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ANNEX 4

ANNEX

to the

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

supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities

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ANNEX IV

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

1. ENVIRONMENTAL PROTECTION AND RESTORATION ACTIVITIES

1.1. Conservation, including restoration, of habitats¹, ecosystems² and species

Description of the activity

Initiation, development and realisation on own account or on a fee or contract basis, of conservation activities, including restoration activities, aimed at maintaining or improving the status and trends of terrestrial, freshwater and marine habitats, ecosystems and populations of related fauna and flora species.

The economic activity includes:

- (a) activities of in-situ conservation, defined by the Convention on Biological Diversity (CBD)³ as the conservation of ecosystems and natural habitats and the maintenance and recovery of viable populations of species in their natural surroundings;
- (b) activities of restoration defined as activities actively or passively assisting the recovery i) of an ecosystem towards or to good condition⁴, ii) of a habitat type to the highest level of condition attainable and to its favourable reference area or natural extent, iii) of a habitat of a species⁵ to a sufficient quality and quantity, or iv) of species populations to satisfactory levels.

The economic activity does not include ex-situ conservation of components of biological diversity, including in botanical gardens, zoos, aquaria or seed banks.

The economic activities in this category have no dedicated NACE code but are partially covered under NACE code R91.04 as referred to in the statistical classification of economic activities established by Regulation (EC) No 1893/2006. The activities relate to Class 6 of the statistical classification of environmental protection activities (CEPA) established by Regulation (EU) No 691/2011 of the European Parliament and of the Council⁶.

¹ 'Habitat' means a terrestrial or aquatic area distinguished by geographic, abiotic and biotic features, whether entirely natural or semi-natural, in accordance with Article 1, point (b) of Directive 92/43/EEC.

² 'Ecosystems' means a dynamic complex of plant, animal, and microorganism communities and their non-living environment, interacting as a functional unit, and includes habitat types, habitats of species and species populations.

³ Article 2 'Use of Terms' of the Convention on Biological Diversity (CBD), (version of [adoption date]: available at <https://www.cbd.int/convention/articles/?a=cbd-02>.)

⁴ 'Good condition' means a state where the key characteristics of an ecosystem, namely its physical, chemical, compositional, structural and functional state, and its landscape and seascape characteristics, reflect the high level of ecological integrity, stability and resilience necessary to ensure its long-term maintenance, without prejudice to more specific definitions of 'good condition' under different legal frameworks.

⁵ 'Habitat of a species' means an environment defined by specific abiotic and biotic factors, in which the species lives at any stage of its biological cycle.

⁶ Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts (OJ L 192, 22.7.2011, p. 1).

Substantial contribution to protection and restoration of biodiversity and ecosystems

1. General conditions

1.1. The activity contributes to at least one of the following:

- (a) maintaining good condition of ecosystems, species, habitats or of habitats of species;
- (b) re-establishing or restoring ecosystems, habitats or habitats of species towards or to good condition, including through increasing their area or range.

1.2. The activity may be carried out by any type of operator irrespective of the main domain of activity.

2. Initial description of the area covered by the conservation activity

2.1. The activity takes place in an area with a detailed description of its initial ecological conditions which contains the following elements:

- (a) mapping of the current habitats and their condition;
- (b) where applicable, the protection status of the area;
- (c) characterisation of the situation of the main species in terms of conservation relevance present in the area (including list of species, approximate size of the population, approximate size of the habitat of the species and its quality, period during which the area is used by the species);
- (d) the importance of the area to reaching good condition of species, habitats or habitats of species at regional, national or international level as appropriate;
- (e) where relevant, the potential for improving the condition of species, habitats or habitats of species present on the area or re-establishing habitats or habitats of species in the area or to enhance connectivity between habitats.

