



Brussels, 27.6.2023
C(2023) 3850 final

ANNEX 2

ANNEX

to the

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

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

{SWD(2023) 239 final}

ANNEX II

Amendments to Annex II to Delegated Regulation (EU) 2021/2139

Annex II to Delegated Regulation (EU) 2021/2139 is amended as follows:

(1) in Section 3.13., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)', point (6) is replaced by the following:

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

’;

(2) in Section 4.14., subsection ‘Description of the activity’, the third paragraph is replaced by the following:

‘The economic activities in this category could be associated with several NACE codes, in particular D35.22, F42.21 and H49.50 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(3) In Section 4.14., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)', point (1) is replaced by the following:

(1) Climate change mitigation	The conversion, repurposing or retrofit does not increase gas transmission and distribution capacity. The conversion, repurposing or retrofit does not extend the lifespan of the networks beyond their projected lifespan before the conversion, repurposing or retrofit, unless the network is dedicated to hydrogen or other low-carbon gases.
-------------------------------	--

’;

(4) in Section 5.6., subsection ‘Description of the activity’, the second paragraph is replaced by the following:

‘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.’;

(5) the following Section 5.13. is inserted:

’

5.13. Desalination

Description of the activity

Construction, operation, upgrade, extension and renewal of desalination plants to produce water to be distributed in drinking water supply systems.

The economic activity includes abstraction of marine or brackish water, pre-treatment (such as treatment designed to remove contaminants, scale formation or membrane fouling), treatment (such as reverse osmosis using membrane technology), post-treatment (disinfection and conditioning) and storage of processed water. The economic activity also includes the disposal of brine (reject water) accomplished by means of deep-sea pipes or outflows providing dilution, or through other brine discharge techniques for plants located on more inland sites (such as for brackish water desalination).

The economic activity may be applied to waters with varying levels of salinity, as long as those waters do not qualify as freshwater, as defined in Annex II to Directive 2000/60/EC.

The economic activities in this category could be associated with several NACE codes, in particular E36.00 and F42.9, 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 scenarios*¹ 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 reports*², scientific peer-reviewed publications and open source*³ 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 solutions*⁴ or rely on blue or green infrastructure*⁵ 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')

(1) Climate change mitigation	The greenhouse gas emissions from the desalination plant do not exceed 1080 gCO ₂ e/m ³ of freshwater produced (including treatments, pumping and brine disposal and the related energy use).
(3) Sustainable use and protection of water and marine resources	<p>Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential as defined in Article 2, points (22) and (23), of Regulation (EU) 2020/852, in accordance with Directive 2000/60/EC*⁶ and with a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.</p> <p>The project has been authorised by the competent authority, in the framework of integrated water management, having as priority taken into account all other viable water supply options, water demand management and efficiency measures, in consultation with the water management authorities.</p> <p>An Environmental Impact Assessment or screening is carried out in accordance with national legislation, and includes an assessment of the impact on freshwater and marine waters in accordance with Directives 2000/60/EC and 2008/56/EC.</p> <p>The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in Article 2, points (21) of Regulation (EU) 2020/852 and in accordance with Directive 2008/56/EC, that requires in particular that the appropriate measures are taken to prevent or mitigate impacts in relation to the descriptors laid down in Annex I to that Directive, taking into account the Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors.</p> <p>The activity complies with Directive 2014/89/EU of the European Parliament and of the Council*⁷.</p> <p>In order to limit thermal anomalies associated with the discharge of waste heat, the operator of desalination plants controls:</p> <ul style="list-style-type: none"> (a) the maximum temperature of the recipient marine water body after mixing; (b) the maximum temperature difference between the discharged brine water and the recipient marine water body. <p>The temperature control is implemented in accordance with the threshold values set out in Union law and national law.</p>
(4) Transition to a circular economy	N/A

<p>(5) Pollution prevention and control</p>	<p>The brine disposal is based on an environmental impact study including a site-specific assessment of impacts relative to brine marine disposal taking into account the following elements:</p> <ul style="list-style-type: none"> (a) description and understanding of the local baseline conditions, such as seawater quality, topography, hydrodynamic characteristics, and marine ecosystems based on field measurements and surveys; (b) analysis of brine discharge impacts, based on dispersion modelling of the brine discharge and laboratory toxicity testing, aimed at defining safe discharge conditions taking into account salt concentration, total alkalinity, temperature and toxic metals. <p>The level of detail required in the assessment is appropriate to the size, process and recovery rates of the desalination plant, as well as its location.</p> <p>The environmental impact study demonstrates that the impact of brine discharge does not deteriorate the ecosystem’s integrity.</p> <p>Based on the environmental impact study, the activity adopts safe brine discharge criteria, including site-specific minimum brine dilution objectives, based on an appropriate characterisation of local water conditions, ecosystems, species and habitats, in order to mitigate the possible adverse effects of brine disposal.</p>
<p>(6) Protection and restoration of biodiversity and ecosystems</p>	<p>An Environmental Impact Assessment (EIA) or screening^{*8} has been completed in accordance with relevant EIA national legislation^{*9}. Where an EIA has been carried out, the required mitigation, restoration or compensation measures for protecting the environment are implemented.</p> <p>The activity does not have significant effects on protected areas (UNESCO World Heritage sites, Key Biodiversity Areas, as well as other protected areas than Natura 2000 sites), and protected species based on an assessment of its impact that takes into account the best available knowledge^{*10}.</p>

^{*1} Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

^{*2} 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/>.

