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# EU Taxonomy: Overview of All "Green" Economic Activities as of June 2023

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In June, the EU Commission published an update of the economic activities that can be classified as "green". The article provides an updated tabular overview of now 152 economic activities in total, covering 17 sectors. In particular, the table shows in which of the four different delegated regulations the technical screening criteria for the economic activities are located. These are necessary in order to determine whether a concrete economic activity is taxonomy aligned.

Keywords: EU, sustainable finance; taxonomy, green, sustainability, overview, economic activities, CSRD, ESRS

### Introduction

On 13.06.2023, the EU Commission published additional 47 economic activities that can be classified as "green". For the first time, 35 economic activities relate to the environmental objectives in the narrow sense (i.n.s.; Objectives 3 to 6) and a further 12 to the climate objectives (Objectives 1 and 2). In addition, 37 technical screening criteria of already published economic activities concerning the climate objectives (Objectives 1 and 2) have been changed.

For the preparation of a CSRD-compliant sustainability report, it is important to be up to date despite the current high frequency of changes in the relevant economic activities and their technical screening criteria. Therefore, this article and especially the tabular overview contained therein provide an overview of all economic activities that can be classified as "green" as of June 13, 2023.

### **Green Economic Activities**

According to the EU Taxonomy Regulation, all economic activities that contribute substantially to one or more of the following six climate and environmental objectives (objectives; O) can be classified as "green" or "sustainable":

- 1. climate change mitigation (O1: climate change mitigation),
- 2. climate change adaptation (O2: climate change adaptation),

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- 3. the sustainable use and protection of water and marine resources (O3: water & marine),
- 4. the transition to a circular economy (O4: circular economy),
- 5. pollution prevention (O5: pollution prevention),
- 6. the protection and restoration of biodiversity and ecosystems (O6: biodiversity).

In addition to the criteria to contribute substantially to one or more of the climate and environmental i.n.s. objectives, the activity has to do no significant harm (DNSH) to any of the other five objectives. As a third condition, a minimum social safeguard must be met. If all of these three criteria are met, the economic activity is "taxonomy-aligned" and thus "green" or "sustainable" within the meaning of the EU Taxonomy Regulation.

Technical screening criteria are used to determine under which conditions a specific economic activity contributes "substantially" to one or more of the six objectives and does "not significantly" harm any of the other five objectives. These criteria are published by the EU Commission in so-called Delegated Regulations and thus concretize the general requirements of the EU Taxonomy Regulation.

First, on December 9 2021, technical screening criteria for "climate change mitigation" (O1) and "climate change adaptation" (O2) were published within the framework of the Climate Delegated Regulation ((EU) 2021/2139). 88 economic activities were related to Objective 1 (Cell F4 in Table 1) and 95 economic activities were related to Objective 2 (Cell J4). Many economic activities are mentioned in both objectives, as they can contribute substantially to both O1 and O2.

On May 15 2022, a first amendment to the Climate Delegated Regulation ((EU) 2022/1214) was published, which includes six additional economic activities of certain energy sectors (Cells G4 and K4). On June 27 2023, the EU Commission published a further amendment to the Climate Delegation Regulation (C(2023) 3850). This amends both technical screening criteria of already published economic activities and adds new economic activities to the first two objectives (O1 and O2). Specifically, a total of 37 changes were made to technical screening criteria of already published economic activities, of which 22 are to the climate change mitigation objective (O1; Cell H4) and 15 are to the climate change adaptation objective (O2; Cell L4). Which of these changes are more editorial and which are more extensive can be seen from the different symbols in Columns H and L of Table 1.

Furthermore, 12 new economic activities have been added, of which seven are economic activities related to "climate change mitigation" (O1; Cell I4) and five new economic activities are related to the objective "climate change adaptation" (O2; Cell M4).

In addition, on June 27 2023, an Environmental Delegated Regulation (C(2023) 3851) was published by the EU Commission, which contains a total of 35 economic activities relating to the four environmental i.n.s. objectives (O3 to O6). Specifically, six economic activities are related to "water & marine" (O3; Cell N4), 21 activities are related to "circular economy" (O4; Cell O4), six activities are related to "pollution prevention" (O5; Cell P4), and two economic activities are related to "biodiversity" (O6; Cell Q4).