3. Management plan or equivalent instrument

3.1. The area is covered by a management plan or by an equivalent instrument, such as a restoration plan⁷, which is regularly updated and in any case at least every ten years, and contains the following information:

- (a) a description of the expected contribution of the area to the nature conservation objectives set by the competent nature or environment authority considering the regional, national, Union and international legal and policy context;
- (b) the list of species, habitats and habitats of the species that will benefit from the conservation measures (hereafter “targeted habitats and species”);
- (c) the duration of the plan and a clear description of the conservation objectives for each targeted habitat and species and of the corresponding conservation measures that address identified pressures and threats, including the expected deadline for the

⁷ The restoration plan can be part of a management plan. Where the area is covered by a management plan, no additional restoration plan is required.

achievement of the conservation objectives. In case the deadlines exceed the duration of the management plan, the expected progress (milestones) towards achievement is defined;

- (d) a description of the threats and pressures that could hinder the achievement of the conservation objectives, including projected habitat transformations caused by climate change;
- (e) the measures to ensure that all DNSH criteria for this activity are achieved;
- (f) consideration of societal issues (including preservation of landscape, consultation of stakeholders in accordance with the terms and conditions laid down in national law);
- (g) where applicable, a description of enhanced ecosystem services, such as carbon storage, water purification, flood protection, erosion prevention, pollination, recreational opportunities, and wider socio-economic benefits;
- (h) a monitoring scheme with specific and relevant indicators, allowing to measure progress towards achieving the conservation objectives and an identification of corrective measures as necessary;
- (i) the persons and organisations involved in the management or restoration of the area and, if relevant, the necessary collaborations or partnerships to put in place to achieve the conservation objectives;
- (j) the measures taken to ensure transparency about the conservation objectives, the conservation measures and the monitoring and its results;
- (k) the funding necessary for implementing the conservation measures, for the monitoring of the area and its audit.

3.2. Where the management plan or the equivalent instrument does not contain all the elements specified in point 3.1, the information is provided by the operator of the activity.

4. Audit

4.1. The initial description of the conservation area and the management plan or equivalent instrument specified in points 2 and 3 are verified by an independent third-party certifier at the start of the conservation activity.

4.2. At the end of the duration of the management plan or equivalent instrument and at least every ten years, the achievement of the objectives set at the start of the management plan and the respect of the DNSH criteria are verified.

The verification includes an updated detailed description of the ecological conditions of the area as specified in point 2, an evaluation of the effectiveness of the conservation measures, and of the achievement of the conservation objectives, an evaluation of an updated version of the management plan or equivalent instrument, and the recommendations for the next management plan or equivalent instrument.

4.3. The verification in accordance with points 4.1 and 4.2 is carried out by either of the following:

- (a) the relevant national competent authorities;
- (b) an independent third-party certifier, at the request of national authorities or the operator of the activity.

In order to reduce costs, audits may be performed together with any forest certification, land-

use certification, biodiversity certification, climate certification or other audit.

The independent third-party certifier may not have any conflict of interest with the owner or the funder and may not be involved in the development or operation of the activity.

As a result of the verification, the certifier issues an audit report.

5. Guarantee of permanence

5.1. In accordance with national law, the area on which the activity takes place is covered by one of the following measures:

- (a) the area is classified as a protected area in line with the IUCN Protected Area Categories System⁸, as a Natura 2000 site under Directive 92/43/EEC, or as an Other Effective area-based Conservation Measure (OECM)⁹, by national law or under an international convention to which the country is signatory and is effectively managed to prevent deterioration and enable the recovery of species and habitats or habitats of species;
- (a) the area is destined to restoration or conservation in a statutory land, freshwater or maritime use plan approved by the competent authorities;
- (b) the area is the subject to a public or private contractual arrangement that can ensure that the conservation objectives can be achieved and maintained.

5.2. The operator of the area where the conservation activity takes place commits that a new management plan or equivalent instrument in line with the conservation objectives will be produced before the end of the previous plan.

6. Additional minimum requirements

6.1. The offsetting of the impacts of another economic activity is excluded under this activity¹⁰. Only net biodiversity gains resulting from conservation/restoration can be accounted for as substantial contribution under this activity¹¹.

6.2. The introduction of invasive alien species is prevented or their spread is managed in accordance with Regulation (EU) No 1143/2014.

Do no significant harm ('DNSH')

(1) Climate change mitigation	The activity does not involve the degradation of land with high carbon stock ¹² nor the degradation of marine environment with high carbon
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⁸ See <https://www.iucn.org/theme/protected-areas/about/protected-area-categories>, (version of [adoption date]).

