INFORMAL SUPPLEMENTARY DOCUMENT ON SUSTAINABLE TAXONOMY

THIS IS AN INFORMAL SUPPLEMENT TO KEY RECOMMENDATION NO. 1 PROVIDING FURTHER TECHNICAL INFORMATION REGARDING THE DEVELOPMENT OF A SUSTAINBALE TAXONOMY- IT IS NOT AN OFFICIAL HLEG DOCUMENT

Introduction

The HLEG recommended that the Commission establish and maintain a common Sustainable Taxonomy at the EU level. As part of this recommendation, its recommended to adopt the following roadmap:

"Adopt the following roadmap to develop a fully-fledged sustainability taxonomy by 2020. The roadmap would start with activities linked with the EU's environmental ('green') policy goals, such as combating climate change, biodiversity loss and natural resource depletion, as well as pollution prevention and control. The climate mitigation element of the taxonomy could be delivered in early 2018, with climate adaptation and other environmental elements to follow. Work on the social dimensions of sustainable development, such as access to basic infrastructure and services for education and healthcare, could commence in 2019."

This document contains the following supplementary technical information:

- 1. The Draft Sustainable Taxonomy proposed to the European Commission;
- 2. Mapping of the United Nations Sustainable Development Goals (SDGs) against this framework Sustainable Taxonomy;
- 3. Draft detailed Climate Mitigation element of the Sustainability Taxonomy for review by the proposed Technical Working Committee which should recommend to the Commission to endorse successively developed components of the taxonomy;
- 4. Asset Owner led Taxonomy on investing into the SDGs, supported by Dutch, Swedish and Australian Asset Owners, which serves as a reference point for developing the Sustainable Taxonomy further.

1. Draft Sustainable Taxonomy

Important notes when reading the draft Sustainable Taxonomy (next page):

Different types of finance are 1) used to finance different stages of a project or asset development (e.g. acquisition/ development, operation, refinancing) and 2) used to match varying levels of inherent risks in any investment, as this can affect ability to access different types of finance. Regardless, from a climate and sustainable development perspective, these sources of finance collectively are aimed at supporting the same underlying assets and activities, as identified as contributing to sustainable development goals. Therefore, in the taxonomy, where assets or activities are listed, it should be read that the associated finance may be either financing the acquisition, manufacture, development, distribution, operation and/ or refinancing of such assets, or any business stream or company built around those.

The Sustainability Taxonomy provides a framework for classifying all potential assets or activities against a comprehensive set of sustainability goals – from climate change to broader environmental and social goals, including the Sustainable Development Goals.

At this stage, the Sustainability Taxonomy is populated with the draft Mitigation Criteria as described in more detail in Appendix 3, agreed by HLEG, and limited examples of potentially eligible assets and activities across the fuller range of sustainability goals. These examples have been taken from the Asset Owner Led Taxonomy on investing into the SDGs as described in Appendix 4 and have not been agreed upon as constituents of do not represent actual elements of the taxonomy.