^{*3} Such as Copernicus services managed by the European Commission.

^{*4} 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/).

*5 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 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.

*7 Directive 2014/89/EU of the European Parliament and of the Council of 23 July 2014 establishing a framework for maritime spatial planning (OJ L 257, 28.8.2014, p. 135).

*8 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).

*9 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.

*10 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.

’;

(6) in Section 6.3., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (5) is replaced by the following:

‘

(5) Pollution prevention and control	<p>For road vehicles of category 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 highest two 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>
--------------------------------------	--

’;

(7) title of Section 6.5. is replaced by the following:

‘6.5. Transport by motorbikes, passenger cars and light commercial vehicles’;

(8) Section 6.5. is amended as follows:

(a) in subsection ‘Description of the activity’, the first paragraph is replaced by the following:

‘Purchase, financing, renting, leasing and operation of vehicles designated as category M1^{*1}, N1^{*2} both falling under the scope of Regulation (EC) No 715/2007, or L (2- and 3-wheel vehicles and quadricycles)^{*3}.’

(b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (5) is replaced by the following:

(5) Pollution prevention and control	<p>Vehicles comply with requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval^{*4} set out in 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 highest two 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>
--------------------------------------	--

*1 As referred to in Article 4(1), point (a)(i), of Regulation (EU) 2018/858.

*2 As referred to in Article 4(1), point (b)(i), of Regulation (EU) 2018/858.

*3 As referred to in Article 4(1) of Regulation (EU) 2018/858.

*4 Commission Regulation (EU) 2018/1832.’;

(9) in Section 6.6., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (5) is replaced by the following:

(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 highest two 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-approval^{*1} set out in accordance with Regulation (EC) No 595/2009.</p> <p>Vehicles comply with Regulation (EU) No 540/2014.</p>
--------------------------------------	--

*1 Commission Regulation (EU) No 582/2011 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).’;

(10) Section 6.12. is amended as follows:

(a) in subsection ‘Technical screening criteria’, the title ‘Substantial contribution to climate change mitigation’ is replaced by the title ‘Substantial contribution to climate change adaptation’;

(b) in subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (2) is replaced by the following:

‘

(1) Climate change mitigation	The vessels are not dedicated to the transport of fossil fuels.
-------------------------------	---

’;

(11) in Section 6.13., subsection ‘Description of the activity’, the second paragraph is replaced by the following:

‘The economic activities in this category could be associated with several NACE codes, in particular F42.11, F42.12, F42.13, F43.21, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(12) in Section 6.15., subsection ‘Description of the activity’, the second paragraph is replaced by the following:

‘The economic activities in this category could be classified under several NACE codes, in particular F42.11, F42.13, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(13) in Section 6.16., subsection ‘Description of the activity’, the third paragraph is replaced by the following:

‘The economic activities in this category could be associated with several NACE codes, in particular F42.91, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.’;

(14) in Section 7.1., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (5) is replaced by the following:

(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 occupiers^{*1} emit less than 0,06 mg of formaldehyde per m³ of test chamber air 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 test chamber air, upon testing in accordance with CEN/EN 16516^{*2} or ISO 16000-3^{*3} or other equivalent standardised test conditions and determination methods^{*4}.</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 18400^{*5}.</p> <p>Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
--------------------------------------	---

^{*1} 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.

^{*2} CEN/TS 16516: 2013, Construction products - Assessment of release of dangerous substances - Determination of emissions into indoor air.

^{*3} 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.

^{*4} The emissions thresholds for carcinogenic volatile organic compounds relate to a 28-day test period.

^{*5} ISO 18400 series on Soil quality — Sampling.

’;

(15) in Section 7.2., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (5) is replaced by the following:

(5) Pollution prevention and control	<p>Building components and materials used in the construction complies 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 occupiers^{*1} emit less than 0,06 mg of formaldehyde per m³ of test chamber air upon testing in accordance</p>
--------------------------------------	---

	<p>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 test chamber air, upon testing in accordance with CEN/EN 16516^{*2} or ISO 16000-3:2011^{*3} or other equivalent standardised test conditions and determination methods^{*4}.</p> <p>Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
--	--

^{*1} 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).

^{*2} CEN/TS 16516: 2013, Construction products - Assessment of release of dangerous substances -Determination of emissions into indoor air.

^{*3} 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>).

^{*4} The emissions thresholds for carcinogenic volatile organic compounds relate to a 28-day test period.

’;

(16) in Section 7.3., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (2) is replaced by the following:

‘

(1) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.
-------------------------------	---

‘;

(17) in Section 7.4., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, point (2) is replaced by the following:

‘

(1) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.
-------------------------------	---

’;

(18) in Section 7.5., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (2) is replaced by the following:

(1) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.
-------------------------------	---

‘;

(19) in Section 7.6., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’), point (2) is replaced by the following:

(1) Climate change mitigation	The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.
-------------------------------	---

’;

(20) the following Section 8.4. is inserted:

‘

8.4. Software enabling physical climate risk management and adaptation

Description of the activity

Software development or programming activities aimed at the provision of software for:

- (a) forecasting, projection, and monitoring of climate risks;
- (b) early warning systems for climate risks;
- (c) climate risk management.

