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A proposal for a new classification to monitor actions that benefit the environment of Households, Enterprises, and Public Administration

by

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A proposal for a new classification to monitor actions that benefit the environment of Households, Enterprises, and Public Administration

Monica Montella¹

Abstract

European Commission presented a plan to reduce the EU's greenhouse gas emissions by at least 55% in 2030 (compared to 1990 levels), but how can EU-wide coordinated action to meet the six targets (shown in Scheme 1) be measured? How can we monitor sustainable economic growth?

It is, therefore, necessary to propose new indicators capable of measuring progress. Still, in order to build new indicators, it is needed at the same time to use a common language to define the actions taken at the European level). The goal of this paper is to propose adopting a new classification shown in Annex 1 (European Taxonomy).

This classification focuses on the transition of the classification system of sustainable economic activities, or "ECO list". These are defined as the new ECO-SEA classification - codification of environmentally sustainable economic activities. This proposal informs environmental accountants of the need to adopt it to collect information from businesses, households, and the public administration. Those are the ones who invest in eco-sustainable economic activities and contribute to one or more of the six environmental objectives envisaged by the new European taxonomy.

An EU-wide classification system will mean that we have a uniform and harmonized way of determining what economic activities can be regarded as sustainable. This is essential in order for the EU to become the first climate-neutral continent by 2050, as well as to fight biodiversity loss and other environmental challenges urgently.

Keywords: ECO - codification of eco-sustainable economic activity, *Eco-GDP*, European taxonomy *JEL classification:* E01, E23, K23, Q01, P42, P44, M21, M41, I5, I6

Introduction

The Intergovernmental Panel on Climate Change (IPCC) underlined in its recent report that "*urgent climate action can secure a liveable future for all*". "Increasing finance to climate investments is important to achieve global climate goals".

With the endorsement of the UN resolution on the 2030 Agenda by more than 150 international leaders gathered in the United Nations entitled "*Transforming our world: the 2030 Agenda for Sustainable Development with the 17 identified goals to promote sustainable development, to contribute to global development, promote human well-being and protect the environment according to the principle "no one will be left behind*". A key theme is investing in data infrastructures and having information to monitor economic growth that affects change climate.

The Council adopted a regulation setting out an EU-wide classification system, or "taxonomy", which will provide businesses and investors with a common language to identify those economic activities which are considered environmentally sustainable.

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Europe intends to make the entire common territory climate-neutral by 2050. The "*do no significant harm*" principle, enshrined in Article 17 of the EU's New Taxonomy Regulation (EU Regulation 2020/8524 entered into force on 12 July 2020) introduces a common classification system that establishes a taxonomy-aligned list of environmentally sustainable economic activities with the four general conditions that meet the environmental sustainability criteria:

- "Eco-sustainable economic activity";
- "Transitional economic activity";
- ✓ "Enabling economic activity";
- ✓ "Eligible economic activity for the taxonomy".

We need another classification to monitor the actions put in place to pursue the six environmental objectives introduced with the European taxonomy.

As part of the review of the environmental protection classification activity (CEPA) and its transformation into an integrated functional classification of environmental activities (CEA), Eurostat should also work on another classification, proposed as an annex to this document, to monitor the actions undertaken by the main economic actors such as households, enterprises, and public administration to monitor the six environmental objectives introduced with the European taxonomy.

The paper is organized as follows: proposes a new classification to be submitted to the United Nations Statistical Commission for its adoption as an international classification to monitor the pro-climate actions of countries regarding climate change.

Section 1 provides some background information on the purpose and structure of the paper and presents an example of the connection of the new classification ECO-SEA Classification - codification of eco-sustainable economic activities linked to the classification of each main actor households (COICOP) enterprises (NACE Rev.2) and public administration (COFOG).

Section 2 presents the structure of the new classification with the actions in favor of the six environmental objectives and explanatory notes to the actions of the classification integrated with the environmental objectives.

The annexes include: - Annex 1: presenting the proposed coding ECO-SEA Classification - codification of ecosustainable economic activities link between the new ECO classification - codification of environmentally sustainable economic activity and classification of environmental protection expenditures and activities (CEPA).

1. Purpose and structure of the paper

1.1 Enterprises

Greenhouse gas emissions in 2021 by the 27 European countries were 3,600 million tonnes of CO2 equivalent. The energy sector accounts for around 75% of the European Union's greenhouse gas emissions and therefore plays a key role in climate change mitigation and adaptation.

In Europe, Italy together with Poland, after Germany and France, is the country that contributes, with 416 million tons of greenhouse gas emissions, to global warming.

The Italian production system generates 3 quarters of the total climate-changing emissions (industry 48%, services 17%, and agriculture 10%) of the entire economy, compared with households which contribute only 25% to emissions. In particular, the manufacturing and energy industries absorb around 166 million tonnes of CO2 out of a total of 199 million tonnes and contribute significantly to greenhouse gas emissions.

For the purposes of the objectives of the European Green Deal, and thanks to the recent proposal for a directive of the European Commission on corporate governance communication on sustainability, enterprises are required to communicate a lot of information on the environmental impact of their business model and strategy to demonstrate the activities carried out for the transition to a sustainable and climate-neutral economy and specify the more detailed information that enterprises are required to communicate. Financial and non-financial companies that fall under the scope of the Non-Financial Reporting Directive (NFRD) would have to disclose information on how and to what extent the undertaking's activities are associated with environmentally sustainable economic activities.

Using this classification will allow industries to raise funds for their environmental projects if they meet the criteria set out in the European taxonomy. According to Article 8 of the European regulation on taxonomy, non-financial companies communicate the share of their turnover deriving from products or services associated with economic activities considered environmentally sustainable and the share of their capital expenditures and the share of operating expenses related to assets or processes associated with economic activities considered. The information contained in the financial statements of the enterprises on how and to what extent the activities carried out can be associated with an economic activity considered environmentally sustainable, it is necessary to introduce a standard classification to monitor the:

➤ share of turnover deriving from products or services linked to economic activities considered environmentally sustainable.

The share of turnover is calculated as the share of net revenues obtained from products or services, including intangible ones, associated with economic activities aligned with the European taxonomy (numerator), divided by net revenues (denominator). Turnover must understand the revenue recognized according to the International Accounting Standard (IAS);

➤ the share of their capital expenditures and the share of management costs related to the assets o processes linked to economic activities deemed environmentally sustainable.

We start from the classification of the "Taxonomy for sustainable finance" (Annex 1), an important regulatory act for identifying the degree of eco-sustainability of an investment classified according to the six environmental objectives with which an economic activity must be associated.

When an economic activity contributes to several environmental objectives, enterprises must: a) demonstrate compliance, in particular, comply with the technical screening criteria related to different environmental goals;

b) communicate that the turnover, capital expenditure, and operating expenses arising from this activity contribute to various environmental objectives;

c) count only once the turnover of economic activities aligned with the wave taxonomy avoids overestimating turnover due to double counting.

With the data provided by companies, politicians can divert financial resources to industries that have invested in environmental sustainability. Monitoring their behavior, therefore, requires a reliable and easily communicable measure.

The eco-sustainable gross domestic product can be the timely solution to the monitoring of the six European environmental objectives. There is already an attempt in the literature to define the "green" gross domestic product calculated as the net consumption of natural capital, including the depletion of resources, to be subtracted from the traditional GDP.

This new indicator Eco GDP, however, presented at the Eleventh IAERE Annual Conference on 24 February 2023, makes it possible to monitor the positive actions taken in favor of the climate by companies and in more general terms by all economic players. And it also allows you to monitor the added value of transition and enabling.

Table 1 - Example of connection between classification economic activities (NACE) with new classification ECO – SEA codification of eco-sustainable economic activity qualifies as environmentally sustainable

					, ·	
New classification ECO - codification of eco-sustainable economic activity qualifies as environmentally sustainable		Economic activity NACE REV.2				
	A: Agriculture, forestry and fishing	BTF: mining, manufacturing, supply of electricity, gas, steam and air conditioning, water, sewage, waste treatment and remediation, construction	GTU: service	Production	Costs	Added value at market prices
▼	NACE 1 - 2	NACE 1 - 2	NACE			
A. "eco-sustainable economic activity" that respects criteria an						
economic activity qualifies as environmentally sustainable;						
1. the mitigation of climate change			x	x	x	x
OAMCC 1.1						
OAMCC 1.1.1 improving energy efficiency etc.						
2. adaptation to climate change		X		x	X	X
3. sustainable use and protection of water and marine resources	x			Х	X	X
4. the transition to a circular economy		X		x	X	X
5. the prevention and reduction of pollution		X		Х	X	x
6. the protection and restoration of biodiversity and ecosystems	X			X	X	X
B. "transitional economic activities" which contribute substantially to	v			v		v
the mitigation of climate change;	л			А		А
C. "enabling economic activity" which contributes substantially to one						
or more of the environmental objectives;						
D. "economic activity eligible for taxonomy" described in the acts		x		x		x
delegated by the European Commission;						
E. "non-eco-sustainable economic activity - not eligible for taxonomy"						
not described in documents, that which causes significant damage to the	х	X	X	X		X
environment.						
Tot A	x	x	x	X	X	ECO GDP (10%)
Tot B-D	Х	X	Х	Х	X	TRANSITION GDP (30%)
Tot E	X	X	X	X	X	No ECO GDP (60%)
Total economy						GDP (Year 2021- 1.787.675)

Based on information made available as a result of the European Taxonomy Regulation is possible to create a table of correspondence between the different classifications for activities and products and services (ISIC/NACE/ATECO, CPC/CPA, PRODCOM, etc.) and a list of activities, products, and services considered relevant for the purposes of compliance with the principle "do not cause significant damage" connected to six environmental objectives with which economic activity is associated under the EU criteria for environmentally sustainable economic activities (see the new classification proposal in Annex 1).

1.2 Household

In Italy, in 2021 of the 104 million tons of CO2 emitted by households, 49% is attributable to needs related to private transport while 50% to domestic heating.

Even households can therefore contribute substantially to the reduction of CO2 emissions, but how is it possible to monitor their virtuous behavior?

This new proposed classification can help measure the actions implemented through household consumption data in the economic territory for the six environmental objectives envisaged by the European taxonomy.

By linking the individual consumption expenditure of households classified with the COICOP with the proposed classification (ECO-sustainable economic activities) it is possible to reclassify household consumption for the six environmental objectives.