⁹ The definition of OECM and a guidance for its application is set out in Decision 14/8 of the UN Convention on Biological Diversity (version of [adoption date]): <https://www.cbd.int/doc/decisions/cop-14/cop-14-dec-08-en.pdf>.

¹⁰ Biodiversity offsets are measurable conservation outcomes resulting from measures designed to compensate for residual, unavoidable, adverse biodiversity impacts arising from an activity or project after appropriate prevention and mitigation measures have been taken. The goal of biodiversity offsets is to conserve the same biodiversity values (habitats, species or ecosystems) that are negatively impacted by the activity or project.

¹¹ This can include additional conservation/restoration outcomes beyond offsetting measure.

	stock.
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	<p>The use of pesticides is minimised and alternative approaches or techniques, which may include non-chemical alternatives to pesticides are favoured, in accordance with Directive 2009/128/EC, with exception of occasions where the use of pesticides is needed to control outbreaks of pest and diseases.</p> <p>The activity minimises the use of fertilisers, including manure, to ensure it does not go beyond what is necessary to achieve the conservation and restoration objectives of the area and complies with the Codes of Good Agricultural Practices and with the Nitrates Action Plans in Nitrates Vulnerable Zones established in accordance with Council Directive 91/676/EEC¹³. The activity complies with Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use.</p> <p>Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021¹⁴, the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients that are listed as classification Ia (‘extremely hazardous’) or</p>

¹² ‘Land with high-carbon stock’ means wetlands, including peatland, and continuously forested areas within the meaning of Article 29(4)(a), (b) and (c) of Directive (EU) 2018/2001.

¹³ Council Directive 91/676/EEC of 12 December 1991 concerning the protection of waters against pollution caused by nitrates from agricultural sources (OJ L 375, 31.12.1991, p. 1).

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

	<p>Ib ('highly hazardous') in the WHO recommended Classification of Pesticides by Hazard¹⁵.</p> <p>Pollution of water and soil is prevented and cleaning up measures are undertaken when pollution occurs.</p> <p>The activity complies with the relevant national law on active ingredients.</p>
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2. ACCOMMODATION ACTIVITIES

2.1. Hotels, holiday, camping grounds and similar accommodation

Description of the activity

The provision of short-term tourism¹⁶ accommodation with or without associated services, including cleaning, food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities as well as conference and convention facilities.

This includes accommodation provided by:

- (a) hotels and motels of all kinds;
- (b) holiday homes;
- (c) visitor flats, bungalows, cottages and cabins;
- (d) youth hostels and mountain refuges;
- (e) campgrounds and trailer parks;
- (f) space and facilities for recreational vehicles;
- (g) recreational camps and fishing and hunting camps;
- (h) protective shelters or plain bivouac facilities for placing tents or sleeping bags.

This category does not include:

- (a) provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis;
- (b) cruise ships.

Conservation or restoration offsets of impacts defined at the stage of formal authorisation of the tourism activity are not considered as a contribution to conservation or restoration measures.

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

¹⁶ 'Tourism' means the activity of visitors taking a trip to a main destination outside their usual environment, for less than a year, for any main purpose, including business, leisure or other personal purpose, other than to be employed by a resident entity in the place visited, see Eurostat Statistics Explained glossary, (version of [adoption date]: <https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Glossary:Tourism>).

The economic activities in this category could be associated with several NACE codes, in particular I55.10, I55.20 and I55.30 in accordance with the statistical classification of economic activities established by Regulation (EC) No.1893/2006.

Technical screening criteria

Substantial contribution to protection and restoration of biodiversity and ecosystems

1. Contribution to conservation or restoration activities

1.1. The activity contributes to conservation or restoration measures which comply with the technical screening criteria for activity “Conservation, including restoration, of habitats, ecosystems and species” set out in Section 1.1 of this Annex, in clearly identified areas, within or in the proximity of the same tourism destination¹⁷ as the accommodation. The area can be any type of area with high nature conservation value covered by a management plan or an equivalent instrument such as a restoration plan (referred to “conservation area” below).