			1									
			From explicitly climate change	Climate adaptation	Healthy natural habitats Gard &	to broader environmer		Polistion prevention and	Arricultural & figheries	Arrass to food	to broader social and	
			Climate change mitigation (reductions in GHG emissions and/ or increases in GHG sequestration)	(reduced disruption and damage arising from acute or chronic effects of climate change)	marine), including protected & enhanced biodiversity (relates to sustainable management & enhancement of ecosystems)	conservation (efficiency and sustainable management and withdrawals)	Waste minimisation (reuse of waste and circular economy)	Pollution prevention and control (pollutants to and in air, land, water and sea)	productivity (sustainable production and interollication)	Access to food (nutritional needs being met)	(access to basic intrastructure (access to water, energy, transport, housing, waste management infrastructure)	Access to essential services (access to health, education, IT and financial services)
	Cross cutting acre	oss all sectors				6.4) Substantially increase water	8.4) Improve resource	6.3) Improve water quality (by			1.4) Access to basic services, natural	resources, new technologies and financial services. 11.1) Ensure access to
				Assert resilience to extense events and other climates and other clima	12.2) Achieve the southeribles of sold distances of volume resources. 12.4) Sound management of chemicals and wasses and significant notices in their necessor as significant notices in their necessor as minimas impacts on the environment	a discarry, and ensure substantiable extraction of the substantial 12-22 Achieve the substantials management and efficient use of mahrail resources (including water)	B.4) Improve resource efficiency in core surgices and efficiency in core surgices and revealing & recycling 1.2.5). Substantially reduce water persession brough provention (not product design, and through process improvement recycling results.	C.3) Improve water quality by reducing polision, eliminating methods and polision, eliminating hazaldous chemicals and materials, 12.4) Sound management of themicals and all waters and significant remarks and polisions of the elimination of the eliminatio			schepabe, sole and difficulties house and the sole of the sole of the sole of the where focus on focusion, difficulties confirmination - hazardous chamicals chamicals and all waste and sig	rescores, ne venindaga and francia farecia. 111/6 mare seasos la completa del completa del comp
	Renewable energy	Wind, marine, tidal and solar	Screening Criteria: Automatically eligible.									
	power plants	photovolatic (PV) Concentrated solar power plant (CSP)	Primary Screening Metric: n.a Screening Criteria: Demonstrate substantial GHG emissions savings., e.g. by avoiding the substantial combustion of fossil fuels for preheating or increasing	,								
			electricity production. Primary Screening Metric: GHG emissions < XX gCO2e/MVh Secondary Screening Metric: XX% of the electricity generation from fossil fuel									
		Geothermal power plant	Screening Criteria: Demonstrate substantial GHG emissions savings., e.g. by avoiding the substantial selease of CO2 and other non-condensable GHGs to	,								
			the atmosphere. Primary Screening Metric: Release of GHG emissions < XX gCO2a/kWh Secondary Screening Metric: Reinjection of liquid and fugitive emissions									
NO		Biomass, biogas and bioliquid power plant	Screening Criteria: Demonstrate substantial GHG emissions savings. Use sustainable biofosel feedstock, with a clear definition of "sustainable" that cover the anxinomental imparts of changes in land use. April 186, vote GHC									
PRODUCTION			sustainable biofuel feedback, with a clear definition of "sustainable" that cover the environmental impacts of changes in land our. Avoid 16-cycle enrisations from cultivation, harvesting, processing and transportation. Avoid substainal GHG enrissions from co-combustion with fossil husb. Peat is not eligible.									
7 PRC			eligibla. Primary Screening Metric: Life-cycle GHG emissions < XX gCC2x4Wth Secondary Screening Metric: Nazimum share of foosil feet generation < XXX, GHG amissions from the inclusal production, processing and strangon < XXX, GHG amissions from alternative foosil fuels; production, processing and strangon < XXX, GHG amissions from alternative foosil fuels; Ceffication that the charges is browned in the production of the global states from constitutions for productions.									
-ECTRICITY	_	Hydropower plant	biomass, biogus or biofiquel feet is eligible taking into consideration the climate screening criteria indicated above. Screening Criteria: Demonstrate substantial GHG emissions savings., e.g. by	,								
ELEC			avoiding substantial methane emissions from the anserobic decomposition of biomass in reservoirs. Primary Screening Metric: Release of GHG emissions < XX gCO2a/kWh Secondary Screening Metric: Power density > XX WIm3									
	Conventional fossil fuel power plants	Coal power plant, natural gas power plant, oil power plant	Screening Criteria: Demonstrate substantial GHG savings for repowering and rehabilitation of existing fossil fuel power plants, e.g. by improving energy efficiency, fuel switching to return as only, or fuel switching sentially to	Thermal power generators with minimal cooling water requirements								
			Sozening Cheles: Devicement instituted CPCI integral for oppositing contention facilities and many final facilities are in the 19th propositing electronic fluid for integral facilities are in the 19th proposition electronic fluid for integral fluid									
	Other power plants	Advanced alternative fuel power plants Nuclear power plant	Screening Criteria: Demonstrate substantial GHG emissions savings, e.g. assoling emissions from the production, processing and transport of fuel. Primary Screening Metric: GHG emissions < XX gCO2a6Wh Screening Criteria: Automatically eliabile. But not universally acceptable.									
	Cogeneration / combined heat and		because of other environmental and social risks. Primary Screening Metric: n.s. Screening Criteria: Demonstrate substantial GHG emissions savings	Thermal power generators with minimal cooling water								
PLY	combined heat and power production (CHP)		compared to the separate production of heat and electricity. For renewable energy, see screening criteria for the relevant sector. Avoid lock-in of high carbon technology. Primary Screening Metric: GHG emissions < XX gCO2e/kWh;	requirements								
INS QN	Heat-only production	Biofuel Heat Systems (biomass,	Secondary Screening Metric: Maximum share of fosail fuel generation < XX%; GHG savings > XX gCG2akWh (rehabilitation) Screening Criteria: For fosail fuel boilers, demonstrate substantial GHG									
ANOI		biogas and bioliquid), soil, air and marine thermal gradients, solar	emissions savings. Renewable energy production that meets the screening criteria for the relevant sector is automatically eligible, e.g. biofusis, hear pumps using soil, eir or mainer teamel gradients, solar thermal and geothernal hear systems. Avoid lock-in of high carbon technology. Exclude coal.									
LONGC		gradients, solar thermal and geothermal heat systems.	Primary Screening Metric: GHG emissions < XX gCO2a/kWh or gCO2a/kJ Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost									
HEAT PRODUCTION AND SUPPLY	District heating and/ or cooling systems		Screening Criteria: Demonstrate substantial GHG emissions serings compared to individual heating/cooling systems, e.g. by using vasial heat from sold water inchrantom, efficient cogenization of heat and electricity, reduction of energy losses in distribution relations, sol. Primary Screening Metric: GHG emissions of energy supplied to the final consumer. CNG GCD/RGI									
뽀			of energy losses in distribution networks, etc. Primary Screening Metric: GHG emissions of energy supplied to the final consumer xXX gCO2a/GJ Secondary Screening Metric: GHG emissions reduction > XX %									
	Electricity transmission	Transmission systems	Screening Criteria: Demonstrate substantial GHG emission savings, e.g. by connecting to new renewable energy sources, improving the dispatch of electricity from low curbon generation and reduce curbalment of renewable energy sources.								2.1 Transmission and distribution efinishnutum if focus on allor diable and equitable access, in underdeveloped regions in underdeveloped regions in emerging market (emailing grid access), if electricity specifically criginated from reinswable sources if biomergy - must be clearer than comparing with foodly or sourced from protected or controversial areas.	
щ			ocreaming Creamic Unitrollerates accessed to the emission sharings, e.g., by connecting to me emission sharings, e.g., by connecting to me emissional sensing sources, improving the dispatch of electricity from low carbon generation and reduce curtailment of mensional emergy frough an interconnection, or addicing losses and improving entered present providing transmission linear Transmission excellent the sensitive statement growth are not eligible. Avoid executionate that increase GPAG emissions by facilitating the dispatch of low least fails an increase GPAG emissions by facilitating the dispatch of low								emerging markets (enabling grid access), if electricity specifically originated from renewable sources (if bioenergy - must be cleaner than	
TORAG			count, high cathon generation plants. Primary Screening Metric: Invastments 100% dedicated to connection of ediplor recognitions and ediplor recognition. Scoondary Screening Metric: For invastments not 100% dedicated to connection of ediplor recognition. Metric For invastments not 100% dedicated to secondary Screening Metric: For invastments not 100% dedicated on the removable energy. Menerally value of GHG savings (calculated using a shadow price of CO2) over the economic life of the seset is worth > XXXx of invastment control.								foss fuel substitutes and not competing with food) or sourced from protected or controversial areas	
S & S.	Electricity distribution	Distribution systems									9.1 Smart grids - if focus on	
DISTRIBUTION & STORAGE	distribution		Screening Criteria: Demonstrate substantial CHC emissions sevings, e.g. by connecting to rooting and distributed enriewable energy sources, reducing energy losses, improving energy demand management through smart grid suchnologies, batteries and automated ament meters. Distribution investments								 Smart grids - if focus on affordable and equitable access and not the case that coal/nuclear is solely driving the investment 	
DISTR			suchratiopse, balancies and automated ament meletar. Distribution investments present									
SSION			Primary Screening Metric: Investment is 100% dedicated to the connection of eligible renewable energy Secondary Screening Metric: For investments not 100% dedicated to merevible sensity; Monistay value of CHO savings (calculated using a shadow price of COO) over the economic life of the assets are sunth > XVX of investment									
ELECTRICITY TRANSMISSION,	Electricity storage	Storage systems	cost								9.1 Local storage and infrastructure - if focus on affordable and equitable access.	
TY TR		Storage systems (e.g. battery, mechanical, heat, pumped storage)	Screening Criteria: Demonstriae substantial CPG emissions savings, e.g. by energy reducing the customer of remember energy, or lacidating loss energy reducing the customer of remember energy, or lacidating loss energy reducing common of the design process or compared to emission scores of energy design of the compared to may include battless, capacitors, Rydwells and former energy strangs, yearly investment with enablations remotes at large scale subcritogies for processing and experience of the compared of the compared of energy for the compared of the compared of the compared of energy for the compared of the compared of the compared of energy for the compared of the compared of the compared of energy for the compared of the compared of the compared of energy for the compared of the compared of the compared of energy for the compared of energy for energy for energ								access	
CTRIC			alternitive fossif fuel options during discharge. Energy storage technologies may include batteries, capaciton, flywheels and thermal energy storage, typically integrated within distribution networks or large scala technologies for generation and transmission applications such as pumped storage. Pumped									
品			invisionments that increases dispatch of high carbon electricity generation. Avoid invisionments primarily serving non-climate change purposes. Pyrimary Screening Metric: GHG emissions for charging or storing energy < XX gCO2eMWh.									
			Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost									
	Industrial facilities	Facilities producing primary resources Including cement, iron and steel.	Screening Criteria: Demonstrate substantial GHG emissions reductions for upgrades of existing industrial facilities through improvements in energy				9.4 Increase resource efficiency through focus on recycling or utilizing weste or tryproducts. Excludes	12.4 Biochemicals if safe and environmentally sound - except not synthetic of biochemical ingredients where				
		Pacassas producing primary resources including coment, iron and steel, aluminium, chemicals, glass, pulp and paper, food, and other production/ mandacturing and processing facilities	efficiency or changes in production processes, e.g., reducing emergy losses, neducing fugitive emissions, methane capture, reducing gas fishing, use of waste gas, replacing cooling agents, integrating carbon capture and storage. Avoid upgrades that substantially increase CHG emissions as a result of				purchasers of recycled materials	natural alternatives exist				
		production/ manufacturing and processing facilities	increased production capacity. Demonstrate the use of triansformational, low carbon technology for new industrial facilities that results in substantial GHG emissions savings compared to new facilities normally developed, and only if such technology prevents lock-in to high carbon infrastructure.									
			Assessing - Durbar Demonstrate statused 20°C emissions and design for expensive of existing policitation (e.g. the procession as engine efficiency or thingsis in production procession, e.g. studering nempty instan- tions and the production of the procession and the procession of the status gas, subjectly confused production and the student and transport, And opposites that substantially receives CPG emissions are small of the student and the student and the student and the student and CPG emissions assessing companed to one facilities command, decisional, and only if Primary Secretain galance: CPG emissions 20°C (20°C) and of production Secondary Secretains (Secretain CPG) as seen production of Secondary Secretains (Secretain CPG) are seen published.									
≿	Fuel production facilities	Biofuel production facilities (solid biomass, biogas and bioliquids)	Screening Criteria: Demonstrate substantial GHG emissions savings compared to alternative foxal fuels, e.g. chipped, pelletized or toelfaction of									
INDUSTRY		bioliquida)	soted terminal, direct use of biogais, biogais injection to gas distribution naturolis, bioerband, biodiesel, or other automotive, shipping or silvision biolosel. Avoid scatistantial GPU emissions from biolosel production, processing and transport. Use sustainable biofuel feedstock, with a clear definition of									
			Screening Chesin: Chromostess submissed CPG emissions subriging control of the control of the c									
	_		XXX; of CO2 emosions from atternative fossel basis Screening Criteria: Demonstrate substantial GHG emissions savings taking into consideration the full production cycle, e.g. hydrogen can be produced from diverse sources primarily forest flush, but could be produced from									
			from diverse sources primarily fossil fuels, but could be produced from biomass or valver electrolysis. Primary Screening Metric: GHG emissions < XX gCO2e unit of production Secondary Screening Metric: Life-cycle GHG emissions of the hydrogen fuel < XXX of CO2 emissions from alternative closel fuels.									
	Carbon capture and storage	Carbon capture and storage facilities	Screening Criteria: Demonstrate high carbon capture rates and low CO2 leakage from storage sites.									
	Products, equipment and	Across all sectors included in this	Primary Screening Metric: CO2 capture rate > XX%; CO2 teakage rate for storage < XX%. Screening Criteria: Products, equipment and appliances needed for the implementation of eligible climate change misgation activities, e.g. LEDs, wind			6.4 Water saving systems, technologies and water metering that		11.6 Products and services for pollution control (excluding	14.2 Equipment for sustainable fishing - not traveling related. 14.1			
	-ppeunces	included in this tisonomy, but particularly buildings, power generation, water infrastructure (to be broken down	Extensing Cristins Products, explorent and applicance readed for the proferrorisation of legistic densits change migration activities, a LEDs, went submission solve posels, building instation materials, electric whiches, efficient MAC urss, efficient water bollers, home energy management systems, equipment for resionce efficient farming etc. Primary Extensing Market: Energy efficiency safety > XX percentle Secondary Servening Market: Products, equipment and appliances 100% activated to a lightle content improve activities.			increase water efficiency		eg in transport) if improve air quality in cities and communities	14.2 Equipment for sustainable fishing - not traveling related. 14.1 Marine products services and equipment (e.g. marine operation services, moorings and aid to navigation, subsea services to redu- matine pollution.	50		
TIES	Product manufacturing facilities		Screening Criteria: Demonstrate dedication or substantial support to the						mans possion			
SUPPY CHAIN ACTIVITIES	facilities	invasion) Minufacturing facilities for all eligible products, equipment and appliances as per above	manufacture of eligible products, equipment and appliancies that are needed for climate charge mitigation activities, as defined above. Avoid GHG internive manufacturing processate. Primary Screening Metric: Eligible products, equipment and appliances account for > XV% of total production or sevenues.									
CHAIN	Storage and distribution	Storage and distribution facilities for all aliminia	account for > XX% of total production or sevenues Screening Criteria: Demonstrate substantial GHG emissions reductions, e.g. matalitation of energy efficient equipment, invisible energy, or the application of exhibiting shall improve resource efficiency, reduce waste. Most envisionment in the sector are not typically associated with climate change militation.	Improved refridgestrion or other changes for agricultural production that address more extreme heat			2.4 Recycling of food waste - eg converting to feed (if reducing waste)		2.4 Reduction in food waste e.g. through improved logistics, cold storage, reduced spollage, minimis packagins, 12.3 (noted ant), and	id		
UPPY		products, equipment and appliances as per above	of technologies that improve resource efficiency, reduce waste. Most investimates in the sector are not typically associated with climate change mitigation. Primary Screening Metric: Eligible products, equipment and appliancies account for > 20% of total volume or revenues.						2.4 Reduction in food waste e.g. through improved logistics, or storage, reduced spoilinge, minimis packaging. 12.3 Ingredients and enzymes the prevent or delay food spoilinge, or equipment for improve logistics (eg cold chain) if reduce food waste. 12.3 Packaging for spoilinge prevention - if reduce food	3		
ANDS	Retail outlets	Retail outlets for all eligible products, equipment and							spoilage prevention - if reduce food 2.3 Retail co-operatives for smallholders. 2.4 Extension service to smallholders			
PRODUCTS AND		equipment and appliances as per above	Screening Creams: Universities is sussessed under substances of energy efficient equipment, exceedible energy or exists education, each assistance of energy efficient equipment, between the energy or exists education energy efficiently in buildings. Demonstrates deducation or substantial support the sake or lessaing of researches energy, energy efficiency and low carbon products, e.g., solar lighting systems, energy efficient purpop, biomass cook slowes of the endrow selection between the endrough products and appliances.									
PROI	Installation,	Installation,	account for > XX% of total retail volume or revenues									
	Installation, operation and maintenance services	Installation, operation and maintenance services for all eligible products, equipment and appliances as per	Screening Criteria: Demonstrate substantial support of climate change mitigation activities, e.g., leasing and mutalitation of surveyable energy, energy, efficiency and low cubon technologies, maintenance and operation of climate change mitigation assess. Invastment in companies substantially dedicated to providing such survices.									
	Buildings	appliances as per above Buildings in use (offices *****	Primary Screening Metric: Retail volume of eligible products, equipment and appliances > XX%	1								9.1 Schools, hospitals, referement homes, student housing sto - if a focus on all ordable and equitable access for all - will have raise.
(0		Buildings in use (offices, retail, letione, public, residential), educational	Screening Criteria: Demonstrate substantial CO2 emissions reductions in satisfy buildings through energy efficiency or reseaseble energy ineastments, seated by the control of the control									2.1 Schools, hospitals, reference horses, above housing size - if a locus on discontinuous and regimble recess for all - exchange yeleawhere horses or exchange prices clinics. 11.1 a Social housers, above housing, serior exchange house clinics. 11.1 a Social housers, above housing, serior exchange housing housing to the Upgrading adapting existing housing (e.g. astables removal, oil amendation, he safety syntame) if an in to address trible of material disasters and conflicts, address MSC or regulatory consistences.
BUILDINGS			heating systems, energy efficient or renewable swimming pool heating, ament meters for demand management, energy management systems, and surewable electricity generation. Demonstrate top energy efficiency pacentiles in new buildings complying with secognised high energy efficiency building									asbastos removal, soft namodistion, five safety systems) if amis to subdivision inside of matural diseases and confession, five safety systems are regulatory. The confession of the confessio
BUI			networks sectionly generation. Literatorisation governing ventioners participately previously in mine buildings complying with excepting all other services of the control of the property buildings (NCEB), passive energy buildings, Andel lockine of the energy Buildings (NCEB), passive energy buildings, Andel lockine of the energy Buildings stock. Primary Screening Metric: Energy extractions of the building set of the building set of the production of interestable energy < XX Withins2 per year fluiding type and crimate analysis exercise.									And refurbishment of such facilities which take into account environmental and social factors.
			production of renewable energy < XX WWh/m2 per year (building type and climate region specific).									