Table 2 - Example of connection between classifications of individual consumption by purpose (COICOP) with new classification ECO – SEA codification of eco-sustainable economic activity qualifies as environmentally sustainable

Codification of eco-sustainable economic product qualifies as environmentally sustainable		Classification of individual consumption by purpose (COICOP)												
₽	01 FOOD AND NON- ALCOHOLIC BEVERAGES	02 ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS	03 CLOTHING AND FOOTWEAR	04 HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS	05 FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE	06 HEALTH SERVICES	07 TRANSPORT	08 INFORMATION AND COMMUNICATI ON	9 RECREATION, SPORT AND CULTURE	10 EDUCATION SERVICES	11 RESTAURANT S AND ACCOMMOD ATION SERVICES	12 INSURANCE AND FINANCIAL SERVICES	13 PERSONAL CARE, SOCIAL PROTECTION AND MISCELLANEOUS GOODS AND SERVICES	Total consumption by eco-sustainable action
New classification ECO	COICOP	COICOP	COICOP	COICOP	COICOP	COICOP	COICOP	COICOP	COICOP	COICOP	COICOP	COICOP	COICOP	
A. "eco-sustainable economic activity" that respects criteria ne economic activity qualifies as environmentally sustainable; 1. the mitigation of climate change OAMCC 1.1 OAMCC 1.1 improving energy efficiency etc. 2. adaptation to climate change 3. sustainable use and protection of water and marine resources 4. the transition to a circular economy 5. the prevention and reduction of pollution 6. the protection and relativity of Individually accounter	x	x		x x x	x	x	x	x	x x		x		x x	X X X X X X
B. "transitional economic activities" which contribute substantially to the mitigation of climate change; C. "enabling economic activity" which contributes substantially to one or more of the environmental objectives; D. "economic activity eligible for taxonomy" described in the acts delegated by the European Commission;			x	x										x
E. "non-eco-sustainable economic activity - not eligible for taxonomy" not described in documents, that which causes significant damage to the environment.	x	x	x	x	x	x	×	x	x	×	x		x	x
Tot A by purpose (COICOP)	x	X		x	X	X	X	x	X		x		x	ECO Consumption (10%)
Tot B-D by purpose (COICOP)	x	x	x	x	x	x	x	x	x	x	x	_	x	TRANSITION consumption (30%) No ECO Consumption
Tot E by purpose (COICOP)	x	x	x	x	x	x	X	x	x	x	x		x	(60%)
Total Household consumption in the economic territory by purpose (COICOP)	tal Household consumption in the economic erritory by purpose (COICOP)													

1.2 Public administration

In 2020, Italian companies received grants from the State of 11.6 billion euros for current expenses in "Tax incentives in favour of companies" without destination constraints and 3.1 billion euros of capital grants for "Incentives to the production system" in subsidized loans, contributions in c/interest and in c/capital, for business development; however, there has not yet been any tax measure dedicated to environmental sustainability despite the regulation on the new European taxonomy of 2020 being in force. To monitor capital grants in favour of corporate, households etc. it is necessary for the public administration to adopt an ECO- SEA - codification of environmentally sustainable economic activities - to measure public policies in favour of the climate.

As known, the public administration classifies the formation of public final consumption expenditure by the function used in the national accounts, referring to the Cofog (Classification of the government function), the international classification adopted as a standard by the European System of Accounts (ESA2010). In order to be able to monitor public climate policies, it is, therefore, necessary to use a common standard classification to monitor climate action.

The classification suggested in this document makes it possible to establish a list of environmental objectives in line with the European taxonomy relating to environmentally sustainable economic activity. Public Administration should adopt an ECO- SEA - codification of environmentally sustainable economic activities - to measure public policies in favour of the climate, also budget revenue and expenditure.

Table 3 - Example of connection between classifications of General government expenditure by function (COFOG) with new classification ECO – SEA codification of eco-sustainable economic activity qualifies as environmentally sustainable

			Classifi	cation of Ge	eneral governme						
Codification of eco-sustainable economic activity qualifies as environmentally sustainable	1 General public services	2 Defense	3 Public order and safety	4 Economic affairs	5 Environmental protection	6 Housing and community amenities	7 Health	8 Recreation, culture and religion	9 Education	10 Social protection	General government expenditure by eco- sustainable action
New classification ECO-SEA	COFOG	COFOG	COFOG	COFOG	COFOG	COFOG	COFOG	COFOG	COFOG	COFOG	
A. "eco-sustainable economic activity" that respects	6										
criteria an economic activity qualifies as											
environmentally sustainable;											
1. the mitigation of climate change	X			X	x	X	x				
OAMCC 1.1											
OAMCC 1.1.1 improving energy efficiency									×		
etc.									^		
2. adaptation to climate change				X			x				
3. sustainable use and protection of water and						v					
marine resources						~					
4. the transition to a circular economy		X							X		
5. the prevention and reduction of pollution					x			X			
6. the protection and restoration of biodiversity	v			v							
and ecosystems	^			^							
B. "transitional economic activities" which											
contribute substantially to the mitigation of climate			x	х							
change;											
C. "enabling economic activity" which contributes											
substantially to one or more of the environmental											
objectives;											
D. "economic activity eligible for taxonomy"											
described in the acts delegated by the European											
Commission;											
E. "non-eco-sustainable economic activity - not											
eligible for taxonomy" not described in documents,	X	Х	Х	Х	Х	Х	х	X	Х	Х	Х
that which causes significant damage to the											
Tet A by function (COTOC)	v	v		v	×	×	v	×	v	v	500 and and items (10%)
TOLA by function (COPOG)						×					ECO expenditure (10%)
Tot B-D by function (COFOG)	x	x	x	x	х	х	x	х	х	х	TRANSITION expenditure (30%)
Tot E by function (COFOG)	x	х	X	х	х	X	х	х	х	х	No ECO expenditure (60%)
Total General government expenditure by function (COFOG)											(Year 2021-986.167)

2. Towards a new classification scheme with criteria that define the purpose and structure the Environmentally sustainable economic activities

The purpose of environmental activity classification is to offer an integrated framework, flexible enough to ensure the collection and reporting of data on environmental activities and transactions and the organization of information according to short, medium, and long-term policy needs.

The new classification scheme is based on six environmental objectives defined at the European level. To identify whether an economic activity qualifies as environmentally sustainable, the European taxonomy has defined the actions of the six environmental objectives to which an economic activity must be able to connect as shown in scheme 1 and 2.

1	climate change mitigation	starting from 1 January 2022
2	climate change adaptation	starting from 1 January 2022
3	sustainable use and protection of water and marine resources	starting from 1 January 2023
4	the transition to a circular economy	starting from 1 January 2023
5	the prevention and reduction of pollution	starting from 1 January 2023
6	the protection and restoration of biodiversity and ecosystems	starting from 1 January 2023

Scheme 1 - Expiration of six environmental objectives

The current pre-existing classifications used:

• The CEPA: classification of environmental protection activities (international standard classification - SEEA CF), and expenditure is an internationally agreed classification included in the household of international standard classification.

• CReMA 2008: classification of resource management activities (used at European level – EU legislation) they play an important role in analyzing how you intend to protect the environment and manage resources.

The CReMA classification was developed by Eurostat and is used in Europe for the collection of data and the analysis of statistics on the environmental goods and services sector.

There is also a clear need to ensure a clear link between the classification of environmental activities and the existing framework of classification of environmental protection activities (CEPA) and classification of resource management activities (CReMA), thus also ensuring data consistency in time.

The basic principle is that they ensure comparability between countries. Data is widely recognized as a strategic asset to better rebuild and accelerate the implementation of the SDG Sustainable Development Goals.

In addition to these classifications, it is very important today to also define how an economic activity can be qualified as eco-sustainable, i.e., one that contributes substantially to the achievement of one or more of the environmental objectives contained in the European regulation.

It is therefore necessary to immediately start a task force working to implement a new ECO-SEA classification at European level - codification of environmentally sustainable economic activities as present in Annex 1.

Diagram 2 highlights the six actions to be implemented to define the six environmental objectives regulated at the European level.

Environmental	Environmentally	Description of the Shares
objectives	sustainable economic	
	activities	
1. climate change mitigation	An economic activity that pursues the environmental objective of climate change mitigation should contribute substantially to the stabilisation of greenhouse gas emissions by avoiding or reducing them or by enhancing greenhouse gas removals.	An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations, by: - through the production, transmission, storage, distribution or use of renewable energy and the creation of the energy infrastructure, production of clean and efficient fuels from renewable or carbon neutral sources - improvement of energy efficiency - the increase in clean or climate-neutral mobility - transition to the use of renewable materials of sustainable origin - increased use of technologies, which are not harmful to the environment - strengthening of carbon sinks in the soil, avoiding deforestation, facilitating the restoration of forests, cultivated lands, grasslands and wetlands, afforestation and regenerative agriculture. Mitigation actions for example is the replacement of fossil fuels with renewable
1 climate change	An economic activity by	An economic activity that pursues the environmental objective of climate change
adaptation	the enterprises shall qualify as contributing substantially to climate change adaptation	 An economic activity that pursues the environmental objective of climate change adaptation should contribute substantially to reducing or preventing the adverse impact of the current or expected future climate, or the risks of such adverse impact, whether on that activity itself or on people, nature or assets: - includes adaptation solutions that either substantially reduce the risk of the adverse impact of the current climate and the expected future climate on that economic activity or substantially reduce that adverse impact, without increasing the risk of an adverse impact on people, nature or assets - provides adaptation solutions that, contribute substantially to preventing or reducing the risk of the adverse impact of the current climate and the expected future climate on people, nature or assets, without increasing the risk of an adverse impact on other people, nature or assets.
2. the sustainable use	An economic activity by	1. An economic activity shall qualify as contributing substantially to the sustainable use
and protection of water	the enterprises shall	and protection of water and marine resources where that activity either contributes
and marine resources ²	qualify as contributing	substantially to achieving the good status of bodies of water, including bodies of surface
	substantially to the	water and groundwater or to preventing the deterioration of bodies of water that already

Scheme 2 - Structure – The six environmental objectives and description of the actions of eco-sustainable economic activities according to the <u>New European Taxonomy</u> in force from 2020

² In accordance with relevant Union law, including Regulation (EU) No 1380/2013 of the European Parliament and of the Council (9) and Directives 2000/60/EC (10), 2006/7/EC (11), 2006/118/EC (12), 2008/56/EC (13) and 2008/105/EC (14) of the European Parliament and of the Council, Council Directives 91/271/EEC (15), 91/676/EEC (16) and 98/83/EC (17) and Commission Decision (EU) 2017/848 (18), and with the communications of

the Commission of 18 July 2007 on 'Addressing the challenge of water scarcity and droughts in the European Union', of 14 November 2012 on 'A Blueprint to Safeguard Europe's Water Resources' and of 11 March 2019 on 'European Union Strategic Approach to Pharmaceuticals in the Environment.