The economic activity does not include software development and programming as part of engineering activities and related technical consultancy dedicated to adaptation to climate change (see Section 9.1 of this Annex), close to market research, development and innovation (see Section 9.2. of this Annex), and as part of consultancy for physical climate risk management and adaptation (see Section 9.3 of this Annex).

The economic activities in this category could be associated with the NACE code J62.01 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 in accordance with Article 11(1), point (b), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

Substantial contribution to climate change adaptation

1. The activity removes information, technological or capacity barriers to adaptation.
2. The activity uses a methodology and data that:
 - (a) are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability, risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports^{*1}, scientific peer-reviewed publications and open source^{*2} or paying models;
 - (b) are consistent with standards and guidelines on climate adaptation and risk management and disaster risk reduction, including for example EN ISO 14090^{*3} for the understanding of climate impacts and uncertainties and their use in decision-making, as well as EN ISO 14091^{*4} on climate vulnerability, impacts and risk assessment, the Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change^{*5}, and the Sendai Framework for Disaster Risk Reduction^{*6}.
3. The piece of software developed:
 - (a) is targeted at enabling the management of physical climate risks related to hazards listed in Appendix A to this Annex;
 - (b) does 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;
 - (c) favours nature-based solutions^{*7} to the extent possible;
 - (d) is consistent with local, sectoral, regional or national adaptation strategies and plans;
 - (e) is monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met.

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

^{*1} 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/>.

^{*2} Such as the Copernicus services and Galileo Early Warning Service managed by the European Commission.

^{*3} ISO standard 14090:2019, Adaptation to climate change – Principles, requirements and guidelines (version of [adoption date]: <https://www.iso.org/standard/68507.html>).

^{*4} ISO 14091:2021, Adaptation to climate change — Guidelines on vulnerability, impacts and risk assessment (version of [adoption date]: <https://www.iso.org/standard/68508.html>).

^{*5} Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change, <https://www.undrr.org/publication/technical-guidance-comprehensive-risk-assessment-and-planning-context-climate-change>.

^{*6} Sendai Framework for Disaster Risk Reduction 2015-2030, <https://www.undrr.org/publication/sendai-framework-disaster-risk-reduction-2015-2030>.

^{*7} 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/).

(21) the following Section 9.3. is inserted:

9.3. Consultancy for physical climate risk management and adaptation

Description of the activity

The provision or the contracting of consultancy activities enabling businesses or organisations to manage physical climate risks.

The economic activity is carried out with at least one of the following objectives:

- (a) the provision of or support with conducting assessments of climate impacts, vulnerability or risks;
- (b) the development, implementation, monitoring, or evaluation of strategies, plans, or measures for the management of physical climate risks.

The economic activity does not include technical consultancy related to engineering activities dedicated to adaptation to climate change (see Section 9.1 of this Annex), close to market research, development and innovation (see Section 9.2 of this Annex) and consultancy as part of the development or programming of software enabling physical climate risk management and adaptation (see Section 8.4 of this Annex).

The economic activities in this category could be associated with the NACE code M74.90 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 in accordance with Article 11(1), point (b), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change adaptation

1. The activity removes information, technological or capacity barriers to adaptation.
 2. The activity uses a methodology and data that:
 - (a) are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability, and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports^{*1}, scientific peer-reviewed publications, open source^{*2} or paying models;
 - (b) are consistent with standards and guidelines on climate adaptation and risk management and disaster risk reduction, including for example EN ISO 14090:2019^{*3} for the understanding of climate impacts and uncertainties and their use in decision-making, as well as ISO 14091:2021^{*4} on climate vulnerability, impacts and risk assessment, the Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change^{*5}, and the Sendai Framework for Disaster Risk Reduction^{*6}.
 3. The climate risk management strategies, plans, and measures that are developed:
 - (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 solutions^{*7} or rely on blue or green infrastructure^{*8} to the extent possible;
 - (c) are consistent with local, sectoral, regional or national adaptation strategies and plans;
 - (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met.
-

Do no significant harm ('DNSH')

(1) Climate change mitigation	The activity is not undertaken on fossil fuel extraction, storage, transport or manufacture facilities.
(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

^{*1} 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/>.

^{*2} Such as the Copernicus services and Galileo Early Warning Service managed by the European Commission.

^{*3} ISO standard 14090:2019, Adaptation to climate change – Principles, requirements and guidelines (version of [adoption date]: <https://www.iso.org/standard/68507.html>).

^{*4} ISO 14091:2021, Adaptation to climate change — Guidelines on vulnerability, impacts and risk assessment (version of [adoption date]: <https://www.iso.org/standard/68508.html>).