			Climate change mispation (suductions in GHG emissions and or increases in GHG sequestration)	Climate adaptation (reduced disneption and damage arising from scute or chronic effects of climate change)	Healthy natural habitats (land & marins), including protected & enhanced biodiversity (relates to sustainable management & enhancement of ecosystems)	Water resource management & conservation (efficiency and sustainable management and withdrawals)	Waste minimisation (reuse of waste and circular economy)	Pollution prevention and control (pollutants to and in air, land, water and sea)	Agricultural & fisheries productivity (sustainable production and internalication)	Access to food (nutritional needs being met)	Access to basic infrastructure (access to water, energy, temsport, housing, waste management infrastructure)	Access to essential services (access to health, education, IT and financial services)
PMENT	Urban planning	Urban policies and regulation	Screening Criteria: Demonstrate substantial avoidance of CO2 emissions trough support for implamentation of urban policies and regulators dedicated to climate change militgation, e.g. congestion changing or road pricing, parking imanagement, sensition or autoining of learnes plates, carlier obj. years, or emission zones. Primary Screening Metric: OHO emissions reductions > XXXV of total OHO									
URBAN DEVELOPMENT	Urban infrastructure	Including heating/ cooling, public lighting, development and land use, transport infeatructure	entexion in the ultim planning reaso. Arranding Cheller, Dimmoniania substantial socializes of CCO unitations. Brough disclosion or substantial support to eligibili crimas change mitigations and continue, a.g. infrastructura for passate haseign crossing, entering a continue, a.g. infrastructura for passate haseign crossing, crossing					11.6 Changing stations and other supporting infristructure for electric vehicles - if improving air quality,			2.1 Focussed on electrical transportation e.g.: EV chapting stations - If focus on affordable and equilibile access. 11.2 Transport sharing schemas if affordable and accessibility, or electric or returning as powered, or if special attention to the volumerable - excluding tasi companies	11.2 Problems and services to increase read safely (e.g. vision and sensor systems, adding at controlled to read safely for 66, or special attention to the controlled.
	Rail	Inter-urben rail infristructure	Screening Criteria: Demonstrate substantial sociation of CO2 emissions strongs in model with of freight and passengers from mad are at stranged in all Acid deficience of exhibitations between supportation of less that face. Low Primary Screening Metric: CPR annisome - CX gCO24/passenger-inn acid to terror-inn. Secondary Screening Metric: CPR: Shift in triffic volume from higher acids models to terror-inn.					11.6 Sustainable transport that improves air quality			2.1 Infrisintructure if focus on affordable and equilable access. 11.2 Public reamport infrisatructure and equipment if affordable and accessible, or electric or natural gis powered, or if a special attention to the vulnerable.	
		Urban rail infrastruura including light rail, monotail, metro, trannways	Screening Criteria: Demonstres substantial accodance of CCI emissions through a modal shift of hight and passengers from made to sit, a.g., light rail, with a contract of the contract of t									
	Road transport	Rolling stock Road infrastructure	Screening Cheris Rolling stock needed to support digible sell sectors, neckring light rail, moroid, metic, surreage. Acide high cades nevisions and surreport fail, and disease. Low carbon resistors revently reflect produces respect to the control of the cont					_			-	
	-	Road vehicles (buses, trucks, cars)	Excessing Criteria: Demonstrate substantial productors of CO2 emissions, by the mean terminal regist trainst plants, high exceptory-vehicles laress, electric chapting stations, electrified systems for pursue. In Justice Stations, selectrified by paterns for pursue. Primary Screening Matrix: (to be determined) **Treasming Criteria: In our pulson emissions internally validates that are not									
DRT	Water transport	Short sea shipping infrastructure	Screening Criteria: Low carbon emissions intensity vehicles that are not dedicated to the trainaport of local faels. Primary Screening Metric: CHO emissions < XX gCO2e/passenger-lem and/or termin-lem. Screening Criteria: Demonstrate substantial avoidance of CO2 emissions.					-			-	
TRANSPORT	-	Inland waterway transport infrastructure	Prough a model aith of freight and passengers from nod or air to water transport or, do close and port infrinstructure. Nodel dedicated used or infrastructure for tessporation of fossil fusik. Avoid routes ship subsector or infrastructure for tessporation of fossil fusik. Avoid routes ship subsector testes and transporation of fossil fusik. Avoid routes and transporation which the property Screening Metric: Thereased traffic in lower carbon modes > 2000 or 2									
	_		Brough modal shift from road or sir to water transport, e.g. docks and port infrantzecture, canis. Avoid declicates use of infrantzent for transportation of losali flush. Primary Screening Metric: GHO emissions < XX gCO2e/passinger-ten or tarrie-tim. Secondary Screening Metric: Increased traffic in lower carbon modes > XXs.									
	Air transport	Water transport fleets (vessels) Air transport	Screening Criteria: Vassels needed to support eligible shipping infrastructure. Low calcon emissions retensity vassels that are not dedicated to the transport of lossel state. Avoid criteria ships. Primary Screening Merke: GHO emissions < XX gCO2e/passanger-km and/of trans-km. Screening Criteria: Demonstrate substantial GHO emissions exductions in					_				
	-	infrastructure Aincraft fleets	sligbbe climitate change miligation activities, e.g. in buildings, transport management, build environment, etc. heasterments has support increased air traffic or facilitate air traffic where other fore cubon emissions internity transport options are available are not alighbly Primary Screening Metric: GHG emissions < XX gCO2e/passenger-lem and/or torni-air.									
			Screening Criteria: Lov calcon emissions intensity airplanes, e.g. using sphote segmen, botals, or other technology collabors and result in sphote segmen, botals, or other technology collabors and a suital in sphote segment of the									
		Multi-modal triansport terminals	Extending Critaria: Demonstrate substated avoidance of COX enhistons are through a modal shift of legist or passaring relial from east or in an all transport, short sase shipping or lained westerways transport. Avoid investments received by the contraction of the contraction									
	Water supply and management	Watershed management	Screening Criteria: Demonstrate substantial GHG emissions swings from use of meswable arrange, avoided reacures and arrange consumption, or mechanic amission. Noter investments in this sector are not expected to contribute to climate change mitigation. Primary Screening Metric: CHG emissions intensity < XX gCG2e/m3; jointer matrics to the olderaments?			Improved catchment management and planning and regulation of water abstraction						
MANAGEMENT	-	Water treatment plants (not desalination)	Secondary Screening Meetic: Morrasy value of GPG savings Endoughest many anability place (COT) out the account for the savings Endoughest COT, or the COT, out the account for the saving and Screening Chestic: Chromostess substead CPG emissions inductors from sources or easing savings or audiot methods emissions. Next researchest for the company of the company of the company of the company of the Primary Screening Meetic: (CPG emissions the strainly c.XX (COCID) Secondary Screening Meetic: (CPG emissions for the company control (CPG emissions of the company of the control of the control of (CPG emissions of the company of the control of (CPG emissions of (CPG			Water treatment networks - excluding those that are highly fossil fuel intensive in a region with other options. 63 Liberatory equipment and services for water testing.						
TER SUPPLY AND MANAGEMENT	-	Water supply and distribution	AN is of investment coal Personning Chebraic Commonitoria substantial Chiff certification insulations from stocking on energy series, it is placing insulation, makening for dismost management. Make intervention in this science is not expected to combinate to climate charge intigation. Primary Sciences (Index) (Bestelli Chebraic Index) (Chebraic Chebraic Sciences of Sciences (Index)). Use who sciences due to Grid complete climate SCI of Investment of the Best Science (Index).								6.1 Water supply and distribution networks - excluding bottled water	
WAT	-	Water storage	Screening Criteria: Demonstrate substantial CHO emissions surings from use of nonembles energy, acuted resource and energy committees are substantially energy and their resources in the substant are not supported by the contract of the substantial energy and their criteria and criteria and criteria surings and			6.4 Storage infrastructure and tanks					6.4 Stonage infrastructure and tanks	
REATMENT	Wastewater treatment	Wasterwider treatment plants	Screening Criteria: Demonstrate substantial GHG emissions inductors in earling assess through shall-blacker/opports. e.g. energy savings or enther section. For additional substantion capacity on waterwater plants, and produced to the control of the section of t									
WASTEWATER TREATMENT	-	Sewige nitworks	Screening Charles Universities substantial GPCS emissions reductors in excitor sains through whitelibilities/regards, cy energy savery. For new severe returned was described, common substantial GPCs emissions GPCs emission GPCs emission GPCs emission of the service of emissions of emissions for examing various extrement facilities and and transmort of emissions for examing various extrements of emissions of emissions removed various facilities of emissions of emissi					14.1 Treatment of savage to reduce discharge and water pollution			6.2 Wastewater discharge networks	
	Waste collection, sorting and materials recovery facilities	Collection, sorting and recovery facilities	Screening Criteria: Demonstrate separate collection of recyclable materials, waste sorting and materials recovery. Demonstrate substantial lifecycle GHG emissions savings of materials recovery through energy savings obtained by modifying the substances and processing of materials recovers, working waste to				11.6 Waste collection influstructure if improve resource efficiency (e.g. recycling)	11.6 Waste collection facilities and infrastructure if reduce environmental impact of cities exception, incinentation without adequate filtering and/ or				
	Recycling	Recycling facilities for e.g. glass, metal, paper and other recycling facilities	landfill or orbar waste management options with higher CHIC emissions, e.g., necovery of state, diamnium, disse, belatic, pager. Assist not used predominarily for recycling purposes are not slights. Writary Screening Meets: Recovery sale of materials > XXVs. Screening Criteria: Dismonstrates substateful lifecycle CHIC emissions				11.6 Wisste treatment facilities if improve resource efficiency (e.g. recycling), 12.5. Recycling (with adequate polition control pressures).	energy recovery, and excluding landfill				
	Waste treatment	recycling facilities Moved solid visiate treatment plants	walctions Brough pairs in resource and energy efficiency and by avoiding the GPUG emissions executed with the settled man depocarsing characteristics and approximately assurance, e.g. recycling of state, abundum, glass, placks, paper. Primary Screening Metric Recovery state of materials > XXX. Screening Criteria: Demonstrates substativitied FPG emissions savings through energy efficiency. Avoid investments that do not employ mechanical or substances.				,,					
NAGEMENT	_	Biological treatment	Exceeding C-bests: Demonstrate substantial CHS destinates a single strongly energy efficient, Andre increments and a role energy enchantial or manual pre-ording for recogning, or do responsible for recogning or manufactures of Primary Screening Seed in Invasioners: Only descinated to seligible sadel formula Screening Seed in Invasioners: Only descinated to seligible sadel Secondary Screening Metric Homestry value of CHSD savings (calculated sange a shades) poet of CCO) pour the accommod till of the seaset is worth- DCS, of investment coat				2.1 If improving resource efficiency (reduce, resule, recycle) - act votable encepts) - act votable encepts - act votable encepts - act votable encepts recovery, and sed lends! - see also SDB. 1.5.8 waste treatment facilities if encover resource efficiency (e.g., recycling). 12.5. Waste management and waste-benergy (with a dequate public control measures).					
SOLID WASTE MANAGEMENT		Biological treatment facilities (composting, anserobic digestion)	Screening Critaria: Demonstrate substantial GHG emissions studing through composting, anterothe digestion. Primary Screening Meriz: GHG emissions intensity < XX logCDatonne Sacondary Screening Metric: Monetary value of GHG savings (calculated using a shadow point of COQI over the economic file of the assets is worth. XXS. of investment cost.				control measures)					
TOS		Waste-to-energy plants (e.g. incineration, gasification, pyrelysis and plasma)	Executing Chesia: Demonstrate substantial CPG emissions using through combastion of a more of original or biogrammatic solar macro for- sion of the company of the company of the company of the company of the company of the company of the company of the property of the company of the company of the company of the Primary Screening Metric: CPG amissions x XV (\$COSAMT) or specific to the company of the company of the company of the Secondary Screening Metric: CPG amissions x XV (\$COSAMT) or specific to the company of the company of the company of the Secondary Screening Metric: CPG amissions x XV (\$COSAMT) or specific to the company of the company of the company of the secondary Screening Metric: CPG amission x XV (\$COSAMT) or specific to the company of the company of the company of the company of the secondary of the company of the company of the company of the company of the secondary of the company of the secondary of the company of the									
		Landiil	Screening Criteria: Methons gas capture on existing lendfile and its olitication. Primary Screening Metric: n.a.									

