

ANNEX I

**Template principal adverse sustainability impacts statement**

For the purposes of this Annex, the following definitions shall apply:

(1) ‘scope 1, 2 and 3 GHG emissions’ means the scope of greenhouse gas emissions referred to in points (1)(e)(i) to (iii) of Annex III to Regulation (EU) 2016/1011 of the European Parliament and of the Council[[1]](#footnote-1);

(2) ‘greenhouse gas (GHG) emissions’ means greenhouse gas emissions as defined in Article 3, point (1), of Regulation (EU) 2018/842 of the European Parliament and of the Council[[2]](#footnote-2);

(3) ‘weighted average’ means a ratio of the weight of the investment by the financial market participant in an investee company in relation to the enterprise value of the investee company;

(4) ‘enterprise value’ means the sum, at fiscal year-end, of the market capitalisation of ordinary shares, the market capitalisation of preferred shares, and the book value of total debt and non-controlling interests, without the deduction of cash or cash equivalents;

(5) ‘companies active in the fossil fuel sector’ means companies that derive any revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and of the Council[[3]](#footnote-3);

(6) ‘renewable energy sources’ means renewable non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas;

(7) ‘non-renewable energy sources’ means energy sources other than those referred to in point (6);

(8) ‘energy consumption intensity’ means the ratio of energy consumption per unit of activity, output or any other metric of the investee company to the total energy consumption of that investee company;

(9) ‘high impact climate sectors’ means the sectors listed in Sections A to H and Section L of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council[[4]](#footnote-4);

(10) ‘protected area’ means designated areas in the European Environment Agency’s Common Database on Designated Areas (CDDA);

(11) ‘area of high biodiversity value outside protected areas’ means land with high biodiversity value as referred to in Article 7b(3) of Directive 98/70/EC of the European Parliament and of the Council[[5]](#footnote-5);

(12) ‘emissions to water’ means direct emissions of priority substances as defined in Article 2(30) of Directive 2000/60/EC of the European Parliament and of the Council[[6]](#footnote-6) and direct emissions of nitrates, phosphates and pesticides ;

(13) ‘areas of high water stress’ means regions where the percentage of total water withdrawn is high (40-80%) or extremely high (greater than 80%) in the World Resources Institute’s (WRI) Water Risk Atlas tool “Aqueduct”;

(14) ‘hazardous waste and radioactive waste’ means hazardous waste and radioactive waste;

(15) ‘hazardous waste’ means hazardous waste as defined in Article 3(2) of Directive 2008/98/EC of the European Parliament and of the Council[[7]](#footnote-7) ;

(16) ‘radioactive waste’ means radioactive waste as defined in Article 3(7) of Council Directive 2011/70/Euratom[[8]](#footnote-8);

(17) ‘non-recycled waste’ means any waste not recycled within the meaning of ‘recycling’ in Article 3(17) of Directive 2008/98/EC;

(18) ‘activities negatively affecting biodiversity-sensitive areas’ means activities that are characterised by all of the following:

(a) those activities lead to the deterioration of natural habitats and the habitats of species and disturb the species for which a protected area has been designated;

(b) for those activities, none of the conclusions, mitigation measures or impact assessments adopted pursuant to any of the following Directives or national provisions or international standards that are equivalent to those Directives have been implemented:

(i) Directive 2009/147/EC of the European Parliament and of the Council[[9]](#footnote-9);

(ii) Council Directive 92/43/EEC[[10]](#footnote-10);

(iii) an Environmental Impact Assessment (EIA) as defined in Article 1(2), point (g), of Directive 2011/92/EU of the European Parliament and of the Council[[11]](#footnote-11);

(iv) for activities located in third countries, conclusions, mitigation measures or impact assessments adopted in accordance with national provisions or international standards that are equivalent to the Directives and impact assessments listed in points (i), (ii) and (iii);

(19) ‘biodiversity-sensitive areas’ means Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (‘KBAs’), as well as other protected areas, as referred to in Appendix D of Annex II to Commission Delegated Regulation (EU) 2021/2139[[12]](#footnote-12);

(20) ‘threatened species’ means endangered species, including flora and fauna, listed in the European Red List or the IUCN Red List, as referred to in Section 7 of Annex II to Delegated Regulation (EU) 2021/2139;

(21) ‘deforestation’ means the temporary or permanent human-induced conversion of forested land to non-forested land;

(22) ‘UN Global Compact principles’ means the ten Principles of the United Nations Global Compact;

(23) ‘unadjusted gender pay gap’ means the difference between average gross hourly earnings of male paid employees and of female paid employees as a percentage of average gross hourly earnings of male paid employees;

