

Singapore sustainable finance taxonomy: DNSH criteria

Table of Contents

1.	Introduction	3
2.	Energy sector	4
2.1.	Energy from solar PV and CSP (including electricity, heat, cool)	4
2.2.	Wind power generation	5
2.3.	Hydropower generation	6
2.4.	Geothermal energy generation (including electricity, heat, cool)	7
2.5.	Bioenergy power generation (including electricity, heat, cool)	8
2.6.	Electricity generation from ocean energy	9
2.7.	Transmission and distribution of electricity	9
2.8.	Transmission and distribution of renewable and low carbon gases	10
2.9.	Storage of energy and green hydrogen	11
2.10.	Electricity generation from hydrogen	12
2.11.	Energy production from natural gas	13
2.12.	District heating and cooling systems	13
2.13.	Production of heat or cool from waste heat	14
2.14.	Decommissioning of fossil fuel-based power plants	15
3.	Construction	16
3.1.	Construction of new buildings	16
3.2.	Installation, maintenance, repair of equipment	17
3.3.	Renovation of existing buildings	18
3.4.	Acquisition or ownership of buildings	18
4.	Transport	19
4.1.	Transport via railways	19
4.2.	Other passenger land transport	20
4.3.	Urban and suburban passenger land transport	20
4.4.	Freight transport by road	21
4.5.	Transport infrastructure	22
4.6.	Sea and coastal water transport	23
4.7.	Inland water transport	24
4.8.	Freight air transport	25
4.9.	Passenger air transport	25
5.	Water	26
5.1.	Construction, extension and operation of new water collection and treatment systems	26
5.2.	Renewal of water collection, treatment and supply systems	27
5.3.	Construction, extension and operation of new water supply systems (distribution networks)	27

5.4.	Renewal of water supply systems (distribution networks)	28
5.5.	Construction, extension and operation of wastewater collection and treatment	29
5.6.	Renewal of wastewater collection and treatment	30
5.7.	Desalination systems.....	31
6.	Waste	32
6.1.	Collection and transport of non-hazardous waste.....	32
6.2.	Biowaste treatment: composting of biowaste	32
6.3.	Biowaste treatment: Anaerobic digestion	33
6.4.	Waste to Energy	33
6.5.	Landfill gas capture and utilisation	34
6.6.	Material recovery facilities.....	35
7.	Industry	35
7.1.	Manufacture of iron and steel	35
7.2.	Manufacture of basic chemicals	36
7.3.	Manufacture of cement	38
7.4.	Manufacture of hydrogen	39
7.5.	Manufacture of aluminium	40
7.6.	Manufacture of batteries	41
7.7.	Manufacture of plastics in primary form	43
7.8.	Manufacture of renewable energy technologies.....	44
7.9.	Manufacture of equipment for the production and use of hydrogen	45
7.10.	Manufacture of low carbon technologies for transport	46
7.11.	Manufacture of energy efficiency equipment for buildings	47
7.12.	Manufacture of other low carbon technologies	48
8.	ICT	49
8.1.	Data processing, storage, transmission and management	49
8.2.	GHG-related solutions and software.....	50
9.	Agriculture	50
9.1.	Perennial crops.....	50
9.2.	Non-perennial crops.....	52
9.3.	Animal Production.....	54
10.	Forestry.....	55
10.1.	Sustainable Forest Management	55
10.2.	Forestry plantation	57
10.3.	Conservation, restoration and maintenance	58
11.	Carbon capture and storage	59
11.1.	Direct air capture of CO2	59
11.2.	Captured CO2 Transportation.....	60

11.3.	Permanent sequestration of captured CO2	61
11.4.	Research, development and innovation for CCS-related technologies	62
11.5.	Point-source capture of CO2.....	62

1. Introduction

The Do No Significant Harm (DNSH) assessment ensures that while the economic activities make substantial contribution to climate change mitigation, they do not cause significant harm to all other environmental objectives of the taxonomy. The other environmental objectives of Singapore Taxonomy are as follows:

- Climate change adaptation
- Protect healthy ecosystems and biodiversity
- Promote resource resilience and circular economy
- Pollution prevention and control

Climate change adaptation refers to activities that substantially reduce the adverse impact of the current and expected future climate on either (i) other people, nature or assets or (ii) the economic activity itself, in each case without increasing the risk of an adverse impact on other people, nature and assets. Across all activities, the generic DNSH criteria for climate change adaptation objective are as follows (as referred from EU Taxonomy):

Table 1: Do no significant harm to climate change adaptation (EU Taxonomy)

Criterion	Description
Criterion 1: Reducing material physical climate risks	The economic activity must reduce all material physical climate risks to the activity to the extent possible and on a best effort basis.
1.1.	The activity integrates physical and non-physical measures aimed at reducing – to the extent possible and on a best effort basis – all material risks that have been identified through a climate risk assessment. <ul style="list-style-type: none"> - For existing activities, the implementation of those physical and non-physical measures may be phased and executed over a period of up to 5 years. - For new activities, implementation of these measures must be met at the time of design and construction.
1.2.	The above-mentioned climate risk assessment has the following characteristics: <ul style="list-style-type: none"> - considers both current weather variability and future climate change, including uncertainty; - is based on robust analysis of available climate data and projections across a range of future scenarios; - is consistent with the expected lifetime of the activity
Criterion 2: Supporting system adaptation	The economic activity and its adaptation measures do not adversely affect the adaptation efforts of other people, nature and assets
2.1	The economic activity and its adaptation measures do not increase the risks of an adverse climate impact on other people, nature and assets or hamper adaptation elsewhere. Consideration should be given to the viability of ‘green’ or ‘nature-based-solutions’ over ‘grey’ measures to address adaptation.
2.2	The activity is consistent with sectoral, regional, and/or national adaptation efforts

2. Energy sector

2.1. Energy from solar PV and CSP (including electricity, heat, cool)

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from the installation and operation of photovoltaic (PV) panels relate to:</p> <ul style="list-style-type: none"> - The PV installation siting: impacts on ecosystems and biodiversity if built in a designated conservation area or other areas with important ecosystem and biodiversity value. - The impacts from the production and end-of-life management of the PV systems and its component/materials: potentially significant environmental impacts are associated with the sourcing/production of materials and components of PV systems. <p>The main potential significant harm to other environmental objectives from CSP is associated with:</p> <ul style="list-style-type: none"> - the construction of the installation and the substantial land-take associated with the installation - impacts to birdlife from the high temperatures generated by the plant - impacts of the cooling system on water resources 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented.
Pollution prevention and control	<ul style="list-style-type: none"> - Identify and manage risks related to water quality and/or water consumption at the appropriate level. - Avoid possible negative impacts of the cooling system on water resources
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Ensure PV panels, CSP installations and associated components have been designed and manufactured for high durability, easy dismantling, refurbishment, and recycling, aligned to international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system). - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality). - Ensure reparability of the solar photovoltaic (PV) installation or plant thanks to accessibility and exchangeability of the components.

2.2. Wind power generation

Do no significant harm assessment	
<p>In spite of the crucial contribution of wind energy to mitigating climate change, there may be conflicts arising between its deployment and nature conservation at a local level. The main environmental exposures to be considered as a Do No Significant Harm (DNSH) criteria, in the most stringent sense, include:</p> <ul style="list-style-type: none"> - Underwater noise created in the installation of bottom-fixed offshore wind turbines; - The composite waste generated from both on- and offshore wind turbine blades at the end of their lifetime; - The possible disturbance, displacement or collision of birds and bats by the construction and operation of wind farms. - The possible deterioration of water ecosystem associated to the construction of wind farms <p>The possible visual impacts created by landscape change in the installation of wind turbines.</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented (i.e.: avoid possible collision of birds and visual impacts, generated by the change in landscape, due to the construction and operation of wind farms) - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure any required mitigation measures for avoiding underwater noise created by the installation of offshore wind turbines - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality). - State ambition to maximise recycling at end of life based on waste management plans, dismantling/decommissioning processes at time of decommissioning (e.g. through contractual agreements with recycling partners, reflection in financial projections or official project documentation), aligned to international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system).

2.3. Hydropower generation

Do no significant harm assessment	
<p>The main environmental impacts associated with hydropower installations are:</p> <ul style="list-style-type: none"> - Emissions to water and generation of waste during construction. - Impacts on biodiversity associated with fragmentation of ecosystems and changes to habitat. 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented (i.e. avoid fragmentation of ecosystems and hydrological and hydrogeological regimes, affecting species migration pathways) - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Establishing a River Basin Management Plan and ensure compliance with applicable IFC's and World Bank Group's environmental and social standards. Parameters and acceptable limits/ranges and necessary sampling and measuring frequency addressing the quality of freshwaters in order to support fish life, should be observed as per international and national standards. - Avoid discharges to water bodies during hydropower construction.
Promote resource resilience and circular economy	<p>For new projects: Ensure implementation of a River Basin Management Plan and ensure that an appropriate cumulative impact assessment or equivalent study has been undertaken that identifies and addresses any significant regional or basin-level environmental and social impacts, in compliance with international standards and guidelines (ex: IFC and World Bank Environmental and social standards, San José Declaration on Sustainable Hydropower; Hydropower sustainability Secretariat's Hydropower Sustainability Guidelines on Good International Industry Practice; EIB's Environmental, Climate and Social Guidelines on Hydropower Development), preferably at the strategic planning stage. Such a study must consider all of the planned infrastructure developments in the basin, for example as part of a hydropower cascade at the scale of the river catchment, involving all relevant stakeholders.</p> <p>Ensure that the following conditions are met based on ground evidence:</p> <ul style="list-style-type: none"> - All practical steps are taken to mitigate the impacts. - The project has been recognized of overriding public interest and/or it is proven that the benefits of the project outweigh its impacts. - There are no significantly environmentally better option.