	sustainable use and protection of water and marine resources where	have good status, or contributes substantially to achieving the good environmental status of marine waters or to preventing the deterioration of marine waters that are already in good environmental status, by: (a) protecting the environment from the adverse effects of urban and industrial waste water discharges, including from contaminants of emerging concern such as pharmaceuticals and microplastics, for example by ensuring the adequate collection, treatment and discharge of urban and industrial waste waters; (b) protecting human health from the adverse impact of any contamination of water intended for human consumption by ensuring that it is free from any micro-organisms, parasites and substances that constitute a potential danger to human health as well as increasing people's access to clean drinking water; (c) improving water management and efficiency, including by protecting and enhancing the status of aquatic ecosystems, by promoting the sustainable use of water through the long-term protection of available water resources, inter alia, through measures such as water reuse, by ensuring the progressive reduction of pollutant emissions into surface water and groundwater, by contributing to mitigating the effects of floods and droughts, or through any other activity that protects or improves the qualitative and quantitative status of water bodies; (d) ensuring the sustainable use of marine ecosystem services or contributing to the good environmental status of marine waters, including by protecting, preserving or restoring the marine environment and by preventing or reducing inputs in the marine environment; or (e) enabling any of the activities listed in points (a) to (d).
3. the transition to a circular economy ³	An economic activity by the enterprises shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity	 (a) uses natural resources, including sustainably sourced bio-based and other raw materials, in production more efficiently, including by: (i) reducing the use of primary raw materials or increasing the use of by-products and secondary raw materials; or (ii) resource and energy efficiency measures; (b) increases the durability, reparability, upgradability or reusability of products, in particular in designing and manufacturing activities; (c) increases the recyclability of products, including the recyclability of individual materials contained in those products, inter alia, by substitution or reduced use of products and materials that are not recyclable, in particular in designing and manufacturing activities; (d) substantially reduces the content of hazardous substances and substitutes substances of very high concern in materials and products throughout their life cycle, in line with the objectives set out in Union law, including by replacing such substances with safer alternatives and ensuring traceability; (e) prolongs the use of products, including through reuse, design for longevity, repurposing, disassembly, remanufacturing, upgrades and repair, and sharing products; (f) increases the use of secondary raw materials and their quality, including by high-quality recycling of waste; (g) prevents or reduces waste generation, including the generation of waste from the extraction of minerals and waste from the construction and demolition of buildings; (h) increases the discussing that the recovered materials are recycled as high-quality secondary raw material input in production, thereby avoiding downcycling; (j) minimises the incineration of waste and avoids the disposal of waste, including landfilling, in accordance with the principles of the waste hierarchy; (k) avoids and reduces litter; or (l) enables any of the activities listed in points (a) to (k).
4. pollution prevention and control	An economic activity by the enterprises shall qualify as substantial contribution to pollution prevention and control where	 that activity contributes substantially to environmental protection from pollution by: (a) preventing or, where that is not practicable, reducing pollutant emissions into air, water or land, other than greenhouse gasses; (b) improving levels of air, water or soil quality in the areas in which the economic activity takes place whilst minimising any adverse impact on, human health and the environment or the risk thereof; (c) preventing or minimising any adverse impact on human health and the environment of the production, use or disposal of chemicals; (d) cleaning up litter and other pollution; or (e) enabling any of the activities listed in points (a) to (d).
5. the protection and restoration of	An economic activity by the enterprises shall qualify as contributing substantially	that activity contributes substantially to protecting, conserving or restoring biodiversity or to achieving the good condition of ecosystems, or to protecting ecosystems that are already in good condition, through:

³ Including Regulations (EC) No 1013/2006 (19), (EC) No 1907/2006 (20) and (EU) 2019/1021 (21) of the European Parliament and of the Council and Directives 94/62/EC (22), 2000/53/EC (23), 2006/66/EC (24), 2008/98/EC (25), 2010/75/EU (26), 2011/65/EU (27), 2012/19/EU (28), (EU) 2019/883 (29) and (EU) 2019/904 (30) of the European Parliament and of the Council, Council Directive 1999/31/EC (31), Commission Regulation (EU) No 1357/2014 (32) and Commission Decisions 2000/532/EC (33) and 2014/955/EU (34), and with the communications of the Commission of 2 December 2015 on 'Closing the loop – An EU action plan for the Circular Economy' and of 16 January 2018 on 'A European Strategy for Plastics in a Circular Economy.

biodiversity and	contribution to the	(a) nature and biodiversity conservation, including achieving favourable conservation
ecosystems ⁴	protection and	status of natural and semi-natural habitats and species or preventing their deterioration
ceosystems	restoration of	where they already have favourable conservation status and protecting and restoring
	biodiversity and	terrestrial marine and other aquatic ecosystems in order to improve their condition and
	ecosystems to the	enhance their canacity to provide ecosystems envices:
	protection and	(b) sustainable land use and management, including adequate protection of soil
	restoration of	biodiversity land degradation neutrality
	biodiversity and	and the remediation of contaminated sites:
	ecosystems where	(c) sustainable agricultural practices including those that contribute to enhancing
		biodiversity or to halting or preventing
		the degradation of soils and other ecosystems, deforestation and habitat loss:
		(d) sustainable forest management, including practices and uses of forests and forest land
		that contribute to enhancing
		biodiversity or to halting or preventing degradation of ecosystems, deforestation and
		habitat loss; or
		(e) enabling any of the activities listed in points (a) to (d)
		Ecosystem service are grouped into four categories:
		 namely provisioning services, such as the provisioning of food and water;
		 regulating services, such as the control of climate and disease;
		• supporting services, such as nutrient cycles and oxygen production;
		• and cultural services, such as providing spiritual and recreational benefits.
One or more of the six	Enabling activities	An economic activity by the enterprises shall qualify as contributing substantially to one
environmental		or more of the environmental objectives by directly enabling other activities to make a
objectives		substantial contribution to one or more of those objectives, provided that such economic
		activity:
		(a) does not lead to a lock-in of assets that undermine long-term environmental goals,
		considering the economic lifetime of those assets; and
		(b) has a substantial positive environmental impact, on the basis of life-cycle
		considerations
Failure to comply with	Significant harm to	That economic activity shall be considered to significantly harm:
one or more of the six	environmental	(a) climate change mitigation, where that activity leads to significant greenhouse gas
environmental	objectives	emissions;
objectives		(b) climate change adaptation, where that activity leads to an increased adverse impact of
		the current climate and the expected future climate, on the activity itself or on people,
		nature or assets;
		(c) the sustainable use and protection of water and marine resources, where that activity
		is detrimental: (1) to the good status or the good ecological potential of bodies of water,
		including surface water and groundwater; or (1) to the good environmental status of
		(d) the circular economy including waste provention and recycling where; (i) that
		(d) the circular economy, including waste prevention and recycling, where, (i) that activity leads to significant inefficiencies in the use of materials or in the direct or
		indirect use of natural resources such as non-renewable energy sources, raw materials
		water and land at one or more stages of the life cycle of products including in terms of
		durability reparability upgradability reusability or recyclability of products; (ii) that
		activity leads to a significant increase in the generation incineration or disposal of waste
		with the exception of the incineration of non-recyclable hazardous waste; or (iii) the
		long-term disposal of waste may cause significant and long-term harm to the
		environment;
		(e) pollution prevention and control, where that activity leads to a significant increase in
		the emissions of pollutants into air, water or land, as compared with the situation before
		the activity started; or
		(f) the protection and restoration of biodiversity and ecosystems, where that activity is:
		(i) significantly detrimental to the good condition and resilience of ecosystems; or (ii)
		detrimental to the conservation status of habitats and species, including those of Union

Source: European Regulation 852/2020

3. Classification criteria

The level 1 structure of ECO (the 1-digits) are the six objectives' classes 1 to 6 are also called the six environmental objectives (Table 1) that this European Regulation should cover are:

⁴ The environmental objective of the protection and restoration of biodiversity and ecosystems should be interpreted in accordance with relevant Union law, including Regulations (EU) No 995/2010 (40), (EU) No 511/2014 (41) and (EU) No 1143/2014 (42) of the European Parliament and of the Council, Directive 2009/147/EC of the European Parliament and of the Council (43), Council Regulation (EC) No 338/97 (44), Council Directives 91/676/EEC and 92/43/EEC (45), and with the communications of the Commission of 21 May 2003 on 'Forest Law Enforcement Governance and Trade (FLEGT)', of 3 May 2011 on 'Our life insurance, our natural capital: an EU biodiversity strategy to 2020', of 6 May 2013 on 'Green Infrastructure (GI) – Enhancing Europe's natural Capital', of 26 February 2016 on 'EU Action Plan against Wildlife Trafficking' and of 23 July 2019 on 'Stepping up EU Action to Protect and Restore the World's Forests'.

1. Climate change mitigation

An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilization of greenhouse gas concentrations in the atmosphere at a level that prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations, e.g. innovative processes such as the use of renewable energies, improvement of energy efficiency, an increase of clean mobility, use of renewable materials of sustainable origin, environmentally friendly carbon capture and utilization technologies, enhancement of carbon sinks in soils, production of clean and efficient fuels from renewable sources.

2. Climate change adaptation

An economic activity for which there is no technologically and economically feasible low-carbon alternative shall qualify as contributing substantially to climate change mitigation where it supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 °C above pre-industrial levels, including by phasing out greenhouse gas emissions, in particular emissions from solid fossil fuels, actions aimed at preventing or reducing the risk of adverse climate effects current and forecasted future climate on people, on nature.

3. The sustainable use and protection of water and marine resources

An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either contributes substantially to achieving the good status of bodies of water, including bodies of surface water and groundwater, or to prevent the deterioration of bodies of water that already have good status, or contributes substantially to achieving the good environmental status of marine waters or to prevent the deterioration of marine waters that are already in good environmental status. They are all actions that must guarantee the good status of water bodies, and good ecological status of marine waters ensuring collection, treatment, and discharge of adequate urban and industrial wastewater, increasing people's access to clean drinking water, and all activities that protect or improve the qualitative and quantitative status of water bodies, sustainable use of marine ecosystem services, or contribute to good status ecological marine waters.

4. the transition to a circular economy

An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use, and recycling when it increases durability, repairability, recyclability of products, prolongs the use of products, prevents or reduces waste generation, increases preparation for reuse and recycling of waste, enhances the development of waste management infrastructure, minimizes waste incineration and avoids waste disposal, including mass at the landfill, avoids and reduces the dispersion of waste.