1.2. The activities contributing to conservation or restoration measures as referred to in point 1.1. are defined in a specific contractual agreement or equivalent instrument between the operator of the activity and the organisation in charge of the conservation or restoration of the area. The agreement covers a minimum of five years and is regularly reviewed, in any case at least every five years. It defines clear time-bound targets for contribution to the conservation or restoration area. The contribution to conservation or restoration measures as referred to in point 1.1. can be financial or in kind and may take one of the following forms:

- (a) offer or organisation of visits to a conservation area where entrance or permit or user fees are applied;
- (b) operation of concessions and leases for services directly related to a conservation area (issued by the organisation in charge of the management of the area);
- (c) operation of tourist accommodation establishments within a conservation area but not subject to concession (in agreement with the organisation in charge of the management of the area);
- (d) offer or management of volunteers for activities directly related to conservation (in accordance with the conservation objectives of the conservation area);
- (e) offer or management of educational opportunities directly related to conservation and appropriate behaviour (in accordance with the conservation objectives of the conservation area);
- (f) purchase of products of any kind, including food, beverages, handcrafts, for re-selling or for direct use, derived from sustainable practices in a conservation area, in agreement with the organisation in charge of the management of the area;
- (g) purchase of merchandise from a conservation area for re-selling (or other commercial arrangements that guarantees that the revenue from selling of merchandise accrues to the conservation area);

¹⁷ ‘Tourism destination’ is defined in this context as a geographic area visited, consisting of a set of resources and attractions that usually is promoted by a Destination Management Organisation or by a local, subnational or national tourism organisation.

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- (h) payment of copyrights, including images or names, directly to the organisation in charge of the management of a conservation area;
 - (i) collection of tourists' voluntary donations to be transferred to a dedicated fund or account set up by the organisation in charge of the management of a conservation area on a regular basis.

1.3. The percentage (%) contribution defined in the contractual agreement is at least equivalent to:

- (a) 1% of the annual turnover of an individual tourist accommodation establishment, where the contractual agreement includes only one establishment;
- (b) 0.7% of the annual turnover of an individual tourist accommodation establishment, where the contractual agreement or equivalent is collective and includes a group of two to ten establishments;
- (c) 0.5% of the annual turnover of an individual tourist accommodation establishment, where the contractual agreement or equivalent is collective and includes a group of over ten establishments.

Mandatory financial contributions applied to the activity in the context of the national or local regulatory framework, including eco-taxes or tariffs, are not considered as a contribution to the conservation or restoration activity.

2. Action plan for contributing to nature conservation

2.1. The activity has developed and implemented an action plan specific to the tourism service or offer provided, which defines how the activity can be carried out in a way which is compatible with and contributes to the implementation of the management plan or equivalent instrument of the conservation area to which the activity intends to contribute. The plan includes all of the following measures relevant for the conservation or restoration objectives of the area:

- (a) a clear set of objectives and activities aimed at avoiding or minimising direct negative impacts on biodiversity, including an analysis of the carrying capacity or limit of acceptable change¹⁸ of the area developed by the organisation in charge of the conservation or restoration of the area or by the operator of the activity in cooperation with that organisation¹⁹, including the following elements²⁰:
 - (i) for visits to natural sites: avoiding direct damage on ecosystems or habitats through management of tourist flows and movements;
 - (ii) for wildlife interaction:
 - avoiding direct harm and disturbance through detrimental actions such as animal feeding, destruction or damaging eggs and nests, destruction or

¹⁸ The 'carrying capacity' is defined as the maximum number of people that may visit a tourist destination at the same time, without causing destruction of the physical, economic, socio-cultural environment and an unacceptable decrease in the quality of visitors' satisfaction. (UNEP/MAP/PAP, 1997).

¹⁹ The carrying capacity can be also developed as part of the Environmental Impact Assessment (EIA) or screening referred to in point 4.1.

²⁰ In line with the Global Sustainable Tourism Council (GSTC) Industry Criteria for Hotels, (version of [adoption date]: <https://www.gstcouncil.org/gstc-criteria/gstc-industry-criteria-for-hotels/>).

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- removal of plants or corals;
 - avoiding indirect harm and disturbance on species from tourists' local movements, such as littering, noise, plastic, chemical or light pollution;
 - prevention and avoidance of introduction of invasive alien species²¹;
 - (iii) for wildlife harvesting and trade²²: protected wildlife species are not harvested, consumed, sold;
 - (b) where applicable, a description of partnership agreements with conservation management entities, local NGOs or communities to contribute to the conservation or restoration of the area to which it intends to contribute;
 - (c) a biodiversity information and awareness plan linked to the specific impacts arising from tourism activities²³;
 - (d) a clear framework for the continuous monitoring and measuring of the effectiveness of the contribution, including an adaptive approach allowing for the identification of corrective actions, where necessary.