	<ul style="list-style-type: none"> - The project does not show significant adverse impact on upstream or downstream water bodies. - This applies to newly built hydropower and extension of existing hydropower. <p>Construction of new hydropower should not lead to increase fragmentation of rivers, consequently refurbishment of existing hydropower plant and rehabilitation of existing barriers should be prioritised. Construction of small hydropower (<10MW) should be avoided.</p> <p>During operation:</p> <ul style="list-style-type: none"> - All necessary mitigation measures should be implemented to reach good ecological status or potential, in particular regarding ecological continuity and ecological flow. Priority should be given to nature-based solutions. - Aligned to IFC's and World Bank Group's environmental and social standards. <p>General impacts: Operation of the hydro power plant must adhere to the principles of the UNECE Convention on the Protection and Use of Transboundary, Watercourses and International Lakes.</p>
--	---

2.4. Geothermal energy generation (including electricity, heat, cool)

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from production of electric energy from high-enthalpy geothermal system is associated with:</p> <ul style="list-style-type: none"> - Non-condensable geothermal gases with specific environmental threats, such as H₂S, CO₂, and CH₄, are often released from flash-steam and dry-steam power plants. Binary plants ideally represent closed systems, and no steam is emitted - Possible emissions to surface and underground water 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	Identify and manage risks related to water quality and/or water consumption at the appropriate level.

Pollution prevention and control	<ul style="list-style-type: none"> - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality). - Discharges to water bodies should comply with individual license conditions for specific operations, where applicable, and/or national threshold values in line with the international standards and guidelines. - Emissions to air: the operations of high-enthalpy geothermal energy systems should ensure that adequate abatement systems are in place to comply with international standards and guidelines. (ex: IFC's Environmental, Health, and Safety Guidelines for Geothermal Power Generation. ISO 14001:2015 Environmental management systems — Requirements with guidance for use). <p>Thermal anomalies associated with the discharge of waste heat should not exceed 3°K for groundwater environments or 1.5°K for surface water environments, respectively.</p>
----------------------------------	---

2.5. Bioenergy power generation (including electricity, heat, cool)

Do no significant harm assessment	
<p>The key environmental aspects to be taken into account when investing in this activity are the impact on local water (consumption and sewage), the fulfilment of the applicable waste and recycling criteria, the SO₂, NO_x dust and other emissions control and the avoidance of direct impacts on sensitive ecosystems, species or habitats.</p> <p>Intelligent pathways for cascading use are environmentally superior and preferable to single use</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - Establish complete traceability of supply through a corresponding raw material supply chain management system. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<p>Ensure emissions to air, water and soil are prevented / minimized as per international standards and guidelines. (Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 13065:2015: Sustainability Criteria for Bioenergy)</p> <p>Identify and manage risks related to water quality and/or water consumption at the appropriate level.</p>

Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Implement measures concerning waste management as per international standards and guidelines (ex: IFC EHS Guidelines: Air emissions and ambient air quality; KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system). - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).
--	---

2.6. Electricity generation from ocean energy

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from ocean energy is associated with:</p> <ul style="list-style-type: none"> - Construction, deployment, operation and maintenance of ocean energy installations can impact on marine ecosystems and biodiversity. - Pollution from lubricants and anti-fouling paints and emissions from maintenance and inspection vessels 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	Measures in place to minimise toxicity of anti-fouling paint and biocides as per international standards and guidelines. (ex: International Convention on the Control of Harmful Anti-fouling Systems on Ships; ISO 13073).
Promote resource resilience and circular economy	State ambition to maximise recycling at end of life based on waste management plans, dismantling/decommissioning processes at time of decommissioning (e.g. through contractual agreements with recycling partners, reflection in financial projections or official project documentation), aligned to international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system).

2.7. Transmission and distribution of electricity

Do no significant harm assessment

The impacts of transmission and distribution lines are a function of the spatial alignment of the grid, the structures and conductors required for various voltages, the extent to which pre-existing corridors are used, and how the transmission and distribution lines are operated and maintained. The most common environmental impacts of electricity transmission and distribution infrastructure are visual, ecosystem and land use. In the cases of underground offshore electricity lines, water and marine resources may be impacted.

Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented - Underground power lines: Avoid routings with heavy impact on marine and terrestrial ecosystems and follow the principles of IFC General EHS Guidelines for construction site activities.
Pollution prevention and control	<p>Overground high voltage lines:</p> <ul style="list-style-type: none"> - For construction site activities follow the principles of IFC General EHS Guideline. - Respect applicable norms and regulations to limit impact of electromagnetic radiation on human health. (ex: 1998 ICNIRP (International Commission on Non-Ionizing Radiation Protection)) - Do not use PCBs Polychlorinated Biphenyls.
Promote resource resilience and circular economy	<p>State ambition to maximise recycling at end of life based on waste management plans, dismantling/decommissioning processes at time of decommissioning (e.g. through contractual agreements with recycling partners, reflection in financial projections or official project documentation), aligned to international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system).</p>

2.8. Transmission and distribution of renewable and low carbon gases

Do no significant harm assessment	
<p>The key environmental aspects to be taken into account when investing in this activity are the impact on local water (consumption and sewage), the fulfilment of the applicable waste and recycling criteria, the NOx and CO emissions control and the avoidance of direct impacts on sensitive ecosystems, species or habitats.</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.

Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Fans, compressors, pumps and other equipment used comply, where relevant, with the top class requirements of the energy label, and with implementing regulations and represent the best available technology. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

2.9. Storage of energy and green hydrogen

Do no significant harm assessment	
The energy storage activities differ considerably in their physical, chemical and biological bases and forms, which result in divergent environmental impacts in each case.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that:

	<ul style="list-style-type: none"> ○ a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; ○ all necessary mitigation measures are in place to reduce the impacts on species and habitats; and ○ a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	The activity complies with international standards, particularly if the storage is above five tonnes. (ex: ISO 19884 Gaseous Hydrogen – Cylinders and tubes for stationary storage; IEC 63341-2 Railway applications – Rolling stock – Fuel cell systems for propulsion -Part 2: Hydrogen storage system; ISO 16111 Transportable Gas Storage Devices - Hydrogen Absorbed in Reversible Metal Hydrides).
Promote resource resilience and circular economy	State ambition to maximise recycling at end of life based on waste management plans, dismantling/decommissioning processes at time of decommissioning (e.g. through contractual agreements with recycling partners, reflection in financial projections or official project documentation), aligned to international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system).

2.10. Electricity generation from hydrogen

Do no significant harm assessment	
The key environmental aspects to be taken into account when investing in this activity are the impact on local water (consumption and sewage), the fulfilment of the applicable waste and recycling criteria, the NOx and CO emissions control and the avoidance of direct impacts on sensitive ecosystems, species or habitats.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> ○ a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; ○ all necessary mitigation measures are in place to reduce the impacts on species and habitats; and ○ a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international standards and guidelines. (Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems – Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products).

	- Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	- Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

2.11. Energy production from natural gas

Do no significant harm assessment	
The key environmental aspects to be taken into account when investing in this activity are the impact on local water (consumption and sewage), the fulfilment of the applicable waste and recycling criteria, the NOx and CO emissions control and the avoidance of direct impacts on sensitive ecosystems, species or habitats.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international standards and guidelines. (Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems – Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	- Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

2.12. District heating and cooling systems

Do no significant harm assessment
--

Key environmental aspects to be considered for the investments in Distribution of District Level Heating and Cooling are summarised as follow:

- For the construction of the mains, the potential significant harms to the environmental objectives are constituted by the typical potential harms connected to construction of facilities in general. This includes inter alia, terrestrial habitat alteration, loss of valuable ecosystem, land consumption, overburden disposal, negative effects on biodiversity, emissions of particles and NO_x, noise and hazardous materials.
- For the operation of the district heating networks, potential significant impacts are considered low. They relate mainly to the potential impact of underground district heating networks on drinking water/ground water systems and local ecosystems through corrosion products from corrosion of the distribution system elements and applied water additives that may be non-biodegradable

Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Fans, compressors, pumps and other equipment used must comply, where relevant, with the top class requirements of the energy label, and represent the best available technology. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

2.13. Production of heat or cool from waste heat

Do no significant harm assessment	
Key environmental aspects to be considered for the production of heat/cool using waste heat are generally moderate and should mostly be covered by considerations at the heat / cool source.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.

Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Pumps and whatever kind of equipment used should comply, where relevant, with the top class requirements of the energy label, and representing the best available technology. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

2.14. Decommissioning of fossil fuel-based power plants

Do no significant harm assessment	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6;

	<ul style="list-style-type: none"> ○ all necessary mitigation measures are in place to reduce the impacts on species and habitats; and ○ a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international standards and guidelines. (Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems – Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality). - Implement measures concerning waste management as per international standards and guidelines (ex: IFC EHS Guidelines: Air emissions and ambient air quality; KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system).

3. Construction

3.1. Construction of new buildings

Do no significant harm assessment	
<p>The main potential for significant harm to the other environmental objectives associated with the construction of new buildings is determined by:</p> <ul style="list-style-type: none"> - Lack of resistance to extreme weather events (including flooding), and lack of resilience to future temperature increases in terms of internal comfort conditions. - Excessive water consumption due to inefficient water appliances. - Landfill and/or incineration of construction and demolition waste that could be otherwise recycled/reused. - Presence of asbestos and/or substances of very high concern in the building materials. - Presence of hazardous contaminants in the soil of the building site. - Inappropriate building location: impacts on ecosystems if built on greenfield and especially if in a conservation area or high biodiversity value area. - Indirect damage to forest ecosystems due to the use of timber products originating from forests that are not sustainably managed. 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<p>The new construction must not be built on protected natural areas, such as land designated as Natura 2000, UNESCO World Heritage and Key Biodiversity Areas (KBAs), or equivalent as defined by UNESCO and / or the International Union for Conservation of Nature (IUCN) under the following categories:</p> <ul style="list-style-type: none"> - Category Ia: Strict Nature Reserve - Category Ib: Wilderness Area - Category II: National Park <p>Buildings that are associated supporting infrastructure to the protected natural area, such as visitor centres, museums or technical facilities are exempted from this criterion.</p> <p>The new construction must not be built on arable or greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) listed on the IUCN Red List.</p>

	At least 80% of all timber products used in the new construction for structures, cladding and finishes must have been either recycled/reused or sourced from sustainably managed forests as certified by third-party certification audits performed by accredited certification bodies, e.g. FSC/PEFC standards or equivalent.
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure that building components and materials do not contain asbestos nor substances of very high concern as per national and international standards. - If the new construction is located on a potentially contaminated site (brownfield site), the site must be subject to an investigation for potential contaminants. - Non-road mobile machinery used on the construction site should comply with national and international standards
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - At least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials. - All relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) must be water efficient as per national or international water labelling systems (ex: WELS, WaterSense).