5. pollution prevention and control

An economic activity shall qualify as contributing substantially to pollution prevention and control where that activity contributes substantially to environmental protection from pollution by reducing polluting emissions into the air, in water or soil, other than greenhouse gases improvement also in the areas where the activity economy takes place.

6. the protection and restoration of biodiversity and ecosystems

An economic activity shall qualify as contributing substantially to the protection and restoration of biodiversity and ecosystems where that activity contributes substantially to protecting, conserving, or restoring biodiversity or to achieving the good condition of ecosystems, or to protecting ecosystems that are already in good condition through the conservation of nature and soil biodiversity, sustainable land use and management, sustainable agricultural practices and sustainable forest management also in favor of biodiversity. Environmental protection includes all activities and actions whose main objective is the prevention, reduction, and elimination of pollution and any other form of environmental degradation. These activities and actions also include all the measures adopted in order to restore the environmental situation after the degradation has occurred.

Official statistics at the international level have devoted three accounts in monetary units to the description of monetary flows - environmental protection expenditure accounts (Epea - Environmental Protection Expenditure Account), environmental tax revenue, and environmental goods and services (EGSS - Accounts of the environmental goods and services sector).

The environmental goods and services account also called the eco-industry account, measures the production, value-added, exports, and labor input associated with the supply of environmental products, i.e., goods and services that serve (or whose use serves) for the prevention, reduction, and elimination of pollution and any other form of environmental degradation (environmental protection) or for the conservation, maintenance, and protection of natural resources (resource management).

Thanks to the coherence with the national accounts, the monetary satellite accounts of the environment allow a joint reading of the relevant phenomena from the point of view of the environment and those relating to the economic sphere correlated to them, constituting a valuable information base, among 'other, for policies in the green economy and for modeling, including for forecasting purposes. Accounts of the environmental goods and services sector and Environmental protection expenditure

satellite account transactions are presented according to the classes (or groupings of classes) of the Classification of Environmental Protection Expenditures and Activities (CEPA): 1. protection of air and climate; 2. wastewater management; 3. waste management; 4. soil and subsoil water protection; 5. reduction of noise and vibrations; 6. protection of biodiversity and landscape; 7. radiation protection; 8. research and development for environmental protection; 9. other environmental protection activities. Table 4 shows an example of a link between the proposed new ECO classification - codification of environmentally sustainable economic activity and the classification of environmental protection expenditure and activities (CEPA) currently used for environmental accounts.

New classification ECO - codification of eco- sustainable economic activity qualifies as environmentally sustainable	CEPA 1: air and climate protection	CEPA 2: waste water management	CEPA 3: waste management	protection and remediation of soil, groundwater and surface water	CEPA 6: protection of biodiversity and landscape	CREMA 10: water management	CREMA 11: management of forest resources	CREMA 13: management of energy resources	CREMA 13A: production of energy from renewable sources	CREMA 13B: saving and heat/energy management	CREMA 13C: minimization of the use of fossil energy as raw materials	CREMA 14: management of minerals
1. the mitigation of climate change												
OAMCC 1.1.1 improving energy efficiency										Х		
OAMCC 1.1.6 establishing energy infrastructure required for enabling the decarburization of energy systems								х			х	
OAMCC 1.2.1 has greenhouse gas emission levels that correspond to the best performance in the sector or industry								х			х	
2. adaptation to climate change												
3. sustainable use and protection of water and marine resources												
OAUSPAM 3.1 protecting the environment from the adverse effects of urban and industrial waste water discharges, including from contaminants of emerging concern such as pharmaceuticals and microplastics, for example by ensuring the adequate collection, treatment and discharge of urban and industrial waste waters		x										
OAUSPAM 3.3 improving water management and efficiency, including by protecting and enhancing the status of aquatic ecosystems, by promoting the sustainable use of water through the long-term protection of available water resources, inter alia, through measures such as water reuse, by ensuring the progressive reduction of pollutant emissions into surface water and groundwater, by contributing to mitigating the effects of floods and droughts, or through any other activity that protects or improves the qualitative and quantitative status of water bodies						x						
4. the transition to a circular economy												
OATEC 4.1.2 resource and energy efficiency measures								Х				
OATEC 4.7 prevents or reduces waste generation, including the generation of waste from the extraction of minerals and waste from the construction and demolition of buildings												x
OATEC 4.8 increases preparing for the re-use and recycling of waste			х									
OATEC 4.9 increases the development of the waste management infrastructure needed for prevention, for preparing for re-use and for recycling, while ensuring that the recovered materials are recycled as high-quality secondary raw material input in production, thereby avoiding downcycling			x									
5. the prevention and reduction of pollution												
OAPRI 5.1 preventing or, where that is not practicable, reducing pollutant emissions into air, water or land, other than greenhouse gasses	х											
OAPRIS.2 improving levels of air, water or soil quality in the areas in which the economic activity takes place whilst minimizing any adverse impact on, human health and the environment or the risk thereof				х								
6. the protection and restoration of biodiversity and ecosystems												
OAPREE 6.3 sustainable agricultural practices, including those that contribute to enhancing biodiversity or to halting or preventing the degradation of soils and other ecosystems, deforestation and habitat loss				x								
OAPRBE 6.4 sustainable forest management, including practices and uses of forests and forest land that contribute to enhancing biodiversity or to halting or preventing degradation of ecoxystems, deforestation and habitat loss							x					

Table 4 - Example of a reconciliation table between eco-sustainable economic activities according to the

 New European Taxonomy and environmental protection classification activities (CEPA-CREMA)

At the moment it is already possible to construct a table of the values of added value and expenditure for environmental protection linked to the six environmental objectives.

From the first connection elaborated (see table 5) it emerges that there are gaps in the CEPA classification such as for example the economic activity carried out by the company on clean or climate-neutral mobility.

Table 5 - Example of a reconciliation table between eco-sustainable economic activities according to the

 New European Taxonomy and environmental protection classification activities (CEPA-CREMA)

Gross Value Added of Environmental Goods and Services Sector Accounts								
Classification CEPA-CREMA	2018	2019	2020	2019/2018 Example linked to the six environmental objectives				
CEPA 1 - PROTECTION OF AMBIENT AIR AND CLIMATE	1.019	998	887	-2,1 1 Climate change mitigation 2 Climate change adaptation				
CEPA 2 - WASTEWATER MANAGEMENT	4.183	4.292	4.353	2,6 3. The sustainable use and protection of water and marine resources				
CEPA 3 - WASTE MANAGEMENT	9.120	9.225	9.277	 Climate change mitigation 4. the transition to a circular economy 5. pollution prevention and control 				
CEPA 4 - PROTECTION AND REMEDIATION OF SOIL, GROUNDWATER AND SURFACE WATER	2.426	2.499	2.558	$3{,}0$ 3. The sustainable use and protection of water and marine resources				
CEPA 5 - NOISE AND VIBRATION ABATEMENT (EXCLUDING WORKPLACE PROTECTION)	233	279	240	19,7 5. Pollution prevention and control				
CEPA 6 - PROTECTION OF BIODIVERSITY AND LANDSCAPES	1.402	1.410	1.401	0,6 6. The protection and restoration of biodiversity and ecosystems				
CEPA 7 - PROTECTION AGAINST RADIATION (EXCLUDING EXTERNAL SAFETY)	1.848	1.825	1.807	-1,3 5. Pollution prevention and control				
Total activities for environmental protection	20.230	20.527	20.522	1,5				
CREMA 10 - MANAGEMENT OF WATER	120	140	137	17,1 3. The sustainable use and protection of water and marine resources				
CREMA 11 - MANAGEMENT OF FOREST RESOURCES (CREMA 11A: MANAGEMENT OF FOREST AREAS CREMA 11B: MINIMISATION OF THE INTAKE OF FOREST RESOURCES) CREMA 12 MANAGEMENT OF WILL FLORA AND FALINA	1.319	1.382	1.459	4,8 6. the protection and restoration of biodiversity and ecosystems				
CREWA 12 - MANAGEMENT OF WILD FLORA AND FAUNA	222	207	209	-6,7 1 Climate change initigation 2 Climate change adaptation				
CREMA 13 - MANAGEMENT OF ENERGY RESOURCES	17.936	17.385	16.204	-3,1 1. Climate change mitigation 4. the transition to a circular economy				
CREMA 13A : PRODUCTION OF ENERGY FROM RENEWABLE SOURCES	11.814	11.137	10.650	-5,7 1 Climate change mitigation				
CREMA 13B : HEAT/ENERGY SAVING AND MANAGEMENT	5.829	5.946	5.220	2,0 1 Climate change mitigation				
CREMA 13C : MINIMISATION OF THE INTAKE OF FOSSIL ENERGY RESOURCES AS RAW MATERIAL	292	302	334	3,4 ABI 1. Enabling activities				
CREMA 14: MANAGEMENT OF MINERALS	2.374	2.457	2.320	3,5 4. the transition to a circular economy				
Total of natural resource management activities	21.970	21.571	20.328	-1,8 Total of the six environmental objectives				
TOTAL	42.200	42.097	40.850	-0,2				
GDP	1.771.391	1.796.649	1.661.020	1,4 GDP				
Eco-industry - Gross Value Added/GDP	2,38	2,34	2,46	ECO-GDP				

5. Conclusion and Outlook

This paper proposes a new classification system of environmentally sustainable economic activities "ECO list", here defined as ECO-SEA - codification of environmentally sustainable economic activities. The alignment of the EU taxonomy can be easily integrated into three levels (see Annex 1). It is important, however, to interpret this classification proposal as a first step to illustrate how a country's real economy accelerates toward a just and sustainable transition. As such, it captures the transition of several institutional sectors.

A significant next step is development a more comprehensive measurement system to monitor which economic activities by institutional sectors invest in according to the actions of the six environmental objectives of the proposed classification. For example, the audit of the environmental goods and services account could be the solution to monitor the role of industries, all the same, are decisive in the fight against climate change and represent the most important actors for mitigation and adaptation actions. To monitor the achievement of these ambitious goals, it is necessary to suggest new global indicators necessary to monitor the progress made by countries in favor of the climate.

The European reference manual "*Environmental goods and services sector accounts*" (2016) identifies an activity as environmental when it gives rise to the production of environmental products, i.e., goods and services that contribute directly to the purpose of environmental protection or resource management, or whose use pursues an environmental purpose. The problem is that this account has a limitation: it focuses

only on the value supply of goods and services that directly serve environmental purposes, regardless of who produces them (environmental product supply).

Industries, on the other hand, play a fundamental role in the fight against climate change and are the most important players contributing to climate-changing gas emissions (Eco-GDP). Also in the environmental protection expenditure account, using the ECO-SEA - codification of eco-sustainable economic activities allows to detect the Eco-expenditure of the public administration. At the end, detecting the eco-sustainable consumption of households helps to better define eco-sustainable consumption policies.