Table 1

Economic Activities per Climate and Environmental i.n.s. Objectives

	A	В		D	E	F	G	Н	I	J	K	L_	M	M	N	О	Р	Q
1		_			ESG	Environment (E)												
2	Objectives (O)  Climate/environment							Clim	ate					Environment i.n.s. (in the narrover sense)				
3			Eco	nomic :	Objectives (O)	C	Ol limate mitiga	change		Clim	( ate char	)2 ige ada	ptation		O3 Water & marine	O4 Circular economy	O5 Pollution prevention	O6 Bio- diversity
4					Number	88	6	22	7	95	6	15	5	0	6	21	6	2
5	Seq. No.*	No.		Alt. No.**	Sector/Economic activities Deleg. Regulation	1.1a	1.2a	1.3a	1.3a	1.1b	1.2b	1.3b	1.3b		2a	2b	2c	2d
6		1.			Forestry													
7	1	1.	1		Afforestation	X				х								
8	2	1.	2		Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event	x				х								
9	3	1.	3		Forest management	X				х								
10	4	1.	4		Forest conservation	X				х								
-11		2.			Environmental protection and restoration activities													
12	5	2.	1		Restoration of wetlands	X				х								
13		3.			Manufacturing													
14	6	3.	1		Manufacture of renewable energy technologies	x				х								
15	7	3.	2		Manufacture of equipment for the production and use of hydrogen	х				x								
16	8	3.	3	1.1.	Manufacture of low carbon technologies for transport	x		О		x								
17	9	3.	4		Manufacture of batteries	x				x								
18	10	3.	5		Manufacture of energy efficiency equipment for buildings	x				х								
19	11	3.	6		Manufacture of other low carbon technologies	X				х								
20	12	3.	7		Manufacture of cement	X				х								
21	13	3.	8		Manufacture of aluminum	х				х								
22	14	3.	9		Manufacture of iron and steel	х				х								
23	15	3.	10		Manufacture of hydrogen	X				х								
24	16	3.	11		Manufacture of carbon black	х				х								
25	17	3.	12		Manufacture of soda ash	х				х								
26	18	3.	13		Manufacture of chlorine	х				х								
27	19	3.	14		Manufacture of organic basic chemicals	х				х								
28	20	3.	15		Manufacture of anhydrous ammonia	X				x								

		Г			T						_			1	
29	21	3.	16		Manufacture of nitric acid	X			X						
30	22	3.	17		Manufacture of plastics in primary form	X			X						
31	23	3.	18		Manufacture of automotive and mobility components			X							
32	24	3.	19		Manufacture of rail rolling stock constituents			X							
33	25	3.	20		Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation			x							
34	26	3.	21		Manufacturing of aircraft			x							
35	27	3.	22	1.1.	Manufacture, installation and associated services for leakage control technologies enabling leakage reduction and prevention in water supply systems							х			
36	28	3.	23	1.1.	Manufacture of plastic packaging goods								X		
37	29	3.	24	1.2.	Manufacture of electrical and electronic equipment								X		
38	30	3.	25	1.1.	Manufacture of active pharmaceutical ingredients (API) or active substances									x	
39	31	3.	26	1.2.	Manufacture of medicinal products									X	
40		4.			Energy										
41	32	4.	1		Electricity generation using solar photovoltaic technology	x			х						
42	33	4.	2		Electricity generation using concentrated solar power (CSP) technology	х			x						
43	34	4.	3		Electricity generation from wind power	X			x						
44	35	4.	4		Electricity generation from ocean energy technologies	x	o		x						
45	36	4.	5		Electricity generation from hydropower	X			х						
46	37	4.	6		Electricity generation from geothermal energy	X			х						
47	38	4.	7		Electricity generation from renewable non-fossil gaseous and liquid fuels	х			х						
48	39	4.	8		Electricity generation from bioenergy	X			x						
49	40	4.	9		Transmission and distribution of electricity	X	o		x						
50	41	4.	10		Storage of electricity	X			x						
51	42	4.	11		Storage of thermal energy	X			X						
52	43	4.	12		Storage of hydrogen	x			х						
53	44	4.	13		Manufacture of biogas and biofuels for use in transport and of bioliquids	х			х						
54	45	4.	14		Transmission and distribution networks for renewable and low-carbon gases	х			Х	0					
55	46	4.	15		District heating/cooling distribution	X			X						
56	47	4.	16		Installation and operation of electric heat pumps	x			x						
57	48	4.	17		Cogeneration of heat/cool and power from solar energy	х			X						
58	49	4.	18		Cogeneration of heat/cool and power from geothermal energy	X			X						

