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Technical guidance on applying the 'do no significant harm' principle under the Social Climate Fund Regulation

(C/2025/1596)

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The purpose of this technical guidance is to assist national authorities in the preparation and implementation of their Social Climate Plans, in line with Article 6(5) of Regulation (EU) 2023/955 of the European Parliament and of the Council [1]*. Only the Court of Justice of the European Union is competent to authoritatively interpret EU law.*

This document draws on feedback received during the call for evidence on the initiative (from 30 April to 28 May 2024) and the targeted consultation on the draft guidance (18 June to 23 August 2024).

[1] Regulation (EU) 2023/955 of the European Parliament and of the Council of 10 May 2023 establishing a Social Climate Fund and amending Regulation (EU) 2021/1060 (OJ L 130, 16.5.2023, p. 1).

Article 7(3) of Regulation (EU) 2023/955 of the European Parliament and of the Council[1] (the SCF Regulation) provides that the Social Climate Fund shall only support measures and investments which comply with the do no significant harm ('DNSH') principle ([2]) within the meaning of Article 17 of Regulation (EU) 2020/852 of the European Parliament and of the Council ([3]) (Taxonomy Regulation) ('significant harm to environmental objectives'). The SCF Regulation explicitly refers to Article 17 of the Taxonomy Regulation, but it does not mention the subsequent delegated acts and technical screening criteria to implement the Taxonomy Regulation. Instead, the SCF Regulation states that the Commission should issue technical guidance tailored to the scope of the Fund to guide Member States and explain how the measures and investments are to comply with the DNSH principle ([4]).

The present guidance sets out the conditions under which the Commission considers that the measures and investments financing activities and assets eligible for support under the SCF comply with the DNSH principle. This guidance sets out common foundations, under the SCF, to define the DNSH principle (Section 1.). It also sets out tools and approaches to apply the common foundations in practice (Section 2.). The guidance contains sector-specific annexes targeted to the activities and assets that are eligible under the SCF, with the objective of providing upfront clarity for its application.

The technical guidance is without prejudice to the application of the DNSH principle under the Taxonomy Regulation, the Recovery and Resilience Facility, cohesion policy and other EU programmes and instruments.

The present guidance does not pre-empt the Commission's assessment of the compatibility of State aid measures and is without prejudice to the State aid rules. For measures and investments constituting State aid under Article 107(1) of the Treaty on the Functioning of the European Union (TFEU), Member States must ensure compliance with the compatibility conditions of the applicable State aid instrument ([5]). Many but not allState aid instruments contain a reference to the DNSH principle. On the one hand, there may be instances where an activity or asset does not comply with the DNSH principle under this guidance, but State aid for the same or a similar activity or asset can be found compatible with the internal market, subject to fulfilling the conditions of the applicable State aid rules ([6]). On the other hand, State aid rules may set more stringent compatibility conditions than those set in this guidance as regards the environmental conditions for the supported activity or asset. This could be the case, for instance, where State aid is granted to contribute to an environmental protection objective, in which case demonstrating that the activity or asset does no significant harm to the environment is not sufficient, and a positive contribution to environmental protection is required ([7]).

This guidance also takes account of the SCF's aim to provide financial support to Member States for measures and investments to support vulnerable households, micro-enterprises and transport users particularly affected by the inclusion of greenhouse gas emissions from buildings and road transport within the scope of Directive 2003/87/EC of the European Parliament and of the Council ([8]) (the ETS Directive).

([2]) As stated in Article 6(1)(l) and Recital 23 of the SCF Regulation, national measures providing temporary direct income support to vulnerable households and vulnerable transport users in line with Article 4(3) are considered as having an insignificant foreseeable impact on environmental objectives and, as such, should be considered to be compliant with the principle of 'do no significant harm'.

([3]) Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).

([4]) Article 6(5) of the SCF Regulation.

([5]) As indicated in recital (40) of the Social Climate Fund Regulation, Member States should ensure that such support is granted in compliance with the EU's State aid rules, where applicable.

([6]) For example, the acquisition by a Member State of diesel passenger rolling stock with a view to making it available to a public service operator as part of a public service contract could be compliant with State aid rules, provided the conditions laid down in Regulation 1370/2007 of the European Parliament and of the Council of 23 October 2007 on public passenger transport services by rail and by road (OJ L 315, 3.12.2007, p. 1) are fulfilled and irrespective of the qualification of 'T21. Railway or tramway rolling stock that is not zero-emission or is not bimodal locomotive' under the Transport annex to this technical guidance document.

([7]) For instance, the Climate, Environmental protection and Energy Aid Guidelines (CEEAG) require that either hydrogen refuelling infrastructure deployed or upgraded with State aid supplies exclusively renewable or low-carbon hydrogen, or that the Member State demonstrates a credible pathway to the phase out of hydrogen that is not renewable or low-carbon by 2035, which is different from the Transport Annex to this guidance, deeming the construction and modernisation of hydrogen refuelling stations compliant with the DNSH principle irrespective of the carbon intensity of the hydrogen supplied.

([8]) Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

1. COMMON FOUNDATIONS

1.1. Definition of the DNSH principle under the SCF and implementation of this guidance in time

For the purpose of this guidance, DNSH is defined within the meaning of Article 17 of the Taxonomy Regulation. This article defines what constitutes 'significant harm' for the six environmental objectives listed under Article 9 of the Taxonomy Regulation.

An activity or asset ([9]) is considered to do significant harm to:

— climate change mitigation if it leads to significant greenhouse gas (GHG) emissions;

— climate change adaptation if it leads to an increased adverse impact of the current climate and the expected future climate, on the activity or asset itself or on people, nature or assets;

— the sustainable use and protection of water and marine resources if it is detrimental to the good status or the good ecological potential of bodies of water, including surface water and groundwater, or to the good environmental status of marine waters;

— the circular economy, including waste prevention and recycling, if it leads to significant inefficiencies in the use of materials or in the direct or indirect use of natural resources, or if it significantly increases the generation, incineration or disposal of waste, or if the long-term disposal of waste may cause significant and long-term environmental harm;

— pollution prevention and control if it leads to a significant increase in emissions of pollutants into air, water or land;

— the protection and restoration of biodiversity and ecosystems if it is significantly detrimental to the good condition and resilience of ecosystems, or detrimental to the conservation status of habitats and species, including those of Union interest.

Only activities or assets assessed as not significantly harmful to any of these six environmental objectives can be considered compliant with the DNSH principle.

1.2. Interlink between environmental legislation and the DNSH principle

Compliance with applicable EU and national environmental legislation is a prerequisite to prevent significant harm to the six environmental objectives. Therefore, in the interest of simplicity, this guidance and its annexes do not repeat the applicable EU environmental legislative requirements. The guidance and its annexes set out principles and targeted criteria that build on EU environmental legislation and complement it, when necessary, to ensure that an activity or asset does no significant harm to any of the objectives listed in Section 1.1. The application of the principles set out in this guidance and the criteria listed in the annexes should be proportionate to the significance of the harm caused by an asset or activity.

([9]) The SCF Regulation refers to measures and investments, which eventually, support activities and assets. Therefore, the Guidance consistently refers to activities and assets.

Environmental impact assessments (EIA), strategic environmental assessments (SEA) and sustainability and climate proofing can be used to demonstrate compliance with the DNSH principle in the following ways:

— For projects that require an EIA ([10]) in accordance with Directive 2011/92/EU of the European Parliament and of the Council ([11]) (the EIA Directive), the EIA procedure and the conclusions on the environmental impact of a project can be used to help demonstrate compliance with the DNSH principle as operationalised in Section 2.

— For projects carried out under plans or programmes that require a SEA ([12]) in accordance with Directive 2001/42/EC ([13]) (the SEA Directive), the procedures carried out for the purpose of the SEA might contribute to demonstrating compliance with the DNSH principle as operationalised in Section 2. Demonstrating compliance with the DNSH principle requires that the assessment of impacts under the SEA procedure, including a meaningful public involvement in decision-making ([14]), covers all the environmental objectives listed in Article 9 of the Taxonomy Regulation.

— The results of the sustainability and climate proofing ([15]), required under the Regulation (EU) 2021/523 of the European Parliament and of the Council ([16]) (InvestEU Regulation), envisaged under Regulation (EU) 2021/1153 of the European Parliament and of the Council ([17]) (Connecting Europe Facility Regulation) and deemed relevant to Regulation (EU) 2021/1060 of the European Parliament and of the Council ([18]) (Common Provisions Regulation), might contribute to demonstrating compliance with DNSH as operationalised in Section 2.

([10]) According to the EIA Directive (Directive 2011/92/EU), major building- or development projects in the EU must first be assessed for their impact on the environment. This is done before the project can start. The EIA Directive applies to a wide range of public and private projects, which are set out in Annexes I and II to the Directive:
- Mandatory EIA (Annex I): all projects listed in Annex I (for example long-distance railways, motorways) are considered as having significant effects on the environment and therefore require an EIA; or
- EIA subject to discretion of Member States based on screening (Annex II): for projects listed in Annex II (for example urban or industrial development projects, roads, tourism development and canalisation and flood relief works), the national authorities must determine whether the project shall be made subject to an EIA. This decision is taken through the 'screening procedure', which assesses the effects of projects on the basis of thresholds/criteria or a case-by-case examination. To this end, the national authorities must consider the criteria set in Annex III to the EIA Directive and the information provided by the developer based on Annex II.A.

([11]) Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (codification) (OJ L 26, 28.1.2012, p. 1).

([12]) The SEA Directive an environmental assessment for plans and programmes that are likely to have significant effects on the environment (for example for plans and programmes that concern land use, transport, energy, waste and agriculture). The following four criteria should be met to decide whether a plan and programme falls under the scope of the SEA Directive:
- be subject to preparation or adoption by an authority at national, regional or local level;
- required by legislative, regulatory or administrative provisions;
- prepared by any of the sectors listed in Article 3(2)(a) of the Directive;
- sets the framework for future development consent of projects listed in Annex I and II to the EIA Directive.

([13]) Directive 2001/42/EC of the European Parliament and of the Council of 27 June 2001 on the assessment of the effects of certain plans and programmes on the environment (OJ L 197, 21.7.2001, p. 30).

([14]) It means that the public is given an early and effective opportunity within appropriate time frames to express their opinion on the draft plan or programme and the accompanying environmental report before the adoption of the plan or programme or its submission to the legislative procedure (Article 6(2) of the SEA Directive).

([15]) Commission Notice Technical guidance on the climate proofing of infrastructure in the period 2021-2027 (OJ C 373, 16.9.2021, p. 1).

([16]) Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30).

([17]) Regulation (EU) 2021/1153 of the European Parliament and of the Council of 7 July 2021 establishing the Connecting Europe Facility and repealing Regulations (EU) No 1316/2013 and (EU) No 283/2014 (OJ L 249, 14.7.2021, p. 38).

([18]) Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy (OJ L 231, 30.6.2021, p. 159).

The EIA and SEA can help to assess whether significant harm to any of the six environmental objectives is likely, and to demonstrate compliance with the DNSH principle. Under the EIA and SEA Directives the relevant authorities need to take account of the results of the EIA and SEA. However, they may still decide to carry out a project or a measure that causes significant harm. By contrast, the DNSH assessment outlined in Section 2 requires removing from the SCPs the measures and investments that would cause significant harm to one or more of the six environmental objectives.

As compliance with the EU environmental legislation is a prerequisite for complying with the DNSH principle, the EU budget cannot fund activities or assets the legality or regularity of which is directly affected by a Commission decision to issue a reasoned opinion in accordance with the infringement procedure under Article 258 of the TFEU. If an activity or asset is affected by a Commission decision to issue a reasoned opinion, it should still be considered to comply with the DNSH principle provided that it complies with applicable EU legislation on its own merit. For instance, a new construction could fall under the scope of the EIA Directive, but the Member State where the construction takes place might have improperly transposed the Directive. In this situation, the Member State should ensure that the project complies with the EIA Directive as a prerequisite to demonstrating DNSH compliance.

The inclusion in a SCP of any activity or asset that are affected by preceding steps initiated under Article 258 TFEU (i.e. a letter of formal notice or ongoing investigation) is without prejudice to any further steps taken by the Commission under the infringement procedure, as defined by the Treaty. The activity or asset remains subject to the DNSH criteria provided in the sector-specific annexes to this guidance or, where the activity or asset is not listed in the sector-specific annexes, to the DNSH assessment detailed in Section 2.2 of this guidance document.

An activity or asset impacting Natura 2000 areas relying on compensatory measures under the scope of Article 6(4) of Council Directive 92/43/EEC ([19]) (the 'Habitats Directive') can be DNSH compliant, provided that the compensatory measures achieve net biodiversity gains ([20]), have a local link to the project ([21]) and include robust and transparent monitoring systems ([22]).

1.3. **Guiding principles under the Social Climate Fund**

For the purposes of this guidance, activities and assets will be considered compliant with the DNSH principle, if they meet the following guiding principles: consider life cycle impacts (1.3.1); take into account direct and indirect impacts (1.3.2); prevent lock-in effects (1.3.3); adopt best available levels of environmental and climate performance (1.3.4); and ensure consistency with overarching climate and environmental objectives in the EU legislation (1.3.5). Importantly, attention should be paid to ensure that the application of the DNSH criteria is proportionate in the sense that only significant harm is avoided.

([19]) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7). Further specifications on the interpretation of Article 6(4) of the Habitat Directive are set out in the Commission Notice – Assessment of plans and projects in relation to Natura 2000 sites – Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC (OJ C 437, 28.10.2021, p. 1).

([20]) A measurably positive impact ('net gain') on biodiversity, compared to the situation before the development of the project. The specific compensation ratios for each project are set on a 'case-by-case basis', following Commission Notice – Assessment of plans and projects in relation to Natura 2000 sites – Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC (OJ C 437, 28.10.2021, p. 1).

([21]) The area selected for compensation should be within the same biogeographical region (for sites designated under the Habitats Directive) or within the same range, migration route or wintering area for bird species (i.e. sites designated under the Birds Directive) in the Member State concerned. Economic operators cannot contribute to a global compensation fund that would not ensure concrete, effective and measurable actions related to the biogeographical region affected.

([22]) The implementation of compensation measures should be overseen by trained scientists, based on a methodology for assessing progress and results, which should be communicated openly to members of the public and the relevant authorities. Monitoring should happen for the whole duration of the project.

These principles are the basis for the criteria set out in the sector-specific annexes to this guidance (Section 2.1.) andthey also apply to activities and assets not covered by these annexes (Section 2.2). These principles are consistent with the requirements of the EU Taxonomy (Section 2.3.); and the specific conditions explained in Section 2.4.. Finally, they also apply to measures beyond investments (Section 2.5.).

1.3.1. *Life-cycle impacts*

The environmental impacts throughout the life cycle of the activity or asset should be considered. Based on Article 17 of the Taxonomy Regulation, 'significant harm' in the context of this guidance should be assessed by taking account of the environmental impacts of the activity or asset itself and the environmental impacts of the products and services provided by that activity throughout their life cycle in particular by considering the production, use and end of life of those products and services.

Applying life-cycle considerations rather than carrying out a full life-cycle assessment suffices for the purposes of this guidance. In practice, this means that full-scale (attributional or consequential) life-cycle analyses are not required (e.g. including the indirect environmental impacts of technological, economic or social changes due to the activity or asset). However, evidence from existing life-cycle analyses or life-cycle assessment could be used ([23]), if needed and applicable. The scope of the DNSH assessment should encompass all the life-cycle phases, such as the production or construction, use or end-of-life phases – wherever most harm is to be expected.

For instance, the consideration of life-cycle impacts explains the inclusion, for multiple measures detailed in the sector-specific annexes (e.g. B3.1, B4.1, T17), of criteria requesting that a certain share of the non-hazardous construction and demolition waste generated is prepared for re-use or recycling. This is based on scientific analyses demonstrating the environmental benefits, from a life-cycle perspective, of preparing waste for re-use or recycling instead of other waste management alternatives such as incineration and landfilling.

1.3.2. *Direct and indirect impacts*

Both the *direct* and *indirect* impacts of an activity or asset should be taken into account ([24]). Direct impacts are effects of the activities or assets at project-level (e.g. the construction of a building) or at system-level (e.g. railway network, public transport system), that occur when the project is implemented. Indirect impacts are effects that occur outside of those projects or systems and may only materialise after implementation but are reasonably foreseeable and relevant.

For instance, in the sector-specific annexes, the DNSH criteria for the protection and restoration of biodiversity and ecosystems under measure B4.1 '*Construction of residential and non-residential buildings*' requires the new building to follow the mitigation hierarchy by:

— First, minimising land take and land use, loss of urban green spaces and soil sealing through the project design, for instance by using existing building space more efficiently to provide high-quality housing, reactivating vacant, underused or unused areas and prioritising the use of brownfield land over greenfield land, land recycling and nature-based solutions;

— Second, adopting mitigation measures, for instance integrating green infrastructure, the use of native species, permeable materials, or other measures to improve water infiltration;

— Third, as a last resort and in case of residual impact that cannot be mitigated, implementing restoration measures to compensate for loss of urban green spaces and ecosystem services. Restoration measures have to be implemented locally and generate at least equal ecological value.

([23]) Such as the Eco-Management and Audit Scheme life-cycle analyses/life-cycle assessment (Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (OJ L 342, 22.12.2009, p. 1).

([24]) This approach follows Article 17 ('Significant harm to environmental objectives') of the Taxonomy Regulation, which requires taking into account the environmental impacts of the activity and of the products and services provided by that activity throughout their life cycle.

The DNSH criteria therefore combines actions to address both the direct (e.g. minimising land take and land use, loss of urban green areas and soil sealing) and the indirect impacts (e.g. by adopting measures to improve water infiltration and reduce the potential impacts of the building on the hydrological cycle, such as higher runoff and reduced infiltration).