Eco GDP, Eco-spending by the public administration and eco-consumption by households can represent new indicators, useful for having a macro measure of the economic actors in favor of environmental sustainability. This also help to understand where we are in achieving the goals of the 2030 Agenda for sustainable global development.

References

- EU <u>Regulation</u> 2020/852 entered into force on 12 July 2020 on the "Taxonomy for sustainable finance" and <u>delegated acts</u>

- EU <u>Regulation</u> 2021/2178 in force since 5 July 2021 delegated by the commission for industries subject to article 19 bis or article 29 bis of directive 2013/34 / EU regarding communications on eco-sustainable economic activities and specifying the methodology to comply to this disclosure obligation and attachments

- <u>Handbook for European business statistics Regulation</u> (EU) 2019/2152 on European business statistics Montella, IAERE (2023) <u>poster</u> "New information related to industries for monitor investments to reduce the effects of climate change".

- HANDBOOK - Environmental goods and services sector accounts, 2016 edition

- UN - <u>Agenda 2030 "Transforming our world: the 2030 Agenda for sustainable development with the 17</u> <u>objectives identified"</u> **Annex 1** - Proposal for the structure of the classification of ECO – SEA codification of eco-sustainable economic activity link CEPA-CREMA

Objective	Target	, level II	level III	Link CEPA-
Objective	description	Level II		
Ohiostivo		CANCE 1.1 An accommin activity shall qualify		
Objective	Culotontial	CARVICE 1.1 An economic activity shall quality		CREIVIAISA:
1	Substantial	as contributing substantially to climate change	generating,	production
	contribution	mitigation where that activity contributes	transmitting,	of energy
	to climate	substantially to the stabilisation of	storing,	from
	change	greenhouse gas concentrations in the	distributing or	renewable
	mitigation	atmosphere at a level which prevents	using renewable	sources
		dangerous anthropogenic interference with	energy in line	
		the climate system consistent with the long-	with Directive	
		term temperature goal of the Paris Agreement	(EU) 2018/2001,	
		through the avoidance or reduction of	including through	
		greenhouse gas emissions or the increase of	using innovative	
		greenhouse gas removals, including through	technology with a	
		process innovations or product innovations	potential for	
			significant future	
			savings or	
			through	
			necessary	
			reinforcement or	
			extension of the	
			grid	
Objective	OAMCC 1-	OAMCC 1.1 An economic activity shall qualify	OAMCC 1.1.2	CREMA13B:
1	Substantial	as contributing substantially to climate change	improving energy	saving and
	contribution	mitigation where that activity contributes	efficiency, except	heat/energy
	to climate	substantially to the stabilisation of	for power	management
	change	greenhouse gas concentrations in the	generation	
	mitigation	atmosphere at a level which prevents	activities as	
		dangerous anthropogenic interference with	referred to	
		the climate system consistent with the long-	requirements for	
		term temperature goal of the Paris Agreement	technical	
		through the avoidance or reduction of	screening criteria	
		greenhouse gas emissions or the increase of		
		greenhouse gas removals, including through		
		process innovations or product innovations		
Objective	OAMCC 1-	OAMCC 1.1 An economic activity shall qualify	OAMCC 1.1.3	
1	Substantial	as contributing substantially to climate change	increasing clean	
	contribution	mitigation where that activity contributes	or climate-neutral	
	to climate	substantially to the stabilisation of	mobility	
	change	greenhouse gas concentrations in the		
	mitigation	atmosphere at a level which prevents		
		dangerous anthropogenic interference with		
		the climate system consistent with the long-		
		term temperature goal of the Paris Agreement		
		through the avoidance or reduction of		
		greenhouse gas emissions or the increase of		
		greenhouse gas removals, including through		
		process innovations or product innovations		

Objective	OAMCC 1-	OAMCC 1.1 An economic activity shall qualify	OAMCC 1.1.4	
1	Substantial	as contributing substantially to climate change	switching to the	
	contribution	mitigation where that activity contributes	use of sustainably	
	to climate	substantially to the stabilisation of	sourced	
	change	greenhouse gas concentrations in the	renewable	
	mitigation	atmosphere at a level which prevents	materials	
		dangerous anthropogenic interference with		
		the climate system consistent with the long-		
		term temperature goal of the Paris Agreement		
		through the avoidance or reduction of		
		greenhouse gas emissions or the increase of		
		greenhouse gas removals, including through		
		process innovations or product innovations		
Objective	OAMCC 1-	OAMCC 1.1 An economic activity shall qualify	OAMCC 1.1.5	CREMA11:
1	Substantial	as contributing substantially to climate change	increasing the use	management
	contribution	mitigation where that activity contributes	of	of forest
	to climate	substantially to the stabilisation of	environmentally	resources
	change	greenhouse gas concentrations in the	safe carbon	
	mitigation	atmosphere at a level which prevents	capture and	
		dangerous anthropogenic interference with	utilisation (CCU)	
		the climate system consistent with the long-	and carbon	
		term temperature goal of the Paris Agreement	capture and	
		through the avoidance or reduction of	storage	
		greenhouse gas emissions or the increase of	(CCS)technologies	
		greenhouse gas removals, including through	that deliver a net	
		process innovations or product innovations	reduction in	
			greenhouse gas	
			emissions	
Objective	OAMCC 1-	OAMCC 1.1 An economic activity shall qualify	OAMCC 1.1.6	CREMA13:
1	Substantial	as contributing substantially to climate change	strengthening	management
	contribution	mitigation where that activity contributes	land carbon sinks,	of energy
	to climate	substantially to the stabilisation of	including through	resources
	change	greenhouse gas concentrations in the	avoiding	
	mitigation	atmosphere at a level which prevents	deforestation and	
		dangerous anthropogenic interference with	forest	
		the climate system consistent with the long-	degradation,	
		term temperature goal of the Paris Agreement	restoration of	
		through the avoidance or reduction of	forests,	
		greenhouse gas emissions or the increase of	sustainable	
		greenhouse gas removals, including through	management and	
		process innovations or product innovations	restoration of	
			croplands,	
			grasslands and	
			wetlands,	
			afforestation, and	
			regenerative	
			agriculture	

Objective	OAMCC 1-	OAMCC 1.1 An economic activity shall qualify	OAMCC 1.1.7	CREMA13:
1	Substantial	as contributing substantially to climate change	establishing	management
	contribution	mitigation where that activity contributes	energy	of energy
	to climate	substantially to the stabilisation of	infrastructure	resources
	change	greenhouse gas concentrations in the	required for	
	mitigation	atmosphere at a level which prevents	enabling the	
		dangerous anthropogenic interference with	decarbonisation	
		the climate system consistent with the long-	of energy systems	
		term temperature goal of the Paris Agreement		
		through the avoidance or reduction of		
		greenhouse gas emissions or the increase of		
		greenhouse gas removals, including through		
		process innovations or product innovations		
Objective	OAMCC 1-	OAMCC 1.1 An economic activity shall qualify	OAMCC 1.1.8	
1	Substantial	as contributing substantially to climate change	producing clean	
	contribution	mitigation where that activity contributes	and efficient fuels	
	to climate	substantially to the stabilisation of	from renewable	
	change	greenhouse gas concentrations in the	or carbon-neutral	
	mitigation	atmosphere at a level which prevents	sources	
		dangerous anthropogenic interference with		
		the climate system consistent with the long-		
		term temperature goal of the Paris Agreement		
		through the avoidance or reduction of		
		greenhouse gas emissions or the increase of		
		greennouse gas removals, including through		
	0.0.000.0	process innovations or product innovations	0.0.0.0.0.0.0	05044
Objective	OAMICC 1-	OAVICE 1.1 An economic activity shall qualify	OAMICC 1.1.9	CEPA1: air
1	Substantial	as contributing substantially to climate change	the activities	and climate
		substantially to the stabilisation of	listed in points	protection
	chango	groophouse gas concentrations in the	(1, 1, 1) to $(1, 1, 2)$	
	mitigation	atmosphere at a lovel which provents	(1.1.1) (0 (1.1.8)	
	miligation	dangerous anthronogenic interference with		
		the climate system consistent with the long-		
		term temperature goal of the Paris Agreement		
		through the avoidance or reduction of		
		greenhouse gas emissions or the increase of		
		greenhouse gas removals, including through		
		process innovations or product innovations		
Objective	OAMCC 1-	OAMCC-1.2 an economic activity for which	OAMCC 1.2.1 has	CEPA1: air
1	Substantial	there is no technologically and economically	greenhouse gas	and climate
	contribution	feasible low-carbon alternative shall qualify as	emission levels	protection
	to climate	contributing substantially to climate change	that correspond	
	change	mitigation where it supports the transition to	to the best	
	mitigation	a climate-neutral economy consistent with a	performance in	
		pathway to limit the temperature increase to	the sector or	
		1,5 0C above pre- industrial levels, including	industry	
		by phasing out greenhouse gas emissions, in		
		particular emissions from solid fossil fuels, and		
		where that activity		