	_							_					1	ı	 	
59	50	4.	19	Cogeneration of heat/cool and power from renewable non- fossil gaseous and liquid fuels	X				x							
60	51	4.	20	Cogeneration of heat/cool and power from bioenergy	X				X							
61	52	4.	21	Production of heat/cool from solar thermal heating	X				x							
62	53	4.	22	Production of heat/cool from geothermal energy	X				x							
63	54	4.	23	Production of heat/cool from renewable non-fossil gaseous and liquid fuels	х				х							
64	55	4.	24	Production of heat/cool from bioenergy	X				X							
65	56	4.	25	Production of heat/cool using waste heat	x				x							
66	57	4.	26	Pre-commercial stages of advanced technologies to produce energy from nuclear processes with minimal waste from the fuel cycle		x	O			x						
67	58	4.	27	Construction and safe operation of new nuclear power plants, for the generation of electricity or heat, including for hydrogen production, using best-available technologies		x	o			x						
68	59	4.	28	Electricity generation from nuclear energy in existing installations		х	О			x						
69	60	4.	29	Electricity generation from fossil gaseous fuels		х				x						
70	61	4.	30	High-efficiency co-generation of heat/cool and power from fossil gaseous fuels		x				x						
71	62	4.	31	Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system		x				X						
72		5.		Water supply, sewerage, waste management and remediation												
72 73	63	5. 5.	1	Water supply, sewerage, waste management and remediation Construction, extension and operation of water collection, treatment and supply systems	x				x							
	63 64		1 2	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems	x x				x x							
73		5.		Construction, extension and operation of water collection, treatment and supply systems												
73 74	64	5. 5.	2	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment	х				х							
73 74 75	64 65	5. 5. 5.	3	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment	x x				x x							
73 74 75 76	64 65 66	5. 5. 5.	3 4	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment  Collection and transport of non-hazardous waste in source	x x				x x		0					
73 74 75 76 77	64 65 66 67	5. 5. 5. 5.	2 3 4 5	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment  Collection and transport of non-hazardous waste in source segregated fractions	x x x				x x x		0					
73 74 75 76 77 78	64 65 66 67 68	5. 5. 5. 5. 5.	2 3 4 5	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment  Collection and transport of non-hazardous waste in source segregated fractions  Anaerobic digestion of sewage sludge	x x x x				x x x x		0					
73 74 75 76 77 78 79	64 65 66 67 68 69	5. 5. 5. 5. 5.	2 3 4 5 6 7	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment  Collection and transport of non-hazardous waste in source segregated fractions  Anaerobic digestion of sewage sludge  Anaerobic digestion of bio-waste	x x x x x				x x x x x		0					
73 74 75 76 77 78 79 80	64 65 66 67 68 69 70	5. 5. 5. 5. 5. 5.	2 3 4 5 6 7 8	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment  Collection and transport of non-hazardous waste in source segregated fractions  Anaerobic digestion of sewage sludge  Anaerobic digestion of bio-waste  Composting of bio-waste	x x x x x x x x				x x x x x x x x		0					
73 74 75 76 77 78 79 80 81	64 65 66 67 68 69 70 71	5. 5. 5. 5. 5. 5. 5. 5. 5.	2 3 4 5 6 7 8 9	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment  Collection and transport of non-hazardous waste in source segregated fractions  Anaerobic digestion of sewage sludge  Anaerobic digestion of bio-waste  Composting of bio-waste  Material recovery from non-hazardous waste	x x x x x x x x x x x x x x x x x x x				x x x x x x x x x		0					
73 74 75 76 77 78 79 80 81 82	64 65 66 67 68 69 70 71 72	5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	2 3 4 5 6 7 8 9	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment  Collection and transport of non-hazardous waste in source segregated fractions  Anaerobic digestion of sewage sludge  Anaerobic digestion of bio-waste  Composting of bio-waste  Material recovery from non-hazardous waste  Landfill gas capture and utilization	x x x x x x x x x x x x x				x x x x x x x x x x x x x x x x x x x		0					
73 74 75 76 77 78 79 80 81 82 83	64 65 66 67 68 69 70 71 72 73	5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	2 3 4 5 6 7 8 9 10	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment  Collection and transport of non-hazardous waste in source segregated fractions  Anaerobic digestion of sewage sludge  Anaerobic digestion of bio-waste  Composting of bio-waste  Material recovery from non-hazardous waste  Landfill gas capture and utilization  Transport of CO2	x x x x x x x x x x x x x x x x x x x				x x x x x x x x x x x x x x x x x x x		0	X				
73 74 75 76 77 78 79 80 81 82 83 84	64 65 66 67 68 69 70 71 72 73 74	5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	2 3 4 5 6 7 8 9 10 11	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment  Collection and transport of non-hazardous waste in source segregated fractions  Anaerobic digestion of sewage sludge  Anaerobic digestion of bio-waste  Composting of bio-waste  Material recovery from non-hazardous waste  Landfill gas capture and utilization  Transport of CO2  Underground permanent geological storage of CO2	x x x x x x x x x x x x x x x x x x x				x x x x x x x x x x x x x x x x x x x		0	x		X		
73 74 75 76 77 78 79 80 81 82 83 84 85	64 65 66 67 68 69 70 71 72 73 74	5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	2 3 4 5 6 7 8 9 10 11 12 13 14 2.1.	Construction, extension and operation of water collection, treatment and supply systems  Renewal of water collection, treatment and supply systems  Construction, extension and operation of waste water collection and treatment  Renewal of waste water collection and treatment  Collection and transport of non-hazardous waste in source segregated fractions  Anaerobic digestion of sewage sludge  Anaerobic digestion of bio-waste  Composting of bio-waste  Material recovery from non-hazardous waste  Landfill gas capture and utilization  Transport of CO2  Underground permanent geological storage of CO2  Underground permanent geological storage of CO2	x x x x x x x x x x x x x x x x x x x				x x x x x x x x x x x x x x x x x x x		0	x		x		