3.2. Installation, maintenance, repair of equipment

Do no significant harm assessment	
<p>The main potential for significant harm to the other environmental objectives associated with individual measures is determined by:</p> <ul style="list-style-type: none"> - Excessive water consumption due to inefficient water appliances. - The handling of building components that are likely to contain substances of concern (e.g. asbestos containing materials) and of any hazardous construction and demolition waste arising from the building renovation; - Ensuring the future possibility of reusing and recycling building component and materials through careful selection of components/materials that prioritises recyclable materials and avoids hazardous substances. 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	<p>Ensure that building components and materials do not contain asbestos nor substances of very high concern as per national and international standards.</p> <p>In case of addition of thermal insulation to the existing building envelope: a building survey must be carried out in accordance with national legislation by a competent specialist with training in asbestos surveying and in identification of other materials containing substances of concern. Any stripping of lagging that contains or is likely to contain asbestos, breaking or mechanical drilling or screwing and/or removal of insulation board, tiles and other asbestos containing materials shall be carried out by appropriately trained personnel, with health monitoring before, during and after the works, in accordance with national legislation.</p>
Promote resource resilience and circular economy	

3.3. Renovation of existing buildings

Do no significant harm assessment	
<p>The main potential for significant harm to the other environmental objectives associated with the renovation of existing buildings is determined by:</p> <ul style="list-style-type: none"> - Lack of resistance to extreme weather events (including flooding), and lack of resilience to future temperature increases in terms of internal comfort conditions. - Excessive water consumption due to inefficient water appliances. - Landfill and/or incineration of construction and demolition waste that could be otherwise recycled/reused. - Presence of asbestos and/or substances of very high concern in the building materials. - Presence of hazardous contaminants in the soil of the building site. - Inappropriate building location: impacts on ecosystems if built on greenfield and especially if in a conservation area or high biodiversity value area. - Indirect damage to forest ecosystems due to the use of timber products originating from forests that are not sustainably managed. 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<p>The new construction must not be built on protected natural areas, such as land designated as Natura 2000, UNESCO World Heritage and Key Biodiversity Areas (KBAs), or equivalent as defined by UNESCO and / or the International Union for Conservation of Nature (IUCN) under the following categories:</p> <ul style="list-style-type: none"> - Category Ia: Strict Nature Reserve - Category Ib: Wilderness Area - Category II: National Park <p>Buildings that are associated supporting infrastructure to the protected natural area, such as visitor centres, museums or technical facilities are exempted from this criterion.</p> <p>The new construction must not be built on arable or greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) listed on the IUCN Red List.</p> <p>At least 80% of all timber products used in the new construction for structures, cladding and finishes must have been either recycled/reused or sourced from sustainably managed forests as certified by third-party certification audits performed by accredited certification bodies, e.g. FSC/PEFC standards or equivalent.</p>
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure that building components and materials do not contain asbestos nor substances of very high concern as per national and international standards. - If the new construction is located on a potentially contaminated site (brownfield site), the site must be subject to an investigation for potential contaminants. - Non-road mobile machinery used on the construction site should comply with national and international standards.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - At least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials. - All relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) must be water efficient as per national or international water labelling systems (ex: WELS, WaterSense).

3.4. Acquisition or ownership of buildings

Do no significant harm assessment
The main potential for significant harm to the other environmental objectives associated with the

acquisition or ownership of buildings is determined by:

- Lack of resistance to extreme weather events (including flooding), and lack of resilience to future temperature increases in terms of internal comfort conditions.
- Excessive water consumption due to inefficient water appliances.
- Presence of asbestos and/or substances of very high concern in the building materials.
- Presence of hazardous contaminants in the soil of the building site.
- Inappropriate building location: impacts on ecosystems if built on greenfield and especially if in a conservation area or high biodiversity value area.

Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<p>The new construction must not be built on protected natural areas, such as land designated as Natura 2000, UNESCO World Heritage and Key Biodiversity Areas (KBAs), or equivalent as defined by UNESCO and / or the International Union for Conservation of Nature (IUCN) under the following categories:</p> <ul style="list-style-type: none"> - Category Ia: Strict Nature Reserve - Category Ib: Wilderness Area - Category II: National Park <p>Buildings that are associated supporting infrastructure to the protected natural area, such as visitor centres, museums or technical facilities are exempted from this criterion.</p> <p>The new construction must not be built on arable or greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) listed on the IUCN Red List.</p> <p>At least 80% of all timber products used in the new construction for structures, cladding and finishes must have been either recycled/reused or sourced from sustainably managed forests as certified by third-party certification audits performed by accredited certification bodies, e.g. FSC/PEFC standards or equivalent.</p>
Pollution prevention and control	If the property is located on a potentially contaminated site (brownfield site), the site must be subject to an investigation for potential contaminants.
Promote resource resilience and circular economy	

4. Transport

4.1. Transport via railways

Do no significant harm assessment	
The main potential significant harm to other environmental objectives from the operation of rail transport activities are attributed to air pollution, noise and vibration, water use. Direct emissions of air pollutants are not an issue of concern in the case of electrified rail, but only where (very efficient) diesel or hybrid engines would meet the CO ₂ e-threshold defined to ensure substantial mitigation of GHG emissions	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	Engines for the propulsion of railway locomotives (RLL) and engines for the propulsion of railcars (RLR) must comply with latest applicable standards (currently stage V) of Non-Road Mobile Machinery Regulation.

	Minimise noise and vibrations of rolling stock, thresholds in line with Noise Regulations. Align with national and international emission standards. Ex: (ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 13.040.50: Transport Exhaust emissions;).
Promote resource resilience and circular economy	Ensure proper waste management both at the use phase (maintenance) and the end-of-life for the rolling stock, e.g. reuse and recycle of parts like batteries, in compliance with international and national legislation on hazardous waste generation, management and treatment. (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system). Measures are in place to manage waste in accordance with the waste hierarchy, in particular during maintenance.

4.2. Other passenger land transport

Do no significant harm assessment	
Key environmental aspects to be considered for investments on passenger cars and light commercial vehicles are the following:	
<ul style="list-style-type: none"> - Direct emissions to air from the exhaust gases of internal combustion engine: nitrogen oxides (NO_x), total hydrocarbon (THC), non-methane hydrocarbons (NMHC), carbon monoxide (CO), particulate matter (PM) and particle number, and from tyre abrasion and brakes friction and noise emissions - Indirect emissions to air from the production of fuels and energy carriers. However, this is out of the control of vehicles manufacturers and operators. - Waste generation (hazardous and non-hazardous) during maintenance and end-of-life of the vehicle. - Recycling of materials in order to reduce consumption of critical raw materials and impact on ecosystems and natural capital 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	<ul style="list-style-type: none"> - Vehicles must comply with the emission thresholds for clean light-duty vehicles. - Tyres must comply with noise and tyre abrasion regulations. - Vehicles must comply with regulations on the sound level of motor vehicles and of replacement silencing systems. (ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 13.040.50: Transport Exhaust emissions; ISO 362 Measurement of noise emitted by accelerating road vehicles; ISO 28580:2018 - Passenger car, truck and bus tyre rolling resistance measurement method – Single point test and correlation of measurement results).
Promote resource resilience and circular economy	Compliance with international and national legislation on hazardous waste generation, management and treatment. Special focus on critical raw materials recovery from batteries. (ex: ISO 14001:2015 Environmental management systems; ISO 22628:2002 Road vehicles – Recyclability and recoverability; Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (1989): Basel Action Network Standard for Responsible Recycling and Reuse of Electronic Equipment, known as e-Stewards). Measures are in place to manage waste both in the use phase (maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein), in accordance with the waste hierarchy.

4.3. Urban and suburban passenger land transport

Do no significant harm assessment
The main potential significant harm to other environmental objectives from the operation of urban and suburban passenger land transport (public transport) are summarised as follows:

<ul style="list-style-type: none"> - Direct emissions to air from the exhaust gases of internal combustion engine: nitrogen oxides (NOx), total hydrocarbon (THC), non-methane hydrocarbons (NMHC), carbon monoxide (CO), particulate matter (PM) and particle number, and from tyre abrasion and brakes friction and noise emissions; - Waste generation (hazardous and non-hazardous) during maintenance and end-of-life of the vehicle or rolling stock. 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	<ul style="list-style-type: none"> - Buses must comply with the latest applicable standards of Non-Road Mobile Machinery Regulation. - Vehicles must comply with the emission thresholds for clean light-duty vehicles. - Tyres must comply with noise and tyre abrasion regulations. - Vehicles must comply with regulations on the sound level of motor vehicles and of replacement silencing systems. - Minimise noise and vibrations of rolling stock by applying thresholds on pass-by noise in dB in line with national norms. (ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 13.040.50: Transport Exhaust emissions; ISO 362 Measurement of noise emitted by accelerating road vehicles; ISO 28580:2018 - Passenger car, truck and bus tyre rolling resistance measurement method — Single point test and correlation of measurement results).
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - For both Maintenance and end-of-life management of vehicles or rolling stock, ensure compliance with international and national legislation on hazardous waste generation, management and treatment.(ex: ISO 14001:2015 Environmental management systems; ISO 22628:2002 Road vehicles — Recyclability and recoverability; Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (1989): Basel Action Network Standard for Responsible Recycling and Reuse of Electronic Equipment, known as e-Stewards). - Ensure that measures are in place to manage waste both in the use phase (maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein), in accordance with the waste hierarchy.