				Climate change militgation (reductions in GHG emissions and/ or increases in GHG sequestration)	Climate adaptation (reduced disruption and damage arising from acute or chronic effects of climate change)	Healthy natural habitats (land & marine), including protected & enhanced blodiversity (relates to sustainable management & enhancement of ecosystems)	Water resource management & conservation (efficiency and sustainable management and withdrawals)	Waste minimisation (reuse of waste and circular economy)	Pollution prevention and control (pollutants to and in air, land, water and sea)	Agricultural & fisheries productivity (sustainable production and intercification)	Access to food (nutritional needs being met)	Access to basic infrastructure (access to water, energy, transport, housing, waste management infrastructure)	Access to essential services (access to heath, education, IT and financial services)
STATE OF THE PROPERTY OF THE P	ONCOLIONE, TISTENES	Agriculture & husbandry	Land Use and Land Management Advisors Advisors agricultural production	Contact Processing Calast Concessions and establish channel CPG entertains and extension of the contact and contac	Development and see of copys that are more resilient values of copys that are more resilient values of the property of the copy of the cop			2.4 Parliar time in flood weaks a.g. through improved logistics. cold stronge, records spoolage, minimized packaging, recycling weaks	54.1 Treatment of agricultural nan off, discharge of nutriens and peaticles to reduce water poliution	2.1.2.2.6.2.5 Sustainable and genetically diverse production. 2.4 increasing productively and production. 2.3 intensified increasing productively and besiboots (e.g. double) of small scale productives. 1.5.3 (Resizus deputed land to make productive and continued and c	2.1, 2.2 & 2.5 Production of breat- food products (i.e. covering basic needs) and/or organic, and/or healthier or nutritious food products or impediant (e.g. as substitute for sugar, sodium, (el).		
OA VOORAGOILU BOILTII DIOOA		Fisheries and aquiculture	Livestock management Aquaculture and fisheries management	Receiving Collect Committees destined in ductions of OFG emission, and makes an angular collection of the other collections of the other collecti						14.2 Significantly fishing , where products certified dis Time caught or under other certification schemes 2 contribution to end ownfashing or master fash sucks, or fishilatering in the certification schemes 2 certified to the certified of the			
Co	מאסא	Forestry	Station	Primary Screening Metric: gCO2e emissions per torne of output Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth >						nalisted, and no direct open connecto to the natural environment			
Various	LONESIN	rocaly	Plantations, reforestation and afforestation	XXX. of restrict cost Screening Christia Demonstrate substrated cubon sequestration, e.g. crossly assarched beaut management, inflorestates plantations, redirectations of the composition of the composit						15.2 Sustainable forest management. FSC or SFI certified			
AMILOCALDEDVATION	MODEL AND COLORS	Netural ecosystems	Conservation, restoration and enhancement of all release land and marine based habitats	Screening Criteria. Demonstrate substantial OFC emissions widexfore and or increased sequentation, e.g. biosphere consensation and restoration, control of the control of the control of the control of the control of schorostation or disputation of ecosystems. Advances to best practice seaders. Primary Screening Memil: n.a. Primary Screening Memilians of Critical Screening Memilians and Critical Screening Annual Scr	Ecosystem flood and/or stem diamage protection measures - og substithmenter de one protected aireas and belfer zense, natural ex-frocurented of costati arch belfer zense, natural ex-frocurented of costati architectured aireas and belfer zense, natural ex-frocurented of costati architectured of reduced prices and supplication and organization an	19.2 Forest development, REDD projects, 15.4 & 15.8 Reduce degradation of reunal habities, e.g. through nature conservation projects. Hall this loss of biodiversity and previous. Hall this loss of biodiversity and previous extraction of this watering degradation projects, biological pasticidus, exobusities p. Restore degradad land, land degradation neutrally investment	4 3						
MOTAGOTOGG	NEGICIANION	Other restors	Degraded land restoration e.g. for agricultural use or for ecosystem enhancement Toxic land remediation										
NO.		lucation facilities		Screening Criteria: Demonstrate contribution to eligible climate change malgation activities under other categories, e.g. nervewble energy and energy efficiency in budgings arts; use other categories for appropriate metrics) Primary Screening Metric: (see other categories for appropriate metrics)									4.1-4.8 Accessible and affordable pre-school education facilities
NOTEVOLICE	Edi	lucation services		Screening Criteria: Delivering education, training, capacity-building and sacreness-easing for climate change, climate charge mitigation, sustainable energy, sustainable transport, sustainable spicicibus, reliment change mitigation sassach. This is covened under other section, e.g. Cross Cutting Activities – Technical Support Services, please see certains for the appropriate category. Primary Screening Metric: (see other categories for appropriate metrics)									4.1-4.6 Accessible and Emiration provision of products and services for anyty, pre-school, primary and secondary, contained and things advantion (a.g., software, educational publications and materials) - particularly if targeted to disadvantaged groups
	Hei	althcare facilities sathcare rvices	Universal healthcare programmes	Screening Criteria: Demonstrate contribution to eligible climate change mitigation activities under other categories, e.g. renewable energy and energy efficiency in buildings. Primary Screening Metric: (see other categories for appropriate metrics)									Affordable hospitals, clinics, other health care facilities Premoting universal healthcare coverage access to services, medicines and vectores, and Affordable healthcare coverage and associated financial services.
BOACUT MAD		_	For maternal care and children under 5 For communicable and non-communicable discontinue. For mental health	Screening Criteria: Healthcaw services do not typically contribute to CHG emissions inductions. Primary Screening Medici: n.a.									Internal services 18.13.2 Provision of shifts, small, material care and care for driftenine of same of freedom; family services, and praymery care), with services to disprovice, marginary care), with services to disprovice, marginary care, and access to services. 18.13.13.7 Provision of shifts, small; care and access to secreta, disprovision, marginary or desemble of provinces and non-communicable diseases that industriality contributes to whaving premature. 28.7 Provision of shifts, quality care and cares to disprovide, marginary and contributes to whaving provides to the contributes to shift of the contributes to the contributes of the contributes to the contributes of the contributes to the contribute
200	Hei	athcare	Equipment for treatm	Screening Chiefs: Healthcan products do not typically combine to GHG Primary Screening Metrics n.s.									27.8.5.6 half planning services, information and education. 3.5 Products in selection desired allows (ap operate of the products for health presention) (ap products devices agrees) products for health presention (approximation devices agrees) products of 2.5 Records for products for consistent or an approximation of the products of
AUNICATIONS	Net cor faci	tworks and emunications cities	e.g. Datacentres, broadbank networks, video conferencing facilities	Screening Orberts Commonton substantial GTG printings inductions,									Nationals, interins lowers (thre cables, internet providers - if in underdeveloped areas in samesping markets with focus on all foreignble access, and/or if enabling significant progress in other SDOs (fibre cable nationals for energy transition)
INFORMATION AND COMMUNICATIONS	TECHNOLOG and sys	formation unagement stems	Various	Con or or commenced and account of the Control of t					11.6 Alternatives/ substitution is transport (e.g. virtualisation, vide-conferencing) - if contribute to improved air quality and weste management				Electroic payment systems enabling SMEs to access frames when carri- access testimod frames sector
	cap	chnical support/ pacity building	Education, training, capacity building, awareness raising Across all sectors	Boreaning Critaria Activities dedicated to climate charge miligation, covering a brand image of air/more, opeaning building and texting across any sector, a g a brand image of air/more charge of a brand or a brand or a brand or a brand or a sectorial assessment, for action in Control and are set of a compared for for and-own, relations, buildings, and transport systems. Technoid appeara- tion of the control of the cont	13.3 Machaniams to raise capacity for effective climate change related planning and management in DOs and SIDs, including focusing on women, youth and local and marginatised communities;	14.1 Ecological surveys and testing focusised on maining pollution							3.5 Enabling SMSs that lack access to waitlend finance sector to access features.
OFFICE	dev	velopment		Screening Criteria: Demonstrate targets for substantial CPG emissions industries in any sector, e.g., nenewalse energy, energy difficiency, resource efficiency or other low carbon technologies. Primary Screening Metric: n.s.									
SHITIMEDA CANTELLO SOCIO	Put reg	iblic policy & gulatory services	Planning - eg national, sectoral or territorial planning' action' institutions - such as NDCs, NAMAs, dissetter planning etc	Extracting Charles. Administration of substanted OTO emissions and extraction in any water, e.g., monthing the emissions of genericous gases, or maintenancy of climas action, sublishment of energy efficiency or maintenancy of climas action, sublishment of energy efficiency months and extractions of the emission of energy efficiency actions and extraction of the emission of the em	More include realized programmes and reproved enforcement. Disaster risk plans and represendance. Development of revised codes for sall design and operation of assister and assistors, that codes of change risks and require assist owners and managers to do not said frequire assist owners and said frequire said frequire said sai								
	pro	saster relief oducts and rvices	Various	Screening Cheste: Nutlifices services do not typically coreibus is CHG emission selection. Primary Screening Metric n.s.		14.1 Oil spill response where focussed on makine pollution							115 Europeop pais, soviet his, reduct appress not able and log- lem emerges from an emergence to natural diseases or confines - I focus on polar and values able.
FINANCIAL PRODUCTS AND		nancial products d services	Various	Sensoning Citeria: Development of calcin makes produce and resources deviced by colors in register shifted as of climate registers white e.g. climate Primary Screening Merics rule yellowine, etc.	Tesumon for climate valued events, expecially where letted to resilience measures								1.4 Moorhane and other sporify framed services amend at the poor and services and the sport and services are serviced as the service and services are serviced as the service of framed premission. 23 Support assembly the services are serviced as a service and of framed premission and services are produced as a service and an extraordinate and are interested in the services and are serviced as a service and assembly as a service and are serviced as a service and assembly as a service
FINANCI	Fin	nancial itruments	Various	Screening Critaria: Purchase, sale, treating and financing of portrollos of assess and activities, e.g. bonds, bones, funds, equip, and other financial enterturnens, declined to the displace intende change miligiation activities. Primary Screening Metric: Value of Financing for diman change miligiation estudies. XXXX or late value of the survivanter Saccordiary Screening Metric: Company wavenass from climate change miligiation scaless. 2-XXX of that illevantures.									