Section   Sect						T					1					I	
90   80   5.   18   2.2   Production of alternative water resources for purposes of the first production of alternative water resources for purposes of the first production of alternative water resources for purposes of the first production of alternative water resources for purposes of the first production of alternative water resources for purposes water water for the first products of the first products water water for the first product water for public transport water for public transport water for public transport water for	88	78	5.			Sustainable urban drainage systems (SUDS)								X			
10   10   10   10   10   10   10   10	89	79	5.	17	2.1.	*									X		
19	90	80	5.	18	2.2.	other than human consumption									x		
93   83   5,   21   2.5.   Recovery of his-waste by anaerobic digestion or	91	81	5.	19	2.3.										x		
94 84 5, 22 2.6. Depollution and dismantling of end-of-life products  95 85 5, 23 2.7. Sorting and material recovery of non-hazardous waste  96 86 5, 24 2.1. Sorting and material recovery of non-hazardous waste  97 87 5, 25 2.2. Treatment of hazardous waste  98 88 5, 26 2.3. Remediation of legally non-conforming landfills and handoned or illegal waste dumps  99 89 5, 27 2.4. Remediation of legally non-conforming landfills and handoned or illegal waste dumps  100 16 6. Transport  101 90 6, 1 Passenger interurban rail transport  102 2 6, 3 Urban and suburban transport, road passenger transport  103 92 6, 3 Urban and suburban transport, road passenger transport  104 93 6, 4 Operation of personal mobility devices, cycle logistics  105 94 6, 5 Transport by motorbikes, passenger cars and light  106 95 6, 6 Preight transport services by road  107 96 6, 7 Inlanda passenger water transport  108 97 6, 8 Inlanda freight water transport  109 98 6, 9 Retrofitting of inland water passenger and freight transport  100 98 6, 10 Retrofitting of inland water passenger water transport  109 98 6, 10 Retrofitting of inland water passenger water transport  109 98 6, 10 Retrofitting of inland water passenger water transport  109 98 6, 10 Retrofitting of inland water passenger water transport  100 07 08 6, 11 Retrofitting of inland water passenger water transport  109 98 6, 10 Retrofitting of inland water passenger water transport  100 08 6, 11 Retrofitting of sea and coastal freight and passenger water transport  110 09 6, 11 Retrofiting of sea and coastal freight and passenger water transport  111 102 6, 13 Infrastructure for personal mobility, cycle logistics  112 Not 6, 15 Infrastructure cabiling low-carbon road transport and public transport  115 106 6, 16 Infrastructure cabiling low-carbon road transport and public transport and public transport infrastructure cabiling low-carbon road transport and public transport infrastructure cabiling low-carbon road transport and public transport infrastructure cabiling low-carbon road trans	92	82	5.	20	2.4.										X		
95	93	83	5.	21	2.5.										X		
Section   Sect	94	84	5.	22	2.6.	Depollution and dismantling of end-of-life products									X		
97   87   5, 25   2.2   Treatment of hazardous waste   x   x	95	85	5.	23	2.7.	Sorting and material recovery of non-hazardous waste									X		
98   88   5.   26   2.3.   Remediation of legally non-conforming landfills and abandoned or illegal waste dumps   x	96	86	5.	24	2.1.	Sorting and material recovery of non-hazardous waste										X	
99   89   5   27   2.4.   Remediation of contaminated sites and areas	97	87	5.	25	2.2.	Treatment of hazardous waste										X	
100	98	88	5.	26	2.3.											X	
101   90   6.   1   Passenger interurban rail transport   x   x   x   x   x   x   x   x   x	99	89	5.	27	2.4.	Remediation of contaminated sites and areas										X	
102   91   6.   2   Freight rail transport   x   x   x   x   x   x   x   x   x	100		6.			Transport											
103   92   6. 3   Urban and suburban transport, road passenger transport   x   0   x   0	101	90	6.	1		Passenger interurban rail transport	X			X							
104   93   6.   4   Operation of personal mobility devices, cycle logistics   x   x   x   x   x   x   x   x   x	102	91	6.	2		Freight rail transport	х			X							
105   94   6.   5   Transport by motorbikes, passenger cars and light commercial vehicles   x   0   x   0   0   0   0   0   0   0	103	92	6.	3		Urban and suburban transport, road passenger transport	X	О		х		o					
106   95   6.   6   Freight transport services by road   x   0   x   0   0   0   0   0   0   0	104	93	6.	4		Operation of personal mobility devices, cycle logistics	х			х							
