



EUROPEAN
COMMISSION

Brussels, 4.7.2025
C(2025) 4568 final

ANNEX 1

ANNEX

to the

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

amending Commission Delegated Regulation (EU) 2021/2178 as regards the simplification of the content and presentation of information to be disclosed concerning environmentally sustainable activities and Commission Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 as regards simplification of certain technical screening criteria for determining whether economic activities cause no significant harm to environmental objectives

ANNEX I

Annex I is amended as follows:

(1) In section 1.1.3.2., the last paragraph is deleted.

(2) In section 1.2.3.1., first paragraph, the following letter (d) is added:

‘(d) information on the sector of economic activities considered as non-material according to Article 2 (1a), and an explanation of the absence of materiality of those economic activities.’

(3) In section 1.2.3.2., first paragraph, the following letter (d) is added:

‘(d) information on the sector of economic activities considered non-material according to Article 2 (1b) and an explanation of the absence of materiality of those economic activities.’

(4) In section 1.2.3.3., first paragraph, the following letter (d) is added:

‘(d) information on the sector of economic activities considered non-material according to Article 2 (1c) and an explanation of the absence of materiality of those economic activities.’



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ANNEX 2

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ANNEX II

‘ANNEX II

TEMPLATES FOR THE KPIs OF NON-FINANCIAL UNDERTAKINGS

Template I: Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N)(summary KPIs)

Financial year (N)					Breakdown by environmental objectives of Taxonomy aligned activities										
KPI (1)	Total (2)	Proportion of Taxonomy eligible activities(3)	Taxonomy aligned activities (4)	Proportion of Taxonomy aligned activities(5)	Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Proportion of enabling activities (12)	Proportion of transitional activities (13)	Not assessed activities considered non-material (14)	Taxonomy aligned activities in previous financial year (N-1) (15)	Proportion of Taxonomy aligned activities in previous financial year (N-1) (16)
<i>Text</i>	<i>Currency</i>	%	<i>Currency</i>	%	%	%	%	%	%	%	%	%	%	<i>Currency</i>	%
Turnover		%		%	%	%	%	%	%	%	%	%	%		%
CapEx		%		%	%	%	%	%	%	%	%	%	%		%
OpEx		%		%	%	%	%	%	%	%	%	%	%		%

Explanatory notes for Template 1:

1. (N) Indicate the financial year that the reported data refers to. Columns (2) to (14) shall pertain to the financial year (N). (N-1) Indicates the previous financial year. If no data was reported for financial year N-1, leave columns (15) and (16) empty.

2. Column (2) shall contain the denominator of the respective KPI.
3. Column (3) shall contain the proportion of the denominator of the respective KPI that is associated with total Taxonomy-eligible economic activities regardless of whether those activities are taxonomy-aligned or not.
4. Column (5) shall contain the proportion of the denominator of the respective KPI that is associated with total Taxonomy-aligned economic activities.
5. Columns (6) to (11) shall contain the proportion of the denominator of the respective KPI that is associated with Taxonomy-aligned economic activities that contribute substantially to the respective environmental objective. For the respective KPI, the sum of the proportions in columns (6) to (11) shall equal to the figure in the column (5).
6. Column (12) shall contain the proportion of the denominator of the respective KPI that is associated with Taxonomy-aligned economic activities that are enabling economic activities.
7. Column (13) shall contain the proportion of the denominator of the respective KPI that is associated with Taxonomy-aligned economic activities that are transitional economic activities.
8. Column (14) shall contain the proportion of the denominator of the respective KPI associated with economic activities that are considered non-material with respect to the respective KPI and not assessed for Taxonomy-eligibility and Taxonomy-alignment in accordance with Article 2(1a), (1b), and (1c), respectively. For an economic activity considered material with respect to a KPI (turnover, CapEx, or OpEx), undertakings shall assess the Taxonomy-eligibility and alignment of that KPI pertaining to that activity in its entirety and not consider portion of that KPI pertaining to that activity as non-material. Column (14) shall not include any portion of turnover, CapEx, or OpEx associated with material economic activities.
9. Column (16) shall contain the proportion of the denominator of the respective KPI, pertaining to the financial year (N-1), that is associated with total Taxonomy-aligned economic activities pertaining to the financial year (N-1).
10. Columns (5) to (11) to avoid double counting: if the figure in column (5) contains Taxonomy-aligned economic activities that contribute substantially to more than one environmental objective at the same time, the substantial contribution of those economic activities to multiple environmental objectives should be indicated under the respective environmental objectives in columns (6) to (11) of Template 2 on respective activity rows, but should not be double counted in columns (5) to (11) of Template 1.

Template 2: Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N) (activity breakdown)

Reported KPI (Turnover/ CapEx/ OpEx)													
Financial year (N)													
Economic Activities (1)	Code (2)	Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover / CapEx / OpEx) (3)	Taxonomy aligned KPI (monetary value of Turnover / CapEx / OpEx) (4)	Taxonomy aligned KPI (Proportion of Taxonomy aligned Turnover, CapEx, OpEx) (5)	Environmental objective of Taxonomy aligned activities						Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
					Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)			
Text		%	Currency	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Activity 1				%	%	%	%	%	%	%			%
Activity 2				%	%	%	%	%	%	%			%
Sum of alignment per objective					%	%	%	%	%	%			
Total KPI (Turnover/ CapEx / OpEx)				%	%	%	%	%	%	%	%	%	%

Explanatory notes for Template 2:

1. Non-financial undertakings shall duplicate this template to disclose separately the turnover, the CapEx and the OpEx KPIs, clearly indicating in the title of each table which KPI the table refers to. Where non-financial undertakings disclose zero Taxonomy-eligible KPI (turnover, CapEx, or OpEx, respectively), in Template 1, column (3), they may omit disclosing Template 2 for that KPI.
2. (N) Indicate the financial year that the reported data refers to. Columns (2) to (14) pertain to financial year (N).