1.3.3. *Prevention of lock-in effects*

Activities and assets compliant with the DNSH principle should not lead to lock-in effects inconsistent with the EU climate objectives (e.g., carbon lock-in relating to the use of fossil fuels) or effects that undermine long-term environmental goals, considering the economic lifetime of those activities or assets.

For instance, in the sector-specific annexes, this explains why measure B8.3 *'Equipment powered solely by fossil fuels, including the installation of stand-alone boilers'* is considered not compliant with the DNSH principle.

1.3.4. *Best available levels of environmental and climate performance*

For economic activities or assets for which there is a technologically and economically feasible alternative with low environmental and/or climate impact and/or high climate resilience, the assessment of the negative environmental and/or climate impact and/or low climate resilience of each activity or asset should be carried out by assessing whether it does any significant harm in absolute terms. This approach involves considering the environmental and/or climate impact and/or climate resilience of the activity or asset, against a situation with no negative environmental and/or climate impact and/or no change in climate resilience. The impact is not assessed against the impact of another existing or envisaged activity that the activity or asset may be replacing.

For activities and assets where there is no technologically and economically feasible alternative available with a low environmental and/or climate impact and/or high climate resilience, DNSH compliance should be demonstrated by adopting the best available levels of environmental and/or climate performance in that sector ([25]).

The DNSH criteria set for different measures in the transport-specific annex illustrate the application of this principle.

— Measure T11 '*Motor vehicles running on fossil fuels*' states that those mobile assets *'capable of running exclusively on fossil fuels'* are considered not compliant with the DNSH principle. For these products, the assessment of the impact on absolute terms permits to consider even the most efficient vehicles running on fossil fuels as not compliant with the DNSH principle. This is because technologically and economically feasible alternatives with low environmental and/or climate impact exist, which are also included in the annex (e.g. zero-emission vehicles in different categories).

— However, measure T11 also indicates exceptions, which are included as measures in the annex (e.g. T9, T10). These exceptions consider low-emission vehicles of different categories to be DNSH compliant '*when zero-emission vehicles are not an affordable or deployable solution*'.

([25]) Where appropriate, the specific situation of small islands and outermost regions may be considered when identifying the best available levels of environmental and/or climate performance within a sector.

1.3.5. *Consistency with overarching climate and environmental objectives in EU legislation*

The activities or assets supported should be consistent with the overarching climate and environmental objectives laid down in EU legislation. This entails being consistent with the EU climate-neutrality and climate adaptation objectives ([26]) and with the objectives laid down in EU environmental legislation ([27]).

For instance, this principle explains why the sector-specific annexes do not include DNSH criteria for climate change mitigation for several activities considered consistent with the EU climate neutrality objectives, such as T18. *'Zero-emission railway, metro or tramway rolling stock, including its components'* or E3. *'Generation of power or cogeneration of heat/cool and power from solar energy systems or photovoltaic thermal hybrid solar collectors in the renewable acceleration areas'*.

2. **APPLYING THE COMMON FOUNDATIONS**

Compliance with the DNSH principle can be achieved in different alternative ways:

— activities and assets included under the sector-specific annexes (2.1) should comply with the description and the DNSH criteria;

— activities and assets not included under the sector-specific annexes (2.2) should comply with the DNSH principle by demonstrating compliance with the guiding principles and by using the list of excluded activities and assets set out in the sector-specific annexes where relevant;

— activities, whether in a sector-specific annex or not, can demonstrate compliance with the DNSH principle by showing alignment with the EU Taxonomy technical screening criteria for substantial contribution and for DNSH, if applicable (2.3);

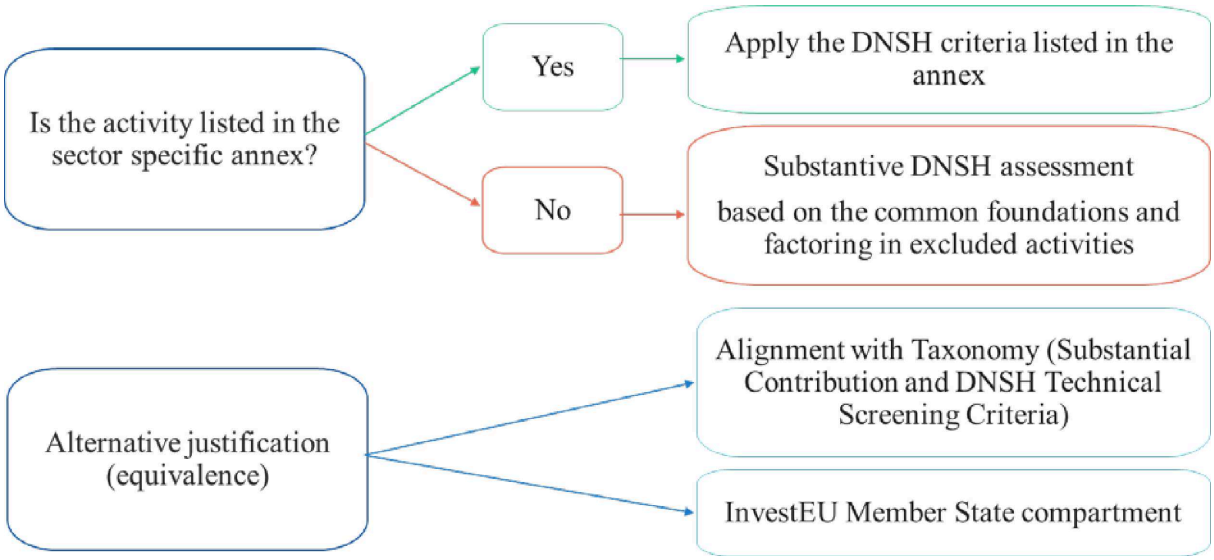
— financial products implemented under InvestEU Member State compartment must meet specific conditions (2.4);

— the application of the DNSH principle to measures beyond investments is addressed in a specific section (2.5).

([26]) As laid down by Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1), in the case of DNSH to the climate change mitigation and climate change adaptation objectives.

([27]) See for instance Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1) ('Water Framework Directive'), Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3) ('Waste Framework Directive'), Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869 (OJ L, 2024/1991, 29.7.2024, ELI: http://data.europa.eu/eli/reg/2024/1991/oj) ('Nature Restoration Law').

The decision tree below should be considered for each measure or investment covered by the SCP.



For all approaches, when relevant, specific DNSH condition(s) should be included in the milestones and targets related to the measure or investment to ensure compliance with the DNSH principle, in line with the Social Climate Fund Guidance for the SCPs (C/2025/1597).

2.1. **When an activity or asset is included in a sector-specific annex**

The sector-specific annexes to this guidance describe potential activities or assets (non-exhaustive) that fall under the scope of the Social Climate Fund, and, when relevant, list DNSH criteria that should be applied to comply with the DNSH principle. The sector-specific annexes apply the common foundations included in Section 1, in particular the guiding principles. The annexes offer illustrative evidence that can be used to demonstrate compliance with the DNSH principle. The annexes contain three categories of activities.

— **Activities and assets with no additional DNSH condition**. For activities or assets that are considered compliant by their nature, or that have low, negligible or no effective or foreseeable impact on the six environmental objectives of the Taxonomy Regulation, complying with the activity or asset description in the annex is sufficient to comply with the DNSH principle. No additional DNSH criteria are defined in the sector-specific annexes for those activities or assets and compliance with EU legislation, when applicable, ensures compliance with the DNSH principle for the six environmental objectives. It includes for instance activities or assets with a very low or negligible environmental impact, which by nature, put a low risk on the environment, such as some social and education activities. Some activities or assets with a very low or negligible environmental footprint may require performing related activities with an environmental footprint. In such cases, the DNSH conditions associated to the activity with an environmental footprint should apply (see categories below). For instance, if delivering an awareness campaign (low or negligible environmental impact) requires purchasing a vehicle, the purchase of the vehicle should fulfil the DNSH criteria detailed in the transport annex for the relevant activity.

— **Activities and assets with DNSH conditions**. This category includes assets or activities for which significant harm to one or several environmental objectives can be expected if the DNSH criteria are not met. For the remaining environmental objectives without DNSH conditions, it is considered that EU legislation is sufficient to ensure compliance with the DNSH principle. To ensure that those activities and assets are compliant with the common foundations (Section 1), meeting the DNSH criteria is required. The DNSH criteria and possible accompanying actions are provided in the sector-specific annexes to this guidance.

— **Excluded activities and assets**. The assets or activities considered to do significant harm to any of the six environmental objectives of the Taxonomy Regulation should not be deemed compliant with the DNSH principle. These activities or assets are considered to generate lock-in effects or have an impact which is inconsistent with the EU climate and environmental objectives (see 1.3.3).

Depending on the measure or investment and the Commission decision on the respective plan, the Commission expects most of its verification to be carried out in the first milestone or target ([28]). The sector-specific annexes, where necessary, also provide an indicative list of evidence for each DNSH criterion to demonstrate compliance with the principle. However, it is not mandatory, as the beneficiary can demonstrate DNSH compliance by providing similar or equivalent pieces of evidence, including the results of an EIA, SEA or the climate/sustainability proofing (see Section 1.2), as long as it effectively demonstrates compliance with the DNSH principle.

2.2. **Activities and assets not included under any sector-specific annex**

Activities not listed in the sector-specific annexes should comply with the common foundations set out in Section 1.

In practice, Member States should demonstrate compliance by providing a DNSH assessment, using the structure in Table 1 when submitting their SCP. Firstly, the assessment should confirm that the activities or assets are not in the list of excluded activities and assets from the sector-specific annexes. Secondly, the assessment should lead to the conclusion that 'no' significant harm is done to any of the environmental objectives in the central column and should provide an explanation and justification of the reasoning in the third column. To ensure that activities and assets are compliant with the common foundations in Section 1, Member States may use accompanying measures and investments.

Where necessary, further analysis and/or supporting documents should be provided to substantiate the replies to the list of questions in the table ([29]). If the absence of significant harm cannot be justified and verified by the Commission, the activities or assets cannot be deemed compliant with the DNSH principle.

Table 1

Checklist for DNSH assessment

Question	Yes/No	Justification of the absence of significant harm, taking into account the foundations set out in Section 1.
Excluded activities and assets: Is the activity or asset in the list of excluded activities and assets of any sector-specific annex?		*If the answer is yes, this measure would not be considered compliant with the DNSH principle under the SCF.*
Climate change mitigation: Is the activity or asset expected to lead to significant GHG emissions?		
Climate change adaptation: Is the activity or asset expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		

([28]) See further clarifications on how the DNSH conditions are assessed in the SCP Guidance (OJ C, C/2025/1597, 25.3.2025, ELI: C/2025/1597/oj).

([29]) This process builds on the process used under the Recovery and Resilience Facility as described in the Commission Notice Technical guidance on the application of 'do no significant harm' under the Recovery and Resilience Facility Regulation (OJ C, C/2023/111, 11.10.2023, ELI: http://data.europa.eu/eli/C/2023/111/oj).

Question	Yes/No	Justification of the absence of significant harm, taking into account the foundations set out in Section 1.
The sustainable use and protection of water and marine resources: Is the activity or asset expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
The transition to a circular economy, including waste prevention and recycling: Is the activity or asset expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource ([1]) at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy ([2])?		
Pollution prevention and control: Is the activity or asset expected to lead to a significant increase in the emissions of pollutants ([3]) into air, water or land?		
The protection and restoration of biodiversity and ecosystems: Is the activity or asset expected to be: (i) significantly detrimental to the good condition ([4]) and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

([1]) Natural resources comprise energy, materials, metals, water, biomass, air and land.
([2]) Please refer to Recital 27 of the Taxonomy Regulation for more information on the circular economy objective.
([3]) Pollutant means a substance, vibration, heat, noise, light or other contaminant present in air, water or land that may be harmful to human health or the environment as defined in Article 2(10) of the Taxonomy Regulation.
([4]) In line with Article 2(16) of the Taxonomy Regulation, "'good condition' means, in relation to an ecosystem, that the ecosystem is in good physical, chemical and biological condition or of a good physical, chemical and biological quality with self-reproduction or self- restoration

The justification can for instance draw on any of the following references:

a) the activity or asset has, by nature, no or an insignificant foreseeable harmful impact on the environmental objective following the guiding principles listed in subsection 1.3., and as such is considered compliant with the DNSH principle for that objective;

b) the activity or asset is tracked, as supporting a climate change or environmental objective with a coefficient of 100 % ([30]) and as such is considered compliant with the DNSH principle for the relevant objective;

([30]) The methodology set out in Annex I to Regulation (EU) 2021/1060 of the European Parliament and of the Council should be used to track the expenditures of the Social Climate Fund (Recital 23 of the SCF Regulation).

c) the activity fulfils the technical screening criteria laid down in the delegated acts supplementing the Taxonomy Regulation for 'substantial contribution' to one of the six environmental objectives, and as such is considered compliant with the DNSH principle under the Social Climate Fund for the relevant objective;

d) the results of EIA, SEA, sustainability or climate proofing as specified in Section 1.2.

The justifications above can be used for one or several objectives, as relevant. If they do not cover all objectives, a justification of compliance with the DNSH principle must be provided for the other objectives.

2.3. **Activities aligned with the EU Taxonomy substantial contribution and DNSH technical screening criteria**

For the purpose of this guidance, an activity is considered compliant with the DNSH principle under the SCF if it complies with the technical screening criteria for substantial contribution and do no significant harm under an EU Taxonomy delegated act ([31]) under the following articles of the Taxonomy Regulation ([32]): Article 10(3) for climate change mitigation, Article11(3) for climate change adaptation, Article 12(2) for the sustainable use and protection of water and marine resources, Article 13(2) for the transition to a circular economy, Article 14(2) for pollution prevention and control, and Article 15(2) for the protection and restoration of biodiversity and ecosystems.

2.4. **Financial products implemented under InvestEU Member State compartment**

For the purpose of financial products implemented under the Member State compartment pursuant to the InvestEU Regulation referred to in Article 11(4) of the SCF Regulation, the Commission considers the application of the Technical guidance on sustainability proofing for the InvestEU Fund (2021/C 280/01) in combination with the application of the relevant implementing partner's policies related to implementing the InvestEU Fund (notably the EIB Environmental and Social Sustainability Framework, EIB Group's 'Climate Bank Roadmap 2021-2025' and the EBRD's '2019 Environmental and Social Policy' and 'Methodology to determine the Paris Agreement alignment of EBRD) sufficient to prove the absence of significant harm as per Article 7(3) of Social Climate Fund Regulation.

Guarantee agreements for implementing partners, other than the EIB Group and the EBRD, must include provisions, where applicable, to align with the technical screening criteria set out in the Taxonomy Delegated Acts for the relevant environmental objective or have similar criteria to the EIB Group policy mentioned above or apply the overall provisions of the 'Do No Significant Harm' Technical Guidance for the Social Climate Fund.

2.5. **Distinction between measures and investments supported by the SCF**

In line with their definition in the SCP guidance, measures have specific features compared to investments. For some measures, it can be more difficult to quantify their direct and primary indirect impact. On the one hand, measures in some sectors, including housing, transport and energy, have the potential to significantly contribute to the green transition, but they can also entail a risk of significant harm to a number of environmental objectives, depending on how they are designed. On the other hand, measures in other sectors (e.g. information, education, awareness-raising, and advice activities, accessibility for disabled) are likely to have a limited risk of environmental harm, independently of their potential contribution to the green transition.

([31]) Delegated Regulation (EU) 2021/2139 of 4 June 2021 (OJ L 442, 9.12.2021, p. 1) (Climate Delegated Act) and Delegated Regulation (EU) 2023/2486 of 27 June 2023 (OJ L, 2023/2486, 21.11.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2486/oj) (Environmental Delegated Act).

([32]) Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: http://data.europa.eu/eli/reg/2020/852/oj) (Taxonomy Regulation).

Therefore, the DNSH principle should apply, on a case-by-case basis to measures funded by the SCF, in line with this guidance. When a measure can replicate the expected impact of an activity/asset subject to DNSH (e.g. the setting up of a fiscal incentive for the purchase of electric vehicles), the sectoral annexes should apply (see 2.1). In the absence of coverage in sector specific annexes, the table provided in Section 2.2 should be filled in, even if the measure is not expected to give rise to any significant harm. It is also always possible to apply the EU Taxonomy criteria in line with Section 2.3.

ANNEX 1

Buildings and Renewable Energy Generation and Storage

This sector-specific annex sets out criteria for a non-exhaustive list of activities or assets to comply with the 'Do No Significant Harm' (DNSH) principle in line with Section 2.1. of the Technical Guidance on the DNSH for the Social Climate Fund. The excluded activities also support the implementation of the approach in Section 2.2. of the Guidance.

The table is structured as follows:

— Column 1, titled 'Activities and assets', describes potential activities and assets that fall within the scope of buildings measures and investments.

— Column 2, titled 'Do No Significant Harm criteria', outlines the DNSH criteria that each activity or asset must meet in order to comply with the DNSH principle.

— Column 3, titled 'Evidence to prove compliance with DNSH criteria', provides illustrative evidence that can be used to demonstrate compliance with the DNSH principle.