3. Sustainable Supply Chain and Environmental Management System

3.1. The establishment has a fair share of products in line with market best practices (such as food and beverages, wood, including furniture, paper, board and plastic products) certified according to environmental standards²⁴. The establishment commits to a continuous improvement of the share of the products certified by an independent third party.

3.2. For accommodation establishments with over 50 employees, the activity complies with

²¹ The introduction of invasive alien species is prevented or their spread is managed in accordance with Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35). Outside of the EU reference is made to the national legislation and to the CBD Supplementary Voluntary Guidance for Avoiding Unintentional Introductions of Invasive Alien Species Associated with Trade in Live Organisms, (version of [adoption date]) available at 14/11. Invasive alien species (cbd.int).

²² In accordance with Council Regulation (EC) 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein (OJ L 61, 3.3.1997, p. 1) and Commission Regulation (EC) No 865/2006 of 4 May 2006 laying down detailed rules concerning the implementation of Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein (OJ L 166, 19.6.2006, p. 1), which implement the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) within the Union. For activity in third countries, in line with the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).

²³ In line with the EU Ecolabel for tourist accommodation services Criterion 26a: The tourist accommodation shall provide environmental communication and education notices on local biodiversity, landscape and nature conservation measures to guests.

²⁴ Such as the EU Ecolabel for tourist accommodation, in accordance with Commission Decision (EU) 2017/175 of 25 January 2017 on establishing EU Ecolabel criteria for tourist accommodation (notified under document C(2017) 299) (OJ L 28, 2.2.2017, p. 9), EU organic-certification for foods and drinks in accordance with Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (OJ L 150, 14.6.2018, p. 1), the FSC label for wood and paper products (version of [adoption date]: <https://fsc.org/en>) or the Rainforest Alliance for certain commodities (version of [adoption date]: <https://www.rainforest-alliance.org/for-business/2020-certification-program/>).

one of the following criteria:

- (a) the establishment has an environmental management system (EMS) requiring third party certification, such as the EU Eco-Management and Audit Scheme²⁵ (EMAS), ISO 14001:2015²⁶ or equivalent, aligned with best environmental management practice and benchmark performances such as the EMAS Reference Document for the Tourism Sector²⁷ or equivalent national or international standard;
- (b) the establishment was awarded with an EU Ecolabel for tourist accommodation or an equivalent EN ISO 14024:2018²⁸ type I Ecolabel or an equivalent voluntary label meeting equivalent requirements²⁹.

4. Minimum requirements

4.1. An Environmental Impact Assessment (EIA) or a screening³⁰ has been completed in accordance with Directive 2011/92/EU³¹. Where an EIA has been carried out, the required mitigation and compensation measures for protecting the environment are implemented.

The activity does not have significant adverse 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 knowledge³². The activity is not detrimental to the recovery or maintenance of the populations of the species and of the habitat types protected under national law at a favourable conservation status.

In the Union, in relation to 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 Directive 92/43/EEC.

In the Union, in any area, the activity is not detrimental to the recovery or maintenance of the

²⁵ In accordance with Regulation (EC) No 1221/2009.

²⁶ ISO 14001:2015 Environmental management systems — Requirements with guidance for use.

²⁷ Commission Decision (EU) 2016/611 of 15 April 2016 on the reference document on best environmental management practice, sector environmental performance indicators and benchmarks of excellence for the tourism sector under Regulation (EC) No 1221/2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (notified under document C(2016) 2137) (OJ L 104, 20.4.2016, p. 27).

²⁸ ISO 14024:2018 Environmental labels and declarations — Type I environmental labelling — Principles and procedures.

²⁹ In particular, requirements include: following a multi-criteria approach; criteria are developed through an independent science-based process, are publicly available and go beyond what is required by legislation; that the label is based on impartial control procedure through third party verification.

³⁰ 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).

³¹ 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.