(24) ‘board’ means the administrative, management or supervisory body of a company;

(25) ‘human rights policy’ means a policy commitment approved at board level on human rights that the economic activities of the investee company shall be in line with the UN Guiding Principles on Business and Human Rights;

(26) ‘whistleblower’ means ‘reporting person’ as defined in Article 5(7) of Directive (EU) 2019/1937 of the European Parliament and of the Council[[13]](#footnote-13);

(27) ‘inorganic pollutants’ means emissions within or lower than the emission levels associated with the best available techniques (BAT-AEL) as defined in Article 3, point (13) of Directive 2010/75/EU of the European Parliament and of the Council[[14]](#footnote-14), for the Large Volume Inorganic Chemicals- Solids and Others industry;

(28) ‘air pollutants’ means direct emissions of sulphur dioxides (SO2), nitrogen oxides (NOx), non-methane volatile organic compounds (NMVOC), and fine particulate matter (PM2,5) as defined in Article 3, points (5) to (8), of Directive (EU) 2016/2284 of the European Parliament and of the Council[[15]](#footnote-15), ammonia (NH3) as referred to in that Directive and heavy metals (HM) as referred to in Annex I to that Directive;

(29) ‘ozone depletion substances’ mean substances listed in the Montreal Protocol on Substances that Deplete the Ozone Layer.

For the purposes of this Annex, the following formulas shall apply:

(1) ‘GHG emissions’ shall be calculated in accordance with the following formula:

$$\sum\_{n}^{i}\left(\frac{current value of investment\_{i}}{investee company^{'}s enterprise value\_{i}}×investee company's Scope(x) GHG emissions\_{i}\right)$$

(2) ‘carbon footprint’ shall be calculated in accordance with the following formula:

$$\frac{\sum\_{n}^{i}\left(\frac{current value of investment\_{i}}{investee company^{'}s enterprise value\_{i}}×investee company's Scope 1, 2 and 3 GHG emissions\_{i}\right)}{current value of all investments (€M)}$$

(3) ‘GHG intensity of investee companies’ shall be calculated in accordance with the following formula:

$$\sum\_{n}^{i}\left(\frac{current value of investment\_{i}}{current value of all investments (€M)}×\frac{investee company's Scope 1, 2 and 3 GHG emissions\_{i}}{investee company^{'}s €M revenue\_{i}}\right)$$

(4) ‘GHG intensity of sovereigns’ shall be calculated in accordance with the following formula:

$$\sum\_{n}^{i}\left(\frac{current value of investment\_{i}}{current value of all investments (€M)}×\frac{The country^{'}s Scope 1, 2 and 3 GHG emissions\_{i} }{Gross Domestic Product\_{i}(€M)}\right)$$

(5) ‘inefficient real estate assets’ shall be calculated in accordance with the following formula:

$$\frac{\begin{array}{c}((Value of real estate assets built before 31/12/2020 with EPC of C or below) +\\(Value of real estate assets built after 31/12/2020 with PED below NZEB in Directive 2010/31/EU))\end{array}}{\begin{array}{c}Value of real estate assets required to abide by EPC and NZEB rules\\\end{array}}$$

For the purposes of the formulas, the following definitions shall apply:

(1) ‘current value of investment’ means the value in EUR of the investment by the financial market participant in the investee company;

(2) ‘enterprise value’ means the sum, at fiscal year-end, of the market capitalisation of ordinary shares, the market capitalisation of preferred shares, and the book value of total debt and non-controlling interests, without the deduction of cash or cash equivalents;

(3) ‘current value of all investments’ means the value in EUR of all investments by the financial market participant;

(4) ‘nearly zero-energy building (NZEB)’, ‘primary energy demand (PED)’ and ‘energy performance certificate (EPC)’ shall have the meanings given to them in paragraphs 2, 5 and 12 of Article 2 of Directive 2010/31/EU of the European Parliament and of the Council[[16]](#footnote-16).

*Table 1*

**Statement on principal adverse impacts of investment decisions on sustainability factors**

|  |
| --- |
| **Financial market participant** [*Name and, where available, LEI*] |
| **Summary**[*Name and, where available, LEI*] considers principal adverse impacts of its investment decisions on sustainability factors. The present statement is the consolidated statement on principal adverse impacts on sustainability factors of [*name of the financial market participant*] [*where applicable, insert “and its subsidiaries, namely [list the subsidiaries included]*”]. This statement on principal adverse impacts on sustainability factors covers the reference period from [*insert “1 January” or the date on which principal adverse impacts were first considered*] to 31 December [*year n*]. [*Summary referred to in Article 5 provided in the languages referred to in paragraph 1 thereof*] |
| **Description of the principal adverse impacts on sustainability factors**[*Information referred to in Article 7 in the format set out below*]

| **Indicators applicable to investments in investee companies** |
| --- |
| **Adverse sustainability indicator** | **Metric** | **Impact [year n]** | **Impact [year n-1]** | **Explanation** | **Actions taken, and actions planned and targets set for the next reference period** |
| **CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS** |
| Greenhouse gas emissions  | 1. GHG emissions
 | Scope 1 GHG emissions |  |  |  |  |
| Scope 2 GHG emissions |  |  |  |  |
| Scope 3 GHG emissions |  |  |  |  |
| Total GHG emissions |  |  |  |  |
| 1. Carbon footprint
 | Carbon footprint |  |  |  |  |
| 1. GHG intensity of investee companies
 | GHG intensity of investee companies |  |  |  |  |
| 1. Exposure to companies active in the fossil fuel sector
 | Share of investments in companies active in the fossil fuel sector  |  |  |  |  |
| 1. Share of non-renewable energy consumption and production
 | Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources |  |  |  |  |
| 1. Energy consumption intensity per high impact climate sector
 | Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector |  |  |  |  |
| Biodiversity | 1. Activities negatively affecting biodiversity-sensitive areas
 | Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas |  |  |  |  |
| Water | 1. Emissions to water
 | Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average |  |  |  |  |
| Waste | 1. Hazardous waste and radioactive waste ratio
 | Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average |  |  |  |  |
| **INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS** |
| Social and employee matters | 1. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises
 | Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises |  |  |  |  |
| 1. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises
 | Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises |  |  |  |  |
| 1. Unadjusted gender pay gap
 | Average unadjusted gender pay gap of investee companies |  |  |  |  |
| 1. Board gender diversity
 | Average ratio of female to male board members in investee companies, expressed as a percentage of all board members |  |  |  |  |
| 1. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)
 | Share of investments in investee companies involved in the manufacture or selling of controversial weapons |  |  |  |  |
| **Indicators applicable to investments in sovereigns and supranationals** |
| **Adverse sustainability indicator** | **Metric**  | **Impact [year n]** | **Impact [year n-1]** | **Explanation** | **Actions taken, and actions planned and targets set for the next reference period** |
| Environmental  | 1. GHG intensity
 | GHG intensity of investee countries |  |  |  |  |
| Social  | 1. Investee countries subject to social violations
 | Number of investee countries subject to social violations (absolute number and relative number divided by all investee countries), as referred to in international treaties and conventions, United Nations principles and, where applicable, national law |  |  |  |  |
| **Indicators applicable to investments in real estate assets** |
| **Adverse sustainability indicator** | **Metric** | **Impact [year n]** | **Impact [year n-1]** | **Explanation** | **Actions taken, and actions planned and targets set for the next reference period** |
| Fossil fuels | 1. Exposure to fossil fuels through real estate assets
 | Share of investments in real estate assets involved in the extraction, storage, transport or manufacture of fossil fuels |  |  |  |  |
| Energy efficiency | 1. Exposure to energy-inefficient real estate assets
 | Share of investments in energy-inefficient real estate assets |  |  |  |  |
| **Other indicators for principal adverse impacts on sustainability factors** |
| [*Information on the principal adverse impacts on sustainability factors referred to in Article 6(1), point (a) in the format in Table 2*] |
| [*Information on the principal adverse impacts on sustainability factors referred to in Article 6(1), point (b), in the format in Table 3*] |
| [*Information on any other adverse impacts on sustainability factors used to identify and assess additional principal adverse impacts on a sustainability factor referred to in Article 6(1), point (c), in the format in Table 2 or Table 3*] |

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| **Description of policies to identify and prioritise principal adverse impacts on sustainability factors**[*Information referred to in Article 7*]  |
| **Engagement policies**[*Information referred to in Article 8*]  |
| **References to international standards**[*Information referred to in Article 9*]  |
| **Historical comparison**[*Information referred to in Article 10*] |

*Table 2*

 **Additional climate and other environment-related indicators**

|  |  |  |
| --- | --- | --- |
| **Adverse sustainability impact** | **Adverse impact on sustainability factors** **(qualitative or quantitative)** | **Metric**  |
| **Indicators applicable to investments in investee companies** |
| **CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS** |
| Emissions | 1. Emissions of inorganic pollutants
 | Tonnes of inorganic pollutants equivalent per million EUR invested, expressed as a weighted average |
| 1. Emissions of air pollutants
 | Tonnes of air pollutants equivalent per million EUR invested, expressed as a weighted average |
| 1. Emissions of ozone-depleting substances
 | Tonnes of ozone-depleting substances equivalent per million EUR invested, expressed as a weighted average |
| 1. Investments in companies without carbon emission reduction initiatives
 | Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement |
| Energy performance | 1. Breakdown of energy consumption by type of non-renewable sources of energy
 | Share of energy from non-renewable sources used by investee companies broken down by each non-renewable energy source  |
| Water, waste and materialemissions | 1. Water usage and recycling
 | 1. Average amount of water consumed by the investee companies (in cubic meters) per million EUR of revenue of investee companies2. Weighted average percentage of water recycled and reused by investee companies |
| 1. Investments in companies without water management policies
 | Share of investments in investee companies without water management policies |
| 1. Exposure to areas of high water stress
 | Share of investments in investee companies with sites located in areas of high water stress without a water management policy |
| 1. Investments in companies producing chemicals
 | Share of investments in investee companies the activities of which fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006 |
| 1. Land degradation, desertification, soil sealing
 | Share of investments in investee companies the activities of which cause land degradation, desertification or soil sealing |
| 1. Investments in companies without sustainable land/agriculture practices
 | Share of investments in investee companies without sustainable land/agriculture practices or policies |
| 1. Investments in companies without sustainable oceans/seas practices
 | Share of investments in investee companies without sustainable oceans/seas practices or policies |
| 1. Non-recycled waste ratio
 | Tonnes of non-recycled waste generated by investee companies per million EUR invested, expressed as a weighted average |
| 1. Natural species and protected areas
 | 1.Share of investments in investee companies whose operations affect threatened species2.Share of investments in investee companies without a biodiversity protection policy covering operational sites owned, leased, managed in, or adjacent to, a protected area or an area of high biodiversity value outside protected areas |
| 1. Deforestation
 | Share of investments in companies without a policy to address deforestation |
| Green securities | 1. Share of securities not issued under Union legislation on environmentally sustainable bonds
 | Share of securities in investments not issued under Union legislation on environmentally sustainable bonds |
| **Indicators applicable to investments in sovereigns and supranationals** |
| Green securities | 1. Share of bonds not issued under Union legislation on environmentally sustainable bonds
 | Share of bonds not issued under Union legislation on environmentally sustainable bonds |
| **Indicators applicable to investments in real estate assets** |
| Greenhouse gas emissions | 1. GHG emissions
 | Scope 1 GHG emissions generated by real estate assets |
| Scope 2 GHG emissions generated by real estate assets |
| Scope 3 GHG emissions generated by real estate assets |
| Total GHG emissions generated by real estate assets |
| Energy consumption | 1. Energy consumption intensity
 | Energy consumption in GWh of owned real estate assets per square meter |
| Waste | 1. Waste production in operations
 | Share of real estate assets not equipped with facilities for waste sorting and not covered by a waste recovery or recycling contract |
| Resource consumption | 1. Raw materials consumption for new construction and major renovations
 | Share of raw building materials (excluding recovered, recycled and biosourced) compared to the total weight of building materials used in new construction and major renovations |
| Biodiversity | 1. Land artificialisation
 | Share of non-vegetated surface area (surfaces that have not been vegetated in ground, as well as on roofs, terraces and walls) compared to the total surface area of the plots of all assets |