2. Mapping of the Sustainable Taxonomy against the SDGs

NB: The number in the cell references the specific SDG sub-goal. The colour intensity of the cell denotes the strength of focus of that SDG on that Sustainability Theme

								S	USTAINABLE DEVE	LOPMENT GOALS	3						
THEME IN SUSTAINBILITY TAXONOMY	1. No poverty	2. Zero Hunger	3. Good health & well being	4. Quality Education	5. Gender equality	6. Clean Water and Sanitation		8. Decent Work & Economic Growth	9. Industry, Innovation & Infrastructure	10. Reduced Inequalities	11. Sustainable Cities & Communities	12. Responsible Consumption & Production	13. Climate Action	14. Life Below Water	15. Life on Land	16. Peace & Justice Strong Institutions	17. Partnerships for the goals
Climate change mitigation (reductions in GHG emissions and/ or increases in GHG sequestration)	1.5	2.4					7.2-7.3		9.4								
Climate adaptation (reduced disruption and damage arising from acute or chronic effects of climate change)									9.1				13.1, 13.3				
Healthy natural habitats (land & marine), including protected & enhanced biodiversity (relates to sustainable management & enhancement of ecosystems)										ı		12.2, 12.4		14.1	15.2-15.5		
Water resource management & conservation (efficiency and sustainable management and withdrawals)						6.3-6.4						12.2					
Waste minimisation (reuse of waste and circular economy)		2.4						8.4	9.1, 9.4		11.6	12.5					
Pollution prevention and control (pollutants to and in air, land, water and sea)						6.3				ı	11.6	12.4		14.1			
Agricultural & fisheries productivity (sustainable production and intensification)		2.1-2.5										12.3		14.1, 14.2	15.2, 15.3		
Access to food (nutritional needs being met)		2.1, 2,2, 2.5															
Access to basic infrastructure (access to water, energy, transport, housing, waste management infrastructure)	1.4		3.9			6.1, 6.2, 6.4			9.1		11.1, 11.2						
Access to essential services (access to health, education, IT and financial services)	1.4	2.3	3.1-3.4, 3.7-3.9	4.1-4.6	5.6	6.2			9.1, 9.3		11.1, 11.2, 11.5		13.1		15.4, 15.5		

3. Draft detailed Climate Mitigation Taxonomy

Sectors	Subsectors	Climate Change Mitigation Activities (considering relevant "climate screening criteria" and applying appropriate "primary screening metrics")	EIB Proposal for the EU's Climate Change Mitigation Screening Criteria (possible examples highlighted in orange)	FURTHER ISSUES RAISED BY STAKEHOLDERS. NOTES AND REMAINING CHALLENGES
		Definition: Climate change mitigation activities are defined as those that result in substantial GHG emissions savings from the use of renewable energy, improvements in energy efficiency, avoided GHG emissions from sources of CO2, methane and other gases, increased carbon sequestration, or improvements in resource efficiency that avoid GHG emissions associated with the production and supply of the resource, compatible with low-emissions pathways - ref Paris Agreement, December (2015 FCCC/CP2-154,DRAY, Article 2c), As a consequence, not all activities that reduce GHGs in the short term are counted as Climate Change (indigation Activities, Activities considered as climate change mitigation may result in interet impacts on emissions or sequestration (e.g. energy efficiency or forestry projects), or have indirect benefits (e.g. transmission projects enabling connection of renewable energy to the grid). Counting of climate change mitigation activities can only occur in the context of necessary climate resilience of the investments and good environmental, social and governance in investment planning, project preparation, implementation and operation.		
		Principles: The following principles apply generally to the definition of climate change mitigation activities and are the basis for the screening criteria below: 1. Conservative estimates of GHG emissions savings - This is an important principle needed to sustain the credibility of the agency defining climate change mitigation activities and to address the		
	General Notes	risk of 'greenwashing' activities that are perceived as "business as usual". With respect to energy efficiency, old technologies must be replaced well before the end of their lifetime with new technologies that are substantially more efficient. New technologies or processes must be substantially more efficient than those typically used in greenfield projects. 2. Demonstrate GHG emissions savings - This principle is needed to avoid the selection of activities that are justified as contributing to climate change mitigation, but for which there is little or no proof of impact. Demonstration ovoid typically be addressed by providing an estimate of avoided/increased sequestration of tomes CO2e or by confirming a direct link between the proceed activity		
		and other climate change miligation activities that unambiguously demonstrate GHG emissions savings. For research and development projects or similar where GHG estimates may not be available due to the uncertainty of research outcomes, a clear expectation of miligation results should be revertheless demonstrated. 3. Substantial GHG emissions reductions - This principle is needed to distinguish activities that make a significant contributions to climate change miligation from those that make small incremental improvements, typically associated with technological progress. Note that "substantial" typically refers to the volume of GHG emissions savings with respect to the proposed investment, rather than the percent of improvement. To avoid activities with a significant percentage improvement in GHG emissions saving but a relatively low foot volume of avoided emissions, or to assess investment		
		in process of importance, to doubt advantage and adjustment process of the control of the contro		
		4. Statistically of investments - The guilduring in measurements or received to advoid including a significant share or investment share are unlessed to unless the representation of the programme or when distinguishing a share of a specific investment programme or when distinguishing a share of a specific investment activity that perially contributes to climate change mitigation. Either 100% or a significant share of the investment cost should consist of climate change mitigation activities. 5. Exclusions - Investment in climate change mitigation activities associated with energy intensive industries or industries associated with negative social or environmental impacts may be excluded from investment by specific agencies. The sub-sectors most commonly exposed to these exclusions are indicated.		
		Screening Criteria: Demonstrate substantial CHG emissions savings. Use sustainable bioluel feedstock, with a clear definition of 'sustainable' that covers the environmental impacts of changes in	Biomass, biogas and bioliquid fuelled power	
	Biomass, Biogas and Bioliquid Power Plants	land us. Avoid life-cycle GRG emissions from outhwation, harvesting, processing and transportation. Avoid substantial GHG emissions from co-combustion with fossil fuels. Peat is not eligible. Primary Screening Metric: Life-cycle GHG emissions x XX gCO26AWh Secondary Screening Metric: Namium share of Instill use generation x XXX; GHG emissions from the biotusel production, processing and transport x XXX of CO2 emissions from alternative tossil fuels; Certification that the biomass, biogas or bioliquid fuel is eligible taking into consideration the climate screening criteria indicated above.	plants from eligible sustainable feedstock, as defined by the EU. GHG emissions from cultivation, harvesting and transport of biofuels < XX gCO2e/kWh, taking into consideration GHG savings of at least XX% compared to fossil fuels.	
	Geothermal Power Plants	Screening Criteria: Demonstrate substantial GHG emissions savings., e.g. by avoiding the substantial release of CO2 and other non-condensable GHGs to the atmosphere. Primary Screening Metric: Release of GHG emissions < XX gCO2e/kWh Secondary Screening Metric: Reliquication of liquid and fugitive emissions	Geothermal: release of GHGs < XX gCO2e/kWh.	
	Hydropower Plants	Screening Criteria: Demonstrate substantial GHG emissions savings., e.g. by avoiding substantial methane emissions from the anaerobic decomposition of biomass in reservoirs. Primary Screening Metric: Release of GHG emissions < XX gCO2e/kWh Secondary Screening Metric: Power density > XX WING.	Hydropower: release of GHGs from reservoirs over the economic life of the asset < XX gCO2e/kWh, or power density > XX W/m3.	
Electricity	Solar Concentrated Power (CSP) Plants	Screening Criteria: Demonstrate substantial GHG emissions savings., e.g. by avoiding the substantial combustion of fossil fuels for preheating or increasing electricity production. Primary Screening Metric: GHG emissions < XX gCO2ekWh Scondary Screening Metric: XX% of the electricity generation from fossil fuel	Solar CSP: GHG emissions < XX gCO2e/kWh, or co-combustion with fossil fuels limited to less than XX % of the electricity generation	
production	Solar Photovoltaic (PV), Wind, Marine and Tidal Power Plants	Screening Criteria: Automatically eligible. Primary Screening Metric: n.a.	Solar photovoltaic, wind, marine and tidal are automatically eligible.	
	Conventional Fossil Fuel Power	Screening Criteria: Demonstrate substantial GHG savings for repowering and rehabilitation of existing fossil fuel power plants, e.g. by improving energy efficiency, fuel switching to natural gas only, or fuel switching partially to biomass. Existing assets should have substantial remaining economic life. Rehabilitation should not substantially increase generation capacity or utilisation of the power plant. Avoid looks in 5 high carbon technology. Coal plants are not eligible.	Only retrofitting of fossil fuel power plants for biomass/biogas or rehabilitation of natural gas power plants with at least 5 years remaining economic life, resulting in substantial GHG emissions reductions from energy efficiency.	
	Plants (e.g. coal, natural gas, oil)	Primary Screening Metric: GHG emissions < XX gCO2ekWh Secondary Screening Metric: GHG sawings > XX gCO2ekWh	Exclude the rehabilitation of coal power plants. Exclude all new fossil fuel power plants. GHG emissions < Emissions Performance Standard (EPS) (XX gCO2e/kWh)	
	Advanced Alternative Fuel Power Plants	Screening Criteria: Demonstrate substantial GHG emissions savings, e.g. avoiding emissions from the production, processing and transport of fuel. Primary Screening Metric: GHG emissions < XX gCO2eWWh	GHG emissions < XX gCO2e/kWh (technology based)	
	Nuclear Power Plants	Screening Criteria: Automatically eligible, but not universally acceptable because of other environmental and social risks. Primary Screening Metric: n.a.		
	Cogeneration / Combined Heat		Renewable CHP is eligible (see criteria for renewable energy). Limit the share of co-combustion of fossil fuels with renewable energy.	
	and Power Production	Screening Criteria: Demonstrate substantial GHG emissions savings compared to the separate production of heat and electricity. For renewable energy, see screening criteria for the relevant sector. Avoid lock-in of high carbon technology. Primary Screening Metric: GHG emissions - XX gCO2e/kWh; Secondary Screening Metric: Maximum share of fossil fuel generation < XXW. GHG savings > XX gCO2e/kWh (rehabilitation)	Fossil fuel CHP demonstrates energy efficiency or GHG savings of at least 10% compared to separate electricity and heat production using available low carbon options. Exclude coal. GHG emissions < XX gCO2ekWN-electricity (technology-fuel based): GHG emissions < Emissions Performance Standard (XX GCO2ekWN-electricity)	
Heat Production and Supply	and Power Production Heat-only Production	sector. Avoid lock-in of high carbon technology. Primary Screening Metric: GHG emissions < XX gCO2eAWh;	GHG savings of at least 10% compared to separate electricity and heat production using available low carbon options. Exclude coal. GHG emissions < XX gCO2e/kWh-electricity (technology-fuel based); GHG emissions < Emissions Performance Standard (XX	
		sector. Avoid lock-in of high carbon technology. Primary Screening Metric: GHG emissions < XX gCO2eMVh; Secondary Screening Metric: Maximum share of fossil fuel generation < XX%; GHG savings > XX gCO2eMVh (rehabilitation) Screening Criteria: For fossil fuel boilers, demonstrate substantial GHG emissions savings. Renewable energy production that meets the screening criteria for the relevant sector is automatically eligible, e.g. biofuels, heat pumps using soil, air or marine thermal gradients, solar thermal and geothermal heat systems. Avoid lock-in of high carbon technology. Exclude coal. Primary Screening Metric: GHG emissions < XX gCO2eMVh or gCO2eG/U	GHG savings of at least 10% compared to separate electricity and heat production using available low carbon options. Exclude coal. GHG emissions < XX gCO2eWWh-electricity (technology-fuel based): GHG emissions < Certainsions Performance Standard (XX gCO2eWWh-electricity). Research to the compared of the compared to the compared for compared to the compared for available low carbon options. Exclude coal. GHG emissions < XX gCO2eWWh or gCO2eGGJ GHG emissions < XX gCO2eWWh or gCO2eGGJ	
	Heat-only Production District Heating / Cooling	Screening Criteria: For lossil fuel boilers, demonstrate substantial GHG emissions savings. Renewable energy production that meets the screening criteria for the relevant sector is automatically eligible, e.g., biduels, heat pumps using soil, air or marine thermal gradients, solar thermal and geothermal heat systems. Avoid lock-in of high carbon technology. Exclude coal. Primary Screening Metric: GHG emissions < XX gCO2ekWh or gCO2ek	GHG savings of at least 10% compared to separate electricity and heat production using available low carbon options. Exclude coal. GHG emissions < XX gCO2eAWH-electricity (technology-fuel based): GHG emissions < Certainsions Performance Standard (XX gCO2eAWH-electricity). Renewable heat-only boilers are eligible (see criteria for renewable energy). Limit the share of co-combustion of fossil fuels with renewable energy. Rehabilitation or replacement of fossil fuel heat-only boilers demonstrates GHG savings of at least 10% compared to available fov carbon options. Exclude coal. GHG emissions < XX gCO2eAWH or gCO2eG/GJ (technology-fuel based) Rehabilitations and new installations demonstrate GHG savings of at least 10% compared to individual heating/cooling units.	Further work to define primary screening metrics when not 100% dedicated to eligible renewables.
	Heat-only Production District Heating / Cooling Systems	Primary Screening Metric: Hose emissions of the properties of the	GHG savings of at least 10% compared to separate electricity and heat production using available low carbon options. Exclude coal. Child emissions < XX gCD2eAWH-electricity (technology-fuel based); GHG emissions < Commissions Performance Standard QX gCD2eAWH-electricity (technology-fuel based); GHG emissions < Certainsions Performance Standard QX gCD2eAWH-electricity). Renewable heat-only boilers are eligible (see criteria for renewable energy). Limit the share of co-combustion of fossil fuels with renewable energy). Limit the share of co-combustion of fossil fuels with renewable energy. Exclude coal. GHG emissions of Co-combustion of fossil fuels heat-only boilers demonstrates GHG savings of at least YM or gCD2eGU (technology-fuel based). GHG emissions < XX gCD2eAWH or gCD2eGU (technology-fuel based). GHG emissions and new installations demonstrate GHG savings of at least XW. compared to individual heating/cooling units. GHG emissions of energy supplied to the final consumer < XX gCD2eGU (allo) GHG emissions of energy supplied to the final consumer < XX gCD2eGU (allo) Monetary-value of CHG savings (calculated using a stadow) price of COQ1 were the coordinated for the asset is worth > XXI; of investment coul. Infrastructure dedicated to connection of renewable energy, or demonstrates, and ro additional capacity of fossil fluel power supported. Monetary-value of CHG savings (calculated using a stadow) price of CQQ1 were the coconnic life of the energy value of GHG savings (calculated using a stadow) price of CQQ1 were the coconnic life of the energy value of GHG savings (calculated using a hadrow) price of CQQ1 were the economic life of the energy value of GHG savings (calculated using a hadrow) price of CQQ1 were the economic life of the energy value of GHG savings (calculated using a hadrow) price of CQQ1 were the economic life of the energy value of GHG savings (calculated using a hadrow) price of CQQ1 were the economic life of the energy value of GHG savings (calculated using a hadrow) price of	metrics when not 100% dedicated to eligible
and Supply Electricity Transmission Distribution and	Heat-only Production District Heating / Cooling Systems Electricity Transmission	Primary Screening Metric: Hoseimum share of lossil fuel generation < XXY6. GHG savings > XX gCO2ekWh (rehabilitation) Screening Criteria: For lossil fuel boilers, demonstrate substantial GHG emissions savings. Renewable energy production that meets the screening criteria for the relevant sector is automatically eligible, e.g. biofuels, heat pumps using soil, air or marine thermal gradients, solar thermal and geothermal heat systems. Avoid lock-in of high carbon technology. Exclude coal. Primary Screening Metric: GHG emissions x XX gCO2ekWh or gCO2ekGJ Secondary Screening Metric: Worstany-value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost Screening Criteria: Demonstrate substantial GHG emissions savings compared to individual heating/cooling systems, e.g. by using waste heat from solid waste incineration, efficient cogeneration of heat and electricity, reduction of energy losses in distribution networks, etc. Primary Screening Metric: GHG emissions of energy supplied to the final consumer < XX gCO2ekGJ Screening Criteria: Demonstrate substantial GHG emissions savings, e.g. by consecting to new renewable energy acurces, improving the dispatch of electricity from low carbon generation and reduce curtainnent of renewable energy through an interconnection, or reducing losses and improving energy deficiency through ultra-high voltage transmission lines Transmission investments primarily needed to meet demand growth are not eligible. Acude Investments that increase GHG emissions by facilitating the dispatch of low cost, high carbon generation plants. Screening Criteria: Demonstrate substantial GHG emissions savings, e.g. by connecting to new renewable energy acurces, improving the dispatch of low cost, high carbon generation plants. Screening Criteria: Demonstrate substantial GHG emissions savings, e.g. by connecting to recritor and distribution revenuels are nearly shorted to meet demand growth are not eligible. Acude Investments	GHG savings of at least 10% compared to separate electricity and heat production using available low carbon options. Exclude coal. GHG emissions < XX gDO2aWWh-electricity (technology-fuel based); GHG emissions < Commissions Performance Standard (DX gDO2aWWh-electricity) (technology-fuel based); GHG emissions < Commissions Performance Standard (DX gDO2aWWh-electricity) Renewable heat-only boilers are eligible (see criteria for treewable energy). Limit the share of co-combustion of fossil fuels with renewable energy. Rehabilitation or replacement of fossil fuel heat-only boilers demonstrates GHG savings of at least YX (Compared to available low carbon options. Exclude coal. GHG emissions < XX gDO2aWWh or gDO2a/GJ (technology-fuel based) Rehabilitations and new installations demonstrate GHG savings of all least XX compared to included heatening conting units. GHG emissions of energy supplied to the final consumer < XX gDO2aWGJ (editions) in the	metrics when not 100% dedicated to eligible renewables. Further work to define primary screening metrics when not 100% dedicated to eligible