Table 1

Buildings

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
Awareness-raising activities		
B1. Activities and assets related to providing information, education, awareness and advice on cost-effective measures, investments and on available support for building renovations, energy efficiency and decarbonisation, including energy savings and reduction of energy poverty.	Compliance with applicable legislation is sufficient	N/A
Renovation		
B2. **Individual energy efficiency renovation measures**		
The activity consists in individual measures ([1]) as long as they comply with the minimum requirements set for individual components and systems in the applicable national measures implementing Directive (EU) 2024/1275 (Energy Performance of Buildings Directive (EPBD)) ([2]) and, where applicable, they are rated in the highest two significantly populated classes of energy efficiency, or at	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
higher classes as laid down in the delegated act, in accordance with Regulation (EU) 2017/1369 (Energy Labelling Regulation) ([3]) and delegated acts adopted under that Regulation: (a) addition of insulation to existing envelope components, such as external walls (including green walls), roofs (including green roofs), lofts, basements and ground floors (including measures to ensure air-tightness, measures to reduce the effects of thermal bridges and scaffolding) and products for the application of the insulation to the building envelope (including mechanical fixings and adhesive); (b) replacement of existing windows with new energy efficient windows; (c) replacement of existing external doors with new energy efficient doors; (d) replacement of existing light sources with more energy efficient light sources; (e) installation, replacement, maintenance and/or repair of heating, ventilation and air-conditioning (HVAC), electric cooking and cooling appliances and water heating systems, including equipment related to district heating services, with highly energy efficient technologies; (f) installation of low water and energy using kitchen and sanitary water fittings which comply with technical specifications set out in Appendix E of Annex I of the Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 ([4]) and, in case of shower solutions, mixer showers, shower outlets and taps, have a maximum water flow of 6 litres/min attested by an existing label in the Union market; (g) installation of exterior sun protection systems, such as screens, rolling or folding shutters.		

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
B3. **Energy efficiency renovations of existing buildings** ([5])		
B3.1. Any building renovation improving the energy performance of the building that goes beyond individual energy efficiency renovation measures detailed in category B2 or beyond the installation of instruments and devices for measuring, regulating and controlling the energy performance of buildings detailed in category B5.	**CLIMATE CHANGE ADAPTATION** 1) For major renovations ([6]) of individual buildings above 2 000 m² of useful floor area or of buildings or building units forming part of the same development totalling at least 2 000 m² of useful floor area, a satisfactory summer overheating analysis or demonstration of absence of increase in cooling is performed at project level. 2) For major renovations of individual buildings of at least 5 000 m² or building units forming part of the same development totalling at least 5 000 m² of useful floor area, situated on land that has been identified at significant risk of flooding that is not adequately protected by national, regional or local flood risk management measures: a) The public authority has commenced the planning process to develop adequate flood mitigation measures protecting the land in question; OR b) the major renovations integrate or are accompanied by adequate flood mitigation measures protecting the individual buildings or the property concerned.	**CLIMATE CHANGE ADAPTATION** 1) Satisfactory overheating analysis or demonstration of mitigation (reduction of overheating risk or of cooling use or needs) based on available national methodology preferably in line with Article 4 and Annex I of EPBD ([7]). 2) The identification of land at significant risk of flooding should rely on flood hazard and risk maps produced by national, regional or local authorities (which may or may not be part of national, regional or local spatial plans). For item 2a) evidence that the planning or flood mitigation measures are in line with the relevant flood management plan(s) could include one of the following elements: — Proof that an application has been submitted by or to the relevant public authority for statutory permission to carry out the necessary flood mitigation measures; — Feasibility study, a preliminary design, or a final design which are in force (i.e. being part of a planning process where permission has been granted by the relevant public authority); — Commitment of the necessary budget by the relevant public authority for carrying out the flood mitigation measures; — Published public tender for the flood mitigation measures; — Contract signed for the design and/or construction of the flood mitigation measures. For item 2b): the evidence could include proof that a qualified or certified professional has been appointed to design flood mitigation measures, or a planning or construction permit has been delivered by the relevant authority covering the intended flood mitigation measures.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
		The flood mitigation measures should be based on a flood risk assessment that includes the building and the land in question, or they should be designed in line with European, national, regional or local legislation or relevant official guidance on flood mitigation. The works should especially consider those areas located below the projected flooding water level and the management of run-off water. The building or the property could be exempted from integrating or being accompanied by adequate flood protection measures when this is not legally, economically, technically or functionally feasible. This could be evidenced by: — Proof of statutory constraints (e.g. cultural heritage, legal constraints on land surrounding the building, limits on spatial planning, etc.); — Report or analysis from qualified or certified professional attesting to negative effects on the building's structural integrity that would be caused by flood mitigation measures; — Report or analysis from qualified or certified professional attesting to negative effects to the accessibility, fire protection or health and safety of the occupants of the building due to flood mitigation measures.

	TRANSITION TO A CIRCULAR ECONOMY
	For:
	a) major renovations ([8]) of individual buildings above 2 000 m^2 of useful floor area and of buildings or of building units forming part of the same development totalling above 2 000 m^2 of useful floor area; or
	b) renovations ([9]) of individual buildings or of building units above 2 000 m^2 of useful floor area and of buildings or of building units that are part of the same development totalling above 2 000 m^2 of useful floor area;
		TRANSITION TO A CIRCULAR ECONOMY
		For (i):
		A pre-demolition or pre-renovation audit based on applicable national or local methodologies, or alternatively, based on Annex F of the EU Construction and Demolition Waste Management Protocol.
		For (ii):
		— Waste recycled: weight slip for waste brought to the waste recycling facility (in kilogrammes);

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	the following criteria apply: i. For (a): prior to carrying out any works on buildings, a pre-demolition audit or pre-renovation audit ([10]) is completed. The audit is based on applicable national or local methodologies. Alternatively, it uses Annex F of the EU Construction and Demolition Waste Protocol ([11]). ii. For (a) and (b): at least 70 % of the non-hazardous construction and demolition waste generated on the construction site (by mass in kilogrammes), excluding naturally occurring material listed under category 17 05 04 in the European List of Waste (Decision 2000/532/EC ([12])), is prepared for re-use ([13]) or recycled ([14]). Backfilling ([15]) is not considered preparing for re-use or recycling.	— Total (non-hazardous) waste generated on site: the estimation of the total waste generated is interpreted in view of available evidence. It could be evidenced for example by one of the following: — receipts of total waste brought to different waste facilities (in kilogrammes) (e.g. recycling, backfilling, landfilling etc.); — estimation of the total waste generation based on pre-demolition audit or pre-renovation audit.
B3.2. Assets or activities for the renovation of buildings dedicated to extraction, storage, transport or manufacture of fossil fuels.	Not DNSH compliant	N/A
Construction		
B4. **Construction of new buildings**		
B4.1. Construction of residential and non-residential buildings All elements in the new building have to comply with the requirements set out in this Annex.	**CLIMATE CHANGE ADAPTATION** 1) New buildings are not situated on land that has been identified at significant risk of flooding in the flood hazard and risk maps produced by the national authorities or in national, regional or local spatial plans, unless the development integrates or is accompanied by adequate flood management measures. 2) A satisfactory analysis of summer overheating or of cooling needs has to be performed at the project level, based on national methodology in line with Annex I of EPBD.	**CLIMATE CHANGE ADAPTATION** 1) The identification of land at significant risk of flooding should rely on flood hazard and risk maps produced by national, regional or local authorities (which may or may not be part of national, regional or local spatial plans). 2) Satisfactory overheating analysis or demonstration of limited cooling needs, based on available national methodology preferably in line with Article 4 and Annex I of EPBD.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	TRANSITION TO A CIRCULAR ECONOMY a) Where the activity involves demolition of pre-existing construction works, a pre-demolition audit ([16]) is completed. The audit is based on applicable national or local methodologies. Alternatively, it uses Annex F of the EU Construction and Demolition Waste Protocol ([17]); b) At least 70 % of the non-hazardous construction and demolition waste generated on the construction site (by mass in kilogrammes), excluding naturally occurring material listed under category 17 05 04 in the European List of Waste (Decision 2000/532/EC), is prepared for re-use ([18]) or recycled ([19]). Backfilling ([20]) is not considered preparing for re-use or recycling.	**TRANSITION TO A CIRCULAR ECONOMY** For a): The pre-demolition audit based on applicable national or local methodologies, or alternatively, based on Annex F of the EU Construction and Demolition Waste Protocol. For b): — Waste recycled: Weight slip for waste brought to the waste recycling facility (in kilogrammes). — Total (non-hazardous) waste generated on site: The estimation of the total waste generated is interpreted in view of available evidence. It could be evidenced for example by one of the following: — receipts of total waste brought to different waste facilities (in kilogrammes) (i.e. recycling, backfilling, landfilling etc.); — estimation of the total waste generation based on pre-demolition audit.
	PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS 1) The new building is not built on one of the following: a) Land defined as wetlands or peatlands, regardless of whether the land continues to have that status after 1 January 2025; b) permanent grassland in Natura 2000 sites at the time of submission of the project; c) land matching the definition of forest ([21]). 2) The new building has to follow the mitigation hierarchy by: a) First, minimising land take and land use, loss of urban green spaces and soil sealing through the project design, for instance by using existing building space more efficiently to provide high-quality housing, reactivating vacant, underused or unused areas and prioritising the use of brownfield land ([22]) over greenfield land ([23]), land recycling and nature-based solutions;	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** The criteria should be interpreted based on available evidence. If there is no evidence that an area has been defined as the type of land listed in the criteria, it is assumed that the beneficiaries meet the criteria. Available evidence includes the following: For 1a) and 1b): — The information that Member States should collect by 1 January 2025 as part of their CAP strategic plans ([24]); — The Natura 2000 viewer and the Grassland watch portal; — National databases of peatlands. Where no national databases are available, the Global Peatland Database of the Greifswald Moor Centrum can be used; — The information on land use that Member States should collect by 2026 as part of their obligations under Regulation (EU) 2018/841 (LULUCF Regulation) ([25]), including peatland and wetlands.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	b) Second, adopting mitigation measures, for instance integrating green infrastructure, the use of native species, permeable materials, or other measures to improve water infiltration; c) Third, as a last resort and if the residual impact cannot be mitigated, implementing restoration measures to compensate for loss of urban green spaces and ecosystem services. Restoration measures have to be implemented locally and generate at least an equal ecological value.	For 1c) — Data from Forest Information System for Europe (FISE) based on national definitions would be accepted as valid evidence until standardised data on forest area based on the Commission's proposal for a Regulation on a Forest Monitoring Framework is available in FISE. For 2) — An expert report or an official document, e.g., an invoice or a certificate, proving that the measures listed in the mitigation hierarchy described in the criteria have been implemented.
B4.2. Assets or activities for the construction of buildings dedicated to extraction, storage, transport or manufacture of fossil fuels.	Not DNSH compliant	N/A
Instruments and devices for measuring, regulation and controlling energy performance of buildings, energy supply and appliances		
B5. **Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings**		
The installation, maintenance and/or repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings, including: (a) zoned thermostats, smart thermostat systems and sensing equipment, including motion and day light control; (b) building automation and control systems, building energy management systems (BEMS), lighting control systems and energy management systems (EMS); (c) smart meters for gas, heat, cool and electricity; (d) facade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation.	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
B6. **Installation, maintenance and repair of renewable energy equipment**		
The installation, maintenance and/or repair of renewable energy equipment on-site ([26]) as part of the technical building system, including: (a) solar photovoltaic systems and ancillary technical equipment; (b) solar hot water panels and ancillary technical equipment; (c) heat pumps ([27]); (d) wind turbines and ancillary technical equipment; (e) solar transpired collectors and ancillary technical equipment; (f) thermal or electric energy storage units and ancillary technical equipment; (g) heat exchanger/recovery systems; (h) geothermal heat pumps and ancillary technical equipment.	Compliance with applicable legislation is sufficient	N/A
B7. **Biomass-based heating systems**		
B7.1 Installation and maintenance of solid biomass-based heating systems in existing buildings.	**CLIMATE CHANGE MITIGATION:** Biomass-based heating systems have to: — Be rated in the highest two populated classes of energy efficiency ([28]) or — Be in higher classes in accordance with the Energy Labelling Regulation ([29]) and delegated acts adopted under that Regulation. **POLLUTION PREVENTION AND CONTROL:** Biomass-based heating systems have to: a) Be automatically fed by pellets.	**CLIMATE CHANGE MITIGATION:** The documentary evidence should include: — A certificate labelling the energy efficiency class of the boiler, as defined in Commission Delegated Regulation (EU) 2015/1187 ([30]), or of the stove, as defined in Commission Delegated Regulation (EU) 2015/1186 ([31]). **POLLUTION PREVENTION AND CONTROL:** For a), the invoice or technical specifications of the heater shows that it is automatically fed by pellets.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	b) Be placed in air quality zones where the levels of particulate matter ($PM_{2.5}$ or PM_{10}) in ambient air are not exceeded as set in Directive (EU) 2024/2881 ([32]) (Ambient Air Quality Directive). c) Meet the benchmark levels (particulate matters) laid down in Annex V to Commission Regulation (EU) 2015/1189 ([33]).	For b) evidence that in the air quality zone where the boiler is to be installed there have been either no exceedances of PM2.5 and/or PM10 in the past 5 years, or there have been exceedances for only one year. Evidence should be based on public data provided in the European Environment Agency website for the corresponding relevant air quality zones (NUTS-2 level) based on the Ambient Air Quality Directive. For c) product information sheet showing that the level of emissions of particulate matters is below the benchmarks set in Annex V to the Commission Regulation (EU) 2015/1189.
B7.2 Installation of solid biomass-based heating systems in newly constructed buildings.	Not DNSH compliant	N/A
B8. **Equipment powered by fossil fuels**		
B8.1 Installation of hybrid heating systems in existing buildings including the addition of a renewable-based heating system to an existing fossil-fuel heating system.	**CLIMATE CHANGE MITIGATION:** Only hybrid heating systems with a renewable-based heating system covering at least half of the annual heating needs are installed ([34]), no matter which 'activities and assets' category the hybrid heating system is related to.	**CLIMATE CHANGE MITIGATION:** The information could include the respective capacity of the renewable and non-renewable generators, the type of renewable (e.g. solar or ambient heat) energy, the country climate and water temperature regime. For most products the data is available through the requirements established by Regulation (EU) 2024/1781 ([35]) and the Energy Labelling Regulation ([36]).The energy needs could be calculated by the installer of the heating system, the architect or estimated based on an up-to-date EPC, energy audit or renovation passport. As a fallback, if the energy needs cannot be calculated, fulfilment of the criteria can be reported based on products data sheets indicating the respective capacities of the two generators that together constitute the hybrid heating systems, in which case the renewable-based heating system's capacity should amount to at least half of the capacity of the heating system based on fossil fuels.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
B8.2 Installation of hybrid heating systems in newly constructed buildings.	Not DNSH compliant	N/A
B8.3 Equipment powered solely by fossil fuels, including the installation of stand-alone boilers.	Not DNSH compliant	N/A
B9. **Connections to district heating and cooling networks**		
Support for connections to district heating and cooling networks.	**CLIMATE CHANGE MITIGATION:** Connection to a district heating or cooling system, where the system: a) can be categorised as efficient district heating or cooling system in line with Article 26 of the Energy Efficiency Directive ([37]) or b) meets the requirements stipulated in Article 26(5) of the Energy Efficiency Directive and the connection does not result in increased consumption of fossil fuels.	**CLIMATE CHANGE MITIGATION:** For a) certification that the district heating or cooling system can be categorised as efficient district heating or cooling system in line with Article 26 of the Energy Efficiency Directive; For b) a plan to ensure more efficient consumption of primary energy, to reduce distribution losses and to increase the share of renewable energy in heating and cooling supply in accordance with Article 26(5) of the Energy Efficiency Directive.

([1]) Renovations consisting in two or more of the individual measures and qualifying as major renovations as per Article 2(22) of the EPBD and relevant national implementation are part of the category 'Energy efficiency renovations of existing buildings' (category B3.1.).

([2]) Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (recast) (OJ L, 2024/1275, 8.5.2024, ELI: http://data.europa.eu/eli/dir/2024/1275/oj).

([3]) Regulation (EU) 2017/1369 of the European Parliament and of the Council of 4 July 2017 setting a framework for energy labelling and repealing Directive 2010/30/EU (OJ L 198, 28.7.2017, p. 1, ELI: http://data.europa.eu/eli/reg/2017/1369/oj).

([4]) Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1, ELI: http://data.europa.eu/eli/reg_del/2021/2139/oj).

([5]) Renovation means that at least 50 % of the original building is retained.

([6]) As defined in Article 2 (22) of the Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (recast) (OJ L, 2024/1275, 8.5.2024, ELI: http://data.europa.eu/eli/dir/2024/1275/oj): 'major renovation' means the renovation of a building where: (a) the total cost of the renovation relating to the building envelope or the technical building systems is higher than 25 % of the value of the building, excluding the value of the land upon which the building is situated; or (b) more than 25 % of the surface of the building envelope undergoes renovation.

([7]) Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (recast) (OJ L, 2024/1275, 8.5.2024, ELI: http://data.europa.eu/eli/dir/2024/1275/oj).

([8]) As defined in article 2, point (22) of Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (OJ L, 2024/1275, 8.5.2024, ELI: http://data.europa.eu/eli/dir/2024/1275/oj).

([9]) As defined in Article 2 (13) of Regulation (EU) 2023/955 of the European Parliament and of the Council of 10 May 2023 establishing a Social Climate Fund and amending Regulation (EU) 2021/1060 (OJ L 130, 16.5.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/955/oj).

(10) Pre-demolition audit or pre-renovation audit means a preparatory activity with the purpose of (1) collecting and assessing information about the qualities and quantities of construction products for re-use, construction and demolition waste with the potential for preparing for re-use and recycling as well as other types of construction and demolition waste that will be released during the demolition or renovation works; and (2) giving general and site-specific recommendations regarding the demolition or renovation process. An important part of the pre-demolition audit or pre-renovation audit is also the identification of materials containing hazardous substances or mixtures and those that might hinder re-use or recycling.

(11) The EU Construction & Demolition Waste Management Protocol https://op.europa.eu/en/publication-detail/-/publication/d63d5a8f-64e8-11ef-a8ba-01aa75ed71a1/language-en

(12) Commission Decision of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (OJ L 226, 6.9.2000, p. 3).