^{*5} Technical Guidance on Comprehensive Risk Assessment and Planning in the Context of Climate Change, <https://www.undrr.org/publication/technical-guidance-comprehensive-risk-assessment-and-planning-context-climate-change>

^{*6} Sendai Framework for Disaster Risk Reduction 2015-2030, <https://www.undrr.org/publication/sendai-framework-disaster-risk-reduction-2015-2030>.

^{*7} 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/).

^{*8} 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).

’;

(22) the following title for Section 14 is inserted:

‘14. DISASTER RISK MANAGEMENT’;

(23) the following Sections 14.1. and 14.2. are inserted:

‘14.1. Emergency Services

Description of the activity

1. Emergency services activities including:

- (a) disaster response coordination for the establishment and operation of assessment, coordination or preparedness facilities and team(s) such as permanent emergency response coordination centres or on-site operations coordination centres in the location of an emergency. The operation of emergency response includes command, assessment or analysis, planning, liaison or coordination, communication and media reporting;
- (b) emergency health services, that is emergency first aid and medical care of patients in the field, in temporary field hospitals, including military hospitals or medical facilities that treat in- and out-patients that are affected by a hazard emergency, taking into account acknowledged international guidelines for field hospital use^{*1}. This includes:
 - (i) patient intake, screening and profiling (triage) on the site of the disaster or in a healthcare facility;
 - (ii) provision of first aid;
 - (iii) stabilisation and referral of severe trauma and non-trauma emergencies, where applicable, preparing the patient for transport to a health care facility for final treatment;
 - (iv) advanced life support;
 - (v) anaesthesia, imaging, sterilisation, laboratory and blood transfusion services related to health emergency situations;
 - (vi) performing damage control surgery, general emergency surgery;
 - (vii) definite care for minor trauma and non-trauma emergencies;
 - (viii) medical evacuation of disaster victims, including ground, water transport and aerial evacuation;
- (c) disaster relief, that is ad-hoc on location post-disaster relief activities, such as setting up and managing evacuation centres in coordination with existing structures, local authorities and international organisations until handover to local authorities or humanitarian organisations and supplies of first necessities (such as medicine, food, water, warm clothing, blankets to those affected by the disaster), during and immediately after the disaster event. This includes:
 - (i) preparatory designation and ensuring the readiness of make-shift disaster relief centres, such as community evacuation centres, water, food and aid dispensing locations and similar;
 - (ii) training of disaster relief staff where a handover takes place;

- (d) search and rescue, such as searching for, locating and rescuing victims who are in distress or imminent danger, are trapped in a flooding situation, located under debris, lost, stranded or isolated with no capabilities or means of evacuation, missing and unaccounted for on land and in water. The activities are performed in accordance with international guidelines^{*2}. This includes:
- (i) ground, on-water and aerial search, including with search dogs or technical search equipment;
 - (ii) rescue, including lifting and moving;
 - (iii) lifesaving aid and delivery of first necessities;
 - (iv) breaking, breaching and cutting;
 - (v) technical rope;
 - (vi) shoring;
- (e) hazardous materials response, such as the detection and isolation of hazardous materials, limited to where they are carried out during or in the immediate aftermath of a hazardous material incident for immediate risk reduction purposes, including: decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using mechanical, chemical or biological methods; decontamination of industrial plants or sites, including nuclear plants and sites; decontamination and cleaning up of surface water following accidental pollution, such as through collection of pollutants or through application of chemicals; cleaning up oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas; asbestos, lead paint, and other toxic material abatement. This includes:
- (i) identification of chemical and detection of radiological hazards through a combination of handheld, mobile and laboratory-based equipment;
 - (ii) gathering, handling and preparation of biological, chemical and radiological samples for further analyses elsewhere;
 - (iii) application of an appropriate scientific model to hazard prediction;
 - (iv) immediate risk reduction, including hazard containment, hazard neutralisation, and on-site treatment or decontamination of persons, animals and equipment, which may include immediate remedial action in accordance with Article 6 1(a) of Directive 2004/35/CE of the European Parliament and of the Council^{*3};
- (f) firefighting and fire prevention, such as the administration and operation of regular and auxiliary fire brigades in fire prevention and firefighting, and ground, on-water and aerial firefighting;
- (g) technical protection response and assistance to a climate hazard, when implemented during and in the immediate aftermath of an emergency. This includes:
- (i) high-capacity pumping, such as to provide pumping in flooded areas and to assist firefighting by pumping water;
 - (ii) water purification, storage and delivery through mobile water purification and storage units;
 - (iii) transport of emergency response personnel and supplies;
 - (iv) setting up, maintenance and operation of emergency communication systems to ensure communications during and after emergencies;

- (v) setting up, maintenance and operation of emergency power generation systems during and after emergencies;
- (vi) flood containment for reinforcement of existing structures and building of new barriers to prevent further flooding of rivers, basins, waterways with rising water levels.

2. The economic activities in this category also include preparedness^{*4} activities directly related to emergency services, such as:

- (a) development and update of relevant plans to ensure readiness of emergency response activities;
- (b) training and capacity building of staff and experts, and, where applicable, of volunteers and service animals;
- (c) putting in place of training facilities used for training to respond to climate hazards;
- (d) acquisition, storage, upgrading and maintenance of the material means, including parts of modules^{*5} as part of civil protection assistance^{*6} needed to mitigate the immediate consequences of a disaster;
- (e) acquisition, installation, repairing, operation, maintenance and remote monitoring of fire alarms and early warning systems;
- (f) educational and awareness-raising activities on disaster risks carried out by emergency service providers in the community or targeted at selected stakeholders or target groups.