Objective	OAMCC 1-	OAMCC-1.2 an economic activity for which	OAMCC 1.2.2	CEPA1: air
1	Substantial	there is no technologically and economically	does not hamper	and climate
	contribution	feasible low-carbon alternative shall qualify as	the development	protection
	to climate	contributing substantially to climate change	and deployment	
	change	mitigation where it supports the transition to	of low-carbon	
	mitigation	a climate-neutral economy consistent with a	alternatives	
	Ū	pathway to limit the temperature increase to		
		1,5 OC above pre- industrial levels, including		
		by phasing out greenhouse gas emissions, in		
		particular emissions from solid fossil fuels, and		
		where that activity		
Objective	OAMCC 1-	OAMCC-1.2 an economic activity for which	OAMCC 1.2.3	
1	Substantial	there is no technologically and economically	does not lead to a	
	contribution	feasible low-carbon alternative shall qualify as	lock-in of carbon-	
	to climate	contributing substantially to climate change	intensive assets,	
	change	mitigation where it supports the transition to	considering the	
	mitigation	a climate-neutral economy consistent with a	economic lifetime	
	0	pathway to limit the temperature increase to	of those assets	
		1,5 OC above pre- industrial levels, including		
		by phasing out greenhouse gas emissions, in		
		particular emissions from solid fossil fuels, and		
		where that activity		
Objective	OAACC 2-	OAACC 2.1 includes adaptation solutions that		
2	Substantial	either substantially reduce the risk of the		
	contribution	adverse impact of the current climate and the		
	to climate	expected future climate on that economic		
	change	activity or substantially reduce that adverse		
	adaptation	impact, without increasing the risk of an		
	-	adverse impact on people, nature or assets; o		
Objective	OAACC 2-	OAACC 2.2 provides adaptation solutions that,		CEPA1: air
2	Substantial	in addition to satisfying the conditions set out		and climate
	contribution	in Article 16, contribute substantially to		protection
	to climate	preventing or reducing the risk of the adverse		
	change	impact of the current climate and the		
	adaptation	expected future climate on people, nature or		
		assets, without increasing the risk of an		
		adverse impact on other people, nature or		
		assets		
Objective	OAACC 2-	OAACC 2.3 The adaptation solutions referred	OAACC 2.3.1 the	CEPA1: air
2	Substantial	to in point (a) of paragraph 1 shall be assessed	location-specific	and climate
	contribution	and ranked in order of priority using the best	and context-	protection
	to climate	available climate projections and shall, at a	specific adverse	
	change	minimum, prevent or reduce:	impact of climate	
	adaptation		change on the	
			economic activity	
Objective	OAACC 2-	OAACC 2.3 The adaptation solutions referred	OAACC 2.3.2 the	CEPA2:
2	Substantial	to in point (a) of paragraph 1 shall be assessed	potential adverse	Waste water
	contribution	and ranked in order of priority using the best	impact of climate	management
	to climate	available climate projections and shall, at a	change on the	
	change	minimum, prevent or reduce:	environment	
	adaptation		within which the	

			economic activity	
			takes place	
Objective	OAUSPAM 3 -	OAUSPAM 3.1 An economic activity shall	OAUSPAM 3.1.1	CREMA10:
3	Substantial	qualify as contributing substantially to the	protecting the	water
	contribution	sustainable use and protection of water and	environment	management
	to the	marine resources where that activity either	from the adverse	
	sustainable	contributes substantially to achieving the	effects of urban	
	use and	good status of bodies of water, including	and industrial	
	protection of	bodies of surface water and groundwater or	waste water	
	water and	to preventing the deterioration of bodies of	discharges,	
	marine	water that already have good status, or	including from	
	resources	contributes substantially to achieving the	contaminants of	
		good environmental status of marine waters	emerging concern	
		or to preventing the deterioration of marine	such as	
		waters that are already in good environmental	pharmaceuticals	
		status, by	and microplastics,	
			for example by	
			ensuring the	
			adequate	
			collection,	
			treatment and	
			discharge of	
			urban and	
			industrial waste	
			waters	
Objective	OAUSPAM 3 -	OAUSPAM 3.1 An economic activity shall	OAUSPAM 3.1.2	CREMA10:
3	Substantial	quality as contributing substantially to the	protecting human	water
	contribution	sustainable use and protection of water and	nealth from the	management
	to the	marine resources where that activity either	adverse impact of	
	sustainable	contributes substantially to achieving the	any	
	use and	good status of bodies of water, including	contamination of	
	protection of	to proventing the deterioration of bodies of	for human	
	marino	water that already have good status, or	consumption by	
	resources	contributes substantially to achieving the	ensuring that it is	
	resources	good environmental status of marine waters	free from any	
		or to preventing the deterioration of marine	micro-organisms	
		waters that are already in good environmental	narasites and	
		status hy	substances that	
			constitute a	
			notential danger	
			to human health	
			as well as	
			increasing	
			people's access to	
			clean drinking	
			water	

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Objective 3OAUSPAM 3 - Substantial to the sustainableOAUSPAM 3.1 An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either sustainableOAUSPAM 3.1.4 waterCREMA10: water3Substantial contribution to the use and protection of bodies of surface water and groundwater or water and water and marineOAUSPAM 3.1.4 ensuring the ensuring the sustainableCREMA10: water management4OAUSPAM 3.1 qualify as contributing substantially to the marine resources where that activity either sustainableensuring the sustainableCEPA4 and and5Substantially to and water and marinegood status of bodies of water, including to preventing the deterioration of bodies of the goodcentributing to and the goodand rehabilitatio n of soil, subsoil and subsoil and subsoil and subsoil and good environmental status of marine waters or to preventing the deterioration of parinewaters, including surface				quantitative	
Objective 3OAUSPAM 3 - Substantial contributionOAUSPAM 3.1 An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and to the sustainableOAUSPAM 3.1.4CREMA10: water3Substantial contributionqualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either sustainableensuring the ensuring the marinewater4to the sustainablecontributes substantially to achieving the good status of bodies of water, including protection of bodies of surface water and groundwater or water and to preventing the deterioration of bodies of the goodCEPA4 and rehabilitatio6marine good status of bodies of surface water and groundwater or water and to preventing the deterioration of bodies of rehabilitatioenvironmental the goodn of soil, subsoil and subsoil and subsoil and subsoil and waters, including7good environmental status of marine or to preventing the deterioration of marine good environmental status of marine or to preventing the deterioration of marinewaters, including surface				status of water	
Objective 3OAUSPAM 3 - Substantial contribution to the sustainableOAUSPAM 3.1 An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either sustainableOAUSPAM 3.1.4 ensuring the sustainable use of marineCREMA10: water management3Substantial contribution to the use and protection of water and water and marineocal Substantially to the sustainable use and protection of water and good status of bodies of water, including bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already have good status, or environmental status of marine status of marine status of marine good environmental status of marine waters or to preventing the deterioration of marine waters, includingCREMA10: management4OAUSPAM 3.1.4 ensuring the deterioration of bodies of water that already have good status, or contributes substantially to achieving the good environmental status of marine watersoAUSPAM 3.1.4 ensuring the deterioration of the good environmental status of marine waters, includingCREMA10: water management				bodies	
3Substantial contribution to the sustainablequalify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either contributes substantially to achieving the good status of bodies of water, including protection of water and marine resourcesensuring the sustainable use of marinewater management3Substantial contributes substantially to achieving the good status of bodies of water, including water and marine resourcescontributes substantially to achieving the deterioration of bodies of sources or to preventing the deterioration of bodies of to preventing the deterioration of bodies of substantially to achieving the good status of marine water that already have good status, or contributes substantially to achieving the good environmental status of marine watersenvironmental status of marine waters, includingn of soil, subsoil and surface	Objective	OAUSPAM 3 -	OAUSPAM 3.1 An economic activity shall	OAUSPAM 3.1.4	CREMA10:
contribution to thesustainable use and protection of water and marine resources where that activity either sustainablesustainable use of marinemanagementsustainable use and protection of water and marinecontributes substantially to achieving the good status of bodies of water, including bodies of surface water and groundwater or to preventing the deterioration of bodies of to preventing the deterioration of bodies of to preventing the deterioration of bodies of marine resourcesCEPA4 protection and rehabilitatio n of soil, substantially to achieving the good status, or environmental status of marine waters, including to preventing the detorioration of bodies of water substantially to achieving the good environmental status of marine watersmanagement marine ecosystemcontributes water that already have good status, or good environmental status of marine watersstatus of marine waters, including waters, includingsubsoil and surface waters, including	3	Substantial	qualify as contributing substantially to the	ensuring the	water
to the sustainable use and protection of marinemarine resources where that activity either contributes substantially to achieving the good status of bodies of water, including protection of water and marinecEPA4 protection and to preventing the deterioration of bodies of to preventing the deterioration of bodies of status, or contributes substantially to achieving the ecosystemcEPA4 protection and rehabilitatio n of soil, substantially to achieving the good status of bodies of water that already have good status, or contributes substantially to achieving the status of marine subsoil and subsoil and good environmental status of marine waters or to preventing the detorioration of marine waters, includingwater subsoil and surface waters		contribution	sustainable use and protection of water and	sustainable use of	management
sustainable use and protection of marinecontributes substantially to achieving the good status of bodies of water, including bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already have good status, or contributes substantially to achieving the environmental status of marine good environmental status of marine waters, including substantially to achieving the good status, or environmental environmental status of marine waters, including use and to preventing the deterioration of bodies of environmental status of marine waters, including waters, including waters, includingCEPA4 protection and rehabilitatio n of soil, subsoil and surface		to the	marine resources where that activity either	marine	
use and protection of water and marinegood status of bodies of water, including bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already have good status, or contributes substantially to achieving the good environmental status of marine waters, including to preventing the deterioration of bodies of the good the good the good status of marine water s, including the good status, or contributes substantially to achieving the good environmental status of marine waters waters, including waters, including waters, including waters, includingprotection and rehabilitatio n of soil, subsoil and waters, including		sustainable	contributes substantially to achieving the	ecosystem	CEPA4
protection of water and marinebodies of surface water and groundwater or to preventing the deterioration of bodies of marinecontributing to resourcesand rehabilitatiomarine resourceswater that already have good status, or contributes substantially to achieving the good environmental status of marine watersenvironmental status of marine waters, includingn of soil, subsoil and surface		use and	good status of bodies of water, including	services or	protection
water and marineto preventing the deterioration of bodies of water that already have good status, or contributes substantially to achieving the good environmental status of marine watersthe good environmental status of marine waters, includingrehabilitatio n of soil, subsoil and surface		protection of	bodies of surface water and groundwater or	contributing to	and
marine resourceswater that already have good status, or contributes substantially to achieving the good environmental status of marine watersenvironmental status of marine waters, includingn of soil, subsoil and subsoil and waters		water and	to preventing the deterioration of bodies of	the good	rehabilitatio
resources contributes substantially to achieving the status of marine subsoil and good environmental status of marine waters waters, including surface		marine	water that already have good status, or	environmental	n of soil,
good environmental status of marine waters waters, including surface		resources	contributes substantially to achieving the	status of marine	subsoil and
Lor to proventing the deterioration of marine the protecting the waters			good environmental status of marine waters	waters, including	surface
waters			or to preventing the deterioration of marine	by protecting,	waters
waters that are already in good environmental preserving or			waters that are already in good environmental	preserving or	
status, by restoring the			status, by	marine	