(13) As defined in Article 3 (16) of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj).

(14) As defined in Article 3 (17) of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj).

(15) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'backfilling' means any recovery operation where suitable non-hazardous waste is used for the purposes of reclamation in excavated areas or for engineering purposes in landscaping. Waste used for backfilling should substitute non-waste materials, be suitable for the aforementioned purposes, and be limited to the amount strictly necessary to achieve those purposes.

(16) Pre-demolition audit or pre-renovation audit means a preparatory activity with the purpose of (1) collecting and assessing information about the qualities and quantities of construction products for re-use, construction and demolition waste with the potential for preparing for re-use and recycling as well as other types of construction and demolition waste that will be released during the demolition or renovation works; and (2) giving general and site-specific recommendations regarding the demolition or renovation process. An important part of the pre-demolition audit or pre-renovation audit is also the identification of materials containing hazardous substances or mixtures and those that might hinder re-use or recycling.

(17) EU Construction & Demolition Waste Management Protocol https://op.europa.eu/en/publication-detail/-/publication/d63d5a8f-64e8-11ef-a8ba-01aa75ed71a1/language-en

(18) As defined in Article 3 (16) of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj).

(19) As defined in Article 3 (17) of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj).

(20) As defined in Directive 2008/98/EC: 'backfilling' means any recovery operation where suitable non-hazardous waste is used for purposes of reclamation in excavated areas or for engineering purposes in landscaping. Waste used for backfilling must substitute non-waste materials, be suitable for the aforementioned purposes, and be limited to the amount strictly necessary to achieve those purposes.

(21) Forests means land spanning more than 0,5 hectares with trees higher than 5 meters and a tree crown cover of more than 10 %, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use. It includes areas with trees, including groups of growing, young, natural trees, or plantations that have yet to reach the minimum values for tree crown cover or an equivalent stocking level or minimum tree height, including any area that normally forms part of the forest area but on which there are temporarily no trees as a result of human intervention, such as harvesting, or as a result of natural causes, but which area can be expected to revert to forest.

(22) Land within the urban area on which development has previously taken place, as defined in the European Environment Agency's glossary.

(23) Land on which no urban development has previously taken place; usually understood to be on the periphery, of an existing built-up area, as defined in the European Environment Agency's glossary.

(24) Under the meaning of Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/2115/oj).

(25) Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/841/oj).

(26) Meaning in or on a particular building or on the land on which that building is located as per Article 2(54) of Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (recast) (OJ L, 2024/1275, 8.5.2024, ELI: http://data.europa.eu/eli/dir/2024/1275/oj).

(27) Installation of heat pumps where fossil-fuel heating systems are in place is subject to criteria under section B8.1.
(28) To identify which are the two highest classes of energy efficiency that are populated, in which at least some products are on the market, an overview of the available products on the market (based on official data) is provided in the European Product Database for Energy Labelling.
(29) Regulation (EU) 2017/1369 of the European Parliament and of the Council of 4 July 2017 setting a framework for energy labelling and repealing Directive 2010/30/EU (OJ L 198, 28.7.2017, p. 1, ELI: http://data.europa.eu/eli/reg/2017/1369/oj).
(30) Commission Delegated Regulation (EU) 2015/1187 of 27 April 2015 supplementing Directive 2010/30/EU of the European Parliament and of the Council with regard to energy labelling of solid fuel boilers and packages of a solid fuel boiler, supplementary heaters, temperature controls and solar devices (OJ L 193, 21.7.2015, p. 43, ELI: http://data.europa.eu/eli/reg_del/2015/1187/oj).
(31) Commission Delegated Regulation (EU) 2015/1186 of 24 April 2015 supplementing Directive 2010/30/EU of the European Parliament and of the Council with regard to the energy labelling of local space heaters (OJ L 193, 21.7.2015, p. 20, ELI: http://data.europa.eu/eli/reg_del/2015/1186/oj).
(32) Directive (EU) 2024/2881 of the European Parliament and of the Council of 23 October 2024 on ambient air quality and cleaner air for Europe (OJ L, 2024/2881, 20.11.2024, p. 1, http://data.europa.eu/eli/dir/2024/2881/oj).
(33) Commission Regulation (EU) 2015/1189 of 28 April 2015 implementing Directive 2009/125/EC of the European Parliament and of the Council with regard to ecodesign requirements for solid fuel boilers (OJ L 193, 21.7.2015, p. 100, ELI: http://data.europa.eu/eli/reg/2015/1189/oj).
(34) In line with Article 17 (15) and recital 14 of the EPBD.
(35) Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of ecodesign requirements for sustainable products, amending Directive (EU) 2020/1828 and Regulation (EU) 2023/1542 and repealing Directive 2009/125/EC (OJ L, 2024/1781, 28.6.2024, ELI: http://data.europa.eu/eli/reg/2024/1781/oj).
(36) Regulation (EU) 2017/1369 of the European Parliament and of the Council of 4 July 2017 setting a framework for energy labelling and repealing Directive 2010/30/EU (OJ L 198, 28.7.2017, p. 1).
(37) Directive (EU) 2023/1791 of the European Parliament and of the Council of 13 September 2023 on energy efficiency and amending Regulation (EU) 2023/955 (OJ L 231, 20.9.2023, p. 1, ELI: http://data.europa.eu/eli/dir/2023/1791/oj).

Table 2

Renewable energy and storage (offsite)

This table is relevant for measures and investments as defined in Article 8(1)(c) of the Regulation (EU) 2023/955 ([1]).

Activities and assets	Do no significant harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
Energy generation from renewable energy sources		
E1. **Generation electricity from onshore wind power in the renewable acceleration areas**		
Development and operation of electricity generation capacity using onshore wind power located in the renewable acceleration areas referred to in Article 15c of Directive (EU) 2018/2001 ([2]).	Compliance with applicable legislation is sufficient.	N/A

Activities and assets	Do no significant harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
E2. **Generation of electricity from onshore wind power outside renewable acceleration areas**		
Development and operation of electricity generation capacity using onshore wind power and that are located outside of the renewable acceleration areas as referred to in Article 15c of Directive (EU) 2018/2001 ([3]).	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** a) An activity or asset impacting Natura 2000 areas relying on compensatory measures under the scope of Article 6(4) of Council Directive 92/43/EEC (the 'Habitats Directive') ([4]) can be DNSH compliant, provided that the compensatory measures achieve net biodiversity gains ([5]), have a local link to the project ([6]) and include robust and transparent monitoring systems ([7]). b) Where projects rely on derogations from species protection under Article 9 of the Directive 2009/147/EC ('Birds Directive') ([8]) or Article 16 of the Habitats Directive, compensatory measures to improve the conservation status of the affected species are taken on or off-site.	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** For a) a permit delivered by the competent authority based on the appropriate assessment setting out the compensatory measures that will lead to net biodiversity gains in the same biogeographical region of the same Member State, based on the established methodologies, ([9]) and a transparent monitoring plan. For b) a permit delivered by the competent authority setting out the compensatory measures that will improve the conservation condition of the affected species.
E3. **Generation of power or cogeneration of heat/cool and power from solar energy systems or photovoltaic thermal hybrid solar collectors in the renewable acceleration area**		
Development and operation of electricity generation capacity using solar photovoltaic (PV) technology located in the renewable acceleration areas referred to in Article 15c of Directive (EU) 2018/2001 ([10]). Development and operation of energy generation capacity using concentrated solar power (CSP) technology or photovoltaic thermal hybrid solar collectors located in the renewable acceleration areas referred to in Article 15c of Directive (EU) 2018/2001 ([11]).	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do no significant harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
E4. **Generation of power or cogeneration of heat/cool and power from solar energy systems or photovoltaic thermal hybrid solar collectors outside the renewable acceleration areas**		
Development and operation of electricity generation capacity using solar photovoltaic (PV) technology located outside the renewable acceleration areas referred to in Article 15c of Directive (EU) 2018/2001 ([12]). Development and operation of energy generation capacity using concentrated solar power (CSP) technology or photovoltaic thermal hybrid solar collectors located outside the renewable acceleration areas referred to in Article 15c of Directive (EU) 2018/2001 ([13]).	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** a) An activity or asset impacting Natura 2000 areas relying on compensatory measures under the scope of Article 6(4) of Council Directive 92/43/EEC (the 'Habitats Directive') ([14]) can be DNSH compliant, provided that the compensatory measures achieve net biodiversity gains ([15]), have a local link to the project ([16]) and include robust and transparent monitoring systems ([17]). b) Where projects rely on derogations from species protection under Article 9 of the Directive 2009/147/EC ('Birds Directive') ([18]) or Article 16 of the Habitats Directive, compensatory measures to improve the conservation status of the affected species should be taken on or off-site.	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** For a) a permit delivered by the competent authority based on the appropriate assessment setting out the compensatory measures that will lead to net biodiversity gains in the same biogeographical region of the same Member State, based on the established methodologies ([19]), and a transparent monitoring plan. For b), a permit delivered by the competent authority setting out the compensatory measures that will improve the conservation condition of the affected species.
E5. **Generation of heat from solar thermal energy in the renewable acceleration areas**		
Development and operation of energy generation capacity using solar thermal technology located in the renewable acceleration areas referred to in Article 15c of Directive (EU) 2018/2001 ([20]).	Compliance with applicable legislation is sufficient.	N/A

Activities and assets	Do no significant harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
E6. **Generation of heat from solar thermal energy outside the renewable acceleration areas**		
Development and operation of energy generation capacity using solar thermal technology located outside the renewable acceleration areas referred to in Article 15c of Directive (EU) 2018/2001 ([21]).	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** a) An activity or asset impacting Natura 2000 areas relying on compensatory measures under the scope of Article 6(4) of Council Directive 92/43/EEC (the 'Habitats Directive') ([22]) can be DNSH compliant, provided that the compensatory measures achieve net biodiversity gains ([23]), have a local link to the project ([24]) and include robust and transparent monitoring systems ([25]). b) Where projects rely on derogations from species protection under Article 9 of the Directive 2009/147/EC ('Birds Directive') ([26]) or Article 16 of the Habitats Directive, compensatory measures to improve the conservation status of the affected species should be taken on or off-site.	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** For a), a permit delivered by the competent authority based on the appropriate assessment setting out the compensatory measures that will lead to net biodiversity gains in the same biogeographical region of the same Member State, based on the established methodologies ([27]), and a transparent monitoring plan. For b), a permit delivered by the competent authority setting out the compensatory measures that will improve the conservation condition of the affected species.
E7. **Generation of power and cogeneration of heat/cool and power from bioenergy by renewable energy communities, citizen energy communities and other active customers**		
Development and operation of electricity generation capacity or cogeneration of heat/cool and power using exclusively biomass, biogas or bioliquids.	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** Feedstocks should be: 1. Sustainably sourced in line with the sustainability and greenhouse gas emission savings set out in Art. 29 of Directive (EU) 2018/2001 (the 'Renewable Energy Directive') ([28]). 2. Food and feed crops use is limited to the amount needed to stabilize the process of anaerobic digestion when producing biogas and biomethane ([29]). 3. In line with the principle of the cascading use of biomass set out in Art. 3 (3) of the Renewable Energy Directive, installations should give preference to residues and waste ([30]) during their operation.	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** Approved certification schemes under Renewable Energy Directive that have waste and residues within scope or equivalent national certification schemes.

Activities and assets	Do no significant harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	POLLUTION PREVENTION AND CONTROL: a) Installations based on solid biomass and bioliquids are placed in air quality zones where the limit values of particulate matter (PM2.5 or PM10) are not exceeded in ambient air as set in Directive EU 2024/2881 ('Ambient Air Quality Directive') ([31]). This exclusion does not apply to an installation that: 1. Either is dedicated to transforming solid biomass at temperatures below 150°C into biogas for on-site electricity generation, or; 2. Replaces an installation fuelled by coal or lignite, has a lower input capacity than the installation it replaces, does not co-fire coal, and where the installation has a capacity of 50kWe or above, achieves at least 10 % Primary Energy Savings according to the methodology for determining high-efficiency cogeneration set out in Annex III of the Directive (EU) 2023/1791 ('Energy Efficiency Directive') ([32]). b) Bioenergy installations with a rated thermal input below 1 MW not covered by Ecodesign measures should meet the relevant benchmarks for emissions of air pollutants provided at Annex 2 part 2 of the Directive (EU) 2015/2193 ('Medium Combustion Plant Directive') ([33]).	**POLLUTION PREVENTION AND CONTROL:** For a), reference to the public data provided in the European Environment Agency website for the relevant air quality zones based on Directive EU 2024/2881 (Ambient Air Quality Directive) ([34]), demonstrating that the installations are located in air quality zones where there has been no or only one year of exceedances of PM2.5 and PM10 in the past 5 years, using public data. To demonstrate that exemption no. 1 from criterion a) applies, a technical documentation of the installations demonstrating that the electricity generation comes exclusively from the biogas in line with the Article 29(10) of Renewable Energy Directive. To demonstrate that the exemption no. 2 from criterion a) applies: — A contract (or similar legal document) of dismantling of the coal- or lignite-fired installation and the contract (or similar legal document) of installing a newly set up bioenergy installation, demonstrating that the coal/lignite-fired installations will be replaced by the installation fuelled by solid biomass, — A certificate scheme of sustainability of biomass issued in line with Renewable Energy Directive, or a report submitted to the national authorities including information about the input used for bioenergy production, — Assessment of the Primary Energy Savings of at least 10 % compared with the references for separate production of heat and electricity issued by an independent certified body (such as the body issuing guarantees of origin); or guarantees of origin for high-efficiency cogeneration to demonstrate that the installation achieves at least 10 % Primary Energy Savings. For b), compliance with benchmarks pursuant to Medium Combustion Plant Directive: Where the installation is constructed upon request with a manufacturer, copy of a contractual agreement including the technical specification.

Activities and assets	Do no significant harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
E8. **Generation of electricity from small hydropower plants by renewable energy communities, citizen energy communities and other active customers**		
Refurbishment and modernisation of existing small hydropower sources, which are not located in areas identified as restoration areas in national restoration plans prepared pursuant to Article 14 of Regulation on Nature Restoration (EU) 2024/1991 ([35]), where the plan is available, and which are not identified as structures that need to be removed in an inventory prepared pursuant to Article 9 of Regulation on Nature Restoration, where such inventory is available. Small hydropower plants do not exceed 10 MW capacity.	**SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES:** a) Projects that jeopardise the achievement of good status or good potential of the water body or the favourable conservation status of habitats and species protected by the Council Directive 92/43/EEC (the 'Habitats Directive') ([36]) are excluded. b) Where relevant and depending on the ecosystems naturally present in the affected water bodies, the controls in accordance with the Directive 2000/60/EC ('Water Framework Directive') ([37]) (e.g. registrations or authorisations) set out measures to ensure downstream and upstream fish migration and sediment transportation. Such measures may include environmentally-enhanced turbines, fish guidance structures, state-of-the-art and fully functional fish passes, measures to stop or minimise operation and discharges during migration or spawning, sediment by-passes, restoration of lateral erosion processes, rehabilitation of river bed or measures to ensure minimum ecological flow and sediment flow.	**SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES:** For a), conclusions provided by the permit delivered under the Water Framework Directive and the appropriate assessment under the Habitats Directive, if applicable. For b), prior authorisation or registration based on general binding rules where such a requirement is not otherwise provided for under Union legislation, as provided under Art. 11(3)(i) of the Water Framework Directive.
E9. **Electricity and/or heat/cool generation from geothermal or ambient energy in the renewable acceleration areas**		
Development and operation of energy generation capacity from geothermal or ambient energy located in the renewable acceleration areas referred to in Article 15c of Directive (EU) 2018/2001 ([38]).	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do no significant harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
Energy storage		
E10. **Storage of electrical energy**		
Purchase, installation, maintenance and repair of facilities or devices that store electrical energy and return it at a later time in the form of electricity. The activity excludes pumped hydropower storage.	Compliance with applicable legislation is sufficient	N/A
E11. **Storage of thermal energy**		
Purchase, installation, maintenance and repair of facilities and devices that store thermal energy and return it at a later time in the form of thermal energy or other energy vectors.	Compliance with applicable legislation is sufficient	N/A
E12. **Installation of technology allowing smart grid connection and energy-sharing (e.g. smart meters, energy management systems) for households and microenterprises**		
Purchase, installation, maintenance and repair of physical and/or virtual platform for smart grid connections and energy sharing, such as: — smart meters that can help monitor real-time power production and consumption; — energy management systems.	Compliance with applicable legislation is sufficient	N/A
Consumer products		
E13. Vouchers for membership fee in renewable energy community or renewables-based citizen energy community	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do no significant harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
E14. Activities and assets related to providing information, education, awareness and advice on cost-effective measures, investments and on available support for the decarbonisation of buildings and integration of renewable energy generation and storage, the uptake of the self-consumption of renewable energy, energy savings and reducing energy poverty.	Compliance with applicable legislation is sufficient	N/A
Excluded activities		
E15. Electricity and/or heat generation from all fossil fuels	Not DNSH compliant	N/A
E16. Electricity and/or heat generation from fuels of fossil origin	Not DNSH compliant	N/A

([1]) Regulation (EU) 2023/955 of the European Parliament and of the Council of 10 May 2023 establishing a Social Climate Fund and amending Regulation (EU) 2021/1060 (OJ L 130, 16.5.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/955/oj).

([2]) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

([3]) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

([4]) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7, ELI: http://data.europa.eu/eli/dir/1992/43/2013-07-01).

([5]) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7). Further specifications on the interpretation of Article 6(4) of the Habitat Directive are set out in the Commission Notice (2021/C 437/01) 'Assessment of plans and projects in relation to Natura 2000 sites – Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC'.