3. For activity rows, column (2): The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

For example, the Activity "Afforestation" has the Code: CCM 1.1. Where activities are eligible to make a substantial contribution to more than one objective, the codes for all objectives should be indicated.

4. For activity rows, column (3) shall contain the proportion of the denominator of the respective KPI, as reported in Template 1, that is associated with a Taxonomy-eligible economic activity regardless of whether or not that activity is Taxonomy-aligned, or only a portion of that activity is Taxonomy-aligned.

5. For activity rows, column (5) shall contain the proportion of the denominator of the respective KPI, as reported in Template 1, that is associated with a Taxonomy-aligned economic activity, or with the Taxonomy-aligned portion of a Taxonomy-eligible activity.

6. For activity rows, columns (6) to (11) shall contain the proportion of the denominator of the respective KPI, as reported in Template 1, that is associated with a Taxonomy-aligned economic activity, or its portion, that contributes substantially to the respective environmental objective for which the economic activity is Taxonomy-eligible. Columns corresponding to the environmental objectives for which the economic activity is not Taxonomy-eligible should be left empty. Where a Taxonomy-aligned economic activity, or its portion, contributes substantially to several environmental objectives, the columns under those environmental objectives shall contain the corresponding proportion of the denominator of the respective KPI, as reported in Template 1, that is associated with that activity or its portion. In other words, where an activity contributes substantially to more than one environmental objective at the same time, its substantial contribution should be indicated under multiple environmental objectives in the row pertaining to that economic activity.

7. Column (14) shall contain the ratio of the figure in column (5) divided by the figure in column (3) in the respective rows.

8. Row "Sum of alignment per objective": columns (6) to (11) shall contain the sum of figures for all reported activities under the respective columns. The sum of columns (6) to (11) on this row might possibly result in more than 100%.

9. Row "Total KPI": columns (3) to (13) shall contain the sum of figures for all reported activities under the respective columns. For columns (4) to (11), when performing the summation in the row "*Total KPI*", non-financial undertakings shall not double count the contributions to multiple environmental objectives and include only the environmental objective they deem the most relevant. Figure in column (5) in this row, i.e. Total

Taxonomy-aligned KPI, shall equal the sum of figures reported in columns (6) to (11) in this row. The figures reported in the row “Total KPI” in columns (3) to (13) in Template 2 shall equal to the figures reported in corresponding columns (3) to (13) in the Template 1. In order to avoid double counting, financial undertakings will take into account the *Total KPI* figure as reported in Template 1 when computing their own KPIs.’



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ANNEX III

Annex III is amended as follows:

(1) In Section 1.2, the first paragraph is replaced by the following:

‘The denominator shall consist of the value of all Asset under Management (AuM) covered under Article 7(6) of this Regulation resulting from both collective and individual portfolio management activities of asset managers.’

(2) In Section 2., letter (e) is deleted.

(3) In Section 2, letter (f) is replaced by the following:

‘(f) disclose the proportion in total investments of covered investments in exposures referred to in Article 7(6) of this Regulation.’



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ANNEX IV

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TEMPLATE FOR THE KPI OF ASSET MANAGERS

Standard template for the disclosure required under Article 8 of Regulation (EU) 2020/852
(asset managers)

	Disclosure reference date		
	Exposures	%	Million EUR
1	Total AUM	100%	
2	Assets covered by the KPI		
	% of covered assets	% Turnover based	% CapEx based
3	Taxonomy eligible		
4	Nuclear activities ⁽¹⁾		
5	Fossil gas activities ⁽²⁾		
6	Taxonomy aligned		
7	Undertakings subject to Article 19a and 29a of Directive 2013/34/EU		
8	of which Non-financial undertakings		
9	of which Financial undertakings		
10	Other covered counterparties and real estate assets		
11	Exposures included on a voluntary basis ⁽³⁾		
12	Transitional activities		
13	Enabling activities		
14	Nuclear activities ⁽¹⁾		
15	Fossil gas activities ⁽²⁾		
	Taxonomy aligned per objective	% Turnover based	% CapEx based
16	Climate Change Mitigation (CCM)		
17	Climate Change Adaptation (CCA)		
18	Water and marine resources (WTR)		
19	Circular economy (CE)		
20	Pollution (PPC)		
21	Biodiversity and Ecosystems (BIO)		
22	Non-assessed exposures		
23	Exposures financing non-assessed non-material activities of counterparties ⁽⁴⁾		
24	Non-assessed exposures considered non-material by the reporting entity ⁽⁵⁾		
25	Exposures to counterparties reporting in accordance with Article 7(9) of this Regulation ⁽⁶⁾		
	Breakdown of covered assets	%	Million EUR

26	Undertakings subject to Article 19a and 29a of Directive 2013/34/EU		
27	of which Non-financial undertakings		
28	of which Financial undertakings		
29	Other covered counterparties and real estate assets		
30	Exposures included on a voluntary basis ⁽³⁾		

(1) referred to in Sections 4.26, 4.27, and 4.28 of Annexes I and II to Delegated Regulation 2021/2139

(2) referred to in Sections 4.29, 4.30, and 4.31 of Annexes I and II to Delegated Regulation 2021/2139

(3) in accordance with Article 7(3) of this Regulation

(4) in accordance with Article 7(8)(a) and (b) of this Regulation

(5) in accordance with Article 3(1a) of this Regulation. Figures should be the same in both columns.