4.4. Freight transport by road

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from the operation of freight road transport are summarised as follows:</p> <ul style="list-style-type: none"> - Direct emissions to air from the exhaust gases of internal combustion engine: nitrogen oxides (NOx), total hydrocarbon (THC), non-methane hydrocarbons (NMHC), carbon monoxide (CO), particulate matter (PM) and particle number, and from tyre abrasion and brakes friction and noise emissions - Waste generation (hazardous and non-hazardous) during maintenance and end-of-life of the vehicle. 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	<ul style="list-style-type: none"> - Vehicles must comply with the emission thresholds for clean light-duty vehicles. - Tyres must comply with noise and tyre abrasion regulations. - Vehicles must comply with regulations on the sound level of motor vehicles and of replacement silencing systems (ex: (IFC EHS Guidelines: Air emissions and ambient air quality; ISO 13.040.50: Transport Exhaust emissions; ISO 362 Measurement of

	noise emitted by accelerating road vehicles; ISO 28580:2018 - Passenger car, truck and bus tyre rolling resistance measurement method — Single point test and correlation of measurement results).
Promote resource resilience and circular economy	Compliance with international and national legislation on hazardous waste generation, management and treatment. Special focus on critical raw materials recovery from batteries. (ex: ISO 14001:2015 Environmental management systems; ISO 22628:2002 Road vehicles — Recyclability and recoverability; Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (1989): Basel Action Network Standard for Responsible Recycling and Reuse of Electronic Equipment, known as e-Stewards). Measures are in place to manage waste both in the use phase (maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein), in accordance with the waste hierarchy.

4.5. Transport infrastructure

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from infrastructure activities are attributed to noise and vibration pollution, water contamination, waste generation and impacts on biodiversity (habitat and wildlife) and land use consumption with ecosystem impacts specifically:</p> <ul style="list-style-type: none"> - Contamination of water during construction and unsustainable use of water during construction and operations - Unsustainable use of resources during constructions, e.g. generation of high amount of waste, no recycling/reuse of construction waste - Noise pollution can be relevant for both rolling stock and railway infrastructure as noise can be generated by both rolling stock and poor conditions of rail tracks. - Construction of infrastructure can cause significant harm when taking place in protected areas or areas of high biodiversity values outside protected areas. - Infrastructure can cause fragmentation and degradation of the natural and urban landscape due to the “barrier” effects of the infrastructure and can involve risks of wildlife accidents caused by collisions. Railway infrastructure (in particular tunnels) can cause change and degradation of hydromorphological conditions of water bodies and therefore have impacts on aquatic ecosystems. 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<p>Infrastructure for low carbon transport is land use intensive and is a major factor of ecosystem deterioration and biodiversity loss. Projects should ensure that:</p> <ul style="list-style-type: none"> - Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment). - Such impact assessments should, at the very least, identify, evaluate, and mitigate any potential negative impacts of the designated activities, projects, or assets on ecosystems and its biodiversity. - Invasive plants are appearing very often along transport infrastructure and are sometimes even spread due to transport infrastructure, which might negatively impact natural ecosystems (e.g. natural fauna). Care should be taken not to spread any invasive plants through proper maintenance. - Wildlife collisions is a problem and should be considered. Solutions developed for should be applied for the detection and avoidance of potential traps that may cause the unnecessary death of animals. - Mitigation options exist and different types of measures can be beneficial for wildlife, such as: <ul style="list-style-type: none"> o Wildlife warning systems combined with heat sensors can reduce the number of collisions.

	<ul style="list-style-type: none"> ○ Fences along areas with high strike risk. ○ Viaducts, tunnels, overpasses and bridges, etc. ○ Warning signals that are triggered by approaching traffic, particularly in areas of high strike risk.
Pollution prevention and control	<ul style="list-style-type: none"> - Minimise noise and vibrations from use of infrastructure by introducing open trenches/ wall barriers/ other measures and comply with national and international standards. (Ex: ISO/TS 21929-2, Sustainability in building construction – Sustainability indicators – Part 2: Framework for the development of indicators for civil engineering works). - Minimise noise, dust, emissions pollution during construction / maintenance works. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Re-use parts and use recycled material during the renewal, upgrade and construction of infrastructure. - At least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material) generated on the construction site must be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials. - Activities aligned with international standards. Ex: ISO 20887:2020-Sustainability in buildings and civil engineering works. - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

4.6. Sea and coastal water transport

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from the operation of \sea and coastal water transport are summarised as follows:</p> <ul style="list-style-type: none"> - Direct emissions to air of carbon oxide (CO), hydrocarbons (HC), nitrogen oxides (NOx), and particulate matter (PM), as well as noise emissions - Waste generation (hazardous and non-hazardous) during maintenance and end-of-life of the vessel. - Direct and indirect emission of pollutants in water. 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Releases of ballast water containing non-indigenous species are prevented in line with the International Convention for the Control and Management of Ships' Ballast Water and Sediments (BWM). - Measures are in place to prevent the introduction of non-indigenous species by biofouling of hull and niche areas of ships taking into account the IMO Biofouling Guidelines. - Noise and vibrations are limited by using noise reducing propellers, hull design or on-board machinery in line with the guidance given in the IMO Guidelines for the Reduction of Underwater Noise.
Pollution prevention and control	<ul style="list-style-type: none"> - Engines in vessels must comply with latest applicable standards of Non-Road Mobile Machinery Regulation. - As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Regulation 14 of Annex VI to the IMO MARPOL Convention. - As regards nitrogen oxides (NOx) emissions, vessels comply with Regulation 13 of Annex VI to IMO MARPOL Convention. Tier II NOx requirement applies to ships constructed after 2011. Only while operating in NOx emission control areas

	<p>established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NOx emissions.</p> <ul style="list-style-type: none"> - Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention. - Measures are in place to minimise toxicity of anti-fouling paint and biocides. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Compliance with international and national legislation on hazardous waste generation, management and treatment. Special focus on critical raw materials recovery from batteries. (ex: ISO 14001:2015 Environmental management systems; ISO 22628:2002 Road vehicles — Recyclability and recoverability; Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (1989): Basel Action Network Standard for Responsible Recycling and Reuse of Electronic Equipment, known as e-Stewards). - Measures are in place to manage waste, both in the use phase and in the end-of-life of the vessel, in accordance with the waste hierarchy. - For battery-operated vessels, those measures include reuse and recycling of batteries and electronics, including critical raw materials therein. - The ship is operated in accordance with Annex V to the International Convention for the Prevention of Pollution from Ships of 2 November 1973 (the IMO MARPOL Convention), in particular with a view to producing reduced quantities of waste and to reducing legal discharges, by managing its waste in a sustainable and environmentally sound manner. - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

4.7. Inland water transport

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from the operation of inland passenger and freight water transport are summarised as follows:</p> <ul style="list-style-type: none"> - Direct emissions to air of carbon oxide (CO), hydrocarbons (HC), nitrogen oxides (NOx), and particulate matter (PM), as well as noise emissions - Waste generation (hazardous and non-hazardous) during maintenance and end-of-life of the vessel. - Direct and indirect emission of pollutants in water. 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	The activity should not lead to releases of ballast water containing aquatic invasive species.
Pollution prevention and control	<ul style="list-style-type: none"> - Engines in vessels must comply with latest applicable standards of Non-Road Mobile Machinery Regulation. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Compliance with international and national legislation on hazardous waste generation, management and treatment. Special focus on critical raw materials recovery from batteries.(ex: ISO 14001:2015 Environmental management systems; ISO 22628:2002 Road vehicles — Recyclability and recoverability; Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (1989): Basel Action Network Standard for Responsible Recycling and Reuse of Electronic Equipment, known as e-Stewards). Measures are in place to manage waste, both in the use phase and in the end-of-life of the vessel, in

	<p>accordance with the waste hierarchy, including the control and management of hazardous materials on board of ships and ensuring their safe recycling.</p> <ul style="list-style-type: none"> - For battery-operated vessels, those measures include reuse and recycling of batteries and electronics, including critical raw materials therein. - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).
--	--

4.8. Freight air transport

Do no significant harm assessment	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1, ensuring that changing climate conditions do not compromise safety or airworthiness of the operation of an aircraft. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	<ul style="list-style-type: none"> - Amendment 13 of Volume I (noise), Chapter 14, of Annex 16 to the Chicago Convention; - Amendment 10 of Volume II (engine emissions), Chapters 2 and 4 of Annex 16 to the Chicago Convention;
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Measures are in place to prevent generation of waste in the use phase (maintenance, operation of air transport services with regards to catering waste) and manage any remaining waste in accordance with the waste hierarchy. - Measures are in place to manage and recycle waste in the end-of life of the fleet, including through decommissioning contractual agreements with aircraft recycling service providers, ensuring that measures are in place to segregate and treat components and materials in order to maximise recycling and reuse in accordance with the waste hierarchy and airworthiness regulations.

4.9. Passenger air transport

Do no significant harm assessment	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1, ensuring that changing climate conditions do not compromise safety or airworthiness of the operation of an aircraft. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	<ul style="list-style-type: none"> - Amendment 13 of Volume I (noise), Chapter 14, of Annex 16 to the Chicago Convention; - Amendment 10 of Volume II (engine emissions), Chapters 2 and 4 of Annex 16 to the Chicago Convention;

Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Measures are in place to prevent generation of waste in the use phase (maintenance, operation of air transport services with regards to catering waste) and manage any remaining waste in accordance with the waste hierarchy. - Measures are in place to manage and recycle waste in the end-of life of the fleet, including through decommissioning contractual agreements with aircraft recycling service providers, ensuring that measures are in place to segregate and treat components and materials in order to maximise recycling and reuse in accordance with the waste hierarchy and airworthiness regulations.
--	---

5. Water

5.1. Construction, extension and operation of new water collection and treatment systems

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to:</p> <ul style="list-style-type: none"> - water abstraction. - possible detrimental effects to ecosystems. <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

5.2. Renewal of water collection, treatment and supply systems

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to:</p> <ul style="list-style-type: none"> - water abstraction; - possible detrimental effects to ecosystems. <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

5.3. Construction, extension and operation of new water supply systems (distribution networks)

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to:</p> <ul style="list-style-type: none"> - water abstraction; - possible detrimental effects to ecosystems. <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.

Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

5.4. Renewal of water supply systems (distribution networks)

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to:</p> <ul style="list-style-type: none"> - water abstraction; - possible detrimental effects to ecosystems. <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that:

	<ul style="list-style-type: none"> ○ a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; ○ all necessary mitigation measures are in place to reduce the impacts on species and habitats; and ○ a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

5.5. Construction, extension and operation of wastewater collection and treatment

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to:</p> <ul style="list-style-type: none"> - emissions to water from wastewater treatment - combined sewer overflow in case of heavy rainfall - sewage sludge treatment - possible detrimental effects to ecosystems. <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> ○ a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; ○ all necessary mitigation measures are in place to reduce the impacts on species and habitats; and ○ a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Discharges to receiving waters meet the requirements laid down by national provisions stating maximum permissible pollutant levels from discharges to receiving waters. - Appropriate measures have been implemented to avoid and mitigate excessive storm water overflows from the waste water collection system, which may include

	<p>nature-based solutions, separate storm water collection systems, retention tanks and treatment of the first flush.</p> <ul style="list-style-type: none"> - Ensure emissions to water are within the ranges set in national and international standards. - Implement appropriate measures to avoid and mitigate combined sewer overflow in case of heavy rainfall, such as Nature-based solutions, separate rainwater collection systems, retention tanks and / or treatment of the first flush. - Ensure sewage sludge is managed/used (e.g. anaerobic digestion, land application) according to relevant international and respective national legislation. (ex: ISO/TC 224 Drinking water, wastewater and stormwater systems and services; ISO/TC 275 Sludge recovery, recycling, treatment and disposal; ISO/TC 275 Sludge recovery, recycling, treatment and disposal).
Promote resource resilience and circular economy	

5.6. Renewal of wastewater collection and treatment

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to:</p> <ul style="list-style-type: none"> - emissions to water from wastewater treatment - combined sewer overflow in case of heavy rainfall - sewage sludge treatment - possible detrimental effects to ecosystems. <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Discharges to receiving waters meet the requirements laid down by national provisions stating maximum permissible pollutant levels from discharges to receiving waters. - Appropriate measures have been implemented to avoid and mitigate excessive storm water overflows from the wastewater collection system, which may include

	<p>nature-based solutions, separate storm water collection systems, retention tanks and treatment of the first flush.</p> <ul style="list-style-type: none"> - Ensure emissions to water are within the ranges set in national and international standards. - Implement appropriate measures to avoid and mitigate combined sewer overflow in case of heavy rainfall, such as Nature-based solutions, separate rainwater collection systems, retention tanks and / or treatment of the first flush. - Ensure sewage sludge is managed/used (e.g. anaerobic digestion, land application) according to relevant international and respective national legislation. (ex: ISO/TC 224 Drinking water, wastewater and stormwater systems and services; ISO/TC 275 Sludge recovery, recycling, treatment and disposal; ISO/TC 275 Sludge recovery, recycling, treatment and disposal).
Promote resource resilience and circular economy	

5.7. Desalination systems

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to:</p> <ul style="list-style-type: none"> - water abstraction; - possible detrimental effects to ecosystems. <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Discharges to receiving waters meet the requirements laid down by national provisions stating maximum permissible pollutant levels from discharges to receiving waters. - Appropriate measures have been implemented to avoid and mitigate excessive storm water overflows from the water collection system, which may include nature-based solutions, separate storm water collection systems, retention tanks and treatment of the first flush.

	<ul style="list-style-type: none"> - Ensure emissions to water are within the ranges set in national and international standards. - Implement appropriate measures to avoid and mitigate combined sewer overflow in case of heavy rainfall, such as Nature-based solutions, separate rainwater collection systems, retention tanks. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

6. Waste

6.1. Collection and transport of non-hazardous waste

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to:</p> <ul style="list-style-type: none"> - emissions of collection vehicles that cause harm to human health and the environment - mixing source segregated waste fractions that could impair subsequent material recovery and recycling. <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	If waste collection is carried out by trucks, vehicles must comply with emission guidelines. (ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products).
Promote resource resilience and circular economy	Avoid mixing different source segregated waste fractions in waste storage and transfer facilities.

6.2. Biowaste treatment: composting of biowaste

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to:</p> <ul style="list-style-type: none"> - emissions to air, soil and water from the operation of the composting plant; - the use of the resulting compost as fertiliser / soil improver which may also result in soil and water pollution due to contaminants in the compost <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	

Pollution prevention and control	<ul style="list-style-type: none"> - Composting plant emissions to air and water are within national and international guidelines (ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - The site has a system in place that prevents leachate reaching groundwater. - The resulting compost meets the requirements for fertilising materials as per national rules on fertilisers/soil improvers for agriculture use.
Promote resource resilience and circular economy	

6.3. Biowaste treatment: Anaerobic digestion

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to:</p> <ul style="list-style-type: none"> - emissions to air, soil and water from the operation of the anaerobic digestion plant which may lead to emissions of pollutants that have significant impacts on human respiratory systems and on ecosystems through acidification and/or eutrophication. The most relevant pollutant emissions result from the storage of input waste and the resulting digestate as well as from the subsequent combustion of biogas, such as sulphur dioxide, nitrous oxide and particulates - the subsequent use of the resulting digestate as fertiliser / soil improver which may also result in soil and water pollution due to contaminants in the digestate. <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	<ul style="list-style-type: none"> - AD plant emissions to air and water are within national and international guidelines (ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - Emissions to air (e.g. SO_x, NO_x) after combustion of biogas are controlled, abated (when needed) and within the limits set by national legislation. - The resulting digestate meets the requirements for fertilising materials as per national rules on fertilisers/soil improvers for agriculture use.
Promote resource resilience and circular economy	

6.4. Waste to Energy

Do no significant harm assessment	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.

Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international standards and guidelines. (Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<p>Avoid mixing different source segregated waste fractions in waste storage and transfer facilities.</p> <p>Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>

6.5. Landfill gas capture and utilisation

Do no significant harm assessment	
<p>The main potential significant harm linked to this activity is related to emissions resulting from the energetic utilization of landfill gas, such as sulphur dioxide, nitrous oxide and particulates.</p> <p>Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	<ul style="list-style-type: none"> - The permanent closure and remediation as well as the after-care of old landfills, where the landfill gas capture system is installed, are carried out following the national and international provisions. (Ex: 13.030.40 INSTALLATIONS AND EQUIPMENT FOR WASTE DISPOSAL AND TREATMENT; Global Methane Initiative's International Best Practices Guide for Landfill Gas Energy Projects).

	- Emissions to air (e.g. SO _x , NO _x) after combustion of landfill gas are controlled, abated (when needed) and within the limits set by national legislation.
Promote resource resilience and circular economy	

6.6. Material recovery facilities

Do no significant harm assessment	
Compliance with relevant international and respective national law as well as consistency with national, regional or local water management strategies and plans is a minimum requirement	
Objectives	Criteria
Climate change adaptation	- Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	
Promote resource resilience and circular economy	

7. Industry

7.1. Manufacture of iron and steel

Do no significant harm assessment	
The main potential significant harm to other environmental objectives from iron and steel production is associated with:	
<ul style="list-style-type: none"> - emissions to air from coke-making and smelting operations, especially particulate matter (dust), oxides of nitrogen, sulphur dioxide, carbon monoxide, chlorides, fluorides, volatile organic compounds, polycyclic aromatic hydrocarbons (PAHs), polychlorinated dibenzodioxins/furans, and heavy metals; - emissions to water of hydrocarbons and suspended solids; - water consumption for quenching and cooling operations in water stressed areas; - the potential to impact local ecosystems and biodiversity due to the polluting emissions (if not properly mitigated) and due to the large land footprint of the operations and associated ancillary activities; and - wastes and by products from the coking and smelting operations including, tar and benzole. 	
Objectives	Criteria
Climate change adaptation	- Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an

	<p>appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area.</p> <ul style="list-style-type: none"> - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented.
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international standards and guidelines for iron and steel production (e.g. for pH, total suspended solids (TSS), chemical oxygen demand (COD), chromium (total) and heavy metals, for sulphur dioxide - SO₂, nitrogen oxide - NO_x, particulate matter, polychlorinated dibenzo-dioxins/furans, mercury (Hg), hydrogen chloride (HCL) and hydrogen fluoride (HF) (Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems – Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Implement measures concerning waste management to minimise and manage waste and material use as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials – Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; ETP Clean Energy Technology Guide). - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

7.2. Manufacture of basic chemicals

Do no significant harm assessment

The main potential significant harm to other environmental objectives from manufacture of inorganic basic chemicals:

Carbon black:

- polluting emissions to air, especially volatile organic compounds (VOC) and dust;
- the use of water in water stressed areas for cooling purposes; and
- the generation of wastes.

Disodium Carbonate (soda ash):

- the generation of process effluents (e.g. calcium chloride in aqueous solution), by products and wastes with the potential to pollute groundwater and surface water bodies as well as soils;
- polluting air emissions;
- the use of water in water scarce areas for cooling purposes; and
- impacts on ecosystems and biodiversity from the disposal of wastes and by-products (primarily calcium carbonate, gypsum, sodium chloride and calcium chloride, although there can be trace amounts of toxic materials such as mercury, cadmium, arsenic and zinc depending on the source of the raw materials (e.g. limestone) for the production process) which create ‘waste beds’.

