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**CONTENT OVERVIEW OF DRAFT TAXONOMY ENVIRONMENTAL AND CLIMATE DELEGATED ACTS**

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**ENVIRONMENTAL ACTIVITIES**

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|                    | <b>ANNEX I SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES</b>  |
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| <b>Section 1.1</b> | <b>Manufacture, installation and associated services for leakage control enabling leakage reduction and prevention in water supply systems</b> |
| <b>Section 2.1</b> | <b>Water supply</b>  |
| <b>Section 2.2</b> | <b>Urban Waste Water Treatment</b>   |
| <b>Section 2.3</b> | <b>Sustainable urban drainage systems (SUDS)</b>   |
| <b>Section 3.1</b> | <b>Nature based solutions for flood and drought risk prevention and protection</b>   |
| <b>Section 4.1</b> | <b>Provision of IT/OT data-driven solutions for leakage reduction</b>  |
|                    | <b>Appendix C generic DNSH mirrors the changes made in Annex I and Annex II under the Climate Delegated Act</b>                                |

|                    | <b>ANNEX II TRANSITION TO A CIRCULAR ECONOMY</b>   |
|--------------------|--|
| <b>Section 1.1</b> | <b>Manufacture of plastic packing goods</b>  |
| <b>Section 1.2</b> | <b>Manufacture of electrical and electronic equipment</b>                                  |
| <b>Section 2.1</b> | <b>Phosphorus recovery from waste water</b>  |
| <b>Section 2.2</b> | <b>Production of alternative water resources for purposes other than human consumption</b> |
| <b>Section 2.3</b> | <b>Collection and transport of non-hazardous and hazardous waste</b>                       |

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| <b>Section 2.4</b> | <b>Treatment of hazardous waste</b>  |
| <b>Section 2.5</b> | <b>Recovery of bio-waste by anaerobic digestion or composting</b>                      |
| <b>Section 2.6</b> | <b>Depollution and dismantling of end-of-life products</b>                             |
| <b>Section 2.7</b> | <b>Sorting and material recovery of non-hazardous waste</b>                            |
| <b>Section 3.1</b> | <b>Construction of new buildings</b>   |
| <b>Section 3.2</b> | <b>Renovation of existing buildings</b>  |
| <b>Section 3.3</b> | <b>Demolition or wrecking of buildings and other structures</b>                        |
| <b>Section 4.1</b> | <b>Maintenance of roads and motorways</b>  |
| <b>Section 4.2</b> | <b>Use of concrete in civil engineering</b>  |
| <b>Section 5.1</b> | <b>Provision of IT/OT data-driven solutions and software</b>                           |
| <b>Section 6.1</b> | <b>Repair, refurbishment and remanufacturing</b>                                       |
| <b>Section 6.2</b> | <b>Sale of spare parts</b>   |
| <b>Section 6.3</b> | <b>Preparation for re-use of end-of-life products and product components</b>           |
| <b>Section 6.4</b> | <b>Sale of second-hand goods</b>   |
| <b>Section 6.5</b> | <b>Product-as-a-service and other circular use- and result-oriented service models</b> |
| <b>Section 6.6</b> | <b>Marketplace for the trade of second-hand goods for reuse</b>                        |

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|  | <b>Appendix C generic DNSH mirrors the changes made in Annex I and Annex II under the Climate Delegated Act</b> |
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| <b>ANNEX III POLLUTION PREVENTION AND CONTROL</b> |   |
|---|---|
| <b>Section 1.1</b>                                | <b>Manufacture of active pharmaceutical ingredients (API) or drug substances</b>            |
| <b>Section 1.2</b>                                | <b>Manufacture of pharmaceutical products</b>   |
| <b>Section 2.1</b>                                | <b>Collection and transport of hazardous waste</b>  |
| <b>Section 2.2</b>                                | <b>Treatment of hazardous waste</b>   |
| <b>Section 2.3</b>                                | <b>Remediation of legally non-conforming landfills and abandoned or illegal waste dumps</b> |
| <b>Section 2.4</b>                                | <b>Remediation of contaminated sites and areas</b>  |

| <b>ANNEX IV PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS</b> |   |
|---|---|
| <b>Section 1.1</b>  | <b>Conservation including restoration, of habitats, ecosystems and species</b>                                  |
| <b>Section 1.2</b>  | <b>Hotels, holiday, camping grounds and similar accommodation</b>   |
|   | <b>Appendix C generic DNSH mirrors the changes made in Annex I and Annex II under the Climate Delegated Act</b> |

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## **CLIMATE ACTIVITIES**

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**Please note that the following tables only display new activities and major changes regarding climate activities. Minor changes which do not impact the content in a material way (such as corrections to NACE codes) are not displayed in these tables.**

| <b>ANNEX I CLIMATE CHANGE MITIGATION</b> |  |
|--|--|
| <b>Section 3.3</b>                       | <b>Manufacture of low carbon technologies for transport</b>  |
| <b>Section 3.18</b>                      | <b>Manufacture of automotive and mobility components</b>   |
| <b>Section 3.19</b>                      | <b>Manufacture of rail constituents</b>  |
| <b>Section 3.20</b>                      | <b>Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable substantial contribution to climate change mitigation</b> |
| <b>Section 3.21</b>                      | <b>Manufacturing of aircraft</b>   |
| <b>Section 6.7</b>                       | <b>Inland passenger water transport</b>  |
| <b>Section 6.8</b>                       | <b>Inland freight water transport</b>  |
| <b>Section 6.9</b>                       | <b>Retrofitting of inland water passenger and freight transport</b>  |
| <b>Section 6.10</b>                      | <b>Sea and coastal freight water transport, vessels for port operations and auxiliary activities</b>   |
| <b>Section 6.11</b>                      | <b>Sea and coastal passenger water transport</b>   |
| <b>Section 6.12</b>                      | <b>Retrofitting of sea and coastal freight and passenger water transport</b>   |
| <b>Section 6.14</b>                      | <b>Infrastructure for rail transport</b>   |
| <b>Section 6.16</b>                      | <b>Infrastructure enabling low carbon water transport</b>  |
| <b>Section 6.17</b>                      | <b>Infrastructure enabling low carbon airport infrastructure</b>   |

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| <b>Section 6.18</b> | <b>Leasing of aircraft</b>                           |
| <b>Section 6.19</b> | <b>Passenger and freight air transport</b>           |
| <b>Section 6.20</b> | <b>Air transportation ground handling operations</b> |
|                     | <b>Changes to Appendix C</b>                         |

| <b>ANNEX II CLIMATE CHANGE ADAPTATION</b> |  |
|---|--|
| <b>Section 5.13</b>                       | <b>Desalination</b>  |
| <b>Section 7.8</b>                        | <b>Civil engineering</b>                                   |
| <b>Section 8.4</b>                        | <b>Software enabling climate risk management</b>           |
| <b>Section 9.4</b>                        | <b>Consultancy for climate risk management</b>             |
| <b>Section 14.1</b>                       | <b>Emergency services</b>                                  |
| <b>Section 14.2</b>                       | <b>Flood risk prevention and protection infrastructure</b> |
|   | <b>Changes to Appendix C</b>                               |