3. The economic activities referred to in points 1 and 2 are included where they can address disasters or their impacts that are related to climate hazards.

4. Activities and assets whose primary purpose is other than the provision of civilian emergency services, can only be included when they are providing support to civilian emergency response to disasters which can be attributed to climate related disasters.

The economic activities in this category do not include activities carried out under the activity ‘Flood risk prevention and protection infrastructure’ (see Section 14.2. of this Annex).

The economic activities in this category do not include activities carried out by an operator liable for environmental damage in accordance with Directive 2004/35/CE.

The economic activities in this category could be associated with several NACE codes, in particular A2.40, B9.10, E39.00, H52.23, N80.20, Q84, O84.25, Q86.10, Q86.90 and Q88.99, 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, so 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 scenarios^{*7} 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 reports^{*8}, scientific peer-reviewed publications and open source^{*9} 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 solutions^{*10} or rely on blue or green infrastructure^{*11} 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')

<p>(1) Climate change mitigation</p>	<p>1. The operator of this activity has developed and implemented a climate change mitigation and environmental protection plan that:</p> <ul style="list-style-type: none"> (a) identifies key harmful climate impacts of their assets and operations relevant for climate change mitigation, including impacts from: <ul style="list-style-type: none"> (i) Scope 1 GHG emissions ^{*12}; (ii) Scope 2 GHG emissions ^{*13}; (iii) Scope 3 GHG emissions ^{*14}; (b) defines the necessary measures to minimise the identified harmful impacts of the activity on climate, while achieving the main purpose of the emergency service; (c) explains the level of improvement achievable with the implementation of the proposed measures and includes a timeline for the implementation of those measures; (d) monitors and documents the implementation of the identified measures in accordance with the time plan and the level of improvements achieved. <p>2. The climate change mitigation and environmental protection plan is:</p> <ul style="list-style-type: none"> (a) based on best available scientific evidence, which is publicly disclosed; (b) developed in consultation with relevant stakeholders, including environmental protection authorities; (c) updated where the characteristics and operation of the activity change significantly in a way that alters the nature or scale of impacts on the climate and the environment; (d) for firefighting operations, complies with Article 11 of Regulation 517/2014 of the European Parliament and of the Council ^{*15}.
<p>(3) Sustainable use and protection of water and marine</p>	<p>1. The operator of this activity has developed and implemented a climate change mitigation and environmental protection plan that:</p> <ul style="list-style-type: none"> (a) identifies key harmful environmental impacts of their assets and operations relevant for the protection of water and marine

resources	<p>resources, including impacts on water and marine resources in the areas included in the registers of protected areas set out in Article 6 of Directive 2000/60/EC or other equivalent national or international classifications or definitions, including the negative impacts on water resources of harmful substances (such as per- and polyfluoroalkyl substances (PFAS)) in firefighting foams, fire extinguishing agents and fire retardants;</p> <p>(b) defines the necessary measures to minimise the identified harmful impacts of the activity on the environment, while achieving the main purpose of the emergency service, integrating the principles of targeted application (in time and area treated) and delivery at appropriate levels (with preference to physical or other nonchemical methods where feasible) in emergency response planning;</p> <p>(c) explains the level of improvement achievable with the implementation of the proposed measures and includes a time plan for the implementation of those measures;</p> <p>(d) monitors and documents the implementation of the identified measures in accordance with the time plan and the level of improvements achieved.</p> <p>2. The climate change mitigation and environmental protection plan is:</p> <p>(a) based on best available scientific evidence, which is publicly disclosed;</p> <p>(b) developed in consultation with relevant stakeholders, including environmental protection authorities;</p> <p>(c) updated where the characteristics and operation of the activity change significantly, in a way that alters the nature or scale of impacts on the climate and the environment.</p>
(4) Transition to a circular economy	<p>1. The operator of this activity has developed and implemented a climate change mitigation and environmental protection plan that:</p> <p>(a) identifies key harmful environmental impacts of their assets and operations relevant for the transition to a circular economy, including impacts on waste^{*16} generation, management, treatment, including the negative impacts of high or frequent use of single-use non-recyclable products and improper waste management (both hazardous and non-hazardous) and storage and disposal of chemical agents^{*17} and medical waste^{*18};</p> <p>(b) defines the necessary measures to minimise the identified harmful impacts of the activity on the environment, while achieving the main purpose of the emergency service, in accordance with Directive 2008/98/EC of the European Parliament and of the Council^{*19}, including measures for</p>