Sectors	Subsectors	Climate Change Mitigation Activities (considering relevant "climate screening criteria" and applying appropriate "primary screening metrics")	EIB Proposal for the EU's Climate Change Mitigation Screening Criteria	FURTHER ISSUES RAISED BY STAKEHOLDERS. NOTES AND REMAINING CHALLENGES
			(possible examples highlighted in orange)	
	Industrial Facilities (cement, iron and steel, aluminium, chemicals, glass, pulp and paper, food, and other	Screening Criteria: Demonstrate substantial GHC emissions reductions for upgrades of desisting industrial facilities through improvements in energy efficiency or changes in production processes, e.g. reducing energy iosses, reducing uptive emissions, restance apparts, reschange gas faring reducing agents, integrating carbon capture and storages. Another upgrades that substantially increase GHC emissions as a result of increased production capacity. Demonstrate the use of transformational, low carbon technology for new industrial facilities that results in substantial GHC emissions saving compared to new facilities normally developed, and only if such technology prevents lock-in to high carbon infrastructure.	Upgrades to existing industrial facilities that demonstrate substantial GHG emissions reductions. GHG emissions < XX gCO2e unit of production.	Further work to determine whether, or under what conditions, innovative industrial processes can be considered an eligible
	production/ manufacturing and processing facilities, etc.)	Primary Screening Metric: GHG emissions < XX gCO2e unit of production Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost	Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost	climate mitigation activities.
Industry	Biofuel Production Facilities (solid biomass, biogas and	Screening Criteria: Demonstrate substantial GHG emissions savings compared to alternative fossil fuels, e.g. chipped, pelletized or torrifaction of solid biomass, direct use of biogas, biogas injection to gas distribution networks, bioethand, biodesel, or other automotive, shipping or availor biotuel. Avoid substantial GHG emissions from biofuel production, processing and transport. Use sustainable biotude feedstock, with a clear definition of "suistantable" that covers the environmental impacts of changes in land use.	Biofuels must achieve greenhouse gas savings of at least 50% in comparison to fossil fuels.	
	bioliquids)	Primary Screening Metric: Life-cycle GHG emissions of the biofuel < XX tCO2e/tonne or GJ fuel Secondary Screening Metric: Life-cycle GHG emissions of the biofuel < XX% of CO2 emissions from alternative fossil fuels	GHG emissions < XX gCO2e/GJ fuel	
	Hydrogen Fuel Production	Screening Criteria: Demonstrate substantial GHG emissions savings taking into consideration the full production cycle, e.g. hydrogen can be produced from diverse sources primarily fossil fuels, but could be produced from biomass or water electrolysis.		
	Facilities	Primary Screening Metric: GHG emissions < XX gCO2e unit of production Secondary Screening Metric: Life-cycle GHG emissions of the hydrogen fuel < XX% of CO2 emissions from alternative fossil fuels		
	Carbon Capture and Storage Facilities	Screening Criteria: Demonstrate high carbon capture rates and low CO2 leakage from storage sites.		
	Products, Equipment and	Primary Screening Metric: CO2 capture rate > XX%; CO2 leakage rate for storage < XX%. Screening Criteria: Products, equipment and appliances needed for the implementation of eligible climate change mitigation activities, e.g. LEDs, wind turbines, solar panels, building insulation materials, electric vehicles, efficient HVAC units, efficient water boilers, home energy management systems, etc.		Further work to determine whether, or under what conditions, consumer appliances can be
	Appliances	Primary Screening Metric: Energy efficiency rating > XX percentile Secondary Screening Metric: Products, equipment and appliances 100% dedicated to eligible climate mitigation activities Screening Criteria Demonstrate de		considered an eligible climate mitigation activity.
	Product Manufacturing Facilities	defined above. Avoid GHG intensive manufacturing processes.	Dedicated manufacture of products and equipment for climate change mitigation activities	
Products and		Primary Screening Metric: Eligible products, equipment and appliances account for > XVIV of total production or revenues Screening Criteria: Denorstrate substantial GHG emissions reductions, e.g. installation of energy efficient equipment, renewable energy, or the application of technologies that improve resource efficiency, reduce waster, Most investments in the sector are not hotically associated with climate chance mitigation.		
Supply Chain Activities	Storage and Distribution	Primary Screening Metric: Eligible products, equipment and appliances account for > XX% of total volume or revenues		
	Retail Outlets	Screening Criteria: Demonstrate substantial GHC emissions reductions, e.g. installation of energy efficient equipment, renewable energy or waste reduction, energy efficiency in buildings. Demonstrate dedication or substantial support to the sale or leasing of renewable energy, energy efficiency and low carbon products, e.g. solar lighting systems, energy efficient pumps, biomass cook stores or low carbon technology products and applicances.		
	Installation, Operation and	Primary Screening Metric: Eligible products, equipment and appliances account for > XX% of total retail volume or revenues Screening Criteria: Demonstrate substantial support of climate change mitigation activities, e.g. leasing and installation of renewable energy, energy efficiency and low carbon technologies, maintenance and operation of climate change mitigation activities, e.g. leasing and installation of renewable energy, energy efficiency and low carbon technologies, maintenance and operation of climate change mitigation activities, e.g. leasing and installation of renewable energy, energy efficiency and low carbon technologies, maintenance and operation of climate change mitigation activities, e.g. leasing and installation of revenues		
	Installation, Operation and Maintenance Services	maintenance and operation of climate change mitigation assets, investment in companies substantially dedicated to providing such services. Primary Screening Metric: Retail volume of eligible products, equipment and appliances > XX%		
			Rehabilitation that improves energy performance certification by at least 2 levels in Member States	
		Screening Criteria: Demonstrate substantial CO2 emissions reductions in existing buildings through energy efficiency or renewable energy investments, e.g. energy efficient or renewable heating ventilation and air conditioning systems (HVAC), communal heating/cooling, LED lighting, wall insulation, roof insulation, door and window insulation, energy efficient or renewable water heating	(or equivalent outside the EU). Improvement in energy performance > XX kWh/m2 per year. Only investment costs related to energy efficiency and	
Buildings	Buildings (e.g. offices, retail, leisure, public, residential, health, educational)	systems, energy efficient or renewable swimming pool heating, smart meters for demand management, energy management systems, and renewable electricity generation. Demonstrate top energy efficiency percentiles in new buildings complying with recognised high energy efficiency building stores. Anold lock-in of low energy efficiency building stock.	renewable energy components.	Further work needed to define specific screening metrics
	health, educational)	Primary Screening Metric: GHG savings > XX gCO2e/m2 per year;	Construction of Nearly Zero Energy Buildings and Passive Buildings. Energy performance of new	
		Secondary Screening Metric: Energy performance of the building net of self production of renewable energy < XX WVI/him2 per year (building type and climate region specific).	buildings < XX kWh/m2 per year (building type and climate region specific).	
	Urban Planning and Policies	Screening Criteria: Demonstrate substantial avoidance of CO2 emissions through support for implementation of urban policies and regulations dedicated to climate change mitigation, e.g. congestion charging or road pricing, parking management, restriction or auctioning of license pilates, car-free city areas, low-emission zones.		
Urban Development		Primary Screening Metric: GHG emissions reductions > XX% of total GHG emissions in the urban planning area Screening Criteria: Demonstrate substantial avoidance of CO2 emissions through dedication or substantial support to eligible climate change mitigation activities, e.g. infrastructure for passive		
Бологорина	Urban Infrastructure (e.g. heating / cooling, public lighting, development and land use, transport infrastructure)	heating / cooling, infrastructure to support the installation of eligible renewable energy, energy efficient public lighting - installation of LED, and infrastructure dedicated to reducing GHG emissions from vehicle traffic - investments for dense development, multiple land-use, walking communities, transit connectivity, investments dedicated to bicycle and pedestrian mobility.		Further work needed to define specific screening metrics
		Primary Screening Metric: (to be determined) Screening Criteria: Demonstrate substantial avoidance of CO2 emissions through a modal shift of freight and passengers from road or air transport to rail. Avoid dedicated use of infrastructure for		
	Inter-urban-Rail Transport	transportation of fossil fuels. Low carbon emissions intensity rail transport should be used (e.g. avoid diesel). Primary Screening Metric: GHG emissions < XX gCO2e/passenger-km and/or tonne-km.		
		Secondary Screening Metric: Shift in traffic volume from higher carbon modes to rail > XX%; Transportation of fossil fuels < XX% of total volume		
	Urban Rail Transport ((including light rail, monorail,	Screening Criteria: Demonstrate substantial avoidance of CO2 emissions through a modal shift of freight and passengers from road to rail, e.g. light rail, monorail, metro and tramways. Investment should be part of a sustainable urban development plan including journey avoidance. Avoid high carbon emissions rail transport (e.g. avoid diesel). Avoid contributing to urban sprawl.	Electric powered urban rail. Fossil powered urban rail subject to GHG	
	metro, tramways, and associated rolling stock)	Primary Screening Metric: GHG emissions < XX gCO2e/passenger-km; Secondary Screening Metric: Shift in traffic volume from higher carbon modes to rail > XX%	emissions < XX gCO2e/passenger-km and/or tonne-km	
	Rail Transport Rolling Stock	Screening Criteria: Rolling stock needed to support eligible rail sectors, including light rail, monorail, metro, tramways. Avoid high carbon emissions rail transport (e.g. avoid diesel). Low carbon emissions intensity rolling stock that are not dedicated to the transport of fossil fuels.		
	Rail Transport Rolling Stock	Primary Screening Metric: GHG emissions < XX gCO2e/passenger-km Secondary Screening Metric: Shift in traffic volume from higher carbon modes to rail > XX%		
		Screening Criteria: Demonstrate substantial avoidance of CO2 emissions, e.g. bus mass transit and rapid transit systems, high occupancy vehicles lanes, electric charging stations, electrified systems for trucks, hydrogen or biofuel fuelling stations. Avoid contribution to urban sprawl.		Further work needed to define specific
	Road Transport Infrastructure	Primary Screening Metric: (to be determined)		screening metrics
	Road Vehicles (buses, trucks and cars)	Screening Criteria: Low carbon emissions intensity vehicles that are not dedicated to the transport of fossil fuels.		
Transport	Short Sea Shipping	Primary Screening Metric: GHG emissions < XX gCO2e/passenges-km and/or tonne-km. Screening Criteria: Demonstrate substantial avoidance of CO2 emissions through a modal shift of freight and passengers from road or air to water transport, e.g. docks and port infrastructure. Avoid dedicated use of infrastructure for transportation of tosal fuels. Avoid cruse ship subsector.		
	Infrastructure	Primary Screening Metric: GHG emissions < XX gCO2e/passenger-km or tonne-km Secondary Screening Metric: Increased traffic in lower carbon modes > XX%.		
	Inland Waterway Transport	Screening Criteria: Demonstrate substantial avoidance of CO2 emissions through modal shift from road or air to water transport, e.g. docks and port infrastructure, canals. Avoid dedicated use of infrastructure for transportation of fossil fuels.		
	Infrastructure	Primary Screening Metric: GHG emissions < XX gCO2e/passenger-km or tonne-km Secondary Screening Metric: hcrassed traffic in lower carbon modes > XX%.		
	Water Transport Fleets	Screening Criteria: Vessels needed to support eligible shipping infrastructure. Low carbon emissions intensity vessels that are not dedicated to the transport of fossil fuels. Avoid cruise ships.		
		Primary Screening Metric: GHG emissions < XX gCO2e/passenger-km and/or tonne-km Screening Criteria: Demonstrate substantial GHG emissions reductions in eligible climate change mitigation activities, e.g. in buildings, transport management, built environment, etc. Investments	1 Superior Publican	
	Air Transport Infrastructure	that support increased air traffic or facilitate air traffic where other low carbon emissions intensity transport options are available are not eligible. Primary Screening Metric: GHG emissions < XX gCO2e/passenger-km and/or tonne-km	Likely ineligible unless technologies result in substantial reductions in comparison with market standards. OPTION TO EXCLUDE.	
	Aircraft	Screening Criteria: Low carbon emissions intensity airplanes, e.g. using hybrid engines, biofuels, or other technology solutions that result in substantially lower carbon emissions compared to other new airplanes.	Likely ineligible unless technologies result in substantial reductions in comparison with market standards. OPTION TO EXCLUDE	
	Multi-modal Transport	Primary Screening Metric: GHG emissions < XX gCO2e/passenger-km or tonne-km Screening Orderia: Demonstrate substantial avoidance of CO2 emissions through a modal shift of freight or passenger traffic from road or air to rail transport, short sea shipping or inland waterways transport. Avoid investments increasing traffic in other modes.	standards. OPTION TO EXCLUDE.	
	Terminals	Primary Screening Metric: GHG emissions < XX gC02e/passenger-km or tonne-km. Secondary Screening Metric: Shift in traffic volume from higher carbon emissions intensity modes to rail, inland waterways or short sea shipping > XX%		
		Screening Criteria: Demonstrate substantial GHG emissions reductions from resource or energy savings or avoided methane emissions. Most investments in this sector are not expected to contribute to climate change miligation.		
	Water Treatment Plants	Primary Screening Metric: GHG emissions intensity < XX gCO2/m3 Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost		
		Screening Criteria: Demonstrate substantial GHG emissions reductions from resource or energy savings, e.g. leakage reduction, metering for demand management. Most investments in this sector are not expected to contribute to climate change mitigation.		
Water Supply and	Water Supply and Distribution	Primary Screening Metric: GHG emissions intensity < XX gCO2eim3 Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost		
Management		Screening Criteria: Demonstrate substantial GHG emissions savings from use of renewable energy, avoided resource and energy consumption, or methane emissions. Most investments in this sector are not expected to contribute to climate change mitigation.		
	Water Storage	Primary Screening Metric: GHG emissions intensity < XX QCO2eim3 Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost		
		Screening Criteria: Demonstrate substantial GHG emissions savings from use of renewable energy, avoided resource and energy consumption, or methane emissions. Most investments in this		
	Watershed Management	sector are not expected to contribute to climate change mitigation. Primary Screening Metric: GHG emissions intensity < XX gCO2eim3; (other metrics to be determined)		Further work needed to define specific screening metrics
	<u> </u>	Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost		