([6]) The area selected for compensation should be within the same biogeographical region (for sites designated under the Habitats Directive) or within the same range, migration route or wintering area for bird species (i.e. sites designated under the Birds Directive) in the Member State concerned. Economic operators cannot contribute to a global compensation fund that would not ensure concrete, effective and measurable actions related to the biogeographical region affected.

([7]) The implementation of compensation measures should be overseen by trained scientists, based on a methodology for assessing progress and results, which should be communicated openly to members of the public and the relevant authorities. Monitoring should happen for the whole duration of the project.

([8]) Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7, ELI: http://data.europa.eu/eli/dir/2009/147/2019-06-26).

(9) Several methodologies exist to assess the impact on biodiversity of renewable energy projects. The applicants may use one of the following methodologies to demonstrate that net biodiversity gains have been achieved: Statutory Biodiversity Metric; Biodiversity Net Gain Calculator (BNGC); Biotope Valuation (BV) / Biotope points (BkompV); Others: Onema / Center Eco Functional and Evolutionary's MERCIe, Battelle's EcoVal, Eco-points, BREEAM's Change in Ecological Value Calculator, IUCN's STAR (Species Threat Abatement and Restoration metric) or Ecometrica's Normative Biodiversity Metric. Additional guidance on compensation measures is provided in methodological guidance on Article 6(3) and (4) of the Habitats Directive 92/43/EEC C(2021) 6913 final (section 3.3.3).

(10) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

(11) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

(12) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

(13) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

(14) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7, ELI: http://data.europa.eu/eli/dir/1992/43/2013-07-01).

(15) A measurably positive impact ('net gain') on biodiversity, compared to the situation before the development of the project. The specific compensation ratios for each project are set on a 'case-by-case basis', following Commission Notice (2021/C 437/01) 'Assessment of plans and projects in relation to Natura 2000 sites – Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC'.

(16) The area selected for compensation should be within the same biogeographical region (for sites designated under the Habitats Directive) or within the same range, migration route or wintering area for bird species (i.e. sites designated under the Birds Directive) in the Member State concerned. Economic operators cannot contribute to a global compensation fund that would not ensure concrete, effective and measurable actions related to the biogeographical region affected.

(17) The implementation of compensation measures should be overseen by trained scientists, based on a methodology for assessing progress and results, which should be communicated openly to members of the public and the relevant authorities. Monitoring should happen for the whole duration of the project.

(18) Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7, ELI: http://data.europa.eu/eli/dir/2009/147/2019-06-26).

(19) Several methodologies exist to assess the impact on biodiversity of renewable energy projects. The applicants may use one of the following methodologies to demonstrate that net biodiversity gains have been achieved: Statutory Biodiversity Metric; Biodiversity Net Gain Calculator (BNGC); Biotope Valuation (BV) / Biotope points (BkompV); Others: Onema / Center Eco Functional and Evolutionary's MERCIe, Battelle's EcoVal, Eco-points, BREEAM's Change in Ecological Value Calculator, IUCN's STAR (Species Threat Abatement and Restoration metric) or Ecometrica's Normative Biodiversity Metric. Additional guidance on compensation measures is provided in methodological guidance on Article 6(3) and (4) of the Habitats Directive 92/43/EEC C(2021) 6913 final (section 3.3.3).

(20) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

(21) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

(22) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7, ELI: http://data.europa.eu/eli/dir/1992/43/2013-07-01).

(23) A measurably positive impact ('net gain') on biodiversity, compared to the situation before the development of the project. The specific compensation ratios for each project are set on a 'case-by-case basis', following Commission Notice (2021/C 437/01) 'Assessment of plans and projects in relation to Natura 2000 sites – Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC'.

(24) The area selected for compensation should be within the same biogeographical region (for sites designated under the Habitats Directive) or within the same range, migration route or wintering area for bird species (i.e. sites designated under the Birds Directive) in the Member State concerned. Economic operators cannot contribute to a global compensation fund that would not ensure concrete, effective and measurable actions related to the biogeographical region affected.

([25]) The implementation of compensation measures should be overseen by trained scientists, based on a methodology for assessing progress and results, which should be communicated openly to members of the public and the relevant authorities. Monitoring should happen for the whole duration of the project.

([26]) Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7, ELI: http://data.europa.eu/eli/dir/2009/147/2019-06-26).

([27]) Several methodologies exist to assess the impact on biodiversity of renewable energy projects. The following could be used by the applicants to demonstrate compliance against the criterion to achieve net biodiversity gains requirement: Statutory Biodiversity Metric; Biodiversity Net Gain Calculator (BNGC); Biotope Valuation (BV) / Biotope points (BkompV); Others: Onema / Center Eco Functional and Evolutionary's MERCIe, Battelle's EcoVal, Eco-points, BREEAM's Change in Ecological Value Calculator, IUCN's STAR (Species Threat Abatement and Restoration metric) or Ecometrica's Normative Biodiversity Metric. Additional guidance on compensation measures is provided in methodological guidance on Article 6(3) and (4) of the Habitats Directive 92/43/EEC C(2021) 6913 final (section 3.3.3).

([28]) The biofuels, bioliquids and biomass fuels meet the sustainability and GHG emission savings criteria set out in Articles 29-31 of the revised Renewable Energy Directive 2018/2001/EU (REDII), and related implementing and delegated acts.

([29]) The biofuels, bioliquids and biomass fuels meet the rules on food and feed based biofuels set out in Article 26 of the revised Renewable Energy Directive 2018/2001/EU (REDII), and related implementing and delegated acts

([30]) Definitions set out in Article 2 of the revised Renewable Energy Directive 2018/2001/EU (REDII) apply.

([31]) Directive 2008/50/EC of the European Parliament and of the Council of 21 May 2008 on ambient air quality and cleaner air for Europe (OJ L 152, 11.6.2008, p. 1, ELI: http://data.europa.eu/eli/dir/2008/50/oj).

([32]) Directive (EU) 2023/1791 of the European Parliament and of the Council of 13 September 2023 on energy efficiency and amending Regulation (EU) 2023/955 (OJ L 231, 20.9.2023, p. 1, ELI: http://data.europa.eu/eli/dir/2023/1791/oj).

([33]) Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants (OJ L 313, 28.11.2015, p. 1, ELI: http://data.europa.eu/eli/dir/2015/2193/oj). For the combustion of solid biomass, bioliquids and biogas in boilers the relevant emission limit values for new medium combustion plants other than engines and gas turbines apply (Annex 2, part 2, table 1 of the Medium Combustion Plant Directive (EU) 2015/2193). For the combustion of bioliquids and biogas in new engines and gas turbines the emission limit values for for new engines and gas turbines apply (Annex 2, part 2, table 2 of the Medium Combustion Plant Directive (EU) 2015/2193)

([34]) Directive (EU) 2024/2881 of the European Parliament and of the Council of 23 October 2024 on ambient air quality and cleaner air for Europe (OJ L, 2024/2881, 20.11.2024, p. 1, ELI: http://data.europa.eu/eli/dir/2024/2881/oj).

([35]) Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869 (OJ L, 2024/1991, 29.7.2024, ELI: http://data.europa.eu/eli/reg/2024/1991/oj).

([36]) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7, ELI: http://data.europa.eu/eli/dir/1992/43/2013-07-01).

([37]) Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1, ELI: http://data.europa.eu/eli/dir/2000/60/oj).

([38]) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: http://data.europa.eu/eli/dir/2018/2001/oj).

ANNEX 2

Transport

This sector-specific annex sets out criteria for a non-exhaustive list of activities or assets to comply with the 'Do No Significant Harm' (DNSH) principle in line with Section 2.1. of the Technical Guidance on the DNSH for the Social Climate Fund. The excluded activities also support the implementation of the approach in Section 2.2. of the Guidance.

The table is structured as follows:

— Column 1, titled 'Activities and assets', describes potential activities and assets that fall within the scope of transport measures and investments.

— Column 2, titled 'Do No Significant Harm criteria', outlines the DNSH criteria that each activity or asset must meet in order to comply with the DNSH principle.

— Column 3, titled 'Evidence to prove compliance with DNSH criteria', provides illustrative evidence that can be used to demonstrate compliance with the DNSH principle.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
Awareness-raising activities		
T1. Activities and assets related to providing information, education, awareness and advice on cost-effective measures, investments and on available support for sustainable and affordable mobility and transport alternatives.	Compliance with applicable legislation is sufficient	N/A
Mobile assets – Road transport [1]		
T2. **Personal mobility or transport devices, cycle logistics, including components**		
Personal mobility or transport devices where the propulsion comes from the user's physical activity, from a zero-emissions powertrain, or a mix of zero-emissions powertrain and human physical activity. This includes the provision of freight transport services by (cargo) bicycles and e-bikes. These conditions apply to the purchasing, financing, renting, leasing and operation of such vehicles, and to measures aimed at developing a second hand market for them.	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
T3. **Zero-emission vehicles of categories M1 (e.g. cars) and N1 (e.g. vans), including those designed for a special purpose (e.g. ambulances)**		
Vehicles of categories M1 and N1 with 'specific emissions of CO_2' equal to 0 g CO_2/km (i.e. electric cars, hydrogen/fuel cell cars) as defined by Article 3(1), point (h), of Regulation (EU) 2019/631, as amended ([2]). In line with Regulation (EU) 2018/858 ([3]), vehicles designed for a 'special purpose' are vehicles of categories M1 and N1 having specific technical features that enable them to perform a function that requires special arrangements or equipment, as detailed in the Regulation. These conditions apply to the purchasing, financing, renting, leasing and operation of such vehicles, and to measures aimed at developing a second hand market for them.	**POLLUTION PREVENTION AND CONTROL:** For the purchase of new road vehicles of categories M and N, tyres should comply with external rolling noise requirements in class A and with the rolling resistance coefficient in classes A or B as set out in Regulation (EU) 2020/740 ([4]), as can be verified from the European Product Registry for Energy Labelling (EPREL).	**POLLUTION PREVENTION AND CONTROL:** Evidence on the external rolling noise and the rolling resistance coefficient as reported by the European Product Registry for Energy Labelling (EPREL), and on the tyre abrasion coefficient available on the tyre's type-approval certificate.
T4. **Zero-emission vehicles of categories M2 (e.g. minibus), M3 (e.g. intercity coaches), N2 (e.g. delivery trucks) and N3 (e.g. articulated lorries and construction trucks), including those designed for a special purpose (e.g. mobile library, mobile clinic, refrigerator truck, recovery truck).**		
Vehicles: 1. without an internal combustion engine; 2. with an internal combustion engine that emits not more than 3g CO_2/(tonne-kilometer) or 1 g CO_2/(person-kilometer) as determined in accordance with Article 9 of Regulation (EU) 2017/2400, as amended ([5]); 3. with an internal combustion engine emitting not more than 1 g of CO_2/kWh as determined in accordance with Regulation (EC) No 595/2009, as amended ([6]), and its implementing measures; or with an internal combustion engine not emitting more than 1 g of CO_2/km as determined in accordance with Regulation (EC) No 715/2007, as amended ([7]), and its implementing measures, provided that no CO_2 emissions have been determined under Regulation (EU) 2017/2400, as amended.	**POLLUTION PREVENTION AND CONTROL:** For the purchase of new road vehicles of categories M and N, tyres should comply with external rolling noise requirements in class A and with the rolling resistance coefficient in classes A or B as set out in Regulation (EU) 2020/740 ([9]) and as can be verified from the European Product Registry for Energy Labelling (EPREL).	**POLLUTION PREVENTION AND CONTROL:** Evidence on the external rolling noise and the rolling resistance coefficient as reported by the European Product Registry for Energy Labelling (EPREL), and on the tyre abrasion coefficient available on the tyre's type-approval certificate.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
In line with Regulation (EU) 2018/858 ([8]), vehicles designed for a 'special purpose' are vehicles of categories M2, M3, N2 and N3 having specific technical features that enable them to perform a function that requires special arrangements or equipment, as detailed in the Regulation. These conditions apply to the purchasing, financing, renting, leasing and operation of such vehicles, and to measures aimed at developing a second hand market for them.		
T5. **Zero-emission vehicles of category L (2- and 3-wheel vehicles and quadricycle, such as motorbikes and mopeds)**		
Vehicles with tailpipe CO_2 emissions equal to 0 g CO_2/km, calculated in accordance with Article 24 of and Annex V to Regulation (EU) 168/2013, as amended ([10]). These conditions apply to the purchasing, financing, renting, leasing and operation of such vehicles, and to measures aimed at developing a second hand market for them.	Compliance with applicable legislation is sufficient	N/A
T6. **Zero-emission vehicles of category O (e.g. trailers)**		
Vehicles equipped with a device that actively supports its propulsion and has no internal combustion engine or has an internal combustion engine emitting less than 1 g CO_2/kWh as determined in accordance with Regulation (EC) No 595/2009, as amended ([11]), and its implementing measures, or in accordance with Regulation No 49 of the Economic Commission for Europe of the United Nations (UN/ECE) ([12]). These conditions apply to the purchasing, financing, renting, leasing and operation of such vehicles, and to measures aimed at developing a second hand market for them.	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
T7. **Deployment and use of intelligent transport systems**		
Intelligent transport systems in which information and communication technologies are applied in the field of road transport, including infrastructure, vehicles and users, and in traffic management and mobility management, as well as for interfaces with other modes of transport. The deployment and use of these intelligent transport systems should enable users to be better informed and make safer, more coordinated and 'smarter' use of transport networks, aiming to tackle congestion and minimise energy consumption and emissions.	Compliance with applicable legislation is sufficient	N/A
T8. **Demand-driven measures in the form of monthly public transport tickets, shared mobility subscriptions, on-demand transport services**		
Transport vouchers promoting: — the use of public transport and on-demand transport services; or — shared mobility solutions such as carpooling or ride sharing, with the aim of increasing vehicle occupancy without significantly increasing the number of overall vehicle trips; or — 'mobility-as-a-service' - i.e., services that provide transport users with various transportation options through a unified platform, simplifying commuting and delivering significant benefits in terms of CO2 reduction and energy consumption.	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
T9. **Low-emission vehicles of categories M1 (cars) and N1 (vans), including those designed for a special purpose (e.g. ambulances)**		
Low-emission vehicles of categories M1 and N1, as defined by Regulation (EU) 2019/631, as amended ([13]), when zero-emission vehicles are not an affordable or deployable solution. In line with Regulation (EU) 2018/858 ([14]), vehicles designed for a 'special purpose' are vehicles of categories M1 and N1 having specific technical features that enable them to perform a function that requires special arrangements or equipment, as detailed in the Regulation. These conditions apply to the purchasing, financing, renting, leasing and operation of such vehicles, and to measures aimed at developing a second hand market for them.	**POLLUTION PREVENTION AND CONTROL:** For the purchase of new road vehicles of categories M and N, tyres should comply with external rolling noise requirements in class A and with the rolling resistance coefficient in classes A or B as set out in Regulation (EU) 2020/740 ([15]) and as can be verified from the European Product Registry for Energy Labelling (EPREL).	**POLLUTION PREVENTION AND CONTROL:** Evidence on the external rolling noise and the rolling resistance coefficient as reported by the European Product Registry for Energy Labelling (EPREL), and on the tyre abrasion coefficient available on the tyre's type-approval certificate.
T10. **Low-emission vehicles of categories M2 (e.g. minibus), M3 (e.g. intercity coaches), N2 (e.g. delivery trucks) and N3 (e.g. articulated lorries and construction trucks), including those designed for a special purpose (e.g. mobile library, mobile clinic, refrigerator truck, recovery truck)**		
Low-emission vehicles of categories M2, M3, N2 and N3, as defined by Regulation (EU) 2019/1242 ([16]), when corresponding zero-emission vehicles are not affordable or deployable. In line with Regulation (EU) 2018/858 ([17]), vehicles designed for a 'special purpose' are vehicles of categories M2, M3, N2 and N3 having specific technical features that enable them to perform a function that requires special arrangements or equipment, as detailed in the Regulation. These conditions apply to the purchasing, financing, renting, leasing and operation of such vehicles, and to measures aimed at developing a second hand market for them.	**POLLUTION PREVENTION AND CONTROL:** For the purchase of new road vehicles of categories M and N, tyres should comply with external rolling noise requirements in class A and with the rolling resistance coefficient in classes A or B as set out in Regulation (EU) 2020/740 ([18]) and as can be verified from the European Product Registry for Energy Labelling (EPREL).	**POLLUTION PREVENTION AND CONTROL:** Evidence on the external rolling noise and the rolling resistance coefficient as reported by the European Product Registry for Energy Labelling (EPREL), and on the tyre abrasion coefficient available on the tyre's type-approval certificate.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
T11. **Motor vehicles running on fossil fuels**		
Any type of mobile asset built or acquired capable of running exclusively on fossil fuels over the life of the project, with the exception of those listed in this annex.	Not DNSH compliant	N/A
T12. **Motor vehicles dedicated to the transport and storage of fossil fuels**		
Any type of mobile asset built or acquired with the intention of predominantly transporting or storing fossil fuels over the life of the project.	Not DNSH compliant	N/A

([1]) This table covers cars (category M1), buses and coaches (M2 and M3), vans and lorries (categories N1, N2 and N3), two- and three-wheel vehicles and quadricycle, such as motorbikes and mopeds (category L), trailers for heavy-duty vehicles (category O) and bicycles.

([2]) Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO_2 emission performance standards for new passenger cars and for new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (OJ L 111, 25.4.2019, p. 13, ELI: http://data.europa.eu/eli/reg/2019/631/oj).

([3]) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC (OJ L 151, 14.6.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/858/oj).

([4]) Regulation (EU) 2020/740 of the European Parliament and of the Council of 25 May 2020 on the labelling of tyres with respect to fuel efficiency and other parameters, amending Regulation (EU) 2017/1369 and repealing Regulation (EC) No 1222/2009 (OJ L 177, 5.6.2020, p. 1, ELI: http://data.europa.eu/eli/reg/2020/740/oj).