(6) Figures should be the same in both columns.'



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ANNEX V

Annex V is amended as follows:

(1) In Section 1.1.2, the third paragraph is replaced by the following:

‘The following assets shall be excluded from the numerator and the denominator of the GAR:

(a) financial assets held for trading;

(b) on-demand interbank loans;

(c) exposures to undertakings that are not obliged to publish non-financial information pursuant to Article 19a or 29a of Directive 2013/34/EU;

(d) derivatives;

(e) cash and cash-related assets;

(f) other categories of assets (such as goodwill, commodities, etc.).’

(2) In Section 1.2.4., the third paragraph is replaced by the following:

‘Credit institutions shall disclose quantitative information and KPIs that show to what extent the institution is trading with environmentally sustainable assets and to what extent it is contributing to promoting the trading of this type of assets.’



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ANNEX VI

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TEMPLATE FOR THE KPIS OF CREDIT INSTITUTIONS

Template number	Name
0	Summary of KPIS
1	Assets for the calculation of GAR
2	GAR sector information
3	GAR KPI stock
4	GAR KPI flow
5	KPI off-balance sheet exposures
6	KPI on fees and commissions income from services other than lending and asset management
7	KPI Trading book portfolio

Template 0: Summary of KPIs to be disclosed by credit institutions under Article 8 Taxonomy Regulation

Disclosure reference date/period t									
		Total exposure to Taxonomy-aligned activities (currency)		KPI (2) (%)	KPI (3) (%)	% coverage (over total assets) (4) (%)	non assessed exposures (% of covered assets) (5) (%)	non assessed exposures (% of covered assets) (5) (%)	
		Turnover-based	CapEx-based	Turnover-based	CapEx-based		Turnover-based	CapEx-based	
Main KPI	Green asset ratio (GAR) stock								
		Total exposure to Taxonomy-aligned activities (currency)		KPI (2) (%)	KPI (3) (%)	% coverage (over total assets) (4) (%)	non assessed exposures (% of covered assets) (5) (%)	non assessed exposures (% of covered assets) (5) (%)	
		Turnover-based	CapEx-based	Turnover-based	CapEx-based		Turnover-based	CapEx-based	
Additional KPIs	GAR (flow)								
	Trading book								
	Financial guarantees								
	Assets under management								
	Fees and commissions income(1)								

(1) fees and commissions income from services other than lending and AuM

(2) based on the Turnover KPI of the counterparty

(3) based on the CapEx KPI of the counterparty

(4) % of assets covered by the KPI over banks' total assets

(5) in accordance with Article 7(8) of this Regulation

Note 1: Across the reporting templates: cells shaded in black should not be reported.

Note 2: Fees and Commissions (sheet 6) and Trading Book (sheet 7) KPIs shall only apply starting 2028.

Template 1: Assets for the calculation of GAR

Disclosure reference date/period t		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
Stock/ Flow Million EUR		Total [gross] carrying amount	Of which Taxonomy- eligible	Of which Taxonomy- aligned	Breakdown per environmental objective						Of which Use of Proceeds	Of which transitional	Of which enabling	Non-assessed exposures	Of which financing non- material activities of counterparties (4)	Of which exposures financing counterparties reporting in accordance with Article 7(9)	Of which not assessed considered non-material by the credit institution (5)
					Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and Ecosystems (BIO)							
1	GAR - Covered assets in both numerator and denominator																
2	Loans and advances, debt securities and equity instruments not HFT eligible for GAR calculation																
3	Financial undertakings																
4	Loans and advances																
5	Debt securities, including UoP																
6	Equity instruments																
7	Non-financial undertakings																
8	Loans and advances																
9	Debt securities, including UoP																
10	Equity instruments																
11	Households																
12	of which loans collateralised by residential immovable property																
13	of which building renovation loans																
14	of which motor vehicle loans																
15	Local governments financing																
16	Housing financing																
17	Other local government financing																
18	Collateral obtained by taking possession: residential and commercial immovable properties																
19	Exposures included on a voluntary basis (6)																
20	Total GAR assets																
21	Assets not covered for GAR calculation																
22	Central governments and Supranational issuers																
23	Central banks exposure																
24	Trading book																
25	Undertakings and entities not subject to CSRD																
26	SMEs and undertakings (other than SMEs) not subject to CSRD disclosure obligations																
27	Loans and advances																
28	of which loans collateralised by commercial immovable property																
29	of which building renovation loans																
30	Debt securities																
31	Equity instruments																
32	Non-EU country counterparties not subject to CSRD disclosure obligations																
33	Loans and advances																
34	Debt securities																
35	Equity instruments																
36	Derivatives																
37	On demand interbank loans																
38	Cash and cash-related assets																
39	Other categories of assets (e.g. Goodwill, commodities etc.)																
40	Total assets																
Off-balance sheet exposures (stock) to Undertakings subject to CSRD disclosure obligations and local governments																	
41	Financial guarantees																
42	Assets under management																
43	Of which debt securities																
44	Of which equity instruments																