107   96   6.   7   Inland passenger water transport   x   O   x   X   X   X   X   X   X   X   X   X	105	94	6.	5			х	o		X		0					
108   97   6. 8   Inland freight water transport   x   O   x   X   O   X   X   O   X   X   O	106	95	6.	6		Freight transport services by road	x	o		x		o					
109 98 6. 9 Retrofitting of inland water passenger and freight transport x O x O x  110 99 6. 10 Sea and coastal freight water transport, vessels for port operations and auxiliary activities  111 100 6. 11 Sea and coastal passenger water transport x O x  112 101 6. 12 Retrofitting of sea and coastal freight and passenger water transport  113 102 6. 13 Infrastructure for personal mobility, cycle logistics x O x  114 103 6. 14 Infrastructure for rail transport  115 104 6. 15 Infrastructure enabling low-carbon road transport and public transport  116 105 6. 16 Infrastructure enabling low carbon water transport x O x  117 106 6. 17 Low carbon airport infrastructure  118 109 X X O X O X O O X O O X O O O O O O O	107	96	6.	7		Inland passenger water transport	х	О		X							
110 99 6. 10 Sea and coastal freight water transport, vessels for port operations and auxiliary activities  111 100 6. 11 Sea and coastal passenger water transport x O x  112 101 6. 12 Retrofitting of sea and coastal freight and passenger water transport x O x  113 102 6. 13 Infrastructure for personal mobility, cycle logistics x O x  114 103 6. 14 Infrastructure for rail transport x O x  115 104 6. 15 Infrastructure enabling low-carbon road transport and public transport x O x  116 105 6. 16 Infrastructure enabling low carbon water transport x O x  117 106 6. 17 Low carbon airport infrastructure x O x  118 Co x  119 Co x  110 Co x  110 Co x  111 C	108	97	6.	8		Inland freight water transport	X	О		X							
operations and auxiliary activities	109	98	6.	9		Retrofitting of inland water passenger and freight transport	х	О		X							
112 101 6. 12 Retrofitting of sea and coastal freight and passenger water x 0 x 0 0 x 0 0 1 1 1 1 1 1 1 1 1 1 1 1	110	99	6.	10			х	О		X							
112       101       6.       12       transport       x       0       x       0         113       102       6.       13       Infrastructure for personal mobility, cycle logistics       x       0       x       0         114       103       6.       14       Infrastructure enabling low-carbon road transport       x       0       x         115       104       6.       15       Infrastructure enabling low-carbon road transport and public transport       x       0       x       0         116       105       6.       16       Infrastructure enabling low carbon water transport       x       0       x       0         117       106       6.       17       Low carbon airport infrastructure       x       0       x       0	111	100	6.	11		Sea and coastal passenger water transport	x	О		x							
114         103         6.         14         Infrastructure for rail transport         x         O         x         Infrastructure enabling low-carbon road transport and public transport         x         O         x         O         x         O         Infrastructure enabling low-carbon road transport and public transport         x         O         x         O         X         O         Infrastructure enabling low carbon water transport         X         O	112	101	6.	12			x	О		x		0					
115         104         6.         15         Infrastructure enabling low-carbon road transport and public transport         x         o         x         o           116         105         6.         16         Infrastructure enabling low carbon water transport         x         o         x         o           117         106         6.         17         Low carbon airport infrastructure         x         o         x         o	113	102	6.	13		Infrastructure for personal mobility, cycle logistics	X	0		х		0					
116       105       6.       16       Infrastructure enabling low carbon water transport       x       0       x       0         117       106       6.       17       Low carbon airport infrastructure       x       0       x       0	114	103	6.	14		Infrastructure for rail transport	х	О		X							
117 106 6. 17 Low carbon airport infrastructure x O x	115	104	6.	15			х	o		х		0					
	116	105	6.	16		Infrastructure enabling low carbon water transport	х	О		х		O					
118 107 6. 18 Leasing of aircraft x	117	106	6.	17		Low carbon airport infrastructure	x	О		X							
	118	107	6.	18		Leasing of aircraft			х								