([5]) Commission Regulation (EU) 2017/2400 of 12 December 2017 implementing Regulation (EC) No 595/2009 of the European Parliament and of the Council as regards the determination of the CO_2 emissions and fuel consumption of heavy-duty vehicles and amending Directive 2007/46/EC of the European Parliament and of the Council and Commission Regulation (EU) No 582/2011 (OJ L 349, 29.12.2017, p. 1, ELI: http://data.europa.eu/eli/reg/2017/2400/oj).

([6]) Regulation (EC) No 595/2009 of the European Parliament and of the Council of 18 June 2009 on type-approval of motor vehicles and engines with respect to emissions from heavy duty vehicles (Euro VI) and on access to vehicle repair and maintenance information and amending Regulation (EC) No 715/2007 and Directive 2007/46/EC and repealing Directives 80/1269/EEC, 2005/55/EC and 2005/78/EC (OJ L 188, 18.7.2009, p. 1, ELI: http://data.europa.eu/eli/reg/2009/595/oj).

([7]) Regulation (EC) No 715/2007 of the European Parliament and of the Council of 20 June 2007 on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information (OJ L 171, 29.6.2007, p. 1, ELI: http://data.europa.eu/eli/reg/2007/715/oj).

([8]) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC (OJ L 151, 14.6.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/858/oj).

([9]) Regulation (EU) 2020/740 of the European Parliament and of the Council of 25 May 2020 on the labelling of tyres with respect to fuel efficiency and other parameters, amending Regulation (EU) 2017/1369 and repealing Regulation (EC) No 1222/2009 (OJ L 177, 5.6.2020, p. 1, ELI: http://data.europa.eu/eli/reg/2020/740/oj).

([10]) Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles (OJ L 60, 2.3.2013, p. 52, ELI: http://data.europa.eu/eli/reg/2013/168/oj).

(11) Regulation (EC) No 595/2009 of the European Parliament and of the Council of 18 June 2009 on type-approval of motor vehicles and engines with respect to emissions from heavy duty vehicles (Euro VI) and on access to vehicle repair and maintenance information and amending Regulation (EC) No 715/2007 and Directive 2007/46/EC and repealing Directives 80/1269/EEC, 2005/55/EC and 2005/78/EC (OJ L 188, 18.7.2009, p. 1, ELI: http://data.europa.eu/eli/reg/2009/595/oj).

(12) Regulation No 49 of the Economic Commission for Europe of the United Nations (UN/ECE) – Uniform provisions concerning the measures to be taken against the emission of gaseous and particulate pollutants from compression-ignition engines and positive ignition engines for use in vehicles (OJ L 171, 24.6.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/49(2)/oj).

(13) Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO2 emission performance standards for new passenger cars and for new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (OJ L 111, 25.4.2019, p. 13, ELI: http://data.europa.eu/eli/reg/2019/631/oj).

(14) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC (OJ L 151, 14.6.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/858/oj).

(15) Regulation (EU) 2020/740 of the European Parliament and of the Council of 25 May 2020 on the labelling of tyres with respect to fuel efficiency and other parameters, amending Regulation (EU) 2017/1369 and repealing Regulation (EC) No 1222/2009 (OJ L 177, 5.6.2020, p. 1, ELI: http://data.europa.eu/eli/reg/2020/740/oj).

(16) Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO2 emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019, p. 202, ELI: http://data.europa.eu/eli/reg/2019/1242/oj).

(17) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC (OJ L 151, 14.6.2018, p. 1, ELI: http://data.europa.eu/eli/reg/2018/858/oj).

(18) Regulation (EU) 2020/740 of the European Parliament and of the Council of 25 May 2020 on the labelling of tyres with respect to fuel efficiency and other parameters, amending Regulation (EU) 2017/1369 and repealing Regulation (EC) No 1222/2009 (OJ L 177, 5.6.2020, p. 1–, ELI: http://data.europa.eu/eli/reg/2020/740/oj).

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
Infrastructure – Road		
T13. **Infrastructure for zero-emission private mobility**		
Construction and modernisation of infrastructure for zero-emission private mobility. This includes the construction of electric recharging infrastructure and hydrogen refuelling stations, and infrastructure dedicated to pedestrians and/or bicycles.	Compliance with applicable legislation is sufficient	N/A
T14. **Individual infrastructure measures for road public transport**		
— Installation of electric recharging infrastructure and hydrogen refuelling stations for public transport vehicles; — Upgrade of existing road for public transport not requiring any excavation works (e.g. modification of an existing road by introducing a lane dedicated to bus rapid transit or trolleybus via new floor markings);	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
— Climate mitigation, adaptation and biodiversity measures on existing road public transport infrastructure (e.g. wildlife safe crossings, soil de-sealing, climate proofing); — Construction or upgrade of road public transport stops not requiring the construction of buildings (e.g. bus stops, trolleybus stops) ([1]); — Installations to improve accessibility of passenger transport (e.g. platforms, lifts or escalators).		
T15. **Construction of linear infrastructure for road public transport**		
Construction of new physical 'linear' structures and facilities that are arranged in a continuous, linear configuration and support the movement of public transportation vehicles along a specified route. This includes a new lane dedicated to bus rapid transit or trolleybus and associated support structures like bridges and tunnels, or the extension of an existing lane.	**CLIMATE CHANGE MITIGATION:** New infrastructure should be complemented by infrastructure that enables sustainable road public transportation (e.g. depot charging, charging infrastructure for bus rapid transit, overhead wires for trolleybus), where not already provided for. **CLIMATE CHANGE ADAPTATION:** Potential material risks to the activity/asset from climate-related hazards (see 'Classification of climate-related hazards' in the next column) should be: a) identified through a proportionate climate risk assessment (e.g., by applying Commission Technical Guidance on Climate Proofing of Infrastructure in the period 2021-2027 (2021/C 373/01), using representative concentration pathway 4.5 (RCP 4.5) as a baseline for scenario-based assessments, or by using the local and national risk assessments, as appropriate); b) reduced to a level that the contracting authority considers acceptable over the planned physical lifespan of the infrastructure.	**CLIMATE CHANGE MITIGATION:** The call for tenders (or, in their absence, the project technical specifications) should require that the newly constructed infrastructure be complemented by facilities that support sustainable road public transport (e.g., depot charging, charging infrastructure for bus rapid transit, overhead wires for trolleybus). **CLIMATE CHANGE ADAPTATION:** The climate risk assessment has the following characteristics: — it considers both current weather variability and future climate change, including uncertainty; — it is based on robust analysis of available climate data and of projections across a range of future scenarios, with RCP4.5 considered as the baseline outcome, and more adverse scenarios used in stress testing to identify levels of acceptable risks; — it is consistent with the expected lifetime of the activity. The local or national risk assessment identifies climate-related hazards potentially causing material risks to the activity/asset in the given location for the planned physical lifespan of the activity/asset. New activities should in principle not be situated on land identified as being at significant risk of flooding (as identified in the flood hazard and risk maps produced by the national authorities or in national, regional or local spatial plans), unless the activity includes or is accompanied by flood resilience measures that: (i) ensure a level of residual risk acceptable to the contracting authority; and (ii) fulfil the criteria's other relevant requirements.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	The implementation of physical and non-physical measures reducing material impacts (as referred to in point b) above) should: (i) ensure the resilience of the infrastructure to an acceptable level of damages in case of foreseeable climatic hazards such as flood events; and (ii) be integrated in the design and construction phases of the asset/activity. Consideration should be given to the viability of 'green' or 'nature-based-solutions' over 'grey' measures ([2]) to address adaptation. The activity should not increase the risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere.	Evidence should demonstrate that the approach to reducing climate risks to an acceptable level is embedded in the design of the activity/asset. It should also show how the viability of nature-based solutions has been considered. Additionally, evidence should show that adaptation measures will be implemented during the construction phases and completed by the end of construction works. Climate-related hazards are classified as follows: — Temperature-related: changing temperature (air, freshwater, marine water); heat stress; temperature variability; heat wave; permafrost thawing; cold wave/frost; — Wind-related: cyclone, hurricane, typhoon, tornado, storm (including blizzards, dust and sandstorms); — Water-related: changing precipitation patterns and types (rain, hail, snow/ice); precipitation or hydrological variability; ocean acidification; sea level rise; saline intrusion; drought; flood (coastal, fluvial, pluvial, ground water); glacial lake outburst; — Solid mass-related: coastal erosion; soil degradation; soil erosion; solifluction; landslide; avalanche; subsidence.
	PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS: 1. The infrastructure should, as far as is economically and technically possible, follow the mitigation hierarchy by: a) First, minimising land take and land use, loss of urban green spaces and soil sealing through the project design, for instance by prioritising the use of brownfield land ([3]) over greenfield land ([4]), land recycling and nature-based solutions;	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** For 1), an official document, e.g., an invoice or a certificate, proving that the mitigation measures have been implemented. For 2), a permit based on the appropriate assessment setting out the compensatory measures that will lead to net biodiversity gains in the same biogeographical region of the same Member State, based on the established methodologies ([9]), and a transparent monitoring plan.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	b) Second, adopting mitigation measures, for instance integrating green infrastructure, the use of native species, permeable materials, or other measures to improve water infiltration; and c) Third, implementing on-site restoration or offsetting measures to compensate for loss of green areas and ecosystem services. 2. An activity or asset impacting Natura 2000 areas relying on compensatory measures under the scope of Article 6(4) of Council Directive 92/43/EEC ([5]) (the 'Habitats Directive') can be DNSH compliant, provided that the compensatory measures achieve net biodiversity gains ([6]), have a local link to the project ([7]) and include robust and transparent monitoring systems ([8]).	
T16. **Construction of non-linear infrastructure for road public transport**		
Construction of physical 'non-linear' structures and facilities that are arranged in a non-continuous or networked configuration and support the movement of public transportation vehicles across various intersecting routes and modes. This includes bus stations or depots and parking facilities next to stations.	**CLIMATE CHANGE MITIGATION:** New infrastructure should be equipped with infrastructure enabling sustainable road public transportation (e.g. depot charging, charging infrastructure for bus rapid transit, overhead wires for trolleybus), where not already provided for. **CLIMATE CHANGE ADAPTATION**: Potential material risks to the activity/asset from climate-related hazards (see 'Classification of climate-related hazards' in the next column) should be: a) identified through a proportionate climate risk assessment (e.g. by applying Commission Technical Guidance on Climate Proofing of Infrastructure in the period 2021-2027 (2021/C 373/01), using representative concentration pathway 4.5 (RCP 4.5) as a baseline for scenario-based assessments, or by using the local and national risk assessments, as appropriate);	**CLIMATE CHANGE MITIGATION:** The call for tenders (or, in their absence, the project technical specifications) should require that the newly constructed infrastructure be complemented by facilities that support sustainable road public transport (e.g., depot charging, charging infrastructure for bus rapid transit, overhead wires for trolleybus). **CLIMATE CHANGE ADAPTATION:** The climate risk assessment has the following characteristics: — it considers both current weather variability and future climate change, including uncertainty; — it is based on robust analysis of available climate data and of projections across a range of future scenarios, with RCP4.5 considered as the baseline outcome, and more adverse scenarios used in stress testing to identify levels of acceptable risks; — it is consistent with the expected lifetime of the activity.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	b) reduced to a level that the contracting authority considers acceptable over the planned physical lifespan of the infrastructure. The implementation of physical and non-physical measures reducing material impacts (as referred to in point b) above) should: (i) ensure the resilience of the infrastructure to an acceptable level of damages in case of foreseeable climatic hazards such as flood events; and (ii) be integrated in the design and construction phases of the asset/activity. Consideration should be given to the viability of 'green' or 'nature-based-solutions' over 'grey' measures ([10]) to address adaptation. The activity should not increase the risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere.	The local or national risk assessment identifies climate-related hazards potentially causing material risks to the activity/asset in the given location for the planned physical lifespan of the activity/asset. New activities should in principle not be situated on land identified as being at significant risk of flooding (as identified in the flood hazard and risk maps produced by the national authorities or in national, regional or local spatial plans), unless the activity includes or is accompanied by flood resilience measures that ensure: (i) a level of residual risk acceptable to the contracting authority; and (ii) fulfil the criteria's other relevant requirements. Evidence should demonstrate that the approach to reducing climate risks to an acceptable level is embedded in the design of the activity/asset. It should also show how the viability of nature-based solutions has been considered. Additionally, evidence should show that adaptation measures will be implemented during the construction phases and completed by the end of construction works. Classification of climate-related hazards — Temperature-related: changing temperature (air, freshwater, marine water); heat stress; temperature variability; heat wave; permafrost thawing; cold wave/frost;; — Wind-related: cyclone, hurricane, typhoon, tornado, storm (including blizzards, dust and sandstorms); — Water-related: changing precipitation patterns and types (rain, hail, snow/ice); precipitation or hydrological variability; ocean acidification; sea level rise; saline intrusion; drought; flood (coastal, fluvial, pluvial, ground water); glacial lake outburst; — Solid mass-related: coastal erosion; soil degradation; soil erosion; solifluction; landslide; avalanche; subsidence.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	TRANSITION TO A CIRCULAR ECONOMY: At least 70 % of the non-hazardous construction and demolition waste generated on the construction site (by mass in kilogrammes), excluding naturally occurring material listed under category 17 05 04 in the European List of Waste (Decision 2000/532/EC), is prepared for re-use ([11]) or recycled ([12]). Backfilling ([13]) is not considered preparing for re-use or recycling.	**TRANSITION TO A CIRCULAR ECONOMY:** 1. Waste recycled: weight slip for waste brought to the waste recycling facility (in kg); 2. Total (non-hazardous) waste generated on site: the estimation of the total waste generated is interpreted in the light of available evidence. It could be evidenced, for example, by one of the following: i) receipts of total waste brought to different waste facilities (in kg) (i.e. recycling, landfilling etc.); ii) receipt of skips (indicating their volume in m^3) used on construction sites; iii) estimation of the total waste generation based on a pre-demolition audit.
	PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS: 1. The new infrastructure should not be built on one of the following: a) land defined as wetlands or peatlands regardless of whether the land continues to have that status after 1 January 2025; b) permanent grassland in Natura 2000 sites at the moment of submission of the project; c) land matching the definition of forest ([14]). 2. New infrastructure should follow the mitigation hierarchy by: a) First, minimising land take and land use, loss of urban green spaces and soil sealing through the project design, for instance by prioritising the use of brownfield land ([15]) over greenfield land ([16]), land recycling and nature-based solutions;	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** For 1 a): The criteria should be interpreted based on available evidence. This means that if there is no evidence that an area has been defined as the type of land listed in the criteria, the beneficiaries are assumed to comply with the criteria. Available evidence includes the following: — The information that Member States have to collect by 1 January 2025 as part of their common agricultural policy (CAP) strategic plans. This information covers at least wetland and peatland covered by agricultural areas supported by the CAP. — The Natura 2000 viewer and the Grassland watch portal provide detailed information of the three categories of land in each Member State's Natura 2000 areas at a 50 m by 50 m resolution;

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	b) Second. adopting mitigation measures, for instance integrating green infrastructure, the use of native species, permeable materials, or other measures to improve water infiltration; and c) Third, implementing on-site restoration or offsetting measures to compensate for loss of green areas and ecosystem services.	— The Global Peatland Database of the Greifswald Moor Centrum which also provides geodata on peatlands in a grid of 1x1 km; — The information on land use that Member States have to collect by 2026 as part of their obligations under the Land Use, Land Use Change and Forestry Regulation which include peatland and wetlands. For 1.b), data from Forest Information System for Europe (FISE) based on national definitions would be accepted as valid evidence until standardised data on forest area based on the Forest Monitoring Law are available in FISE; For 2), an official document, e.g., an invoice or a certificate, proving that the mitigation measures have been implemented.
T17. **Renovation or upgrade of non-linear infrastructure for road public transport** [17]		
Renovation or upgrade of 'non-linear' infrastructure for road public transport, as defined in T16.	**CLIMATE CHANGE MITIGATION:** The infrastructure to be renovated or upgraded should be equipped with infrastructure enabling sustainable road public transportation (e.g. depot charging, charging infrastructure for bus rapid transit), where not already provided for. **CLIMATE CHANGE ADAPTATION:** Potential material risks to the activity/asset from climate-related hazards (see 'Classification of climate-related hazards' in the next column) should be: a) identified through a proportionate climate risk assessment (e.g. by applying Commission Technical Guidance on Climate Proofing of Infrastructure in the period 2021-2027 (2021/C 373/01), using representative concentration pathway 4.5 (RCP 4.5) as a baseline for scenario-based assessments, or by using the local and national risk assessments, as appropriate); b) reduced to a level that the contracting authority considers acceptable over the planned physical lifespan of the infrastructure.	**CLIMATE CHANGE MITIGATION:** The call for tenders (or, in their absence, the project technical specifications) should require that the newly constructed infrastructure be complemented by facilities that support sustainable road public transport (e.g., depot charging, charging infrastructure for bus rapid transit, overhead wires for trolleybus). **CLIMATE CHANGE ADAPTATION:** The climate risk assessment has the following characteristics: — it considers both current weather variability and future climate change, including uncertainty; — it is based on robust analysis of available climate data and of projections across a range of future scenarios, with RCP4.5 considered as the baseline outcome, and more adverse scenarios used in stress testing to identify levels of acceptable risks; — it is consistent with the expected lifetime of the activity. The local or national risk assessment identifies climate-related hazards potentially causing material risks to the activity/asset in the given location for the planned physical lifespan of the activity/asset.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	The implementation of physical and non-physical measures reducing material impacts (as referred to in point b) above) should: (i) ensure the resilience of the infrastructure to an acceptable level of damages in case of foreseeable climatic hazards such as flood events; and (ii) be integrated in the design and construction phases of the asset/activity. Consideration should be given to the viability of 'green' or 'nature-based-solutions' over 'grey' measures ([18]) to address adaptation. The activity should not increase the risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere.	New activities should in principle not be situated on land identified as being at significant risk of flooding (as identified in the flood hazard and risk maps produced by the national authorities or in national, regional or local spatial plans), unless the activity includes or is accompanied by flood resilience measures that: (i) ensure a level of residual risk acceptable to the contracting authority; and (ii) fulfil the criteria's other relevant requirements. Evidence should demonstrate that the approach to reducing climate risks to an acceptable level is embedded in the design of the activity/asset. It should also show how the viability of nature-based solutions has been considered. Additionally, evidence should show that adaptation measures will be implemented during the construction phases and completed by the end of construction works. Classification of climate-related hazards — Temperature-related: changing temperature (air, freshwater, marine water); heat stress; temperature variability; heat wave; permafrost thawing; cold wave/frost; — Wind-related: cyclone, hurricane, typhoon, tornado, storm (including blizzards, dust and sandstorms); — Water-related: changing precipitation patterns and types (rain, hail, snow/ice); precipitation or hydrological variability; ocean acidification; sea level rise; saline intrusion; drought; flood (coastal, fluvial, pluvial, ground water); glacial lake outburst; — Solid mass-related: coastal erosion; soil degradation; soil erosion; solifluction; landslide; avalanche; subsidence

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Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	TRANSITION TO A CIRCULAR ECONOMY: At least 70 % of the non-hazardous construction and demolition waste generated on the construction site (by mass in kilogrammes), excluding naturally occurring material listed under category 17 05 04 in the European List of Waste (Decision 2000/532/EC), is prepared for re-use ([19]) or recycled ([20]). Backfilling ([21]) is not considered preparing for re-use or recycling.	**TRANSITION TO A CIRCULAR ECONOMY:** 1. Waste recycled: weight slip for waste brought to the waste recycling facility (in kg); 2. Total (non-hazardous) waste generated on site: the estimation of the total waste generated is interpreted in the light of available evidence. It could be evidenced, for example, by one of the following: i) receipts of total waste brought to different waste facilities (in kg) (i.e. recycling, landfilling etc.); ii) receipt of skips (indicating their volume in m^3) used on construction sites; iii) estimation of the total waste generation based on a pre-demolition audit.

