about educational initiatives related to nutrition and sustainable food practices, which relates to educational services.
- 10. TA5.35: Strengthen the resilience of the EU food system. Build up resilience to possible future diseases and pandemics. Increasing the sustainability of food producers will ultimately increase their resilience.
  - o NACE Level 0: A Agriculture, Forestry and Fishing
  - NACE Level 1: A1 Crop and Animal Production, Hunting and Related Service Activities
  - NACE Level 2: A1.6 Support activities to agriculture and post-harvest crop activities
  - o **NACE Level 3**: A1.6.1 Support activities for crop production
  - Justification: The focus is on enhancing the sustainability and resilience of food production systems, which ties directly to agricultural activities.
- 11. **TA6.29** (No specific description provided)
  - o **NACE Level 0**: Unable to assign due to lack of description.
  - Justification: Without a specific description of the target, it's not possible to assign relevant NACE categories.
- 12. TA7.12: Develop measures to significantly increase efforts to identify, investigate, assess and remediate contaminated sites, so that soil pollution will no longer pose a health or environmental risk (target in common with the Biodiversity Strategy)
  - NACE Level 0: E Water Supply; Sewerage, Waste Management and Remediation Activities
  - NACE Level 1: E39 Remediation Activities and Other Waste Management Services
  - NACE Level 2: E39.0 Remediation Activities and Other Waste Management Services
  - NACE Level 3: E39.0.0 Remediation activities and other waste management services

 Justification: This target relates to soil remediation and environmental cleanup efforts, which are part of waste management and remediation activities.

These assignments are based on the content of each target and the relevant NACE categories that align with the described activities or sectors.