

CRITERIA FOR GREEN PROJECTS OF THE MEMBER STATES OF THE EURASIAN ECONOMIC UNION

CONTENTS

<u>SECTION 1.</u>	4
<u>COMMON CRITERIA FOR GREEN PROJECTS OF THE MEMBER STATES OF THE EURASIAN ECONOMIC UNION</u>	
<u>SECTION 2.</u>	14
<u>CRITERIA FOR GREEN PROJECTS BASED ON THE COUNTRY-SPECIFIC CHARACTERISTICS AND GREEN TRANSITION TRAJECTORIES OF THE MEMBER STATES OF THE EURASIAN ECONOMIC UNION</u>	
<u>SECTION 3.</u>	24
<u>APPROACHES FOR GREEN FINANCE REGULATION AND VERIFICATION</u>	

PREAMBLE

The criteria for green projects of the Member States of the Eurasian Economic Union (hereinafter, the “Model Taxonomy”) are in accordance with the Treaty on the Eurasian Economic Union (hereinafter, the “Treaty”). Consistent with the goals and objectives of financial market regulation under Section XVI of the Treaty, efforts to deepen the economic integration of the Member States in order to create a common financial market and ensure non-discriminatory access to the financial markets of the Member States are among the principal goals of financial market regulation. The harmonisation of national laws on the financial market is instrumental in achieving the goals.

The model convention provides the basis for the development and updating of the national taxonomies and can be used to ensure that green financial instruments will have non-discriminatory access to the financial markets of the Member States.

Section 1.
COMMON CRITERIA FOR GREEN PROJECTS OF THE MEMBER STATES OF THE
EURASIAN ECONOMIC UNION

Area	Criteria for Green Projects
1.	Waste Management
1.1	Construction or modernisation of facilities for production and consumption waste management:
1.1.1	Materials, including recyclables, from waste
	no landfill sites; processing of collected recyclables reaching at least 80 per cent
1.1.2	Construction and modernisation of integrated facilities for waste management (waste disposal and processing)
	compliance with at least two criteria: climate project; over 51.5 per cent of processed waste without being sent to landfill sites; processed waste reaching 100 per cent; separate collection of municipal waste
1.2	Construction and modernisation of infrastructure for the production and commercial use of biodegradable materials
	in all cases, biodegradable materials do not produce plastics (including microplastics), glass or metal; in the case of composting, compost is used for soil fertilisation and land restoration
1.3	Construction and modernisation of infrastructure for direct air capture
	no additional criteria
	2. Energy
2.1	Construction and modernisation of generation facilities and supporting infrastructure for power generation using renewable energy sources and low-carbon fuels:

2.1.1	All types of solar power generation facilities, including centralised and decentralised solar power stations, portable solar home systems, mini grids and other types of isolated systems providing electric power for small households, solar thermal power installations	no additional criteria
2.1.2	Heat and electricity generation facilities using biofuels and biomass	<p>life-cycle greenhouse gas emissions are 80 per cent lower than baseline emissions from coal-fired generation (i.e. direct emissions from coal-fired power generation) or are at most 18.8 g of CO₂e/MJ;</p> <p>biomass should come from environmentally sustainable sources (wood should be only waste wood; sources should not include land with high biodiversity and/or a high carbon stock; impact assessments are available in respect of soil quality and carbon stocks; a high minimum share of waste (over 50 per cent); etc.)</p>
2.1.3	All types of wind power generation facilities	no additional criteria
2.1.4	All types of geothermal power generation facilities, including equipment for electricity and heat generated from geothermal energy in all economic sectors; geothermal heat pumps for space and central heating, geothermal well drilling units	no additional criteria
2.1.5	Hydroelectric power stations	
2.1.5.1	All types of hydroelectric power stations rated 10 MW or below	<p>no additional criteria;</p> <p>in the case of hydroelectric power stations with impoundment facilities, the impact on the environment and climate is assessed by the initiator and verified by the verifier</p>
2.1.5.2	All types of hydroelectric power stations rated 100 MW or below	the specific capacity (ratio of installed capacity to impoundment surface area) is more than 10 W/m ² , or life-cycle CO ₂ emissions are at most 100 g of CO ₂ e/kWh. Additionally, an environmental impact statement should permit project implementation, or environmental impact screening should prove that environmental impact assessment (EIA) is not required, or an EIA report should permit project implementation.