([1]) A 'stop' is a specified location along a road or railway line where the public transport vehicle halts to facilitate the boarding and alighting of passengers. Unlike stations or terminals, stops lack extensive facilities, do not encompass real estate structures or require major construction works, and typically consists merely of a basic platform or halt.

([2]) Grey measures refer to technological and engineering solutions to improve adaptation of territories, infrastructures and people. Green measures are based on ecosystem-based (or nature-based) approaches and make use of the multiple functions provided by natural ecosystems to improve resilience and adaptive capacity. For more information, see Commission Notice — Technical guidance on the climate proofing of infrastructure in the period 2021-2027 (OJ C 373, 16.9.2021, p. 1), footnote 83.

([3]) Land within the urban area on which development has previously taken place, as defined in the European Environment Agency's glossary.

([4]) Land on which no urban development has previously taken place; usually understood to be on the periphery, of an existing built-up area, as defined in the European Environment Agency's glossary.

([5]) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7, ELI: http://data.europa.eu/eli/dir/1992/43/oj). Further specifications on the interpretation of Article 6(4) of the Habitat Directive are set out in the Commission Notice – Assessment of plans and projects in relation to Natura 2000 sites – Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC (OJ C 437, 28.10.2021, p. 1).

([6]) A measurably positive impact ('net gain') on biodiversity, compared to the situation before the development of the project. The specific compensation ratios for each project are set on a 'case-by-case basis', following Commission Notice – Assessment of plans and projects in relation to Natura 2000 sites – Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC (OJ C 437, 28.10.2021, p. 1).

([7]) The area selected for compensation must be within the same biogeographical region (for sites designated under the Habitats Directive) or within the same range, migration route or wintering area for bird species (i.e. sites designated under the Birds Directive) in the Member State concerned. Economic operators cannot contribute to a global compensation fund that would not ensure concrete, effective and measurable actions related to the biogeographical region affected.

([8]) The implementation of compensation measures should be overseen by trained scientists, based on a methodology for assessing progress and results, which should be communicated openly to members of the public and the relevant authorities. Monitoring should happen for the whole duration of the project.

([9]) Several methodologies exist to assess the impact on biodiversity of renewable energy projects. The applicants may use one of the following methodologies to demonstrate that net biodiversity gains have been achieved: Statutory Biodiversity Metric; Biodiversity Net Gain Calculator (BNGC); Biotope Valuation (BV) / Biotope points (BkompV); Others: Onema / Center Eco Functional and Evolutionary's MERCIe, Battelle's EcoVal, Eco-points, BREEAM's Change in Ecological Value Calculator, IUCN's STAR (Species Threat Abatement and Restoration metric) or Ecometrica's Normative Biodiversity Metric. Additional guidance on compensation measures is provided in methodological guidance on Article 6(3) and (4) of the Habitats Directive 92/43/EEC C(2021) 6913 final (section 3.3.3) (OJ C 437, 28.10.2021, p. 1).

([10]) Grey measures refer to technological and engineering solutions to improve adaptation of territories, infrastructures and people. Green measures are based on ecosystem-based (or nature-based) approaches and make use of the multiple functions provided by natural ecosystems to improve resilience and adaptive capacity. For more information, see Commission Notice — Technical guidance on the climate proofing of infrastructure in the period 2021-2027 (OJ C 373, 16.9.2021, p. 1), footnote 83.

(11) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'preparing for re-use' means checking, cleaning or repairing recovery operations, by which products or components of products that have become waste are prepared so that they can be re-used without any other pre-processing. This includes, for instance, the preparation for re-use of certain parts of buildings like roof elements, windows, doors, bricks, stones or concrete elements. A pre-requisite for the preparation for re-use of building elements is usually the selective deconstruction of buildings or other structures.

(12) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'recycling' means any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original purpose or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.

(13) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'backfilling' means any recovery operation where suitable non-hazardous waste is used for the purposes of reclamation in excavated areas or for engineering purposes in landscaping. Waste used for backfilling should substitute non-waste materials, be suitable for the aforementioned purposes, and be limited to the amount strictly necessary to achieve those purposes.

(14) 'Forest' means land spanning more than 0,5 hectares with trees higher than 5 metres and a tree crown cover of more than 10 %, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use. It includes areas with trees, including groups of growing, young, natural trees, or plantations that have yet to reach the minimum values for tree crown cover or an equivalent stocking level or minimum tree height, including any area that normally forms part of the forest area but on which there are temporarily no trees as a result of human intervention, such as harvesting, or as a result of natural causes, but which area can be expected to revert to forest.

(15) Land within the urban area on which development has previously taken place, as defined in the European Environment Agency's glossary.

(16) Land on which no urban development has previously taken place; usually understood to be on the periphery, of an existing built-up area, as defined in the European Environment Agency's glossary.

(17) Renovation means that at least 50 % of the existing building is retained. This is to be calculated based on the gross external floor area retained from the original building using the applicable national or regional measurement methodology, alternatively using the definition of 'IPMS 1' contained in the International Property Measurement Standards.

(18) Grey measures refer to technological and engineering solutions to improve adaptation of territories, infrastructures and people. Green measures are based on ecosystem-based (or nature-based) approaches and make use of the multiple functions provided by natural ecosystems to improve resilience and adaptive capacity. For more information, see Commission Notice — Technical guidance on the climate proofing of infrastructure in the period 2021-2027 (OJ C 373, 16.9.2021, p. 1), footnote 83.

(19) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'preparing for re-use' means checking, cleaning or repairing recovery operations, by which products or components of products that have become waste are prepared so that they can be re-used without any other pre-processing. This includes, for instance, the preparation for re-use of certain parts of buildings like roof elements, windows, doors, bricks, stones or concrete elements. A pre-requisite for the preparation for re-use of building elements is usually the selective deconstruction of buildings or other structures.

(20) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'recycling' means any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original purpose or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.

(21) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'backfilling' means any recovery operation where suitable non-hazardous waste is used for the purposes of reclamation in excavated areas or for engineering purposes in landscaping. Waste used for backfilling should substitute non-waste materials, be suitable for the aforementioned purposes, and be limited to the amount strictly necessary to achieve those purposes.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
Mobile assets – Railways		
T18. **Zero-emission railway, metro or tramway rolling stock, including its components**		
Purchase, rental and leasing of railway, metro or tramway rolling stock, including components of such trains, as long as trains, locomotives, passenger coaches or freight wagons have zero direct tailpipe CO_2 emissions	Compliance with applicable legislation is sufficient	N/A
T19. **Bimodal rolling stock**		
Purchase, rental, leasing and operation of trains, locomotives and passenger coaches or freight wagons operated with zero direct (tailpipe) CO_2 emission on an electrified track, and with a conventional engine where such infrastructure is not available.	Compliance with applicable legislation is sufficient	N/A
T20. **Retro-fitted or upgraded railway, metro or tramway rolling stock and related components**		
Activities aimed at retrofitting or upgrading railway, metro or tramway rolling stock – including procurement for components enabling the retrofitting. Retrofitting activities may target, for instance:(i) train control/ signalling or noise reduction; (ii) other purposes that serve better interoperability, such as safety, security or efficiency (including capacity increase); or (iii) environmental performance. Retrofitting with a zero-emission propulsion system is also compliant.	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
T21. **Railway or tramway rolling stock that is not zero-emission or is not bimodal locomotive**		
Purchase or leasing of any passenger or cargo train or tramway running with non-zero direct (tailpipe) CO_2 emissions or that are not bimodal.	Not DNSH compliant	N/A
T22. **Rolling stock dedicated to the transport and storage of fossil fuels**		
Vehicles dedicated to the transport and storage of fossil fuels. 'Dedicated' means built and acquired with the explicit intention of predominantly transporting or storing fossil fuels over the life of the project.	Not DNSH compliant	N/A

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
Infrastructure - Railways		
T23. **Individual infrastructure for rail public transport**		
— Electrification of track (e.g. installation of catenary); — Installation of electric recharging infrastructure and hydrogen refuelling stations for rail transport; — Digital equipping of track (e.g. equipment with the European Rail Traffic Management System (ERTMS), new radio systems (e.g. FRMCS), other signalling and safety systems for public transport, transport digitalisation, prioritisation at traffic lights, advanced traffic management (e.g. ATO), digital connectivity based on ERTMS and digital automatic couplings (DAC), connectivity based on at least 5G and satellite and inertial units for the geopositioning units of ERTMS); — Climate mitigation and adaptation measures on existing public transport and rail infrastructure (e.g. wildlife safe crossings, soil de-sealing, climate proofing);	Compliance with applicable legislation is sufficient	N/A

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
— Construction or upgrade of public transport stops not requiring the construction of buildings (e.g. tramway stops, railway stops) ([1]); — Installations to improve accessibility of passenger transport (e.g. platforms, lifts or escalators); — Targeted upgrade of existing rail infrastructure that does not impact additional land take (e.g. measures to improve safety of level crossings, measures to mitigate noise and vibration caused by rail transport, including noise protection barriers).		
T24. **Construction of linear infrastructure for rail public transport**		
Construction of new physical 'linear' structures and facilities that are arranged in a continuous, linear configuration and support the movement of public transportation vehicles along a specified route. This includes the following assets or activities: a) infrastructure and other rail subsystems (as defined in Annex II.2 Points 2.1, 2.2., 2.3, 2.5, 2.6, 2.8 to Directive (EU) 2016/797) ([2]); b) construction of tunnels and bridges; c) sidings; d) planning, design, construction, installation, retrofitting, upgrade, repair, operation, maintenance, repurposing equipment, systems and software for infrastructure and installations dedicated to the transfer of passengers within and between modes of transport; e) other rail service facilities ([3]); f) infrastructure and installations dedicated to urban and suburban public passenger transport, including associated signalling systems for metro, tram and rail systems.	**CLIMATE CHANGE ADAPTATION:** Potential material risks to the activity/asset from climate-related hazards (see 'Classification of climate-related hazards' in the next column) should be: a) identified through a proportionate climate risk assessment (e.g. by applying Commission Technical Guidance on Climate Proofing of Infrastructure in the period 2021-2027 (2021/C 373/01), using representative concentration pathway 4.5 (RCP 4.5) as a baseline for scenario-based assessments, or by using the local and national risk assessments, as appropriate); b) reduced to a level that the contracting authority considers acceptable over the planned physical lifespan of the infrastructure. The implementation of physical and non-physical measures reducing material impacts (as referred to in point b) above) should: (i) ensure the resilience of the infrastructure to an acceptable level of damages in case of foreseeable climatic hazards such as flood events; and (ii) be integrated in the design and construction phases of the asset/activity.	**CLIMATE CHANGE ADAPTATION:** The climate risk assessment has the following characteristics: — it considers both current weather variability and future climate change, including uncertainty; — it is based on robust analysis of available climate data and of projections across a range of future scenarios, with RCP4.5 considered as the baseline outcome, and more adverse scenarios used in stress testing to identify levels of acceptable risks; — it is consistent with the expected lifetime of the activity. The local or national risk assessment identifies climate-related hazards potentially causing material risks to the activity/asset in the given location for the planned physical lifespan of the activity/asset.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	Consideration should be given to the viability of 'green' or 'nature-based-solutions' over 'grey' measures ([4]) to address adaptation. The activity should not increase the risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere.	New activities should in principle not be situated on land identified as being at significant risk of flooding (as identified in the flood hazard and risk maps produced by the national authorities or in national, regional or local spatial plans), unless the activity includes or is accompanied by flood resilience measures that: (i) ensure a level of residual risk acceptable to the contracting authority; and (ii) fulfil the criteria's other relevant requirements. Evidence should demonstrate that the approach to reducing climate risks to an acceptable level is embedded in the design of the activity/asset. It should also show how the viability of nature-based solutions has been considered. Additionally, evidence should show that adaptation measures will be implemented during the construction phases and completed by the end of construction works. Classification of climate-related hazards — Temperature-related: changing temperature (air, freshwater, marine water); heat stress; temperature variability; heat wave; permafrost thawing; cold wave/frost; — Wind-related: cyclone, hurricane, typhoon, tornado, storm (including blizzards, dust and sandstorms); — Water-related: changing precipitation patterns and types (rain, hail, snow/ice); precipitation or hydrological variability; ocean acidification; sea level rise; saline intrusion; drought; flood (coastal, fluvial, pluvial, ground water); glacial lake outburst; — Solid mass-related: coastal erosion; soil degradation; soil erosion; solifluction; landslide; avalanche; subsidence.

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Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS: 1. New infrastructure should, as far as economically and technically possible, follow the mitigation hierarchy by: a. First, minimising land take and land use, loss of urban green spaces and soil sealing through the project design, for instance by prioritising the use of brownfield land ([5]) over greenfield land ([6]), land recycling and nature-based solutions; b. Second, adopting mitigation measures, for instance integrating green infrastructure including the use of native species, permeable materials, or other measures to improve water infiltration; and c. Third, implementing on-site restoration or offsetting measures to compensate for loss of green areas and ecosystem services. 2. An activity or asset impacting Natura 2000 areas relying on compensatory measures under the scope of Article 6(4) of Council Directive 92/43/EEC ([7]) (the 'Habitats Directive') can be DNSH compliant, provided that the compensatory measures achieve net biodiversity gains ([8]), have a local link to the project ([9]) and include robust and transparent monitoring systems ([10]).	**BIODIVERSITY AND ECOSYSTEM RECOVERY AND RESTORATION:** For 1), an official document, e.g., an invoice or a certificate, proving that the mitigation measures have been implemented. For 2), a permit based on the appropriate assessment setting out the compensatory measures that will lead to net biodiversity gains in the same biogeographical region of the same Member State, based on the established methodologies ([11]), and a transparent monitoring plan.
T25. **Upgrade of linear infrastructure for rail public transport**		
Upgrades to increase speed, axle load, loading gauge, structural improvements in track beds, and structural rehabilitation works on bridges and tunnels to preserve or restore their serviceability and to extend their service life.	**CLIMATE CHANGE ADAPTATION:** Potential material risks to the activity/asset from climate-related hazards (see 'Classification of climate-related hazards' in the next column) should be: a) identified through a proportionate climate risk assessment (e.g. by applying Commission Technical Guidance on Climate Proofing of Infrastructure in the period 2021-2027 (2021/C 373/01), using representative concentration pathway (RCP4.5) as a baseline for scenario-based assessments, or by using the local and national risk assessments, as appropriate);	**CLIMATE CHANGE ADAPTATION:** The climate risk assessment has the following characteristics: — it considers both current weather variability and future climate change, including uncertainty; — it is based on robust analysis of available climate data and of projections across a range of future scenarios, with RCP4.5 considered as the baseline outcome, and more adverse scenarios used in stress testing to identify levels of acceptable risks; — it is consistent with the expected lifetime of the activity.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	b) reduced to a level that the contracting authority considers acceptable over the planned physical lifespan of the infrastructure. The implementation of physical and non-physical measures reducing material impacts (as referred to in point b) above) should: (i) ensure the resilience of the infrastructure to an acceptable level of damages in case of foreseeable climatic hazards such as flood events; and (ii) be integrated in the design and construction phases of the asset/activity. Consideration should be given to the viability of 'green' or 'nature-based-solutions' over 'grey' measures ([12]) to address adaptation. The activity should not increase the risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere.	The local or national risk assessment identifies climate-related hazards potentially causing material risks to the activity/asset in the given location for the planned physical lifespan of the activity/asset. New activities should in principle not be situated on land identified as being at significant risk of flooding (as identified in the flood hazard and risk maps produced by the national authorities or in national, regional or local spatial plans), unless the activity includes or is accompanied by flood resilience measures that: (i) ensure a level of residual risk acceptable to the contracting authority; and (ii) fulfil the criteria's other relevant requirements. Evidence should demonstrate that the approach to reducing climate risks to an acceptable level is embedded in the design of the activity/asset. It should also show how the viability of nature-based solutions has been considered. Additionally, evidence should show that adaptation measures will be implemented during the construction phases and completed by the end of construction works. Classification of climate-related hazards — Temperature-related: changing temperature (air, freshwater, marine water); heat stress; temperature variability; heat wave; permafrost thawing; cold wave/frost; — Wind-related: cyclone, hurricane, typhoon, tornado, storm (including blizzards, dust and sandstorms); — Water-related: changing precipitation patterns and types (rain, hail, snow/ice); precipitation or hydrological variability; ocean acidification; sea level rise; saline intrusion; drought; flood (coastal, fluvial, pluvial, ground water); glacial lake outburst;