440	400	_	4.0		In									
119	108	6.	19		Passenger and freight air transport			X						
120	109	6.	20		Air transport ground handling operations			X						
121		7.			Construction and real estate activities									
122	110	7.	1		Construction of new buildings	X	0		X	О				
123	111	7.	2		Renovation of existing buildings	X	0		X	O				
124	112	7.	3		Installation, maintenance and repair of energy efficiency equipment	x			x	o				
125	113	7.	4		Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	x			x	o				
126	114	7.	5		Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	x			x	O				
127	115	7.	6		Installation, maintenance and repair of renewable energy technologies	x			x	o				
128	116	7.	7		Acquisition and ownership of buildings	x			x					
129	117	7.	8	3.1.	Construction of new buildings								X	
130	118	7.	9	3.2.	Renovation of existing buildings								X	
131	119	7.	10	3.3.	Demolition and wrecking of buildings and other structures								X	
132	120	7.	11	3.4.	Maintenance of roads and motorways								X	
133	121	7.	12	3.5.	Use of concrete in civil engineering								X	
134		8.			Information and communication									
135	122	8.	1		Data processing, hosting and related activities	х			х					
136	123	8.	2		Data-driven solutions for GHG emissions reductions	х								
137	124	8.	3	8.2.	Computer programming, consultancy and related activities				х					
138	125	8.	4	8.3.	Programming and broadcasting activities				х					
139	126	8.	5	8.4.	Software enabling physical climate risk management and adaptation						x			
140	127	8.	6	4.1.	Provision of IT/OT data-driven solutions for leakage reduction							х		
141	128	8.	7	4.1.	Provision of IT/OT data-driven solutions								X	
142		9.			Professional, scientific and technical activities									
143	129	9.	1		Close to market research, development and innovation	х								
144	130	9.	2		Research, development and innovation for direct air capture of CO <sub>2</sub>	x								
145	131	9.	3		Professional services related to energy performance of buildings	х								
146	132	9.	4	9.1.	Engineering activities and related technical consultancy dedicated to adaptation to climate change				x				•	
147	133	9.	5	9.2.	Close to market research, development and innovation	_			X					
148	134	9.	6	9.3.	Consultancy for physical climate risk management and						X			