	<p>minimising the destruction of unused stockpiled goods and good industry practice for removal of temporary infrastructure, as defined in the EU Construction and Demolition Waste Protocol^{*20};</p> <p>(c) explains the level of improvement achievable with the implementation of the proposed measures and includes a time plan for the implementation of those measures;</p> <p>(d) monitors and documents the implementation of the identified measures in accordance with the time plan and the level of improvements achieved.</p> <p>2. The climate change mitigation and environmental protection plan is:</p> <p>(a) based on best available scientific evidence, which is publicly disclosed;</p> <p>(b) developed in consultation with relevant stakeholders, including environmental protection authorities;</p> <p>(c) updated where the characteristics and operation of the activity change significantly, in a way that alters the nature or scale of impacts on the climate and the environment.</p>
<p>(5) Pollution prevention and control</p>	<p>1. The operator of this activity has developed and implemented a climate change mitigation and environmental protection plan that:</p> <p>(a) identifies key harmful environmental impacts of their assets and operations relevant for the prevention and control of pollution, including impacts from polluting emissions to air, water or land as defined in Article 3(2) of Directive 2010/75/EU of the European Parliament and of the Council^{*21}, including the negative impacts of harmful substances in firefighting foams, fire extinguishing agents, fire retardants on environmental pollution levels and the negative impacts of the use of halons on the depletion of ozone layer;</p> <p>(b) defines the necessary measures to minimise the identified harmful impacts of the activity on the environment while achieving the main purpose of the emergency service;</p> <p>(c) explains the level of improvement achievable with the implementation of the proposed measures and includes a time plan for the implementation of those measures;</p> <p>(d) monitors and documents the implementation of the identified measures in accordance with the time plan and the level of improvements achieved.</p> <p>2. The climate change mitigation and environmental protection plan:</p> <p>(a) is based on best available scientific evidence, which is transparently disclosed;</p> <p>(b) is developed in consultation with relevant stakeholders,</p>

	<p>including environmental protection authorities;</p> <p>(c) is updated where the characteristics and operation of the activity change significantly, potentially altering the nature or scale of impacts on climate and the environment;</p> <p>(d) for firefighting operations, complies with Article 13 of Regulation No 1005/2009 of the European Parliament and of the Council^{*22}.</p>
<p>(6) Protection and restoration of biodiversity and ecosystems</p>	<p>1. The operator of this activity has developed and implemented a climate change mitigation and environmental protection plan that:</p> <p>(a) identifies key harmful environmental impacts of their assets and operations relevant for the protection and restoration of biodiversity and ecosystems, including impacts on:</p> <p>(i) biodiversity-sensitive areas, such as Natura2000 areas^{*23} in accordance with Article 3 of Council Directive 92/43/EEC, Article 4 of Directive 2009/147/EC, and Article 13(4) of Directive 2008/56/EC or other equivalent national or international classifications/definitions^{*24};</p> <p>(ii) land take and on the application of ‘land take hierarchy’ as described in the EU Soil Strategy for 2030, including arising due to the establishment and medium- to long-term operation of disaster relief camps;</p> <p>(b) defines the necessary measures to minimise the identified harmful impacts of the activity on the environment, while achieving the main purpose of the emergency service, including planned actions to minimise the risks to biodiversity-sensitive areas, for example, by integrating spatial information on biodiversity-sensitive areas and principles of care in emergency response planning;</p> <p>(c) explains the level of improvement achievable with the implementation of the proposed measures and includes a time plan for the implementation of those measures;</p> <p>(d) monitors and documents the implementation of the identified measures in accordance with the time plan and the level of improvements achieved.</p> <p>2. The climate change mitigation and environmental protection plan is:</p> <p>(a) based on best available scientific evidence, which is publicly disclosed;</p> <p>(b) developed in consultation with relevant stakeholders, including environmental protection authorities;</p> <p>(c) updated where the characteristics and operation of the activity change significantly, potentially altering the nature or scale of</p>

14.2. Flood risk prevention and protection infrastructure

Description of the activity

The activity refers to structural^{*25} and non-structural^{*26} measures aiming at prevention and protection of people, ecosystems, cultural heritage and infrastructure against floods in accordance with Directive 2007/60/EC of the European Parliament and of the Council^{*27}.

1. Structural measures undertaken include:

- (a) dykes, river embankments;
- (b) sea defence dykes, storm-surge barriers, seawalls, groynes and breakwaters;
- (c) on-line and off-line buffer basins for flood detention and control in natural and artificial drainage networks;
- (d) measures to control floods by increasing the retention capacity of catchment areas, such as implementing distributed buffer basins or sewer overflow structures;
- (e) hydraulic structures to regulate water flow such as pumping stations, sluices, gates;
- (f) sediment control structures.

2. Non-structural measures undertaken include:

- (a) flood awareness raising campaigns;
- (b) flood modelling and forecasting, flood hazard and risk mapping;
- (c) spatial planning in flood-prone areas aimed at reducing flood risks, such as by applying restrictions to land uses and enforcing protection criteria through building codes;
- (d) flood early warning systems.

The activity includes the design, construction, extension, rehabilitation, upgrade and operation of structural or non-structural measures.

The activities in this category do not include planning, construction, extension, and operation of large-scale nature-based flood or drought management and wetland restoration measures covered by the activity ‘Nature-based solutions for flood and drought risk prevention and protection’ (see Section 3.1. in Annex I to Delegated Regulation [OJ please add reference to the Taxonomy Environmental Delegated Act]). The activity also does not include infrastructure for water transport such as waterways, harbours and marinas (see Section 6.16. of this Annex), emergency response in case of a flood event (see Section 14.1. of this Annex), consultancy of physical climate risk management and adaptation (see Section 9.3) and software enabling physical climate risk management and adaptation (see section 8.4).