Sectors	Subsectors	Climate Change Mitigation Activities (considering relevant "climate screening criteria" and applying appropriate "primary screening metrics")	EIB Proposal for the EU's Climate Change Mitigation Screening Criteria	FURTHER ISSUES RAISED BY STAKEHOLDERS. NOTES AND REMAINING CHALLENGES
		Screening Criteria: Demonstrate substantial GHG emissions reductions in existing assets through rehabilitation/upgrade, e.g. energy savings or methane capture. For additional treatment capacity or new wastewater treatment plants, demonstrate GHG emissions savings are associated with avoiding GHG emissions from septic tanks.	(possible examples highlighted in orange)	O.B.ELE.IOED
Wastewater	Wastewater Treatment Plants	Primary Screening Metric: GHG emissions intensity < XX gCO2e/m3 Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost		
Treatment	Sewer Networks	Screening Otteria: Demonstrate substantial GHG emissions reductions in existing assets through rehabilitation/upgrade, e.g. energy savings. For new sever networks and extensions, demonstrate substantial GHG emissions reductions are associated with avoiding GHG emissions from measurement and avoiding GHG emissions from existing wastewater treatment plants. Take into consideration GHG emissions from existing wastewater treatment facilities and end treatment of wastewater.		
		Primary Screening Metric: GHG emissions intensity < XIX GOO2emS Secondary Screening Metric: GHG emissions intensity < XIX GOO2emS Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost Screening Ortheria: Demonstrate substantial lifecycle GHG emissions savings of materials recovery Screening Ortheria: Demonstrate substantial lifecycle GHG emissions savings of materials recovery		
	Waste Collection, Waste Sorting and Materials Recovery Facilities	through energy savings obtained by avoiding the extraction and processing of natural resources, avoiding waste to landfill or other waste management options with higher GHG emissions, e.g. recovery of steel, furnituring, relass, laptic, paper. Assets to used predominantly for recycling purposes are not eligible. Primary Screening Metric: Recovery rate of materials > XX%		
	Recycling Facilities	Screening Criteria: Demonstrate substantial lifecyle GHG emissions mulcitons through gains in resource and energy efficiency and by avoiding the GHG emissions associated with the extraction and processing of natural resources, e.g. recycling of steel, aluminism, glass, plastic, paper. Primary Screening Metric: Recovery rate of materials XX%		
	Mixed Solid Waste Treatment	Screening Critical Demonstrate substantial GHG emissions savings through energy efficiency. Avoid investments that do not employ mechanical or manual pre-sorting for recycling, or do not provide for recovery of materials.		
Solid Waste Management	Facilities	Primary Screening Metric: Investments 100% dedicated to eligible solid waste management activities (see other categories for appropriate metrics) Secondary Screening Metric: Monetary value of GHG axeings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost Screening Orderia: Demonstrate substantial GHG emissions savings through composting, anaerobic digestion.		
war agenton.	Biological Treatment Facilities (composting, anaerobic digestion)	Screening Wertric: Demonstrate substantial Christoper in the control of the contr		
	Waste-to-Energy Plants (e.g. incineration, gasification, pyrolysis and plasma)	Screening Criteria: Demonstrate substantial GHG emissions savings through combustion of a minuture of organic or biogenic materials such as food scraps, wood and paper, and carbon intensive solid waste derived from loss		
	pyrorysis and plasma)	Primary Screening Metric: GHG emissions - XVS (pCD2eMVin or kgCD2ehone (taking into account the displaced energy) Secondary Screening Metric: Incinentian of organic vastes 2 xVSs. Incinensation of recyclable materials < XVSs. Screening Criteria: Methane gas capture on existing landfills and its utilisation.	Investments for methane gas capture and utilisation in existing landfills only. Consideration	
	Landfill	Primary Screening Metric: n.a.	of methane capture equipment in new landfills only under certain limited circumstances such as residual landfill after maximising recycling and composting.	
	Land Use and Land Management Activities for agricultural production	Screening Criteria: Demonstrate substantial reduction of GHG emissions from carbon sequestration or preserve and enhance carbon stock or improvements in energy efficiency, use of renewable energy, improvement in resource efficiency and waste reduction in cultivation and han-esting, e.g. land use and land management, inter cropping of diverse crops, agrotivestry, blochar, reduced sillage techniques that increase carbon cortents of soil, rehabilitation of degraded agricultural lands, collection and use of agriculture waste - bagasse, rice husts, other agricultural waste, dedicated biofluid crops. Adherence to approved best practice standards or certification schemes. No conversion of natural ecoopsiems or high carbon stock land after specific dates (to be specified).		
	agricultural production	Primary Screening Metric: gCO2e emissions per tonne of output. Secondary Screening Metric. Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost		
Agriculture, Husbandry, Aquaculture and Fisheries	Livestock Management	Screeining Citeria: Demonstrate aubstantial reduction of CHG emissions, e.g., manure management, biodigesters, improved feeding practices to reduce methane emissions. Introduction of new processes and technologies to improve energy efficiency, resource efficiency and reduce waste. Avoid increase in livestock. Adherence to approved best practice standards or certification schemes. Primary Screening Metric: gCO2e emissions per tonne of output	Most investments likely ineligible. Specific GHG reduction focussed activities ONLY. Substantial GHG savings to be demonstrated.	
		Screening Orteria: Demonstrate substantial reduction of GHG emissions from energy and/or resource efficiency compared to existing practices - equipment and whicle replacement; resource	GITO Savings to be demonstrated.	
	Aquaculture and Fisheries Management	Ordening interesting and a set of section of the se	Most investments likely ineligible. Specific GHG reduction focussed activities ONLY. Substantial GHG savings to be demonstrated.	
Forestry	Plantations, Reforestation and	Screening Criteria: Demonstrate substantial carbon sequestration, e.g., through sustainable forest management, afforestation plantations, referestation, rehabilitation/restoration of degraded forest. Consider the permanence of sequestration. Adherence to approved best practice standards or certification schemes. No conversion of natural ecosystems or high carbon stock land after specific dates (to be specified).		
	Afforestation	Primary Screening Metric: n.a. Secondary Screening Metric: Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XXV% of investment cost		
Natural Ecosystems	Conservation, Restoration and Enhancement of all natural land and marine based habitats	Screening Oriteria: Demonstrate substantial GHG emissions reductions and or increased sequestration, e.g. biosphere conservation and restoration, protection through payments for ecosystem services, protection against deforestation or degradation of ecosystems. Adherence to best practice standards. Primary Screening Metric: n.a.		
	Education Facilities	Secondary Screening Metric: Moretary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost Screening Criteria: Demonstrate contribution to eligible climate change miligation activities under other categories, e.g. renewable energy and energy efficiency in buildings.	Facilities focussed on CC Mitigation education activities (EE is covered under buildings)	
Education	Education Services	Primary Screening Metric: (see other categories for appropriate metrics) Screening Criteria: Delivering education, training, capacity-building and awareness-raising for climate change, climate change mitigation, sustainable energy, sustainable transport; sustainable agriculture, climate change mitigation research. This is covered under other sectors, e.g. Cross Culting Activities - Technical Support Services, please see criteria for the appropriate category.	Education services with components for climate change mitigation activities >XX% of total	
	Healthcare Facilities	Primary Screening Metric: (see other categories for appropriate metrics) Screening Criteria: Demonstrate contribution to eligible climate change mitigation activities under other categories, e.g. renewable energy and energy efficiency in buildings.	investment cost	
Health	Healthcare Services	Primary Screening Metric: (see other categories for appropriate metrics) Screening Criteria: Healthcare services do not typically contribute to GHG emissions reductions. Primary Screening Metric: n.a.		
	Networks and Communications	Screening Christian Demonstrate substantial GHG emissions reductions, e.g. energy efficiency in data centres, energy efficiency in broadband networks, roll out of video conference facilities that displace travel, etc.		Further work needed to define specific
Communications and Information	Facilities	Primary Screening Metric: (to be determined) Secondary Screening Metric: (Monetary value of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost		screening metrics
Technology	Information Management Systems	Screening Criteria: Demonstrate substantial GHG emissions reductions, e.g. transport management systems dedicated to reducing GHG emissions, energy management systems that improve energy efficiency or increase the utilisation of low carbon electricity or heat generation, resource management systems that improve resource efficiency or reduce waste. Primary Screening Metric: (to be determined) Secondary Screening Metric: (to be determined) Secondary Screening Metric: (to reduce waste of GHG savings (calculated using a shadow price of CO2) over the economic life of the asset is worth > XX% of investment cost		Further work needed to define specific screening metrics
		Screening Criteria: Activities dedicated to climate change mitigation, covering a broad range of advisory, capacity building and training across any sector, e.g. energy efficiency audits, resource efficiency audits, renewable energy resource assessments, low carbon technologies under recognised standards for end-users, industries, buildings, and transport systems. Technical support for	Enables a recognised mitigation asset or activity as identified elsewhere in this taxonomy. Investment components for climate change mitigation activities > XIX, of tratal investment	
	Technical Support Services	national, sectoral or territorial policies/action plans and institutions dedicated to climate mitigation - such as NDCs, NAMAs and plans for scaling up renewable energy. Primary Screening Metric: n.a.	cost; For service companies, revenues from climate change mitigation activities > XX% of total revenues.	
Cross Cutting Activities	Research and Development	Screening Criteria: Demonstrate targets for substantial GHG emissions reductions in any sector, e.g. renewable energy, energy efficiency, resource efficiency or other low carbon technologies. Primary Screening Metric: n.a.	Research and development towards a clear mitigation activity as identified elsewhere in this taxonomy. Investment components for climate change mitigation activities > XX% of total investment cost;	
	Public Policy and Regulatory Activities	Screening Criteria: Activities dedicated to substantial GHG emissions reductions in any sector, e.g. monitoring the emissions of greenhouse gases, or mainstreaming of climate action, establishment of energy efficiency standards or certification schemes, energy efficiency procurement schemes, renewable energy, policies, power market referen to facilitate renewable energy, efficient pricing of toles and electricity, subsidy rationalisation, efficient end-user tariffs, efficient regulations on electricity generation, transmission or distribution and carbon pricing, fiscal incentives for low-carbon vehicles, sustainable afforestation standards.	Policy and planning specifically for a recognised mitigation asset or activity as identified elsewhere in this taxonomy. Investment components for climate change mitigation activities > XX% of total investment cost;	
	Financial Products and Services	Primary Screening Metric: n.a. Screening Offices: Development of curbon market products and instruments and financial services dedicated to climate mitigation activities, e.g. climate insurance, voluntary carbon trading schemes, etc.	Investment components for climate change mitigation activities > XX% of total investment cost	
Finance	Financial Instruments	Primary Screening Metric: n.a. Screening Criteria Purchase, sale, trading and financing of portfolios of assets and activities, e.g. bonds, loans, funds, equity, and other financial instruments, dedicated to the eligible climate change mitigation activities.		
		Primary Screening Metric: Value of financing for climate change mitigation activities > XX% of total value of the instrument Secondary Screening Metric: Company revenues from climate change mitigation activities > XX% of total revenues.		