					adaptation								
149		10.			Financial and insurance activities								
150	135	10.	1		Non-life insurance: underwriting of climate-related perils			х					
151	136	10.	2		Reinsurance			х					
152		11.			Education								
153	137	11.			Education			x					
154		12.			Human health and social work activities								
155	138	12.	1		Residential care activities			x					
156		13.			Arts, entertainment and recreation								
157	139	13.	1		Creative, arts and entertainment activities			x					
158	140	13.	2		Libraries, archives, museums and cultural activities			X					
159	141	13.	3		Motion picture, video and television programme production, sound recording and music publishing activities			x					
160		14.			Disaster risk management								
161	142	14.	1		Emergency services					X			
162	143	14.	2		Flood risk prevention and protection infrastructure					X			
163	144	14.	3	3.1.	Flood risk prevention and protection infrastructure						X		
164		15.			Services								
165	145	15.	1	5.1.	Repair, refurbishment and remanufacturing							X	
166	146	15.	2	5.2.	Sale of spare parts							X	
167	147	15.	3	5.3.	Preparation for re-use of end-of-life products and product components							x	
168	148	15.	4	5.4.	Sale of second-hand goods							X	
169	149	15.	5	5.5.	Product-as-a-service and other circular use- and result- oriented service models							x	
170	150	15.	6	5.6.	Marketplace for the trade of second-hand goods for reuse							X	
171		16.			Environmental protection and restoration activities								
172	151	16.	1	1.1.	Conservation, including restoration, of habitats, ecosystems and species								X
173		17.			Accommodation activities								
174	152	17.	1	2.1.	Hotels, holiday, camping grounds and similar accommodation								X

## Legende:

- Legende:

  \* Seq. No. = sequential number

  \*\* Alt. No. = alternative number: number according to the Deleg. Regulation that differs from the sequential number used here

  \*\*\* different names for Objective 1 and Objective 2; the name of Objective 2 is listed in the brackets

  x = newly introduced economic activities

  O = significant changes in existing economic activities

- o = small changes in existing economic activities

Legislation in chorological order 1. Climate Delegated Regulation 1.1 Deleg. Regulation (EU) 2021/2139 of 04.06.2021 (published on 09.12.2021) 1.1a Annex 1 1.1.b Annex 2	
1.2 Deleg. Regulation (EU) 2022/1214 of 09.03.2022 (published on 15.07.2022) 1.2.a Annex 1 1.2.b Annex 2	
1.3 Deleg. Regulation C(2023) 3850 of 13.06.2023 (published on 27.06.2023) 1.3.a Annex 1 1.3.a Annex 1; no new economic activities, but new technical screening criteria 1.3.b Annex 2 1.3.b Annex 2; no new economic activities, but new technical screening criteria	
2. Environmental Delegated Regulation C(2023) 3851 of 27.06.2023 2a Annex 1 2b Annex 2 2c Annex 3 2d Annex 4	
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