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Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
		— Solid mass-related: coastal erosion; soil degradation; soil erosion; solifluction; landslide; avalanche; subsidence.
T26. **Construction of non-linear infrastructure for rail public transport**		
Construction of physical 'non-linear' structures and facilities that are arranged in a non-continuous or networked configuration and support the movement of public transportation vehicles across various intersecting routes and modes. This includes new metro stations or train stations, and train depots.	**CLIMATE CHANGE ADAPTATION:** Potential material risks to the activity/asset from climate-related hazards (see 'Classification of climate-related hazards' in the next column) should be: a) identified through a proportionate climate risk assessment (e.g. by applying Commission Technical Guidance on Climate Proofing of Infrastructure in the period 2021-2027 (2021/C 373/01), using representative concentration pathway (RCP 4.5) as a baseline for scenario-based assessments, or by using the local and national risk assessments, as appropriate); b) reduced to a level that the contracting authority considers acceptable over the planned physical lifespan of the infrastructure. The implementation of physical and non-physical measures reducing material impacts (as referred to in point b) above) should: (i) ensure the resilience of the infrastructure to an acceptable level of damages in case of foreseeable climatic hazards such as flood events; and (ii) be integrated in the design and construction phases of the asset/activity. Consideration should be given to the viability of 'green' or 'nature-based-solutions' over 'grey' measures ([13]) to address adaptation. The activity should not increase the risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere.	**CLIMATE CHANGE ADAPTATION** The climate risk assessment has the following characteristics: — it considers both current weather variability and future climate change, including uncertainty; — it is based on robust analysis of available climate data and of projections across a range of future scenarios, with RCP4.5 considered as the baseline outcome, and more adverse scenarios used in stress testing to identify levels of acceptable risks; — it is consistent with the expected lifetime of the activity. The local or national risk assessment identifies climate-related hazards potentially causing material risks to the activity/asset in the given location for the planned physical lifespan of the activity/asset. New activities should in principle not be situated on land identified as being at significant risk of flooding (as identified in the flood hazard and risk maps produced by the national authorities or in national, regional or local spatial plans), unless the activity includes or is accompanied by flood resilience measures that: (i) ensure a level of residual risk acceptable to the contracting authority and (ii) fulfil the criteria's other relevant requirements. Evidence should demonstrate that the approach to reducing climate risks to an acceptable level is embedded in the design of the activity/asset. It should also show how the viability of nature-based solutions has been considered. Additionally, evidence should show that adaptation measures will be implemented during the construction phases and completed by the end of construction works.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
		Classification of climate-related hazards — Temperature-related: changing temperature (air, freshwater, marine water); heat stress; temperature variability; heat wave; permafrost thawing; cold wave/frost;; — Wind-related: cyclone, hurricane, typhoon, tornado, storm (including blizzards, dust and sandstorms); — Water-related: changing precipitation patterns and types (rain, hail, snow/ice); precipitation or hydrological variability; ocean acidification; sea level rise; saline intrusion; drought; flood (coastal, fluvial, pluvial, ground water); glacial lake outburst; — Solid mass-related: coastal erosion; soil degradation; soil erosion; solifluction; landslide; avalanche; subsidence.
	TRANSITION TO A CIRCULAR ECONOMY: At least 70 % of the non-hazardous construction and demolition waste generated on the construction site (by mass in kilogrammes), excluding naturally occurring material listed under category 17 05 04 in the European List of Waste (Decision 2000/532/EC), is prepared for re-use ([14]) or recycled ([15]). Backfilling ([16]) is not considered preparing for re-use or recycling.	**TRANSITION TO A CIRCULAR ECONOMY:** 1. Waste recycled: weight slip for waste brought to the waste recycling facility (in kg); 2. Total (non-hazardous) waste generated on site: the estimation of the total waste generated is interpreted in the light of available evidence. It could be evidenced, for example, by one of the following: i) receipts of total waste brought to different waste facilities (in kg) (i.e. recycling, landfilling etc.); ii) receipt of skips (indicating their volume in m^3) used on construction sites; iii) estimation of the total waste generation based on a pre-demolition audit.

ELI: http://data.europa.eu/eli/C/2025/1596/oj

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
	PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS: 1. The new infrastructure should not be built on one of the following: a) land defined as wetlands or peatlands regardless of whether the land continues to have that status after 1 January 2025; b) permanent grassland in Natura 2000 sites at the moment of submission of the project; c) land matching the definition of forest ([17]). 2. New infrastructure should follow the mitigation hierarchy by: a) First, minimising land take and land use, loss of urban green spaces and soil sealing through the project design, for instance by prioritising the use of brownfield land ([18]) over greenfield land ([19]), land recycling and nature-based solutions; b) Second, adopting mitigation measures, for instance integrating green infrastructure, the use of native species, permeable materials, or other measures to improve water infiltration; and c) Third, implementing on-site restoration or offsetting measures to compensate for loss of green areas and ecosystem services.	**PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS:** For 1 a): The criteria should be interpreted based on available evidence. This means that if there is no evidence that an area has been defined as the type of land listed in the criteria, beneficiaries are assumed to comply with the criteria. Available evidence includes the following: — The information that Member States have to collect by 1 January 2025 as part of their CAP strategic plans. This information covers at least wetland and peatland covered by agricultural areas supported by the CAP; — The Natura 2000 viewer and the Grassland watch portal provide detailed information of the three categories of land in each Member State's Natura 2000 areas at a 50 m by 50 m resolution; — The Global Peatland Database of the Greifswald Moor Centrum which also provides geodata on peatlands in a grid of 1x1 km; — The information on land use that Member States have to collect by 2026 as part of their obligations under the Land Use, Land Use Change and Forestry Regulation which include peatland and wetlands. For 1.b), data from Forest Information System for Europe (FISE) based on national definitions would be accepted as valid evidence until standardised data on forest area based on the Forest Monitoring Law are available in FISE; For 2), an official document, e.g., an invoice or a certificate, proving that the mitigation measures have been implemented.

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
T27. **Renovation of non-linear infrastructure for rail public transport** ([20])		
Renovation or upgrade of 'non-linear' infrastructure for rail public transport, as defined above.	**CLIMATE CHANGE ADAPTATION:** Potential material risks to the activity/asset from climate-related hazards (see 'Classification of climate-related hazards' in the next column) should be: a) identified through a proportionate climate risk assessment (e.g. by applying Commission Technical Guidance on Climate Proofing of Infrastructure in the period 2021-2027 (2021/C 373/01), using representative concentration pathway 4.5 (RCP 4.5) as a baseline for scenario-based assessments, or by using the local and national risk assessments, as appropriate); b) reduced to a level that the contracting authority considers acceptable over the planned physical lifespan of the infrastructure. The implementation of physical and non-physical measures reducing material impacts (as referred to in point b) above) should: (i) ensure the resilience of the infrastructure to an acceptable level of damages in case of foreseeable climatic hazards such as flood events; and (ii) be integrated in the design and construction phases of the asset/activity. Consideration should be given to the viability of 'green' or 'nature-based-solutions' over 'grey' measures ([21]) to address adaptation. The activity should not increase the risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere.	**CLIMATE CHANGE ADAPTATION:** The climate risk assessment has the following characteristics: — it considers both current weather variability and future climate change, including uncertainty; — it is based on robust analysis of available climate data and of projections across a range of future scenarios, with RCP4.5 considered as the baseline outcome, and more adverse scenarios used in stress testing to identify levels of acceptable risks; — it is consistent with the expected lifetime of the activity. The local or national risk assessment identifies climate-related hazards potentially causing material risks to the activity/asset in the given location for the planned physical lifespan of the activity/asset. New activities should in principle not be situated on land identified as being at significant risk of flooding (as identified in the flood hazard and risk maps produced by the national authorities or in national, regional or local spatial plans), unless the activity integrates or is accompanied by flood resilience measures that: (i) ensure a level of residual risk acceptable to the contracting authority; and (ii) fulfil the criteria's other relevant requirements. Evidence should demonstrate that the approach to reducing climate risks to an acceptable level is embedded in the design of the activity/asset. It should also show how the viability of nature-based solutions has been considered. Additionally, evidence should show that adaptation measures will be implemented during the construction phases and completed by the end of construction works.

ELI: http://data.europa.eu/eli/C/2025/1596/oj

Activities and assets	Do No Significant Harm criteria (and accompanying measures, when relevant)	Evidence to prove compliance with DNSH criteria
		Classification of climate-related hazards — Temperature-related: changing temperature (air, freshwater, marine water); heat stress; temperature variability; heat wave; permafrost thawing; cold wave/frost; — Wind-related: cyclone, hurricane, typhoon, tornado, storm (including blizzards, dust and sandstorms); — Water-related: changing precipitation patterns and types (rain, hail, snow/ice); precipitation or hydrological variability; ocean acidification; sea level rise; saline intrusion; drought; flood (coastal, fluvial, pluvial, ground water); glacial lake outburst; — Solid mass-related: coastal erosion; soil degradation; soil erosion; solifluction; landslide; avalanche; subsidence.
	TRANSITION TO A CIRCULAR ECONOMY: At least 70 % of the non-hazardous construction and demolition waste generated on the construction site (by mass in kilogrammes), excluding naturally occurring material listed under category 17 05 04 in the European List of Waste (Decision 2000/532/EC), is prepared for re-use ([22]) or recycled ([23]). Backfilling ([24]) is not considered preparing for re-use or recycling.	**TRANSITION TO A CIRCULAR ECONOMY:** 1. Waste recycled: weight slip for waste brought to the waste recycling facility (in kg); 2. Total (non-hazardous) waste generated on site: the estimation of the total waste generated is interpreted in the light of available evidence. It could be evidenced, for example, by one of the following: i) receipts of total waste brought to different waste facilities (in kg) (i.e. recycling, landfilling etc.); ii) receipt of skips (indicating their volume in m^3) used on construction sites; iii) estimation of the total waste generation based on a pre-demolition audit.

([1]) A 'stop' is a specified location along a road or railway line where the public transport vehicle halts to facilitate the boarding and alighting of passengers. Unlike stations or terminals, stops lack extensive facilities, do not encompass real estate structures or require major construction works, and typically consists merely of a basic platform or halt.

([2]) Directive (EU) 2016/797 of the European Parliament and of the Council of 11 May 2016 on the interoperability of the rail system within the European Union (OJ L 138, 26.5.2016, p. 44, ELI: http://data.europa.eu/eli/dir/2016/797/oj).

([3]) In accordance with Article 3, point (11), of Directive 34/2012/EU of the European Parliament and of the Council of 21 November 2012 establishing a single European railway area (OJ L 343, 14.12.2012, p. 32, ELI: http://data.europa.eu/eli/dir/2012/34/oj).

(4) Grey measures refer to technological and engineering solutions to improve adaptation of territories, infrastructures and people. Green measures are based on ecosystem-based (or nature-based) approaches and make use of the multiple functions provided by natural ecosystems to improve resilience and adaptive capacity. For more information, see Commission Notice — Technical guidance on the climate proofing of infrastructure in the period 2021-2027 (OJ C 373, 16.9.2021, p. 1), footnote 83.

(5) Land within the urban area on which development has previously taken place, as defined in the European Environment Agency's glossary.

(6) Land on which no urban development has previously taken place; usually understood to be on the periphery, of an existing built-up area, as defined in the European Environment Agency's glossary.

(7) Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7, ELI: http://data.europa.eu/eli/dir/1992/43/oj). Further specifications on the interpretation of Article 6(4) of the Habitat Directive are set out in the Commission Notice – Assessment of plans and projects in relation to Natura 2000 sites – Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC (OJ C 437, 28.10.2021, p. 1).

(8) A measurably positive impact ('net gain') on biodiversity, compared to the situation before the development of the project. The specific compensation ratios for each project are set on a 'case-by-case basis', following Commission Notice – Assessment of plans and projects in relation to Natura 2000 sites – Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC (OJ C 437, 28.10.2021, p. 1).

(9) The area selected for compensation must be within the same biogeographical region (for sites designated under the Habitats Directive) or within the same range, migration route or wintering area for bird species (i.e. sites designated under the Birds Directive) in the Member State concerned. Economic operators cannot contribute to a global compensation fund that would not ensure concrete, effective and measurable actions related to the biogeographical region affected.

(10) The implementation of compensation measures should be overseen by trained scientists, based on a methodology for assessing progress and results, which should be communicated openly to members of the public and the relevant authorities. Monitoring should happen for the whole duration of the project

(11) Several methodologies exist to assess the impact on biodiversity of renewable energy projects. The applicants may use one of the following methodologies to demonstrate that net biodiversity gains have been achieved: Statutory Biodiversity Metric; Biodiversity Net Gain Calculator (BNGC); Biotope Valuation (BV) / Biotope points (BkompV); Others: Onema / Center Eco Functional and Evolutionary's MERCIe, Battelle's EcoVal, Eco-points, BREEAM's Change in Ecological Value Calculator, IUCN's STAR (Species Threat Abatement and Restoration metric) or Ecometrica's Normative Biodiversity Metric. Additional guidance on compensation measures is provided in methodological guidance on Article 6(3) and (4) of the Habitats Directive 92/43/EEC C(2021) 6913 final (section 3.3.3) (OJ C 437, 28.10.2021, p. 1).

(12) Grey measures refer to technological and engineering solutions to improve adaptation of territories, infrastructures and people. Green measures are based on ecosystem-based (or nature-based) approaches and make use of the multiple functions provided by natural ecosystems to improve resilience and adaptive capacity. For more information, see Commission Notice — Technical guidance on the climate proofing of infrastructure in the period 2021-2027 (OJ C 373, 16.9.2021, p. 1), footnote 83.

(13) Grey measures refer to technological and engineering solutions to improve adaptation of territories, infrastructures and people. Green measures are based on ecosystem-based (or nature-based) approaches and make use of the multiple functions provided by natural ecosystems to improve resilience and adaptive capacity. For more information, see Commission Notice — Technical guidance on the climate proofing of infrastructure in the period 2021-2027 (OJ C 373, 16.9.2021, p. 1), footnote 83.

(14) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'preparing for re-use' means checking, cleaning or repairing recovery operations, by which products or components of products that have become waste are prepared so that they can be re-used without any other pre-processing. This includes, for instance, the preparation for re-use of certain parts of buildings like roof elements, windows, doors, bricks, stones or concrete elements. A pre-requisite for the preparation for re-use of building elements is usually the selective deconstruction of buildings or other structures.

(15) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'recycling' means any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original purpose or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.

(16) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'backfilling' means any recovery operation where suitable non-hazardous waste is used for the purposes of reclamation in excavated areas or for engineering purposes in landscaping. Waste used for backfilling should substitute non-waste materials, be suitable for the aforementioned purposes, and be limited to the amount strictly necessary to achieve those purposes.

(17) 'Forest' means land spanning more than 0,5 hectares with trees higher than 5 metres and a tree crown cover of more than 10 %, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use. It includes areas with trees, including groups of growing, young, natural trees, or plantations that have yet to reach the minimum values for tree crown cover or an equivalent stocking level or minimum tree height, including any area that normally forms part of the forest area but on which there are temporarily no trees as a result of human intervention, such as harvesting, or as a result of natural causes, but which area can be expected to revert to forest.

ELI: http://data.europa.eu/eli/C/2025/1596/oj

(18) Land within the urban area on which development has previously taken place, as defined in the European Environment Agency's glossary.

(19) Land on which no urban development has previously taken place; usually understood to be on the periphery, of an existing built-up area, as defined in the European Environment Agency's glossary.

(20) Renovation means that at least 50 % of the existing building is retained. This is to be calculated based on the gross external floor area retained from the original building using the applicable national or regional measurement methodology, alternatively using the definition of 'IPMS 1' contained in the International Property Measurement Standards.

(21) Grey measures refer to technological and engineering solutions to improve adaptation of territories, infrastructures and people. Green measures are based on ecosystem-based (or nature-based) approaches and make use of the multiple functions provided by natural ecosystems to improve resilience and adaptive capacity. For more information, see Commission Notice — Technical guidance on the climate proofing of infrastructure in the period 2021-2027 (OJ C 373, 16.9.2021, p. 1), footnote 83.

(22) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'preparing for re-use' means checking, cleaning or repairing recovery operations, by which products or components of products that have become waste are prepared so that they can be re-used without any other pre-processing. This includes, for instance, the preparation for re-use of certain parts of buildings like roof elements, windows, doors, bricks, stones or concrete elements. A pre-requisite for the preparation for re-use of building elements is usually the selective deconstruction of buildings or other structures.

(23) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'recycling' means any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original purpose or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.

(24) As defined in Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj): 'backfilling' means any recovery operation where suitable non-hazardous waste is used for the purposes of reclamation in excavated areas or for engineering purposes in landscaping. Waste used for backfilling should substitute non-waste materials, be suitable for the aforementioned purposes, and be limited to the amount strictly necessary to achieve those purposes.