1. The following accounting categories of financial assets should be considered: Financial assets at amortised cost, financial assets at fair value through other comprehensive income, investments in subsidiaries, joint ventures and associates, financial assets designated at fair value through profit or loss and non-trading financial assets mandatorily at fair value through profit or loss, and real estate collaterals obtained by credit institutions by taking possession in exchange in of cancellation of debts.
2. Credit institutions shall duplicate this template for reporting on stocks for the calculation of GAR stock, and reporting on new assets for the calculation of GAR flow.
3. Credit institutions shall duplicate this template for turnover based and CapEx based disclosures.
4. in accordance with Article 7(8)(a) and (b) of this Regulation
5. in accordance with Article 4(1a) of this Regulation
6. in accordance with Article 7(3) of this Regulation

Template 2: GAR sector information

	Disclosure reference date/period t									
	a	b	c	d	e	f	g	h	i	j
	Breakdown by sector - NACE 4 digits level (code and label) (Million EUR)	Total [Gross] carrying amount	Of which Taxonomy eligible	Of which Taxonomy aligned	Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and Ecosystems (BIO)
1										
2										
3										
...										
10										
11	Nuclear activities ⁽⁴⁾									
12	Fossil gas activities ⁽⁵⁾									
13	Of which non-assessed exposures ⁽⁶⁾									

1. Credit institutions shall disclose in this template information on top ten exposures in the banking book towards top ten sectors covered by the Taxonomy (NACE sectors 4 levels of detail), using the relevant NACE Codes on the basis of the principal activity of the counterparty.
2. The counterparty NACE sector allocation shall be based exclusively on the nature of the immediate counterparty. The classification of the exposures incurred jointly by more than one obligor shall be done on the basis of the characteristics of the obligor that was the more relevant, or determinant, for the institution to grant the exposure. The distribution of jointly incurred exposures by NACE codes shall be driven by the characteristics of the more relevant or determinant obligor. Institutions shall disclose information by NACE codes with the level of disaggregation required in the template.
3. Credit institutions shall duplicate this template for turnover based and CapEx based disclosures.
4. referred to in Sections 4.26, 4.27, and 4.28 of Annexes I and II to Delegated Regulation 2021/2139
5. referred to in Sections 4.29, 4.30, and 4.31 of Annexes I and II to Delegated Regulation 2021/2139
6. in accordance with Article 7(8) of this Regulation

Template 3: GAR KPI stock

Disclosure reference date t															
% (compared to corresponding total covered assets in the denominator)		a	b	c	d	e	f	g	h	i	j	k	l	m	
		Taxonomy-eligible	Taxonomy aligned	Breakdown per environmental objective							Of which Use of Proceeds	Of which transitional	Of which enabling	Proportion of Taxonomy aligned in Taxonomy eligible	Non-assessed exposures (3)
				Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and Ecosystems (BIO)						
1	GAR - Covered assets in both numerator and denominator														
2	Loans and advances, debt securities and equity instruments not HfT eligible for GAR calculation														
3	Financial undertakings														
4	Loans and advances														
5	Debt securities, including UoP														
6	Equity instruments														
7	Non-financial undertakings														
8	Loans and advances														
9	Debt securities, including UoP														
10	Equity instruments														
11	Households														
12	of which loans collateralised by residential immovable property														
13	of which building renovation loans														
14	of which motor vehicle loans														
15	Local governments financing														
16	Housing financing														
17	Other local government financing														
18	Collateral obtained by taking possession: residential and commercial immovable properties														
19	Exposures included on a voluntary basis (4)														
20	GAR - Total GAR assets														

1. Institution shall disclose in this template the GAR KPIs on stock of exposures calculated based on the data disclosed in template 1, on covered assets.
2. Credit institutions shall duplicate this template for turnover based and CapEx based disclosures.
3. in accordance with Article 7(8) of this Regulation
4. in accordance with Article 7(3) of this Regulation

Template 4: GAR KPI flow

	Disclosure reference period T													
	% (compared to corresponding total covered assets in the denominator)	a	b	c	d	e	f	g	h	i	j	k	l	m
		Taxonomy-eligible	Taxonomy aligned	Breakdown per environmental objective						Of which Use of Proceeds	Of which transitional	Of which enabling	Proportion of Taxonomy aligned in Taxonomy eligible	Non-assessed exposures (3)
				Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and Ecosystems (BIO)					
1	GAR - Covered assets in both numerator and denominator													
2	Loans and advances, debt securities and equity instruments not HfT eligible for GAR calculation													
3	Financial undertakings													
4	Loans and advances													
5	Debt securities, including UoP													
6	Equity instruments													
7	Non-financial undertakings													
8	Loans and advances													
9	Debt securities, including UoP													
10	Equity instruments													
11	Households													
12	of which loans collateralised by residential immovable property													
13	of which building renovation loans													
14	of which motor vehicle loans													
15	Local governments financing													
16	Housing financing													
17	Other local government financing													
18	Collateral obtained by taking possession: residential and commercial immovable properties													
19	Exposures included on a voluntary basis (4)													
20	GAR - Total GAR assets													

1. Institution shall disclose in this template the GAR KPIs on flow of new loans and advances, debt securities, equity instruments, and repossessed collateral during the financial year prior to the disclosure reference date calculated based on the data disclosed in template 1, on covered assets.
2. Credit institutions shall duplicate this template for turnover based and CapEx based disclosures
3. in accordance with Article 7(8) of this Regulation
4. in accordance with Article 7(3) of this Regulation