			environment and by preventing or reducing inputs in the marine environment	
Objective	OAUSPAM 3 -	OAUSPAM 3.1 An economic activity shall	OAUSPAM 3.1.5	CEPA3:
3	Substantial	qualify as contributing substantially to the	enabling any of	Waste
	contribution	sustainable use and protection of water and	the activities	management
	to the	marine resources where that activity either	listed in points	
	sustainable	contributes substantially to achieving the	3.1.1 to 3.1.4	
	use and	good status of bodies of water, including		
	protection of	bodies of surface water and groundwater or		
	water and	to preventing the deterioration of bodies of		
	marine	water that already have good status, or		
	resources	contributes substantially to achieving the		
		good environmental status of marine waters		
		or to preventing the deterioration of marine		
		waters that are already in good environmental		
Ohiostivo		status, by		
Objective	Substantial	of the transition of the transition	VATEC 4.1.1	CREIVIAISD:
4	contribution	to a circular oconomy including wasto	of primary raw	saving and
	to the	prevention reuse and recycling where that	materials or	management
	transition to a	activity: uses natural resources including	increasing the use	management
	circular	sustainably sourced bio-based and other raw	of by-products	
	economy	materials, in production more efficiently.	and secondary	
	,	including by	raw materials	
Objective	OATEC 4-	OATEC 4.1 An economic activity shall qualify	OATEC 4.1.2	CEPA3:
4	Substantial	as contributing substantially to the transition	resource and	Waste
	contribution	to a circular economy, including waste	energy efficiency	management
	to the	prevention, re-use and recycling, where that	measures	
	transition to a	activity: uses natural resources, including		
	circular	sustainably sourced bio-based and other raw		
	economy	materials, in production more efficiently,		
		including by		
Objective	OATEC 4-	OATEC 4.2 An economic activity shall qualify		CEPA3:
4	Substantial	as contributing substantially to the transition		management
	contribution	to a circular economy, including waste		genera
	to the	prevention, re-use and recycling, where that		
	circular	upgradability or reusability of products in		
	economy	narticular in designing and manufacturing		
	ceonomy	activities		
Obiective	OATEC 4-	OATEC 4.3 An economic activity shall qualify		CEPA3:
4	Substantial	as contributing substantially to the transition		Waste
	contribution	to a circular economy, including waste		management
	to the	prevention, re-use and recycling, where that		
	transition to a	activity increases the recyclability of products,		
	circular	including the recyclability of individual		
	economy	materials contained in those products, inter		
		alia, by substitution or reduced use of		
		products and materials that are not		

		recyclable, in particular in designing and	
		manufacturing activities	
Objective	OATEC 4-	OATEC 4.4 An economic activity shall qualify	CEPA3:
4	Substantial	as contributing substantially to the transition	Waste
	contribution	to a circular economy, including waste	management
	to the	prevention, re-use and recycling, where that	
	transition to a	activity substantially reduces the content of	
	circular	hazardous substances and substitutes	
	economy	substances of very high concern in materials	
		and products throughout their life cycle, in	
		line with the objectives set out in Union law,	
		including by replacing such substances with	
		safer alternatives and ensuring traceability	
Objective	OATEC 4-	OATEC 4.5 An economic activity shall qualify	CEPA3:
4	Substantial	as contributing substantially to the transition	Waste
	contribution	to a circular economy, including waste	management
	to the	prevention, re-use and recycling, where that	
	transition to a	activity prolongs the use of products, including	
	circular	through reuse, design for longevity,	
	economy	repurposing, disassembly, remanufacturing,	
		upgrades and repair, and sharing products	
Objective	OATEC 4-	OATEC 4.6 An economic activity shall qualify	CEPA3:
4	Substantial	as contributing substantially to the transition	waste
	contribution	to a circular economy, including waste	management
	to the	prevention, re-use and recycling, where that	
	transition to a	activity increases the use of secondary raw	
	circular	materials and their quality, including by high-	
	economy	quality recycling of waste	05540
Objective	OATEC 4-	OATEC 4.7 An economic activity shall qualify	CEPA3:
4	Substantial	as contributing substantially to the transition	management
	contribution	to a circular economy, including waste	
	to the	prevention, re-use and recycling, where that	
	transition to a	activity uses natural resources, including	
	circular	sustainably sourced bio-based and other raw	
Objective		OATEC 4.8 An oconomic activity shall qualify	CEDA3.
Objective	Substantial	as contributing substantially to the transition	Waste
-	contribution	to a circular economy including waste	management
	to the	prevention re-use and recycling where that	
	transition to a	activity prevents or reduces waste generation.	
	circular	including the generation of waste from the	
	economy	extraction of minerals and waste from the	
	,	construction and demolition of buildings	
Obiective	OATEC 4-	OATEC 4.9 An economic activity shall qualify	CEPA3:
4	Substantial	as contributing substantially to the transition	Waste
	contribution	to a circular economy, including waste	management
	to the	prevention, re-use and recycling, where that	
	transition to a	activity increases preparing for the re-use and	
	circular	recycling of waste	
	economy		

Objective	OATEC 4-	OATEC 4.10 An economic activity shall qualify	CEPA3:
4	Substantial	as contributing substantially to the transition	Waste
	contribution	to a circular economy, including waste	management
	to the	prevention, re-use and recycling, where that	
	transition to a	activity increases the development of the	
	circular	waste management infrastructure needed for	
	economy	prevention, for preparing for re-use and for	
		recycling, while ensuring that the recovered	
		materials are recycled as high-quality	
		secondary raw material input in production,	
		thereby avoiding downcycling	
Objective	OATEC 4-	OATEC 4.11 An economic activity shall qualify	CEPA3:
4	Substantial	as contributing substantially to the transition	Waste
	contribution	to a circular economy, including waste	management
	to the	prevention, re-use and recycling, where that	
	transition to a	activity minimises the incineration of waste	
	circular	and avoids the disposal of waste, including	
	economy	landfilling, in accordance with the principles of	
		the waste hierarchy	
Objective	OATEC 4-	OATEC 4.12 An economic activity shall qualify	CEPA3:
4	Substantial	as contributing substantially to the transition	Waste
	contribution	to a circular economy, including waste	management
	to the	prevention, re-use and recycling, where that	
	transition to a	activity avoids and reduces litter	
	circular		
	economy		
Objective	OATEC 4-	OATEC 4.13 Supports one of the activities	CEPA3:
4	Substantial	listed in points (4.1) to (4.12)	Waste
	contribution		management
	to the		
	transition to a		
	circular		
	economy		
Objective	OAPRI 5 -	OAPRI 5.1 An economic activity shall qualify as	CEPA3:
5	Substantial	contributing substantially to pollution	Waste
	contribution	prevention and control where that activity	management
	to pollution	contributes substantially to environmental	
	prevention	protection from pollution by preventing or,	
	and control	where that is not practicable, reducing	
		pollutant emissions into air, water or land,	
		other than greenhouse gasses	
Objective	OAPRI 5 -	OAPRI 5.2 An economic activity shall qualify as	CEPA3:
5	Substantial	contributing substantially to pollution	Waste
	contribution	prevention and control where that activity	management
	to pollution	contributes substantially to environmental	
	prevention	protection from pollution by improving levels	
	and control	of air, water or soil quality in the areas in	
		which the economic activity takes place whilst	
		minimising any adverse impact on, human	
		health and the environment or the risk	
		thereof	

Objective	OAPRI 5 -	OAPRI 5.3 An economic activity shall qualify as	CEPA3:
5	Substantial	contributing substantially to pollution	Waste
	contribution	prevention and control where that activity	management
	to pollution	contributes substantially to environmental	
	prevention	protection from pollution by preventing or	
	and control	minimising any adverse impact on human	
		health and the environment of the	
		production, use or disposal of chemicals;	
Objective	OAPRI 5 -	OAPRI 5.4 An economic activity shall qualify as	CEPA1: air
5	Substantial	contributing substantially to pollution	and climate
	contribution	prevention and control where that activity	protection
	to pollution	contributes substantially to environmental	•
	prevention	protection from pollution by leaning up litter	CEPA3:
	and control	and other pollution	waste
			management
Objective	OAPRI 5 -	OAPRI 5.5 support of one of the activities	CEPA6:
5	Substantial	listed from point (5.1) to (5.5)	protection of
	contribution		biodiversity
	to pollution		and
	prevention		landscape
	and control		
Objective	OAPRBE 6 -	OAPRBE 6.1 An economic activity shall qualify	CEPA6:
6	Substantial	as contributing substantially to the protection	protection of
	contribution	and restoration of biodiversity and	biodiversity
	to the	ecosystems where that activity contributes	and
	protection and	substantially to protecting, conserving or	landscape
	restoration of	restoring biodiversity or to achieving the good	-
	biodiversity	condition of ecosystems, or to protecting	
	and	ecosystems that are already in good condition,	
	ecosystems	through nature and biodiversity conservation,	
		including achieving favourable conservation	
		status of natural and semi-natural habitats	
		and species, or preventing their deterioration	
		where they already have favourable	
		conservation status, and protecting and	
		restoring terrestrial, marine and other aquatic	
		ecosystems in order to improve their	
		condition and enhance their capacity to	
		provide ecosystem services	
Objective	OAPRBE 6 -	OAPRBE 6.2 An economic activity shall qualify	CEPA6:
6	Substantial	as contributing substantially to the protection	protection of
	contribution	and restoration of biodiversity and	biodiversity
	to the	ecosystems where that activity contributes	and
	protection and	substantially to protecting, conserving or	landscape
	restoration of	restoring biodiversity or to achieving the good	
	biodiversity	condition of ecosystems, or to protecting	
	and	ecosystems that are already in good condition,	
	ecosystems	through sustainable land use and	
		management, including adequate protection	
		of soil biodiversity, land degradation	
		neutrality and the remediation of	
		contaminated sites	

Objective	OAPRBE 6 -	OAPRBE 6.3 An economic activity shall qualify	CREMA11:
6	Substantial	as contributing substantially to the protection	management
	contribution	and restoration of biodiversity and	of forest
	to the	ecosystems where that activity contributes	resources
	protection and	substantially to protecting, conserving or	
	restoration of	restoring biodiversity or to achieving the good	
	biodiversity	condition of ecosystems, or to protecting	
	and	ecosystems that are already in good condition,	
	ecosystems	through sustainable agricultural practices,	
		including those that contribute to enhancing	
		biodiversity or to halting or preventing the	
		degradation of soils and other ecosystems,	
		deforestation and habitat loss	
Objective	OAPRBE 6 -	OAPRBE 6.4 An economic activity shall qualify	
6	Substantial	as contributing substantially to the protection	
	contribution	and restoration of biodiversity and	
	to the	ecosystems where that activity contributes	
	protection and	substantially to protecting, conserving or	
	restoration of	restoring biodiversity or to achieving the good	
	biodiversity	condition of ecosystems, or to protecting	
	and	ecosystems that are already in good condition,	
	ecosystems	through sustainable forest management,	
		including practices and uses of forests and	
		forest land that contribute to enhancing	
		biodiversity or to halting or preventing	
		degradation of ecosystems, deforestation and	
Objective		OADBRE 6 5 the support of one of the	
6 CDJective	Substantial	activities listed from point (6.1) to (6.4)	
0	contribution		
	to the		
	protection and		
	restoration of		
	biodiversity		
	and		
	ecosystems		
ABI	ABI -Enabling	ABI 1.1 An economic activity shall qualify as	
	activities	contributing substantially to one or more of	
		the environmental objectives by directly	
		enabling other activities to make a substantial	
		contribution to one or more of those	
		objectives, provided that such economic	
		activity: does not lead to a lock-in of assets	
		that undermine long-term environmental	
		goals, considering the economic lifetime of	
		those assets	