³² 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.

populations of the species protected under Directives 92/43/EEC and 2009/147/EC at a favourable conservation status. The activity is also not detrimental to the recovery or maintenance of the habitat types protected under Directive 92/43/EEC at a favourable conservation status.

4.2. The introduction of invasive alien species is prevented or their spread is managed in accordance with Regulation (EU) No 1143/2014.

4.3. Recreational hunting and fishing activities are allowed only where they are explicitly included as part of the conservation or management plan of the conservation area as established by the management entity and carried out in accordance with applicable Union and national law.

5. Audit

At the beginning of the activity and at least every five years thereafter, the compliance with the technical screening criteria is controlled by the relevant national competent authorities or by an independent third-party certifier, such as a dedicated certification or accreditation scheme, at the request of national authorities or the operator of the activity.

The independent third-party certifier may not have any conflict of interest, in particular with the owner or the funder, and may not be involved in the development or operation of the activity.

In order to reduce costs, audits may be performed together with any other audit.

Do no significant harm (‘DNSH’)

(1) Climate change mitigation	<p>For buildings built before 31 December 2020, the building has at least an Energy Performance Certificate (EPC) class C. As an alternative, the building is within the top 30% of the national or regional building stock expressed as operational Primary Energy Demand (PED) and demonstrated by adequate evidence, which at least compares the performance of the relevant asset to the performance of the national or regional stock built before 31 December 2020 and at least distinguishes between residential and non-residential buildings.</p> <p>For buildings built after 31 December 2020, the Primary Energy Demand (PED)³³ defining the energy performance of the building resulting from the construction does not exceed the threshold set for the nearly zero-energy building (NZEB) requirements in national regulation implementing Directive 2010/31/EU. The energy</p>
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³³ The calculated amount of energy needed to meet the energy demand associated with the typical uses of a building expressed by a numeric indicator of total primary energy use in kWh/m² per year and based on the relevant national calculation methodology and as displayed on the Energy Performance Certificate (EPC).

	<p>performance is certified by an Energy Performance Certificate (EPC).</p> <p>The activity does not involve the degradation of land with high carbon stock³⁴ nor the degradation of marine environment with high carbon stock.</p>
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	<p>The accommodation establishment:</p> <p>(a) does not make any use of or offer to its guests any of the items listed in Part B of Annex to Directive (EU) 2019/904 of the European Parliament and of the Council³⁵;</p> <p>(b) separates at source paper, metal, plastic, glass and biowaste where separate collection for these materials is available in the area³⁶;</p> <p>(c) has a food waste prevention plan with a specific time-bound quantitative target of reduction of food waste³⁷.</p>
(5) Pollution prevention and control	<p>The activity complies with the criteria set out in Appendix C to this Annex.</p> <p>The activity is in line with Directive (EU) 2015/2193 of the European Parliament and of the Council³⁸.</p> <p>Noise, plastic, light and chemical pollution are minimised.</p>

³⁴ 'Land with high-carbon stock' means wetlands, including peatland, and continuously forested areas within the meaning of Article 29(4)(a), (b) and (c) of Directive (EU) 2018/2001.

³⁵ Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment (OJ L 155, 12.6.2019, p. 1).

³⁶ Only the materials for which the separate collection exists need to be separated at source by the establishment.

³⁷ 'Food waste' as defined in Article 3, point 4a; of Directive 2008/98/EC.

³⁸ Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants (OJ L 313, 28.11.2015, p. 1).

APPENDIX A: GENERIC CRITERIA FOR DNSH TO CLIMATE CHANGE ADAPTATION

I. Criteria

The physical climate risks that are material to the activity have been identified from those listed in the table in Section II of this Appendix by performing a robust climate risk and vulnerability assessment with the following steps:

- (a) screening of the activity to identify which physical climate risks from the list in Section II of this Appendix may affect the performance of the economic activity during its expected lifetime;
- (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Section II of this Appendix, a climate risk and vulnerability assessment to assess the materiality of the physical climate risks on the economic activity;
- (c) an assessment of adaptation solutions that can reduce the identified physical climate risk.

The climate risk and vulnerability assessment is proportionate to the scale of the activity and its expected lifespan, such that:

- (a) for activities with an expected lifespan of less than 10 years, the assessment is performed, at least by using climate projections at the smallest appropriate scale;
- (b) for all other activities, the assessment is performed using the highest available resolution, state-of-the-art climate projections across the existing range of future scenarios³⁹ consistent with the expected lifetime of the activity, including, at least, 10 to 30 years climate projections scenarios for major investments.