Chlorine:

- polluting emissions to air (e.g. chlorine);
- process water effluents which can contain oxidizing agents (e.g. chlorine)

- the use of water in water stressed areas; and
- the generation of wastes
- Due to the intrinsic hazard properties of chlorine it is recommended to further assess when Chlorine could be considered part of the solution to achieving zero pollution (toxic free environment) and therefore should not be excluded from the taxonomy due to DNSH implications

The main potential significant harm to the environment from the production of other organic chemicals is associated with:

- polluting emissions to air and water from the production process;
- vulnerable ecosystems might be damaged by the construction and/or operation of the production facilities;
- the use of water resources for production purposes (e.g. cooling water) in water stressed areas;
- the generation of hazardous wastes

Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g. IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international and national standards and guidelines (Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use;). <p>A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent).</p> <ul style="list-style-type: none"> - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Implement measures concerning waste management to minimise and manage waste and material use, especially hazardous manufacturing waste as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials — Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; Strategic Approach to International Chemicals

	<p>Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products).</p> <ul style="list-style-type: none"> - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).
--	---

7.3. Manufacture of cement

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from the manufacture of cement is associated with:</p> <ul style="list-style-type: none"> - Polluting emissions to air associated to the consumption of fossil fuels and calcinations reaction in the cement kiln; - Water consumption at production facilities located in water-stressed areas; - Potential for soil and groundwater contamination associated with the handling and storage of (hazardous) wastes used as fuel substitute ('secondary' fuels) in the cement production process; 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international standards and guidelines for the Production of Cement, Lime and Magnesium Oxide. (Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems – Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - Ensure implementation of a recognised environmental management system (ISO 14001, EMAS, or equivalent). - Exclusion of refuse derived fuels for cement production. Co-incineration of waste has significant impacts on health and the environment due to the polluting nature of the associated emissions, and higher emissions ceiling for cement plants in comparison with dedicated waste incineration plants. Furthermore, promoting

	<p>waste as eligible fuel source may undermine waste minimisation efforts in other sectors.</p> <ul style="list-style-type: none"> - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<p>Cement manufacturing plants accept alternative fuels such as SRF originating from waste, as well as secondary raw materials such as recycled concrete aggregates (RCA).</p> <p>For cement production sites using hazardous wastes as alternative fuels, ensure a waste management plan and Implement measures concerning waste management to minimise and manage waste and material use as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials – Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; ETP Clean Energy Technology Guide).</p> <p>Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>

7.4. Manufacture of hydrogen

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from manufacture of hydrogen is, in practical terms, inseparable from the potential for significant harm created by the hydrocarbon refining activity more generally and is associated with:</p> <ul style="list-style-type: none"> - polluting emissions to air (in the case of hydrogen production via electrolysis, there is an indirect environmental impact associated with the generation of electricity); - water used for cooling might lead to local resource depletion, dependent of the local scarcity of water resources; and - the generation of wastes (e.g. spent catalysts and by-products of the various physical and chemical treatment processes used in purifying the hydrogen produced via hydrocarbon processing) 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6;

	<ul style="list-style-type: none"> ○ all necessary mitigation measures are in place to reduce the impacts on species and habitats; and ○ a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems – Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Where manufacture of hydrogen takes place within the context of an oil and gas refining installation, ensure appropriate measures are in place to minimize and manage waste and material use in accordance with international standards and guidelines for the Refining of Mineral Oil and Gas (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials – Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; ETP Clean Energy Technology Guide). - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

7.5. Manufacture of aluminium

Do no significant harm assessment	
The main potential significant harm to other environmental objectives from manufacture of aluminium is associated with:	
<ul style="list-style-type: none"> - the potential for significant air emission impacts: perfluorocarbons, fluoride gases, polycyclic aromatic hydrocarbons (PAHs), and particulate matter (e.g. unused cryolite). Hydrogen fluorides can be toxic to vegetation; - the toxic, corrosive and reactive nature of waste generated by the used linings (cathodes) from the electrolytic cells (known as spent pot lining (SPL)). Dissolved fluorides and cyanides from the SPL material can create significant environmental impacts including groundwater contamination and pollution of local watercourses; - the ability (or lacking thereof) of aluminium manufacturing plants to incorporate aluminium scrap (including scrap from their own manufacturing processes) in the production process; and the potential to impact ecosystems as a result of the land footprint of the site and from polluting emissions. 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-

	<p>inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations).</p> <ul style="list-style-type: none"> - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air (e.g. sulphur dioxide - SO₂, nitrogen oxide - NO_x, particulate matter, Total Organic Carbon (TOC), dioxins, , mercury (Hg), hydrogen chloride (HCL), hydrogen fluoride (HF), Total Fluoride, and (PFCs) polyfluorinated hydrocarbons (PFCs)) are prevented / minimized as per international standards and guidelines (Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products) - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Implement measures concerning waste management to minimise and manage waste and material use as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials — Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; ETP Clean Energy Technology Guide). - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality). - In order to avoid risks to circular economy, aluminium manufacturing plants need to be able to process aluminium scrap. In order to avoid unnecessary resource and energy consumption, the aluminium scrap collection and sorting activities should be optimised for separation on an alloy specific basis. If scrap alloys are mixed, the functionality of the recycled material is restricted, and valuable alloying elements may be lost.

7.6. Manufacture of batteries

Do no significant harm assessment	
-	
Objectives	Criteria

Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems – Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Implement measures concerning waste management to minimise and manage waste and material use, especially hazardous manufacturing waste as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials – Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ETP Clean Energy Technology Guide). - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

7.7. Manufacture of plastics in primary form

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from production of plastics in primary form is associated with:</p> <ul style="list-style-type: none"> - polluting emissions to air and water from the production process; - vulnerable ecosystems might be damaged by the construction and/or operation of the production facilities; - the use of water resources for production purposes (e.g. cooling water) in water stressed areas); and - the generation of hazardous wastes 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems – Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Implement measures concerning waste management to minimise and manage waste and material use, especially hazardous manufacturing waste as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials – Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per

	<p>international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p> <ul style="list-style-type: none"> - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent).
--	--

7.8. Manufacture of renewable energy technologies

Do no significant harm assessment	
-	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems – Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Implement measures concerning waste management to minimise and manage waste and material use, especially hazardous manufacturing waste as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials – Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; Strategic Approach to International Chemicals

	<p>Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ETP Clean Energy Technology Guide).</p> <ul style="list-style-type: none"> - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).
--	--

7.9. Manufacture of equipment for the production and use of hydrogen

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from manufacture of hydrogen is, in practical terms, inseparable from the potential for significant harm created by the hydrocarbon refining activity more generally and is associated with:</p> <ul style="list-style-type: none"> - polluting emissions to air (in the case of hydrogen production via electrolysis, there is an indirect environmental impact associated with the generation of electricity); - water used for cooling might lead to local resource depletion, dependent of the local scarcity of water resources; and - the generation of wastes (e.g. spent catalysts and by-products of the various physical and chemical treatment processes used in purifying the hydrogen produced via hydrocarbon processing) 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems – Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ISO 19884; IEC 63341-2 ; ISO 16111). - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent).

	- Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	Where manufacture of hydrogen takes place within the context of an oil and gas refining installation, ensure appropriate measures are in place to minimize and manage waste and material use in accordance with international standards and guidelines for the Refining of Mineral Oil and Gas (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials – Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; ETP Clean Energy Technology Guide). Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

7.10. Manufacture of low carbon technologies for transport

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from the manufacture of low carbon technologies for transport is associated with:</p> <ul style="list-style-type: none"> - the (potential) use of toxic substances and generation of toxic wastes (both at the manufacturing stage as well as at other stages of the product/equipment lifecycle); and - the potential for polluting emissions to air, water and soil from the manufacturing process. <p>Depending on the product/equipment being manufactured, there may, also be issues with respect to the embodied carbon and the demand for certain metals and materials (e.g. rare earth metals) which are in limited supply and may have significant environmental impact issues associated with the mining phase.</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international standards and guidelines and compliance with restricted chemicals and hazardous substances regulations. (Ex: IFC EHS Guidelines: Air emissions and

	<p>ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products).</p> <ul style="list-style-type: none"> - Where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium, in accordance to national and international guidelines. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<p>Implement measures concerning waste management to minimise and manage waste and material use as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials — Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; ETP Clean Energy Technology Guide). Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>

7.11. Manufacture of energy efficiency equipment for buildings

Do no significant harm assessment	
-	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International

	<p>Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products).</p> <ul style="list-style-type: none"> - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Implement measures concerning waste management to minimise and manage waste and material use, especially hazardous manufacturing waste as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials — Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ETP Clean Energy Technology Guide). - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality.

7.12. Manufacture of other low carbon technologies

Do no significant harm assessment	
<p>The main potential significant harm to other environmental objectives from the manufacture of low carbon technologies is associated with:</p> <ul style="list-style-type: none"> - the (potential) use of toxic substances and generation of toxic wastes (both at the manufacturing stage as well as at other stages of the product/equipment lifecycle); and - the potential for polluting emissions to air, water and soil from the manufacturing process. <p>Depending on the product/equipment being manufactured, there may, also be issues with respect to the embodied carbon and the demand for certain metals and materials (e.g. rare earth metals) which are in limited supply and may have significant environmental impact issues associated with the mining phase.</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that:

	<ul style="list-style-type: none"> ○ a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; ○ all necessary mitigation measures are in place to reduce the impacts on species and habitats; and ○ a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international standards and guidelines and compliance with restricted chemicals and hazardous substances regulations. (Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - Where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium, in accordance to national and international guidelines. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<p>Implement measures concerning waste management to minimise and manage waste and material use as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials — Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; ETP Clean Energy Technology Guide). Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>

8. ICT

8.1. Data processing, storage, transmission and management

Do no significant harm assessment	
The main DNSH risks are related to life-cycle considerations, from manufacturing of equipment, to disposal.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 — Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products). - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent). - Refrigerants employed in the refrigeration systems must meet the national regulatory requirement

Promote resource resilience and circular economy	<ul style="list-style-type: none"> - The production of servers, storage devices and network technology also consumes a great deal of energy and thus emits CO2. The equipment used should meet the requirements of the national and international standards for servers and data storage products. - When electrical and electronic equipment reaches its end of service, the waste electrical and electronic equipment is collected and managed by an authorised operator and treated according to the waste hierarchy. - Implement measures concerning waste management to minimise and manage waste and material use, especially hazardous manufacturing waste as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials – Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS): is a voluntary product standard for tracking and verifying the content of recycled materials in a final product. ; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ETP Clean Energy Technology Guide).
--	---

8.2. GHG-related solutions and software

Do no significant harm assessment	
Activities falling in this category are mostly based on small-scale data processing and storage, with negligible physical impacts.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	
Promote resource resilience and circular economy	

9. Agriculture

9.1. Perennial crops

Do no significant harm assessment
<p>Key environmental aspects to be considered for investments in growing of perennial crops span across all other five objectives and are summarized as follows:</p> <ul style="list-style-type: none"> - ability of farming systems to adapt to a changing climate; - impact on water quantity, water quality and water ecosystems; - impacts on air quality; - inefficiencies in the production system including nutrient management; - pollutant and nutrient run-off and leaching; - impacts on habitats and species, e.g. through conversion of areas, intensification of existing arable land, and invasive alien species. <p>Note that areas of environmental risk are highly geographically variable. Guidance should be sought from the relevant competent national or regional authority to identify areas or issues of importance and relevance within the area or project concerned.</p>

Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Activities ensure the protection of soils, particularly over winter, to prevent erosion and run-off into water courses/bodies and to maintain soil organic matter. - Activities do not lead to the conversion, fragmentation or unsustainable intensification of high-nature-value land, wetlands, forests, or other areas of high-biodiversity value. This includes highly biodiverse grassland spanning more than one hectare that is: <ul style="list-style-type: none"> i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority. - Activities should not <ul style="list-style-type: none"> o result in a decrease in the diversity or abundance of species and habitats of conservation importance or concern; o contravene existing management plans or conservation objectives. - Where activities involve the production of novel non-native or invasive alien species, their cultivation should be subject to an initial risk assessment and ongoing monitoring in order to ensure that sufficient safeguards are in place to prevent escape to the environment. - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations).
Pollution prevention and control	<ul style="list-style-type: none"> - Activities ensure that nutrients (fertilisers) and plant protection products (e.g. pesticides and herbicides) are targeted in their application (in time and area treated) and are delivered at appropriate levels (with preference to sustainable biological, physical or other non-chemical methods if possible) and with appropriate equipment and techniques to reduce risk and impacts of pesticide use on human health and the environment (e.g. water and air pollution) and the loss of excess nutrients. - The use only of plant protection products with active substances that ensure high protection of human and animal health and the environment. - Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ISO/TC 134, Fertilizers and soil conditioners; ISO 27065, Protective clothing – Performance requirements for protective clothing worn by operators applying liquid pesticides; FAO's The International Code of Conduct on Pesticide Management; Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients). - Identify and manage risks related to water quality and/or water consumption at the appropriate level.

Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Activities should minimise raw material use per unit of output, including energy through increased resource use efficiency. - Activities should minimise the loss of nutrients (in particular nitrogen and phosphate) leaching out from the production system into the environment. - Activities should use residues and by-products the production or harvesting of crops to reduce demand for primary resources, in line with good agricultural practice. - Implement measures concerning waste management to minimise and manage waste and material use, especially hazardous manufacturing waste as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials – Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS); Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products;). <p>Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>
--	--

9.2. Non-perennial crops

Do no significant harm assessment	
Key environmental aspects to be considered for investments in growing of non-perennial crops span across all other five objectives and are summarized as follows:	
<ul style="list-style-type: none"> - ability of farming systems to adapt to a changing climate; - impact on water quantity, water quality and water ecosystems; - impacts on air quality; - inefficiencies in the production system including nutrient management; - pollutant and nutrient run-off and leaching; - impacts on habitats and species, e.g. through conversion of areas, intensification of existing arable land, and invasive alien species. 	
Note that areas of environmental risk are highly geographically variable. Guidance should be sought from the relevant competent national or regional authority to identify areas or issues of importance and relevance within the area or project concerned.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Activities ensure the protection of soils, particularly over winter, to prevent erosion and run-off into water courses/bodies and to maintain soil organic matter. - Activities do not lead to the conversion, fragmentation or unsustainable intensification of high-nature-value land, wetlands, forests, or other areas of high-biodiversity value. This includes highly biodiverse grassland spanning more than one hectare that is: <ul style="list-style-type: none"> iii) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or iv) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority. - Activities should not

	<ul style="list-style-type: none"> ○ result in a decrease in the diversity or abundance of species and habitats of conservation importance or concern; ○ contravene existing management plans or conservation objectives. <ul style="list-style-type: none"> - Where activities involve the production of novel non-native or invasive alien species, their cultivation should be subject to an initial risk assessment and ongoing monitoring in order to ensure that sufficient safeguards are in place to prevent escape to the environment. - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations).
Pollution prevention and control	<ul style="list-style-type: none"> - Activities ensure that nutrients (fertilisers) and plant protection products (e.g. pesticides and herbicides) are targeted in their application (in time and area treated) and are delivered at appropriate levels (with preference to sustainable biological, physical or other non-chemical methods if possible) and with appropriate equipment and techniques to reduce risk and impacts of pesticide use on human health and the environment (e.g. water and air pollution) and the loss of excess nutrients. - The use only of plant protection products with active substances that ensure high protection of human and animal health and the environment. <p>Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ISO/TC 134, Fertilizers and soil conditioners; ISO 27065, Protective clothing – Performance requirements for protective clothing worn by operators applying liquid pesticides; FAO's The International Code of Conduct on Pesticide Management; Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients).</p> <ul style="list-style-type: none"> - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Activities should minimise raw material use per unit of output, including energy through increased resource use efficiency. - Activities should minimise the loss of nutrients (in particular nitrogen and phosphate) leaching out from the production system into the environment. - Activities should use residues and by-products the production or harvesting of crops to reduce demand for primary resources, in line with good agricultural practice. - Implement measures concerning waste management to minimise and manage waste and material use, especially hazardous manufacturing waste as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials — Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS); Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products;). <p>Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>

9.3. Animal Production

Do no significant harm assessment	
<p>The activity livestock production captures a distinct set of sub-activities that would include intensive and extensive forms of livestock rearing, as well as the management of permanent grassland. These come with different key environmental aspects that need to be considered for investments in this sector, summarised as follows:</p> <ul style="list-style-type: none"> - ability of farming systems to adapt to a changing climate; - impact on water quantity, water quality and water ecosystems incl. waste water treatment from intensive rearing; - manure treatment; - Emissions of pollutants (such as methane, ammonia, dust, odour, noise) to air, water and soil, in particular in the case of intensive rearing; - impact on habitats and species. <p>Note that areas of environmental risk are highly geographically variable. Guidance should be sought from the relevant competent national or regional authority to identify areas or issues of importance and relevance within the area or project concerned.</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Activities ensure the protection of soils, particularly over winter, to prevent erosion and run-off into water courses/bodies and to maintain soil organic matter. - Activities do not lead to the conversion, fragmentation or unsustainable intensification of high-nature-value land, wetlands, forests, or other areas of high-biodiversity value. This includes highly biodiverse grassland spanning more than one hectare that is: <ul style="list-style-type: none"> v) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or vi) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority. - Activities should not <ul style="list-style-type: none"> o result in a decrease in the diversity or abundance of species and habitats of conservation importance or concern; o contravene existing management plans or conservation objectives. o lead to overgrazing other forms of degradation of grasslands. <p>Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations).</p>
Pollution prevention and control	<ul style="list-style-type: none"> - Activities ensure that nutrients (fertilisers) and plant protection products (e.g. pesticides and herbicides) are targeted in their application (in time and area treated) and are delivered at appropriate levels (with preference to sustainable biological, physical or other non-chemical methods if possible) and with appropriate equipment and techniques to reduce risk and impacts of pesticide use on human health and the environment (e.g. water and air pollution) and the loss of excess nutrients and the loss of excess nutrients through leaching, volatilisation or oxidation.. - The use only of plant protection products with active substances that ensure high protection of human and animal health and the environment.

	<ul style="list-style-type: none"> - Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ISO/TC 134, Fertilizers and soil conditioners; ISO 27065, Protective clothing – Performance requirements for protective clothing worn by operators applying liquid pesticides; FAO's The International Code of Conduct on Pesticide Management; Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients). - Ensure that mitigation and emission reduction techniques for feeding and housing of livestock and for manure storage and processing are applied, as recommended in the UNECE Framework Code for Good Agricultural Practice for Reducing Ammonia; - Where manure is applied to the land, activities should comply with the limit of 170kg nitrogen application per hectare per year, or alternatively, the derogated threshold as per national standards. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Activities should use residues and by-products and take any other measures to minimise primary raw material use per unit of output, including energy. - Activities should minimise the loss of nutrients from the production system into the environment. <p>Implement measures concerning waste management to minimise and manage waste and material use, especially hazardous manufacturing waste as per international standards and guidelines (ex: KAPSARC Guide to circular economy, French standard, XP X30-901, Circular economy – Circular economy project management system; ISO/TC 323 (In development Scenario 2); ISO/AWI 59014: Secondary materials – Principles, sustainability and traceability requirements ; Global Recycled Standard (GRS); Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products;).</p> <p>Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>

10. Forestry

10.1. Sustainable Forest Management

Do no significant harm assessment	
<p>Key environmental aspects span across all other five objectives and are summarized as follows:</p> <ul style="list-style-type: none"> - ability of forests to adapt to a changing climate; - impact on water resources as well as on water quality; - pollution to water, air, and soil, and risks associated from the use of pesticides and fertilizer; - impacts on biodiversity and ecosystems from intensification and conversion of land of high ecological value to forests and illegal logging. <p>Note that areas of environmental risk are highly geographically variable. Guidance should be sought from the relevant competent national or regional authority to identify areas or issues of importance and relevance within the area or project concerned.</p>	
Objectives	Criteria

Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Take measures to ensure sustained or improved long term conservation status at the landscape level. - In designated conservation areas, actions should be demonstrated to be in line with the conservation objectives for those areas. - No conversion of habitats specifically sensitive to biodiversity loss or of high conservation value such as grasslands and any high carbon stock area (e.g. peat lands and wetlands), and areas set aside for the restoration of such habitats in line with national legislation - Develop a forest management plan (or equivalent) that includes provisions for maintaining biodiversity. - Evaluate the ecosystem service provision with the aim to not decrease the amount and quality of ecosystem services provided. - Forests are monitored and protected to prevent illegal logging, in compliance with national laws. - Promote close-to-nature forestry or similar concepts depending on the local requirements and limitations. - Select native species or species, varieties, ecotypes and provenance of trees that adequately provide the necessary resilience to climate change, natural disasters and the biotic, pedologic and hydrologic condition of the area concerned, as well as the potential invasive character of the species under local conditions, current and projected climate change. - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations).
Pollution prevention and control	<ul style="list-style-type: none"> - Minimise the use of pesticides and favour alternative approaches or techniques, such as non-chemical alternatives to pesticides. With exception of occasions that this is needed to control pest and diseases outbreaks. Adapt the use of fertilizers to what is needed to prevent leeching of nutrients to waters. - Take well documented and verifiable measures to avoid the use of active ingredients that are listed in the Stockholm Convention, the Rotterdam Convention, the Montreal Protocol on Substances that Deplete the Ozone Layer, or that are listed as classification Ia or Ib in the WHO recommended Classification of Pesticides by Hazard. - Prevent pollution of water and soil in the forest concerned and undertake clean up measures when it does happen. <p>Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ISO/TC 134, Fertilizers and soil conditioners; ISO 27065, Protective clothing – Performance requirements for protective clothing worn by operators applying liquid pesticides; FAO's The International Code of Conduct on Pesticide Management; Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients).</p> <ul style="list-style-type: none"> - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<ul style="list-style-type: none"> - Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per