ABI	ABI -Enabling	ABI 1.2 An economic activity shall qualify as		
	activities	contributing substantially to one or more of		
		the environmental objectives by directly		
		enabling other activities to make a substantial		
		contribution to one or more of those		
		objectives, provided that such economic		
		activity: has a substantial positive		
		activity. has a substantial positive		
		cycle considerations		
		ADS 1 1 An economic activity shall be		
ADS	ADS I.	ADS 1.1 All economic activity shall be		
	Significant	considered to significantly harm: climate		
	narm to	change mitigation, where that activity leads to		
	environmental	significant greenhouse gas emissions		
	objectives			00504440
ADS	ADS 1.	ADS 1.2 An economic activity shall be		CREMA10:
	Significant	considered to significantly harm: climate		water
	harm to	change adaptation, where that activity leads		management
	environmental	to an increased adverse impact of the current		
	objectives	climate and the expected future climate, on		
		the activity itself or on people, nature or		
		assets		
ADS	ADS 1.	ADS 1.3 An economic activity shall be	ADS 1.3.1 to the	CREMA10:
	Significant	considered to significantly harm: the	good status or	water
	harm to	sustainable use and protection of water and	the good	management
	environmental	marine resources, where that activity is	ecological	
	objectives	detrimental	potential of	
			bodies of water,	
			including surface	
			water and	
			groundwater	
ADS	ADS 1.	ADS 1.3 An economic activity shall be	ADS 1.3.2 o the	
	Significant	considered to significantly harm: the	good	
	harm to	sustainable use and protection of water and	environmental	
	environmental	marine resources where that activity is	status of marine	
	objectives	detrimental	waters	
ADS	ADS 1.	ADS 1.4 An economic activity shall be	ADS 1.4.1 that	CFPA4
	Significant	considered to significantly harm the circular	activity leads to	protection
	harm to	economy including waste prevention and	significant	and
	environmental	recycling where	inefficiencies in	rehabilitatio
	ohiectives		the use of	n of soil
	objectives		materials or in	subsoil and
			the direct or	subsolitatio
			indirect of	Surface
			indirect use of	waters
			natural resources	
			such as non-	
			renewable energy	
			sources, raw	
			materials, water	
			and land at one	
			or more stages of	
			the life cycle of	
			products,	

			including in terms of durability, reparability, upgradability, reusability or recyclability of products
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.4 An economic activity shall be considered to significantly harm the circular economy, including waste prevention and recycling, where	ADS 1.4.2 that activity leads to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.4 An economic activity shall be considered to significantly harm the circular economy, including waste prevention and recycling, where	ADS 1.4.3 he long-term disposal of waste may cause significant and long-term harm to the environment
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.5 An economic activity shall be considered to significantly harm the circular economy, including waste prevention and recycling, where pollution prevention and control, where that activity leads to a significant increase in the emissions of pollutants into air, water or land, as compared with the situation before the activity started	
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.6 An economic activity shall be considered to significantly harm: the protection and restoration of biodiversity and ecosystems, where that activity is:	ADS 1.6.1 significantly detrimental to the good condition and resilience of ecosystems
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.6 An economic activity shall be considered to significantly harm: the protection and restoration of biodiversity and ecosystems, where that activity is:	ADS 1.6.2 detrimental to the conservation status of habitats and species, including those of Union interest

ADS	ADS 2.	ADS 2. Evaluating an economic activity takes	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Economic	into account the environmental impact of the	
	activity that	activity itself and the environmental impact of	
	causes	the goods and services it supplies during their	
	significant	entire life cycle in particular by taking into	
	damage	consideration the production use and end of	
	uannage	life of such goods and services	
CRI	CRI 1 -	CRI 1.1 The technical screening criteria	
	Requirements	identify the most relevant potential	
	for technical	contributions to the given environmental	
	screening	objective while respecting the principle of	
	criteria	technological neutrality, considering both the	
		short- and long-term impact of a given	
		economic activity	
CRI	CRI 1 -	CRI 1.2 The technical screening criteria specify	
	Requirements	the minimum requirements that need to be	
	for technical	met to avoid significant harm to any of the	
	screening	relevant environmental objectives,	
	criteria	considering both the short- and long-term	
		impact of a given economic activity	
CRI	CRI 1 -	CRI 1.3 The technical screening criteria be	
	Requirements	quantitative and contain thresholds to the	
	for technical	extent possible, and otherwise be qualitative	
	screening		
	criteria		
CRI	CRI 1 -	CRI 1.4 The technical screening criteria where	
	Requirements	appropriate, build upon Union labelling and	
	for technical	certification schemes, Union methodologies	
	screening	for assessing environmental footprint, and	
	criteria	Union statistical classification systems, and	
		take into account any relevant existing Union	
		legislation	
CRI	CRI 1 -	CRI 1.5 where feasible, use sustainability	
	Requirements	indicators as referred to in Article 4 of	
	for technical	Regulation (EU) 2019/2088 Transparency of	
	screening	adverse effects for sustainability at entity level	
	criteria	(6) by 30 December 2020, the ESAs develop,	
		through the Joint Committee, draft regulatory	
		technical standards concerning the content,	
		methodologies and presentation of	
		information about sustainability indicators on	
		negative effects on the climate and other	
		negative effects related to the environment	
CRI	CRI 1 -	CRI 1.6 The technical screening criteria be	
	Requirements	based on conclusive scientific evidence and	
	for technical	the precautionary principle	
	screening	, / F - F -	
	criteria		

CRI	CRI 1 -	CRI 1.7 The technical screening criteria take	
	Requirements	into account the life cycle, including evidence	
	for technical	from existing life-cycle assessments, by	
	screening	considering both the environmental impact of	
	criteria	the economic activity itself and the	
		environmental impact of the products and	
		services provided by that economic activity in	
		particular by considering the production use	
		and end of life of those products and services	
CPI		CPI 1.8 The technical screening criteria, take	CPI 1 8 1 whether
CNI	Poquiromonts	into account the nature and the scale of the	it is an onabling
	for tochnical	accompanie activity including:	
		economic activity, including.	activity
	screening		
CDI	Criteria	CDI 1.9. The technical concerning criteria take	CDI 1.9.2 whether
CRI		CRI 1.8 The technical screening criteria take	CRI 1.8.2 whether
	Requirements	into account the nature and the scale of the	it is a transitional
	for technical	economic activity, including:	activity
	screening		
	criteria		
CRI	CRI 1 -	CRI 1.9 The technical screening criteria take	
	Requirements	into account the potential market impact of	
	for technical	the transition to a more sustainable economy,	
	screening	including the risk of certain assets becoming	
	criteria	stranded as a result of such transition, as well	
		as the risk of creating inconsistent incentives	
		for investing sustainable	
CDI		CRI 1 10 The technical screening criteria cover	
CNI			
CRI	Requirements	all relevant economic activities within a	
Chi	Requirements for technical	all relevant economic activities within a specific sector and ensure that those activities	
CN	Requirements for technical screening	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally	
CRI	Requirements for technical screening criteria	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out	
CKI	Requirements for technical screening criteria	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid	
CKI	Requirements for technical screening criteria	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market	
CRI	Requirements for technical screening criteria CRI 1 -	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be	
CRI	Requirements for technical screening criteria CRI 1 - Requirements	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that	
CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance	
CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance	
CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance	
CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 -	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance CRI 1.12 the technical screening criteria	
CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance CRI 1.12 the technical screening criteria belong to the economic activities of the	
CRI	Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance CRI 1.12 the technical screening criteria belong to the economic activities of the categories referred to in points 1.1 to 1.11.	
CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening screening	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance CRI 1.12 the technical screening criteria belong to the economic activities of the categories referred to in points 1.1 to 1.11.	
CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance CRI 1.12 the technical screening criteria belong to the economic activities of the categories referred to in points 1.1 to 1.11.	
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CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements	 all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance CRI 1.12 the technical screening criteria be easy to the economic activities of the categories referred to in points 1.1 to 1.11. CRI 2. The technical screening criteria shall also include criteria for activities related to the 	
CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria	 all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance CRI 1.12 the technical screening criteria be categories referred to in points 1.1 to 1.11. CRI 2. The technical screening criteria shall also include criteria for activities related to the clean energy transition consistent with a 	
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CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria	all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance CRI 1.12 the technical screening criteria belong to the economic activities of the categories referred to in points 1.1 to 1.11. CRI 2. The technical screening criteria shall also include criteria for activities related to the clean energy transition consistent with a pathway to limit the temperature increase to 1,5 0C above pre-industrial levels, in particular	
CRI	CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria	 all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance CRI 1.12 the technical screening criteria belong to the economic activities of the categories referred to in points 1.1 to 1.11. CRI 2. The technical screening criteria shall also include criteria for activities related to the clean energy transition consistent with a pathway to limit the temperature increase to 1,5 0C above pre-industrial levels, in particular energy efficiency and renewable energy, to 	
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CRI	Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria CRI 1 - Requirements for technical screening criteria	 all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance CRI 1.12 the technical screening criteria be easy to the economic activities of the categories referred to in points 1.1 to 1.11. CRI 2. The technical screening criteria shall also include criteria for activities related to the clean energy transition consistent with a pathway to limit the temperature increase to 1,5 0C above pre-industrial levels, in particular energy efficiency and renewable energy, to the extent that those activities substantially contribute to any of the environmental 	

CRI	CRI 1 -	CRI 3. The technical screening criteria shall	
	Requirements	ensure that power generation activities that	
	for technical	use solid fossil fuels do not qualify as	
	screening	environmentally sustainable economic	
	criteria	activities	
CRI	CRI 1 -	CRI 4. The technical screening criteria referred	
	Requirements	to in paragraph 1 shall also include criteria for	
	for technical	activities related to the switch to clean or	
	screening	climate-neutral mobility, including through	
	criteria	modal shift, efficiency measures and	
		alternative fuels, to the extent that those are	
		substantially contributing to any of the	
		environmental objectives	
CRI	CRI 1 -	CRI 5. Review of technical screening criteria by	
	Requirements	the Commission which regularly reviews and	
	for technical	amends adopted delegated acts in line with	
	screening	scientific and technological developments	
	criteria		