The activities in this category do not include the construction, modification or removal of on-line water retaining structures that result in impoundment primarily for the purposes of hydropower use or irrigation.

The economic activities in this category could be associated with the NACE code F42.91 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 scenarios^{*28} 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 reports^{*29} scientific peer-reviewed publications and open source^{*30} 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 solutions^{*31} or rely on blue or green infrastructure^{*32} 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')

(1) Climate change mitigation	N/A
(3) Sustainable use and protection of water and marine resources	<p>The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in Article 2, points (21) of Regulation (EU) 2020/852 and in accordance with Directive 2008/56/EC, that requires in particular that the appropriate measures are taken to prevent or mitigate impacts in relation to the descriptors laid down in Annex I to that Directive, taking into account the Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors.</p> <p>The activity complies with the provisions of Directive 2000/60/EC^{*33} in particular with all the requirements laid down in Article 4 of that Directive.</p> <p>In accordance with Article 4 of Directive 2000/60/EC and in particular paragraph 7 of that Article, 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,</p>

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.

The assessment considers, in particular, the cumulated impacts of the project with other existing or planned infrastructure in the river basin. 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:

- (a) the project 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 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:
 - (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 solutions, alternative location, rehabilitation/refurbishment to existing infrastructures, or use of technologies not disrupting river continuity).

All technically feasible and ecologically relevant mitigation measures are implemented to reduce adverse impacts on water as well as on protected habitats and species directly dependent on water.

Mitigation measures include, where relevant and depending on the ecosystems naturally present in the affected water bodies:

- (a) measures to ensure 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.

The effectiveness of those measures is monitored in the context of the authorisation or permit setting out the conditions aimed at achieving

	<p>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 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.</p>
(4) Transition to a circular economy	<p>Operators limit waste generation in processes related to construction and demolition and take into account best available techniques. 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^{*34}. Operators use selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling.</p>
(5) Pollution prevention and control	<p>Appropriate measures are implemented to avoid and mitigate harmful stormwater overflows from the combined wastewater collection system, which may include SUDS, separate stormwater collection systems, retention tanks and treatment of the first flush.</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>In addition, the following is to be ensured:</p> <p>(a) in the EU, in relation with Natura 2000 sites: the activity does not have significant effects on Natura 2000 sites in view of their conservation objectives on the basis of an appropriate assessment carried out in accordance with Article 6(3) of Council Directive 92/43/EEC;</p> <p>(b) in the EU, in any area: the activity is not detrimental to the recovery or maintenance of the populations of species protected under Directive 92/43/EEC and Directive 2009/147/EC at a favourable conservation status. The activity is also not detrimental to the recovery or maintenance of the</p>

	<p>habitat types concerned and protected under Directive 92/43/EEC at a favourable conservation status;</p> <p>(c) in the EU, the introduction of invasive alien species is prevented, or their spread is managed in accordance with Regulation (EU) No 1143/2014;</p> <p>(d) outside of the EU, activities are conducted in accordance with applicable law related to the conservation of habitats, species and the management of invasive alien species.</p>
--	--

^{*1} For instance, the World Health Organisation guidance for climate-resilient and environmentally sustainable health care facilities, 2020, available at: <https://www.who.int/publications/i/item/9789240012226> and World Health Organization; 2020. Licence: CC BY-NC-SA 3.0 IGO) World Health Organization, Smart Hospitals Toolkit, Pan-American Health Organisation, 2017, available at: <https://cdn.who.int/media/docs/default-source/climate-change/smart-hospital-toolkit-paho.pdf>.

^{*2} For instance, the International Search and Rescue Advisory Group (INSARAG) guidelines 2020, ‘Volume II : Preparedness and response’ and ‘Volume III : Operational Field Guidance’, United Nations Office for the Coordination of Humanitarian Affairs (OCHA), available at: www.insarag.org.

^{*3} Directive 2004/35/CE of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ L 143, 30.4.2004, p. 56).

^{*4} ‘Preparedness’ means a state of readiness and capability of human and material means, structures, communities and organisations enabling them to ensure an effective rapid response to a disaster, obtained as a result of action taken in advance.

^{*5} A module for the purpose of this Annex, is derived from the definition based on Article 4(6) of Decision EU 1313/2013 establishing a Union Civil Protection Mechanism, to mean ‘*a self-sufficient and autonomous predefined task and needs-driven arrangement [...] or a mobile operational team [...], representing a combination of human and material means that can be described in terms of its capacity for intervention or by the task(s) it is able to undertake;*’. The material means include transport required to support the emergency intervention as relevant. Examples of required material means for different types of emergency service response modules are set out in Implementing Decisions 2014/762 and 2019/570 (UCPM), for instance, the material means related to aerial or ground firefighting such as helicopters, aircraft and vehicles, boats for rescue and aerial means of medical evacuation.