	international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).
--	---

10.2. Forestry plantation

Do no significant harm assessment	
<p>Key environmental aspects span across all other five objectives and are summarized as follows:</p> <ul style="list-style-type: none"> - ability of forests to adapt to a changing climate; - impact on water resources as well as on water quality; - pollution to water, air, and soil, and risks associated from the use of pesticides and fertilizer; - impacts on biodiversity and ecosystems from intensification and conversion of land of high ecological value to forests and illegal logging. <p>Note that areas of environmental risk are highly geographically variable. Guidance should be sought from the relevant competent national or regional authority to identify areas or issues of importance and relevance within the area or project concerned.</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Take measures to ensure sustained or improved long term conservation status at the landscape level. - In designated conservation areas, actions should be demonstrated to be in line with the conservation objectives for those areas. - No conversion of habitats specifically sensitive to biodiversity loss or of high conservation value such as grasslands and any high carbon stock area (e.g. peat lands and wetlands), and areas set aside for the restoration of such habitats in line with national legislation . - Develop a forest management plan (or equivalent) that includes provisions for maintaining biodiversity. - Evaluate the ecosystem service provision with the aim to not decrease the amount and quality of ecosystem services provided. - Forests are monitored and protected to prevent illegal logging, in compliance with national laws. - Promote close-to-nature forestry or similar concepts depending on the local requirements and limitations. - Select native species or species, varieties, ecotypes and provenance of trees that adequately provide the necessary resilience to climate change, natural disasters and the biotic, pedologic and hydrologic condition of the area concerned, as well as the potential invasive character of the species under local conditions, current and projected climate change. - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations).
Pollution prevention and control	<ul style="list-style-type: none"> - Minimise the use of pesticides and favour alternative approaches or techniques, such as non-chemical alternatives to pesticides. With exception of occasions that this is needed to control pest and diseases outbreaks. Adapt the use of fertilizers to what is needed to prevent leeching of nutrients to waters. - Take well documented and verifiable measures to avoid the use of active ingredients that are listed in the Stockholm Convention, the Rotterdam Convention, the Montreal Protocol on Substances that Deplete the Ozone Layer, or that are listed as classification Ia or Ib in the WHO recommended Classification of Pesticides by Hazard;

	<ul style="list-style-type: none"> - Prevent pollution of water and soil in the forest concerned and undertake clean up measures when it does happen. <p>Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ISO/TC 134, Fertilizers and soil conditioners; ISO 27065, Protective clothing – Performance requirements for protective clothing worn by operators applying liquid pesticides; FAO's The International Code of Conduct on Pesticide Management; Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients).</p> <ul style="list-style-type: none"> - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

10.3. Conservation, restoration and maintenance

Do no significant harm assessment	
<p>Key environmental aspects span across all other five objectives and are summarized as follows:</p> <ul style="list-style-type: none"> - ability of forests to adapt to a changing climate; - impact on water resources as well as on water quality; - pollution to water, air, and soil, and risks associated from the use of pesticides and fertilizer; - impacts on biodiversity and ecosystems from intensification and conversion of land of high ecological value to forests and illegal logging. <p>Note that areas of environmental risk are highly geographically variable. Guidance should be sought from the relevant competent national or regional authority to identify areas or issues of importance and relevance within the area or project concerned.</p>	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Take measures to ensure sustained or improved long term conservation status at the landscape level. - In designated conservation areas, actions should be demonstrated to be in line with the conservation objectives for those areas. - No conversion of habitats specifically sensitive to biodiversity loss or of high conservation value such as grasslands and any high carbon stock area (e.g. peat lands and wetlands), and areas set aside for the restoration of such habitats in line with national legislation - Develop a forest management plan (or equivalent) that includes provisions for maintaining biodiversity. - Evaluate the ecosystem service provision with the aim to not decrease the amount and quality of ecosystem services provided. - Forests are monitored and protected to prevent illegal logging, in compliance with national laws. - Promote close-to-nature forestry or similar concepts depending on the local requirements and limitations. - Select native species or species, varieties, ecotypes and provenance of trees that adequately provide the necessary resilience to climate change, natural disasters and the biotic, pedologic and hydrologic condition of the area concerned, as well

	<p>as the potential invasive character of the species under local conditions, current and projected climate change.</p> <ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment)) – including ancillary services, e.g. transport infrastructure and operations).
Pollution prevention and control	<ul style="list-style-type: none"> - Minimise the use of pesticides and favour alternative approaches or techniques, such as non-chemical alternatives to pesticides. With exception of occasions that this is needed to control pest and diseases outbreaks. Adapt the use of fertilizers to what is needed to prevent leeching of nutrients to waters. - Take well documented and verifiable measures to avoid the use of active ingredients that are listed in the Stockholm Convention, the Rotterdam Convention, the Montreal Protocol on Substances that Deplete the Ozone Layer, or that are listed as classification Ia or Ib in the WHO recommended Classification of Pesticides by Hazard. - Prevent pollution of water and soil in the forest concerned and undertake clean up measures when it does happen. <p>Ensure emissions to air, water and soil are prevented / minimized as per international and national standards Ex: IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products; ISO/TC 134, Fertilizers and soil conditioners; ISO 27065, Protective clothing – Performance requirements for protective clothing worn by operators applying liquid pesticides; FAO's The International Code of Conduct on Pesticide Management; Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients).</p> <ul style="list-style-type: none"> - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<p>Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>

11. Carbon capture and storage

11.1. Direct air capture of CO₂

Do no significant harm assessment	
The main environmental impacts associated with Capture of Anthropogenic Emissions are due to chemicals/technologies used to capture carbon.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented.

	<ul style="list-style-type: none"> - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent); Follow all the requirements of national and international standards to ensure emissions to air, water and soil are prevented / minimized and in particular: <ul style="list-style-type: none"> • Prevent release during operation by implementing permanent leakage detection systems. • Avoid loss of ammonia. • Minimize the formation of secondary aerosol and the production of tropospheric ozone. <p>Fans, compressors, pumps and other equipment, must comply, where relevant, with the top class requirements of the energy label, and represent the best available technology.</p> <ul style="list-style-type: none"> - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).

11.2. Captured CO2 Transportation

Do no significant harm assessment	
The main environmental impacts associated with Capture of Anthropogenic Emissions are due to chemicals/technologies used to capture carbon.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international

	<p>standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area.</p> <ul style="list-style-type: none"> - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent); Follow all the requirements of national and international standards to ensure emissions to air, water and soil are prevented / minimized and in particular: <ul style="list-style-type: none"> • Prevent release during operation by implementing permanent leakage detection systems. • Avoid loss of ammonia. • Minimize the formation of secondary aerosol and the production of tropospheric ozone. - Fans, compressors, pumps and other equipment, must comply, where relevant, with the top class requirements of the energy label, and represent the best available technology. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<p>Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>

11.3. Permanent sequestration of captured CO2

Do no significant harm assessment	
<p>The main environmental impacts associated with Sequestration of CO2 are due to:</p> <ul style="list-style-type: none"> • the risk of leakage • the long-term lack of geological containment of the reservoirs, central issues regarding the monitoring and the interrelation of carbon with physical, chemical and geological conditions in the reservoir is still a debated argument, however the safety of CO2 storage may be assured with the implementation of specific rules and requirements 	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international

	<p>standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area.</p> <ul style="list-style-type: none"> - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent). <p>Follow all the requirements of national and international standards to ensure emissions to air, water and soil are prevented / minimized and in particular:</p> <ul style="list-style-type: none"> • Prevent release during operation by implementing permanent leakage detection systems. <p>Fans, compressors, pumps and other equipment, must comply, where relevant, with the top class requirements of the energy label, and represent the best available technology.</p> <ul style="list-style-type: none"> - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<p>Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>

11.4. Research, development and innovation for CCS-related technologies

Do no significant harm assessment	
Activities falling in this category are mostly based on research and development, with negligible physical impacts.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1. - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	
Pollution prevention and control	
Promote resource resilience and circular economy	

11.5. Point-source capture of CO2

Do no significant harm assessment	
The main environmental impacts associated with Capture of Anthropogenic Emissions are due to chemicals/technologies used to capture carbon.	
Objectives	Criteria
Climate change adaptation	<ul style="list-style-type: none"> - Refer to the screening criteria for DNSH to climate change adaptation: Table 1.

	<ul style="list-style-type: none"> - Also, can refer to ISO Standard for Adaptation to climate change: ISO 14091:2021 – Guidelines on vulnerability, impacts and risk assessment.
Protect healthy ecosystems and biodiversity	<ul style="list-style-type: none"> - Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with national and international standards (e.g IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Convention of Biological Diversity (CBD) Voluntary guidelines on biodiversity-inclusive impact assessment) – including ancillary services, e.g. transport infrastructure and operations). - Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented. - For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with international standards (e.g. IFC Performance Standard 6) – based on the conservation objectives of the protected area. - For such sites/operations, ensure that: <ul style="list-style-type: none"> o a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6; o all necessary mitigation measures are in place to reduce the impacts on species and habitats; and o a robust, appropriately designed and long-term biodiversity monitoring and evaluation programme exists and is implemented
Pollution prevention and control	<ul style="list-style-type: none"> - A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent); Follow all the requirements of national and international standards to ensure emissions to air, water and soil are prevented / minimized and in particular: <ul style="list-style-type: none"> • Prevent release during operation by implementing permanent leakage detection systems. • Avoid loss of ammonia. • Minimize the formation of secondary aerosol and the production of tropospheric ozone. - Fans, compressors, pumps and other equipment, must comply, where relevant, with the top class requirements of the energy label, and represent the best available technology. - Identify and manage risks related to water quality and/or water consumption at the appropriate level.
Promote resource resilience and circular economy	<p>Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented as per international standards and guidelines. (ex: UNEP International Water Quality Guidelines for Ecosystems (IWQGES); ISO 13.060: Water Quality).</p>