2.1.6	Nuclear power	an EIA report should permit project implementation. A non-radioactive and radioactive waste management plan ensures maximal waste reuse or back-end waste recycling.
2.1.7	Electricity generation using natural gas (including liquefied natural gas)	life-cycle emissions are less than 100 g of CO ₂ e/kWh, or, if construction is permitted until 2035 and if available renewable energy is not sufficient, direct emissions are less than 270 g of CO ₂ e/kWh
2.2	Construction and modernisation of infrastructure; manufacture of equipment for the production, storage and transport of low-carbon fuels:	
2.2.1	Hydrogen fuel	<p>compliance with two criteria for hydrogen: the average purity of electricity used for generation is less than 100 g of CO₂ equivalent greenhouse gases (CO₂e)/kWh;</p> <p>compliance with the criterion for hydrogen generated without using electrolysis: total greenhouse gas emissions in relation to hydrogen production (direct emissions) and electricity generation for hydrogen production (indirect emissions) are less than 4.9 t of CO₂e/t</p>
2.2.2	Facilities for the production and processing of biomass and bioenergy products	<p>life-cycle greenhouse gas emissions are 80 per cent lower than baseline emissions from coal-fired generation (i.e. direct emissions from coal-fired power generation) or are at most 18.8 g of CO₂e/MJ;</p> <p>biomass should come from environmentally sustainable sources (wood should be only waste wood; sources should not include land with high biodiversity and/or a high carbon stock; impact assessments are available in respect of soil quality and carbon stocks; a high minimum share of waste (over 50 per cent); etc.)</p>
2.3	Implementation of projects aimed at improving energy and environmental efficiency of power facilities:	
2.3.1	Construction and modernisation of urban and municipal heating systems using low-carbon energy sources:	

2.3.1.1	Heat supply using renewable energy sources, including the modernisation of central heating systems using small (distributed) generation or other facilities	no additional criteria
2.3.1.2	Heat supply using natural gas and dry stripped gas	direct greenhouse gas emissions from generation are less than 30 g of CO ₂ e/kWh (less than 8.3 g of CO ₂ e/MJ)
2.3.2	Modernisation or replacement of existing generation facilities contributing to significantly higher energy efficiency and/or pollutant reduction:	
2.3.2.1	Construction and modernisation of infrastructure for transmission and distribution of electricity and heat	<p>in the case of existing facilities, electricity losses reduced by more than 10 per cent and heat losses reduced by more than 20 per cent;</p> <p>in the case of new facilities, the impact on the environment and climate is assessed by the initiator and verified by the verifier;</p> <p>in the case of power lines and supporting infrastructure for renewable energy systems (including renewable energy storage, new information and communications technology (smart and mini grids) for the expanded use of renewable energy, special-purpose power lines, storage facilities), no additional criteria</p>
2.3.3	Construction and modernisation of cogeneration facilities	direct greenhouse gas emissions from generation are less than 100 g of CO ₂ e/kWh
2.3.4	Capture, disposal or storage of greenhouse gases	<p>no additional criteria;</p> <p>in the case of projects associated with coal and petroleum, captured greenhouse gases represent over 90 per cent</p>
2.3.5	Electric heat pumps	the refrigerant should have global warming potential of less than 675
2.4	Construction and modernisation of infrastructure for energy-industry waste disposal:	
2.4.1	Recycling of bottom-ash waste for use in industrial production and construction	the impact on the environment and climate is assessed by the initiator and verified by the verifier

2.4.2	Storage and/or disposal of nuclear-power waste	no additional criteria
2.5	Manufacture of equipment or plants for power generation using renewable energy sources and low-carbon fuels:	
2.5.1	Solar power	no additional criteria
2.5.2	Wind power	no additional criteria
2.5.3	Geothermal power	no additional criteria
2.5.4	Energy from biofuels and biomass	<p>life-cycle greenhouse gas emissions are 80 per cent lower than baseline emissions from coal-fired generation (i.e. direct emissions from coal-fired power generation) or are at most 18.8 g of CO₂e/MJ;</p> <p>biomass should come from environmentally sustainable sources (wood should be only waste wood; sources should not include land with high biodiversity and/or a high carbon stock; impact assessments are available in respect of soil quality and carbon stocks; a high minimum share of waste (over 50 per cent); etc.)</p>
2.5.5	Hydraulic power (including tidal power)	<p>in the case of all types of hydroelectric power stations rated 10 MW or below, no additional criteria (in the case of hydroelectric power stations rated 10 MW or below with impoundment facilities, the impact on the environment and climate is assessed by the initiator and verified by the verifier);</p> <p>the specific capacity (ratio of installed capacity to impoundment surface area) is more than 10 W/m², or life-cycle CO₂ emissions are at most 100 g of CO₂e/kWh. Additionally, an environmental impact statement should permit project implementation, or environmental impact screening should prove that environmental impact assessment (EIA) is not required, or an EIA report should permit project implementation</p>
2.5.6	Hydrogen fuel	<p>compliance with two criteria for hydrogen: the average purity of electricity used for generation is less than 100 g of CO₂ equivalent greenhouse gases (CO₂e)/kWh;</p> <p>compliance with the criterion for hydrogen generated without using electrolysis: total greenhouse gas emissions in relation to hydrogen production (direct emissions) and electricity generation for hydrogen production (indirect emissions) are less than 4.9 t of CO₂e/t</p>