^{*6} ‘Civil protection assistance’ means teams, experts or modules intended for civil protection, with their equipment, as well as relief materials or supplies needed to mitigate the immediate consequences of a disaster. Article 2(2) of Commission implementing decision of 16 October 2014 laying down rules for the implementation of Decision No 1313/2013/EU of the European Parliament and of the Council on a Union Civil Protection Mechanism and repealing Commission Decisions 2004/277/EC, Euratom and 2007/606/EC, Euratom (notified under document C(2014) 7489) (2014/762/EU).

^{*7} Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

^{*8} 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/>.

^{*9} Such as Copernicus services managed by the European Commission.

^{*10} 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://research-and-innovation.ec.europa.eu/research-area/environment/nature-based-solutions_en).

^{*11} 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).

^{*12} ‘Scope 1 GHG emissions’ means the direct greenhouse gas emissions occurring from sources that are owned or controlled by the operator including GHG emissions of land, water and air emergency transport.

*¹³ ‘Scope 2 GHG emissions’ means the indirect greenhouse gas emissions from the generation of the electricity consumed by the operator.

*¹⁴ ‘Scope 3 GHG emissions’ means all indirect greenhouse gas emissions not covered in scope 2. See Climate Charter, Humanitarian Carbon Calculator, 2023, for guidance on how to calculate the carbon footprint of humanitarian organisations, https://www.climate-charter.org/humanitarian-carbon-calculator/?mc_phishing_protection_id=28048-cedhffn0s0v87m293gdg&utm_source=linkedin&utm_medium=social&linkId=100000177784934.

*¹⁵ Regulation (EU) No 517/2014 of the European Parliament and of the Council of 16 April 2014 on fluorinated greenhouse gases and repealing Regulation (EC) No 842/2006 (OJ L 150, 20.5.2014, p. 195).

*¹⁶ As defined in the Commission Decision 2000/532/EC list of waste.

*¹⁷ Such as those in firefighting foams, fire extinguishing agents, fire retardants.

*¹⁸ See International Committee of the Red Cross, Medical Waste Management, 2011, available at: <https://www.icrc.org/en/doc/assets/files/publications/icrc-002-4032.pdf>.

*¹⁹ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).

*²⁰ EU Construction and Demolition Waste Protocol and Guidelines, Internal Market, Industry, Entrepreneurship and SMEs, available at: https://single-market-economy.ec.europa.eu/content/eu-construction-and-demolition-waste-protocol-0_en.

*²¹ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (recast) (OJ L 334, 17.12.2010, p. 17–119).

*²² Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (recast) (OJ L 286, 31.10.2009, p. 1–30).

*²³ Listed in the Natura 2000 Viewer, see European Environment Agency, Natura 2000 Network Viewer, <https://natura2000.eea.europa.eu/>.

*²⁴ Including the impacts arising due to the establishment and operation of disaster relief camps, impacts on high biodiversity value areas due to inadvertent introduction/spills of hazardous materials or due to failure to protect during hazardous materials response.

*²⁵ Involving civil engineering structures.

*²⁶ Not involving civil engineering structures.

*²⁷ Directive 2007/60/EC of the European Parliament and of the Council of 23 October 2007 on the assessment and management of flood risks (OJ L 288, 6.11.2007, p. 27).

*²⁸ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

*²⁹ 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/>.

*³⁰ Such as Copernicus services managed by the European Commission.

*³¹ 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://research-and-innovation.ec.europa.eu/research-area/environment/nature-based-solutions_en).

*³² 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).

*³³ 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.

*³⁴ EU Construction and Demolition Waste Protocol and Guidelines, Internal Market, Industry, Entrepreneurship and SMEs (europa.eu) https://single-market-economy.ec.europa.eu/content/eu-construction-and-demolition-waste-protocol-0_en.

’;

(24) in Appendix B the following paragraph is added:

‘The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in point 5 of Article 3 of Directive 2008/56/EC^{*1}, taking into account the Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors.

^{*1} The definition laid down in point 5 of Article 3 of Directive 2008/56/EC provides in particular that good environmental status is to be determined on the basis of the qualitative descriptors laid down in Annex I to that Directive.

’;

(25) in Appendix C, point (f) is replaced by the following:

‘(f) substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1 % weight by weight (w/w), and meeting the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 and that were identified in accordance with Article 59(1) of that Regulation for a period of at least eighteen months, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions^{*1};

^{*1} The Commission will review the exceptions from the prohibition from manufacturing, placing on the market or use of the substances referred to in point (f) once it will have published horizontal principles on essential use of chemicals.’;

(26) in Appendix C, point (g) is deleted;

(27) in Appendix C, the following paragraph is added after point (f):

‘ In addition, the activity does not lead to the manufacture, presence in the final product or output, or placing on the market, of other substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1% weight by weight (w/w), that meet the criteria of Regulation (EC) No 1272/2008 for one of the hazard classes or hazard categories mentioned in Article 57 of Regulation (EC) No 1907/2006, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions^{*1}.

^{*1} The Commission will review the exceptions from the prohibition from manufacture, presence in the final product or output, or placing on the market of the substances referred to in this paragraph once it will have published horizontal principles on essential use of chemicals.’.