Template 5: KPI off-balance sheet exposures

	Disclosure reference date/period t											
	a	b	c	d	e	f	g	h	i	j	k	l
% (compared to corresponding total off-balance sheet assets)	Taxonomy eligible	Taxonomy aligned	Breakdown per environmental objective						Of which Use of Proceeds	Of which transitional	Of which enabling	Non-assessed exposures (4)
			Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and Ecosystems (BIO)				
1 Financial guarantees (FinGuar KPI)												
2 Assets under management (AuM KPI)												

1. Institution shall disclose in this template the KPIs for off-balance sheet exposures (financial guarantees and AuM) calculated based on the data disclosed in template 1, on covered assets.
2. Institutions shall duplicate this template to disclose stock and flow KPIs for off-balance sheet exposures.
3. Credit institutions shall duplicate this template for turnover-based and CapEx-based disclosures.
4. in accordance with Article 7(8) of this Regulation

Template 6: KPI on fees and commissions income from services other than lending and asset management

	Disclosure reference period T														
F&C KPI		a	b	c	d	e	f	g	h	i	j	k	l	m	
		Total	Taxonomy eligible	Taxonomy aligned	Breakdown per environmental objective							Of which Use of Proceeds	Of which transitional	Of which enabling	of which non-assessed fees and commissions income (3)
					Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and Ecosystems (BIO)					
		Mn EUR	%	%	%	%	%	%	%	%	%	%	%	%	
1	Fees and commissions income from CSRD corporates - Services other than lending														
2	Services towards financial undertakings														
3	Non-financial undertakings														
4	Counterparties not subject to CSRD disclosure obligations, including third-country counterparties														

1. Institutions shall disclose in this template information on the percentage (%) of fees and commissions income related to taxonomy relevant sectors and Taxonomy-aligned activities (with breakdown for transitional and enabling activities) compared to total fees and commissions income from CSRD corporates for services other than lending and asset management.
2. Credit institutions shall duplicate this template for turnover based and CapEx based disclosures
3. in accordance with Article 7(8) of this Regulation

Template 7: KPI Trading book portfolio

Disclosure reference period T		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	
		Absolute purchases plus absolute sales (Fair value)										Trading KPI						
		of which non-assessed exposures (2)	Of which Taxonomy-aligned															
						Of which CCM	Of which CCA	Of which WTR	Of which CE	Of which PPC	Of which BIO		Of which CCM	Of which CCA	Of which WTR	Of which CE	Of which PPC	Of which BIO
1	Financial assets held for trading (debt securities and equity holdings) - CSRD corporates																	
2	Financial corporates																	
3	Debt securities																	
4	Equity instruments																	
5	Non-financial corporates																	
6	Debt securities																	
7	Equity instruments																	
8	Counterparties not subject to CSRD disclosure obligations, including third-country counterparties																	
9	Debt securities																	
10	Equity instruments																	

1. Credit institutions shall duplicate this template for turnover based and CapEx based disclosures
2. in accordance with Article 7(8) of this Regulation



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ANNEX 7

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ANNEX VII

Annex VII is amended as follows:

Section 2.2., the first paragraph is replaced by the following:

‘Investee undertakings considered shall include non-financial undertakings and financial undertakings.’

In Section 2.3., the first paragraph is replaced by the following:

‘The calculation of KPIs shall include debt securities, equity instruments towards investee companies and all other assets covered under Article 7(6).’

In Section 3.2., the first paragraph is replaced by the following:

‘Investment firms shall consider clients receiving investment services, other than dealing on own account services and ancillary services, that are non-financial undertakings and financial undertakings.’



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ANNEX 8

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ANNEX VIII

‘ANNEX VIII

TEMPLATE FOR KPIS OF INVESTMENT FIRMS

Template number	Name
0	Summary of KPIs to be disclosed by investment firms under Article 8 Taxonomy Regulation
1	KPI IF - Dealing on own account services
2	KPI IF Other services

Template 0: Summary of KPIs to be disclosed by investment firms under Article 8 Taxonomy Regulation

Disclosure reference date/period t											
			Total Taxonomy-aligned assets (currency)		KPI (2) (%)	KPI (3) (%)	% coverage (over total assets) (4) (%)	non-assessed exposures (% of covered assets) (5) (%)	non-assessed exposures (% of covered assets) (5) (%)		
										Turnover-based	CapEx-based
Main KPI (for dealing on own account)		Green asset ratio									
			Total revenue from Taxonomy-aligned services and activities (currency)		KPI (2) (%)	KPI (3) (%)	% coverage (over total revenue) (%)	non-assessed revenue (% of covered revenue) (5) (%)	non-assessed revenue (% of covered revenue) (5) (%)		
										Turnover-based	CapEx-based
Main KPI (for services and activities other than dealing on own account)		KPI on Revenue (1)									

- (1) fees, commissions and other monetary benefits
- (2) based on the Turnover KPI of the counterparty
- (3) based on the CapEx KPI of the counterparty
- (4) % of assets covered by the KPI over total assets
- (5) in accordance with Article 7(8) of this Regulation