The climate projections and assessment of impacts are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports⁴⁰, scientific peer-reviewed publications, and open source⁴¹ or paying models.

For existing activities and new activities using existing physical assets, the economic operator implements physical and non-physical solutions ('adaptation solutions'), over a period of time of up to five years, that reduce the most important identified physical climate risks that are material to that activity. An adaptation plan for the implementation of those solutions is drawn up accordingly.

³⁹ Future scenarios include Intergovernmental Panel on Climate Change representative concentration pathways RCP2.6, RCP4.5, RCP6.0 and RCP8.5.

⁴⁰ 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/>.

⁴¹ Such as Copernicus services managed by the European Commission.

For new activities and existing activities using newly-built physical assets, the economic operator integrates the adaptation solutions that reduce the most important identified physical climate risks that are material to that activity at the time of design and construction and has implemented them before the start of operations.

The adaptation solutions implemented do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities; are consistent with local, sectoral, regional or national adaptation strategies and plans; and consider the use of nature-based solutions⁴² or rely on blue or green infrastructure⁴³ to the extent possible.

II. Classification of climate-related hazards⁴⁴

	Temperature-related	Wind-related	Water-related	Solid mass-related
Chronic	Changing temperature (air, freshwater, marine water)	Changing wind patterns	Changing precipitation patterns and types (rain, hail, snow/ice)	Coastal erosion
	Heat stress		Precipitation or hydrological variability	Soil degradation
	Temperature variability		Ocean acidification	Soil erosion
	Permafrost thawing		Saline intrusion	Solifluction
			Sea level rise	
Acute			Water stress	
	Heat wave	Cyclone, hurricane, typhoon	Drought	Avalanche
	Cold wave/frost	Storm (including blizzards, dust and sandstorms)	Heavy precipitation (rain, hail, snow/ice)	Landslide
	Wildfire	Tornado	Flood (coastal,	Subsidence

⁴² 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/research/environment/index.cfm?pg=nbs>).

⁴³ 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).

⁴⁴ The list of climate-related hazards in this table is non-exhaustive, and constitutes only an indicative list of most widespread hazards that are to be taken into account as a minimum in the climate risk and vulnerability assessment.

			fluvial, pluvial, ground water)	
			Glacial lake outburst	

APPENDIX B: GENERIC CRITERIA FOR DNSH TO SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES

Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential as defined in Article 2, points (22) and (23), of Regulation (EU) 2020/852, in accordance with Directive 2000/60/EC⁴⁵ and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.

Where an Environmental Impact Assessment is carried out in accordance with Directive 2011/92/EU and includes an assessment of the impact on water in accordance with Directive 2000/60/EC, no additional assessment of impact on water is required, provided the risks identified have been addressed.

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/EC⁴⁶, taking into account the Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors.

⁴⁵ 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.

⁴⁶ 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.

APPENDIX C: GENERIC CRITERIA FOR DNSH TO POLLUTION PREVENTION AND CONTROL REGARDING USE AND PRESENCE OF CHEMICALS

The activity does not lead to the manufacture, placing on the market or use of:

(a) substances, whether on their own, in mixtures or in articles, listed in Annexes I or II to Regulation (EU) 2019/1021, except in the case of substances present as an unintentional trace contaminant;

(b) mercury and mercury compounds, their mixtures and mercury-added products as defined in Article 2 of Regulation (EU) 2017/852;

(c) substances, whether on their own, in mixture or in articles, listed in Annexes I or II to Regulation (EC) No 1005/2009;

(d) substances, whether on their own, in mixtures or in articles, listed in Annex II to Directive 2011/65/EU, except where there is full compliance with Article 4(1) of that Directive;

(e) substances, whether on their own, in mixtures or in an article, listed in Annex XVII to Regulation (EC) 1907/2006, except where there is full compliance with the conditions specified in that Annex;

(f) substances, whether on their own, 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 18 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 conditions⁴⁷.

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 conditions⁴⁸.

⁴⁷ 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.

⁴⁸ 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.