*Table 3*

**Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters**

|  |
| --- |
| **INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS** |
| **Adverse sustainability impact** | **Adverse impact on sustainability factors** **(qualitative or quantitative)** | **Metric**  |
| **Indicators applicable to investments in investee companies** |
| Social and employee matters | 1. Investments in companies without workplace accident prevention policies
 | Share of investments in investee companies without a workplace accident prevention policy |
| 1. Rate of accidents
 | Rate of accidents in investee companies expressed as a weighted average |
| 1. Number of days lost to injuries, accidents, fatalities or illness
 | Number of workdays lost to injuries, accidents, fatalities or illness of investee companies expressed as a weighted average |
| 1. Lack of a supplier code of conduct
 | Share of investments in investee companies without any supplier code of conduct (against unsafe working conditions, precarious work, child labour and forced labour) |
| 1. Lack of grievance/complaints handling mechanism related to employee matters
 | Share of investments in investee companies without any grievance/complaints handling mechanism related to employee matters |
| 1. Insufficient whistleblower protection
 | Share of investments in entities without policies on the protection of whistleblowers |
| 1. Incidents of discrimination
 | 1. Number of incidents of discrimination reported in investee companies expressed as a weighted average2. Number of incidents of discrimination leading to sanctions in investee companies expressed as a weighted average |
| 1. Excessive CEO pay ratio
 | Average ratio within investee companies of the annual total compensation for the highest compensated individual to the median annual total compensation for all employees (excluding the highest-compensated individual) |
| Human Rights | 1. Lack of a human rights policy
 | Share of investments in entities without a human rights policy |
| 1. Lack of due diligence
 | Share of investments in entities without a due diligence process to identify, prevent, mitigate and address adverse human rights impacts |
| 1. Lack of processes and measures for preventing trafficking in human beings
 | Share of investments in investee companies without policies against trafficking in human beings |
| 1. Operations and suppliers at significant risk of incidents of child labour
 | Share of investments in investee companies exposed to operations and suppliers at significant risk of incidents of child labour in terms of geographic areas or type of operation |
| 1. Operations and suppliers at significant risk of incidents of forced or compulsory labour
 | Share of the investments in investee companies exposed to operations and suppliers at significant risk of incidents of forced or compulsory labour in terms in terms of geographic areas and/or the type of operation |
| 1. Number of identified cases of severe human rights issues and incidents
 | Number of cases of severe human rights issues and incidents connected to investee companies on a weighted average basis |
| Anti-corruption and anti-bribery | 1. Lack of anti-corruption and anti-bribery policies
 | Share of investments in entities without policies on anti-corruption and anti-bribery consistent with the United Nations Convention against Corruption |
| 1. Cases of insufficient action taken to address breaches of standards of anti-corruption and anti-bribery
 | Share of investments in investee companies with identified insufficiencies in actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery |
| 1. Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws
 | Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws by investee companies |
| **Indicators applicable to investments in sovereigns and supranationals** |
| Social | 1. Average income inequality score
 | The distribution of income and economic inequality among the participants in a particular economy including a quantitative indicator explained in the explanation column |
|  | 1. Average freedom of expression score
 | Measuring the extent to which political and civil society organisations can operate freely including a quantitative indicator explained in the explanation column |
| Human rights | 1. Average human rights performance
 | Measure of the average human right performance of investee countries using a quantitative indicator explained in the explanation column |
| Governance | 1. Average corruption score
 | Measure of the perceived level of public sector corruption using a quantitative indicator explained in the explanation column |
|  | 1. Non-cooperative tax jurisdictions
 | Investments in jurisdictions on the EU list of non-cooperative jurisdictions for tax purposes |
|  | 1. Average political stability score
 | Measure of the likelihood that the current regime will be overthrown by the use of force using a quantitative indicator explained in the explanation column |
|  | 1. Average rule of law score
 | Measure of the level of corruption, lack of fundamental rights, and the deficiencies in civil and criminal justice using a quantitative indicator explained in the explanation column |

1. Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1). [↑](#footnote-ref-1)
2. Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26). [↑](#footnote-ref-2)
3. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p. 1). [↑](#footnote-ref-3)
4. Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains Text with EEA relevance (OJ L 393, 30.12.2006, p. 1–39). [↑](#footnote-ref-4)
5. Directive 98/70/EC of the European Parliament and of the Council of 13 October 1998 relating to the quality of petrol and diesel fuels and amending Council Directive 93/12/EEC (OJ L 350, 28.12.1998, p. 58). [↑](#footnote-ref-5)
6. Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1). [↑](#footnote-ref-6)
7. Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3). [↑](#footnote-ref-7)
8. Council Directive 2011/70/Euratom of 19 July 2011 establishing a Community framework for the responsible and safe management of spent fuel and radioactive waste (OJ L 199, 2.8.2011, p. 48). [↑](#footnote-ref-8)
9. Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7). [↑](#footnote-ref-9)
10. Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7). [↑](#footnote-ref-10)
11. Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 026, 28.1.2012, p. 1). [↑](#footnote-ref-11)
12. Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1). [↑](#footnote-ref-12)
13. Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (OJ L305, 26.11.2019, p. 17). [↑](#footnote-ref-13)
14. Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17). [↑](#footnote-ref-14)
15. Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants,

 amending Directive 2003/35/EC and repealing Directive 2001/81/EC (Text with EEA relevance ), *OJ L 344, 17.12.2016, p. 1–31* [↑](#footnote-ref-15)
16. Directive 2010/31/EU of the European Parliament and of the Council of 19 May 2010 on the energy performance of buildings (recast) (OJ L 153, 18.6.2010, p. 13) [↑](#footnote-ref-16)