Template 1: KPI IF – Dealing on own account services

Disclosure reference date t																	
		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
		Total	Of which covered by the KPI	Taxonomy eligible (1)	Taxonomy aligned (2)	Breakdown per environmental objective						Of which transitional	Of which enabling	Non-assessed exposures	Of which financing non-material activities of counterparties (4)	Of which exposures financing counterparties reporting in accordance with Article 7(9)	Of which not assessed considered non-material by the reporting entity (5)
						Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and Ecosystems (BIO)						
		Currency	Currency	%	%	%	%	%	%	%	%	%	%	%	%	%	%
1	Total assets invested under investment firms' activities dealing on own account (as per Section A of Annex I of Directive 2014/65/EU)																
2	Of which: on own behalf																
3	Of which: on behalf of clients																
4	Of which: exposures included on a voluntary basis ⁽⁶⁾																
5	Of which nuclear activities ⁽⁷⁾																
6	of Which fossil gas activities ⁽⁸⁾																

(1) % of Taxonomy-eligible assets over covered assets

(2) % of Taxonomy aligned assets over covered assets

(3) undertakings shall duplicate this template for turnover-based and CapEx-based disclosures

(4) in accordance with Article 7(8)(a) and (b) of this Regulation

(5) in accordance with Article 5(1a) of this Regulation

(6) in accordance with Article 7(3) of this Regulation

(7) referred to in Sections 4.26, 4.27, and 4.28 of Annexes I and II to Delegated Regulation 2021/2139

(8) referred to in Sections 4.29, 4.30, and 4.31 of Annexes I and II to Delegated Regulation 2021/2139

Template 2: KPI IF – Other services

	Disclosure reference period t														
		a	b	c	d	e	f	g	h	i	j	k	l	m	
		Total	Of which covered by the KPI	Taxonomy eligible (1)	Taxonomy aligned (2)	Breakdown per environmental objective							Of which transitional	Of which enabling	of which non-assessed revenue (4)
						Climate Change Mitigation (CCM)	Climate Change Adaptation (CCA)	Water and marine resources (WTR)	Circular economy (CE)	Pollution (PPC)	Biodiversity and Ecosystems (BIO)				
						Currency	Currency	%	%	%	%	%	%	%	
1	Revenue (i.e. fees, commissions and other monetary benefits) from investment and services and activities other than dealing on own account (as per Section A of Annex I of Directive 2014/65/EU)														
2	Reception and transmission of orders in relation to one or more financial instruments														
3	Execution of orders on behalf of clients														
4	Portfolio management														
5	Investment advice														
6	Underwriting of financial instruments and/or placing of financial instruments on a firm commitment basis														
7	Placing of financial instruments without a firm commitment basis														
8	Operation of an MTF														
9	Operation of an OTF														
10	of which included on voluntary basis ⁽⁵⁾														
11	Of which nuclear activities ⁽⁶⁾														
12	of Which fossil gas activities ⁽⁷⁾														

(1) % of Taxonomy-eligible assets over covered assets

(2) % of Taxonomy aligned assets over covered assets

(3) undertakings shall duplicate this template for turnover-based and CapEx-based disclosures

(4) in accordance with Article 7(8) of this Regulation

(5) in accordance with Article 7(3) of this Regulation

(5) referred to in Sections 4.26, 4.27, and 4.28 of Annexes I and II to Delegated Regulation 2021/2139

(6) referred to in Sections 4.29, 4.30, and 4.31 of Annexes I and II to Delegated Regulation 2021/2139

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ANNEX 9

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ANNEX IX

Annex IX is amended as follows:

(1) In Section 1, the second paragraph is replaced by the following text:

‘Investments shall mean all direct and indirect investments and exposures, covered under Article 7(6), including investments in collective investment undertakings and participations, loans and mortgages.’

(2) In Section 1, third paragraph, the second sentence is replaced by the following:

‘The ratio of covered investments in exposures covered under Article 7(6) of this Regulation in the balance sheet total shall be disclosed.’

(3) In Section 2 the second and third paragraphs are deleted.



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ANNEX X

'ANNEX X

TEMPLATES FOR KPIs OF INSURANCE AND REINSURANCE UNDERTAKINGS

Template 1: The underwriting KPI

Disclosure reference period t				
Economic activities: Non-life insurance and reinsurance underwriting activities (1)	Absolute premiums, year t (2)	Proportion of premiums, year t (3)	Absolute premiums, year t-1 (4)	Proportion of premiums, year t-1 (5)
	Currency	%	Currency	%
Taxonomy-aligned activities				
Nuclear activities ⁽⁶⁾				
Fossil gas activities ⁽⁷⁾				
Taxonomy-eligible activities				
Nuclear activities ⁽⁶⁾				
Fossil gas activities ⁽⁷⁾				
Non-assessed activities considered non-material (8)				
Total (9)		100%		100%

(1) Non-life insurance and reinsurance can only be eligible or aligned with Regulation (EU) 2020/852 as activity that enables climate change adaptation.

Premiums” in columns (2) and (3) shall be reported as gross premiums written or, as applicable, revenue relating to non-life insurance or reinsurance activity.

The information in column (4) and (5) shall be reported in disclosures in the year 2024 and thereafter. (t-1): Indicates the last financial year when data on Taxonomy-alignment was reported. If no data was reported in year t-1, leave columns (4) and (5) empty.

(6) referred to in Sections 4.26, 4.27, and 4.28 of Annexes I and II to Delegated Regulation 2021/2139

(7) referred to in Sections 4.29, 4.30, and 4.31 of Annexes I and II to Delegated Regulation 2021/2139

(8) In accordance with Article 7(8) of this Regulation

(9) Total figure shall contain one of the following: (a) total non-life insurance gross premiums written; (b) total non-life reinsurance gross premiums written; (c) total non-life insurance revenue; (d) total non-life reinsurance revenue.

Template 2: Investment KPI

	Exposures	%	Million EUR
1	Total AUM	100%	

2	Assets covered by the KPI		
	% of covered assets	% Turnover based	% CapEx based
3	Taxonomy eligible		
4	Nuclear activities ⁽¹⁾		
5	Fossil gas activities ⁽²⁾		
6	Taxonomy aligned		
7	Undertakings subject to Article 19a and 29a of Directive 2013/34/EU		
8	of which Non-financial undertakings		
9	of which Financial undertakings		
10	Other covered counterparties and real estate assets		
11	Investments other than investments held in respect of life insurance contracts where the investment risk is borne by the policy holders		
12	Exposures included on a voluntary basis ⁽³⁾		
13	Transitional activities		
14	Enabling activities		
15	Nuclear activities ⁽¹⁾		
16	Fossil gas activities ⁽²⁾		
	Taxonomy aligned per objective	% Turnover based	% CapEx based
17	Climate Change Mitigation (CCM)		
18	Climate Change Adaptation (CCA)		
19	Water and marine resources (WTR)		
20	Circular economy (CE)		
21	Pollution (PPC)		
22	Biodiversity and Ecosystems (BIO)		
23	Non-assessed exposures		
24	Exposures financing non-assessed non-material activities of counterparties ⁽⁴⁾		
25	Exposures financing counterparties reporting in accordance with Article 7(9) to this Regulation ⁽⁵⁾		
26	Non-assessed exposures considered non-material by the reporting entity ⁽⁶⁾		
	Breakdown of covered assets	%	Million EUR
27	Undertakings subject to Article 19a and 29a of Directive 2013/34/EU		
28	of which Non-financial undertakings		
29	of which Financial undertakings		
30	Other covered counterparties and real estate assets		
31	Investments other than investments held in respect of life insurance contracts where the investment risk is borne by the policy holders		
32	Exposures included on a voluntary basis ⁽³⁾		

(1) referred to in Sections 4.26, 4.27, and 4.28 of Annexes I and II to Delegated Regulation 2021/2139

- (2) referred to in Sections 4.29, 4.30, and 4.31 of Annexes I and II to Delegated Regulation 2021/2139
- (3) in accordance with Article 7(3) of this Regulation
- (4) in accordance with Article 7(8)(a) and (b) of this Regulation
- (5) figures should be the same in both columns
- (6) in accordance with Article 6(1b) of this Regulation. Figures should be the same in both columns.'



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ANNEX XI

Annex XI is amended as follows:

The following indent is introduced after the first indent:

‘— contextual information on the assets and activities covered by the KPIs that are considered non-material in accordance with Articles 3(1a), 4(1a) to (1f), 5(1a) and(1b), 6(1a) and (1b), as applicable, including the sector of the economic activities associated with those assets and activities and an explanation of the absence of materiality of those economic activities.’



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ANNEX XII

Amendments to Annex I to Delegated Regulation (EU) 2021/2139

Annex I to Delegated Regulation (EU) 2021/2139 is amended as follows:

(1) Appendix C is replaced by the following:

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

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

(a) substances, whether on their own, in mixtures or in articles, listed in Annexes I or II to Regulation (EU) 2019/1021 of the European Parliament and of the Council¹, except in the case of substances present as an unintentional trace contaminant;

(b) mercury and mercury compounds, their mixtures and mercury-added products as defined in Article 2 of Regulation (EU) 2017/852 of the European Parliament and of the Council²;

(c) substances, whether on their own, in mixture or in articles, listed in Annexes I or II to Regulation (EU) No 2024/590 of the European Parliament and of the Council³, except for any of the following:

(i) substances listed in Annex I to that Regulation under the conditions of exemptions that apply under that Regulation;

(ii) substances listed in Annex II to that Regulation for the type of uses permitted for substances listed in Annex I to that Regulation;

(iii) substances listed in Annex II to that Regulation that are used in fire extinguishers on aircraft or in fire protection systems on aircraft;

(d) substances, whether on their own, in mixtures or in articles, listed in Annex II to Directive 2011/65/EU, except where there is full compliance with the applications listed in Annexes III and IV of that Directive;

(e) substances, whether on their own, in mixtures or in an article, listed in Annex XVII to Regulation (EC) No 1907/2006 of the European Parliament and of the Council⁴, except where there is full compliance with the conditions specified in that Annex;

(f) substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1% weight by weight (w/w), and meeting the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 and that were identified in accordance with Article 59(1) of that Regulation for a period of at least 18 months, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions.

1* Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (OJ L 169, 25.6.2019, p. 45).

- 2* Regulation (EU) 2017/852 of the European Parliament and of the Council of 17 May 2017 on mercury, and repealing Regulation (EC) No 1102/2008 (OJ L 137, 24.5.2017, p. 1).
- 3* Regulation (EU) 2024/590 of the European Parliament and of the Council of 7 February 2024 on substances that deplete the ozone layer, and repealing Regulation (EC) No 1005/2009.
- 4* Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC. (OJ L 396, 30.12.2006, p. 1). ’



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ANNEX XIII

Amendments to Annex II to Delegated Regulation (EU) 2021/2139

Annex II to Delegated Regulation (EU) 2021/2139 is amended as follows:

(1) Appendix C is replaced by the following:

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

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

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

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

(c) substances, whether on their own, in mixture or in articles, listed in Annexes I or II to Regulation (EU) No 2024/590, except for any of the following:

(i) substances listed in Annex I to that Regulation under the conditions of exemptions that apply under that Regulation;

(ii) substances listed in Annex II to that Regulation for the type of uses permitted for substances listed in Annex I to that Regulation;

(iii) substances listed in Annex II to that Regulation that are used in fire extinguishers on aircraft or in fire protection systems on aircraft;

(d) substances, whether on their own, in mixtures or in an articles, listed in Annex II to Directive 2011/65/EU, except where there is full compliance with the applications listed in Annexes III and IV of that Directive ;

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

(f) substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1% weight by weight (w/w), and meeting the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 and that were identified in accordance with Article 59(1) of that Regulation for a period of at least 18 months, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions. ’



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ANNEX XIV

Amendments to Annex I to Delegated Regulation (EU) 2023/2486

Annex I to Delegated Regulation (EU) 2023/2486 is amended as follows:

(1) Appendix C is replaced by the following:

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

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

(a) substances, whether on their own, in mixtures or in articles, listed in Annexes I or II to Regulation (EU) 2019/1021 of the European Parliament and of the Council¹, except in the case of substances present as an unintentional trace contaminant;

(b) mercury and mercury compounds, their mixtures and mercury-added products as defined in Article 2 of Regulation (EU) 2017/852 of the European Parliament and of the Council²;

(c) substances, whether on their own, in mixture or in articles, listed in Annexes I or II to Regulation (EU) No 2024/590 of the European Parliament and of the Council³, except for any of the following:

(i) substances listed in Annex I to that Regulation under the conditions of exemptions that apply under that Regulation;

(ii) substances listed in Annex II to that Regulation for the type of uses permitted for substances listed in Annex I to that Regulation;

(iii) substances listed in Annex II to that Regulation that are used in fire extinguishers on aircraft or in fire protection systems on aircraft;

(d) substances, whether on their own, in mixtures or in articles, listed in Annex II to Directive 2011/65/EU, except where there is full compliance with the applications listed in Annexes III and IV of that Directive;

(e) substances, whether on their own, in mixtures or in an article, listed in Annex XVII to Regulation (EC) No 1907/2006 of the European Parliament and of the Council⁴, except where there is full compliance with the conditions specified in that Annex;

(f) substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1% weight by weight (w/w), and meeting the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 and that were identified in accordance with Article 59(1) of that Regulation for a period of at least 18 months, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions.

1* Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (OJ L 169, 25.6.2019, p. 45).

- 2* Regulation (EU) 2017/852 of the European Parliament and of the Council of 17 May 2017 on mercury, and repealing Regulation (EC) No 1102/2008 (OJ L 137, 24.5.2017, p. 1).
- 3* Regulation (EU) 2024/590 of the European Parliament and of the Council of 7 February 2024 on substances that deplete the ozone layer, and repealing Regulation (EC) No 1005/2009.
- 4* Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC. (OJ L 396, 30.12.2006, p. 1). ’



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ANNEX XV

Amendments to Annex II to Delegated Regulation (EU) 2023/2486

Annex II to Delegated Regulation (EU) 2023/2486 is amended as follows:

(1) Appendix C is replaced by the following:

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

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

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

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

(c) substances, whether on their own, in mixture or in articles, listed in Annexes I or II to Regulation (EU) No 2024/590, except for any of the following:

(i) substances listed in Annex I to that Regulation under the conditions of exemptions that apply under that Regulation;

(ii) substances listed in Annex II to that Regulation for the type of uses permitted for substances listed in Annex I to that Regulation;

(iii) substances listed in Annex II to that Regulation that are used in fire extinguishers on aircraft or in fire protection systems on aircraft;

(d) substances, whether on their own, in mixtures or in an articles, listed in Annex II to Directive 2011/65/EU, except where there is full compliance with the applications listed in Annexes III and IV of that Directive ;

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

(f) substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1% weight by weight (w/w), and meeting the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 and that were identified in accordance with Article 59(1) of that Regulation for a period of at least 18 months, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions. ’



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ANNEX XVI

Amendments to Annex IV to Delegated Regulation (EU) 2023/2486

Annex IV to Delegated Regulation (EU) 2023/2486 is amended as follows:

(1) Appendix C is replaced by the following:

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

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

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

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

(c) substances, whether on their own, in mixture or in articles, listed in Annexes I or II to Regulation (EU) No 2024/590, except for any of the following:

(i) substances listed in Annex I to that Regulation under the conditions of exemptions that apply under that Regulation;

(ii) substances listed in Annex II to that Regulation for the type of uses permitted for substances listed in Annex I to that Regulation;

(iii) substances listed in Annex II to that Regulation that are used in fire extinguishers on aircraft or in fire protection systems on aircraft;

(d) substances, whether on their own, in mixtures or in an articles, listed in Annex II to Directive 2011/65/EU, except where there is full compliance with the applications listed in Annexes III and IV of that Directive;

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

(f) substances, whether on their own, or in mixtures or in an article, in a concentration above 0,1% weight by weight (w/w), and meeting the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 and that were identified in accordance with Article 59(1) of that Regulation for a period of at least 18 months, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions. ’