4. Asset Owner led Taxonomy on investing into the SDGs

Important notes when reading the Asset Owner led Taxonomy on investing into the SDGs (next page):

This taxonomy on Sustainable Development Investments (SDIs), translates the SDGs into investable opportunities from the perspective of Asset Owners. It is supported by further detail by how to identify qualifying investments and can serve as a reference for developing the Sustainable Taxonomy. Examples for all SDGs can be found here:

http://www.apg.nl/en/publication/SDI%20Taxonomies/918.

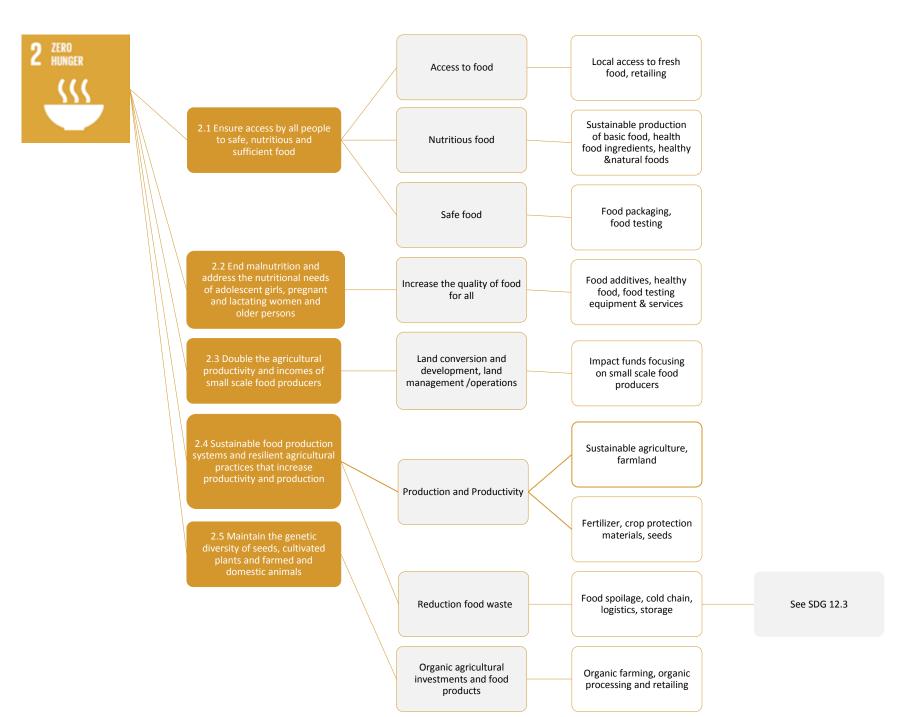


SDG 2: Zero Hunger

End hunger, achieve food security and improved nutrition and promote sustainable agriculture

Investable sub-goals

- 2.1: Ensure access by all people to safe, nutritious and sufficient food all year round
- **2.2**: End all forms of malnutrition and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
- **2.3**: Double the agricultural productivity and incomes of small-scale food producers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
- **2.4**: Ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production
- **2.5**: Maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge





SDG 4: Quality education

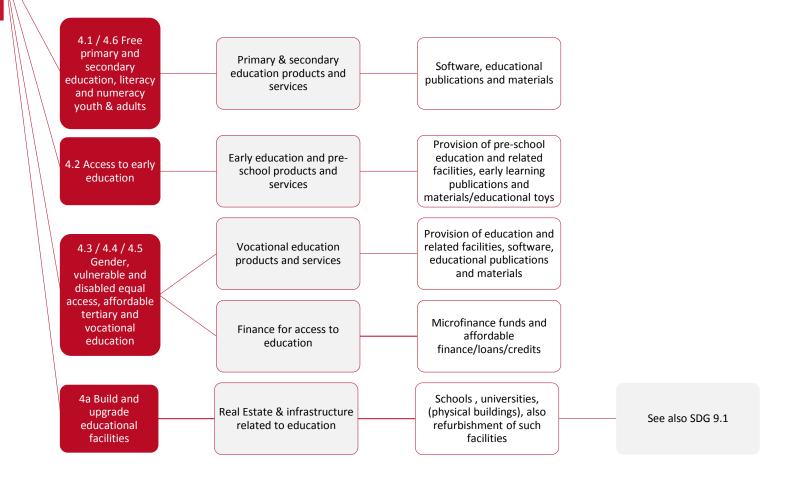
Ensure inclusive and equitable quality education and promote lifelong learning opportunities

Investable sub-goals

- **4.1**: Ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
- **4.2**: Ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
- **4.3**: Ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
- **4.4**: Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
- **4.5**: Eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
- **4.6**: Ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
- **4.a**: Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all









SDG 9: industry, innovation and infrastructure

Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

Investable sub-goals

- **9.1**: Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all
- **9.3**: Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets
- **9.4**: Upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes

