
CONTENT OVERVIEW OF DRAFT TAXONOMY ENVIRONMENTAL AND CLIMATE DELEGATED ACTS

ENVIRONMENTAL ACTIVITIES

ANNEX I SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES	
Section 1.1	Manufacture, installation and associated services for leakage control enabling leakage reduction and prevention in water supply systems
Section 2.1	Water supply
Section 2.2	Urban Waste Water Treatment
Section 2.3	Sustainable urban drainage systems (SUDS)
Section 3.1	Nature based solutions for flood and drought risk prevention and protection
Section 4.1	Provision of IT/OT data-driven solutions for leakage reduction
	Appendix C generic DNSH mirrors the changes made in Annex I and Annex II under the Climate Delegated Act

ANNEX II TRANSITION TO A CIRCULAR ECONOMY	
Section 1.1	Manufacture of plastic packing goods
Section 1.2	Manufacture of electrical and electronic equipment
Section 2.1	Phosphorus recovery from waste water
Section 2.2	Production of alternative water resources for purposes other than human consumption
Section 2.3	Collection and transport of non-hazardous and hazardous waste

Section 2.4	Treatment of hazardous waste
Section 2.5	Recovery of bio-waste by anaerobic digestion or composting
Section 2.6	Depollution and dismantling of end-of-life products
Section 2.7	Sorting and material recovery of non-hazardous waste
Section 3.1	Construction of new buildings
Section 3.2	Renovation of existing buildings
Section 3.3	Demolition or wrecking of buildings and other structures
Section 4.1	Maintenance of roads and motorways
Section 4.2	Use of concrete in civil engineering
Section 5.1	Provision of IT/OT data-driven solutions and software
Section 6.1	Repair, refurbishment and remanufacturing
Section 6.2	Sale of spare parts
Section 6.3	Preparation for re-use of end-of-life products and product components
Section 6.4	Sale of second-hand goods
Section 6.5	Product-as-a-service and other circular use- and result-oriented service models
Section 6.6	Marketplace for the trade of second-hand goods for reuse

	Appendix C generic DNSH mirrors the changes made in Annex I and Annex II under the Climate Delegated Act
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ANNEX III POLLUTION PREVENTION AND CONTROL	
Section 1.1	Manufacture of active pharmaceutical ingredients (API) or drug substances
Section 1.2	Manufacture of pharmaceutical products
Section 2.1	Collection and transport of hazardous waste
Section 2.2	Treatment of hazardous waste
Section 2.3	Remediation of legally non-conforming landfills and abandoned or illegal waste dumps
Section 2.4	Remediation of contaminated sites and areas

ANNEX IV PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS	
Section 1.1	Conservation including restoration, of habitats, ecosystems and species
Section 1.2	Hotels, holiday, camping grounds and similar accommodation
	Appendix C generic DNSH mirrors the changes made in Annex I and Annex II under the Climate Delegated Act

CLIMATE ACTIVITIES

Please note that the following tables only display new activities and major changes regarding climate activities. Minor changes which do not impact the content in a material way (such as corrections to NACE codes) are not displayed in these tables.

ANNEX I CLIMATE CHANGE MITIGATION

Section 3.3	Manufacture of low carbon technologies for transport
Section 3.18	Manufacture of automotive and mobility components
Section 3.19	Manufacture of rail constituents
Section 3.20	Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable substantial contribution to climate change mitigation
Section 3.21	Manufacturing of aircraft
Section 6.7	Inland passenger water transport
Section 6.8	Inland freight water transport
Section 6.9	Retrofitting of inland water passenger and freight transport
Section 6.10	Sea and coastal freight water transport, vessels for port operations and auxiliary activities
Section 6.11	Sea and coastal passenger water transport
Section 6.12	Retrofitting of sea and coastal freight and passenger water transport
Section 6.14	Infrastructure for rail transport
Section 6.16	Infrastructure enabling low carbon water transport
Section 6.17	Infrastructure enabling low carbon airport infrastructure

Section 6.18	Leasing of aircraft
Section 6.19	Passenger and freight air transport
Section 6.20	Air transportation ground handling operations
	Changes to Appendix C

ANNEX II CLIMATE CHANGE ADAPTATION

Section 5.13	Desalination
Section 7.8	Civil engineering
Section 8.4	Software enabling climate risk management
Section 9.4	Consultancy for climate risk management
Section 14.1	Emergency services
Section 14.2	Flood risk prevention and protection infrastructure
	Changes to Appendix C