2.6	Construction of facilities for storage of electricity and heat from renewable energy sources	the impact on the environment and climate is assessed by the initiator and verified by the verifier
3. Construction		
3.1	Construction of environmentally friendly buildings and structures	<p>compliance with one or more national green construction standards;</p> <p>if national standards do not exist, green building ratings (the three highest levels of certification) from LEED, EDGE, BREEAM or DGNB, energy efficiency ratings such as the US Energy Star service mark, or the highest energy performance ratings (A–C) such as Energy Performance Certificates used in the European Union</p>
3.2	Implementation of projects aimed at improving energy efficiency and heat efficiency of buildings and contributing to their significantly higher efficiency in the following areas:	
3.2.1	Efficient electricity supply	in the case of existing facilities, energy consumption reduced by more than 20 per cent (in kWh/m ²) or green building ratings (the three highest levels of certification) from LEED, EDGE, BREEAM or DGNB and/or energy efficiency marks (high energy efficiency classes)
3.2.2	Efficient heat supply and air conditioning	<p>in the case of existing facilities, energy consumption reduced by more than 20 per cent (in kWh/m²) or green building ratings (the three highest levels of certification) from LEED, EDGE, BREEAM or DGNB and/or energy efficiency marks (high energy efficiency classes);</p> <p>in the case of new facilities, the impact on the environment and climate is assessed by the initiator and verified by the verifier, provided that energy consumption is reduced by more than 20 per cent (in kWh/m²) of the energy used by equivalent facilities or that green building ratings (the three highest levels of certification) from LEED, EDGE, BREEAM or DGNB and/or energy efficiency marks (high energy efficiency classes) are assigned</p>
3.2.3	Efficient lighting systems (including street lighting systems)	<p>in the case of existing facilities, energy consumption reduced by more than 45 per cent (in kWh/m²);</p> <p>in the case of new facilities, the impact on the environment and climate is assessed by the initiator and verified by the verifier, provided that energy consumption is reduced by more than 30 per cent (in</p>

kWh/m²) of the energy used by equivalent facilities

- 3.2.4 Efficient water supply systems in the case of existing facilities, water consumption reduced by more than 30 per cent or the following green building ratings: the three highest levels of certification from LEED, EDGE, BREEAM or DGNB and/or energy efficiency marks (high energy efficiency classes)

4. Industrial Production

- 4.1 Pulp and paper production recycling of waste paper in production

5. Transport and Industrial Vehicles

- 5.1 Manufacture of rail transport using environmentally friendly energy sources (traction energy, natural gas (including biomethane), hydrogen and fuel cells, electricity, solar power, biofuels, non-motorised transport); purchase of rail transport using environmentally friendly energy sources; conversion of existing rail transport to environmentally friendly energy sources
- in the case of rail transport using traction energy, no additional criteria;
- in the case of rail transport using other energy sources, emissions of at most 40 g of CO₂e/tonne-kilometre
- 5.2 Manufacture of road transport (passenger, public and cargo vehicles) using environmentally friendly energy sources; purchase of road transport using environmentally friendly energy sources to organise a system of public transport, taxis and carsharing services; conversion of existing road transport to environmentally friendly energy sources
- in the case of passenger, public urban and commuter transport, emissions of less than 50 g of CO₂e/passenger-kilometre;
- in the case of cargo transport, emissions of less than 45 g of CO₂e/tonne-kilometre;

5.3	Construction and modernisation of infrastructure for public transport using environmentally friendly energy sources (including railway and tramway construction) and for non-motorised transport (including charging infrastructure, charging points, and equipment and systems for fuel delivery and storage)	in the case of public transport, natural gas emissions of at most 50 g of CO _{2e} /passenger-kilometre; in the case of non-motorised transport, no additional criteria
5.4	Energy storage devices:	
5.4.1	Manufacture of accumulators and batteries and their components for transport, hybrid electricity supply systems and industrial use	the impact on the environment and climate is assessed by the initiator and verified by the verifier
5.4.2	Implementation of projects related to the recycling of used accumulators and batteries and their components	the impact on the environment and climate is assessed by the initiator and verified by the verifier
5.4.3	Implementation of projects related to the reuse of accumulators and batteries and their components in production	the impact on the environment and climate is assessed by the initiator and verified by the verifier

6. Water Supply and Wastewater Disposal

6.1	Construction and modernisation of infrastructure for drinkable water supply:	
6.1.1	Construction and modernisation for drinkable water preparation	energy consumption (full-cycle consumption including water intake, water purification and water distribution) of at most 0.5 kWh/m ³ of water

6.1.2	Enhanced resource and energy efficiency of infrastructure for drinkable water supply	supplied to the ultimate consumer, or energy consumption (full-cycle consumption including water intake, water purification and water distribution) reduced by at least 20 per cent compared with the current level (energy consumption is measured in kWh/m ³ of water supplied to the ultimate consumer), or water losses reduced by at least 20 per cent compared with the current level, or water leakage and unbilled water consumption of at most 15 per cent of water delivery in water distribution networks
6.2	Construction and modernisation of water purification infrastructure	transition to water recycling; energy consumption (full-cycle consumption including water intake, water purification and water distribution) of at most 0.5 kWh/m ³ of water supplied to the ultimate consumer (energy consumption is measured in kWh/m ³ of water supplied to the ultimate consumer), or energy consumption (full-cycle consumption including water intake, water purification and water distribution) reduced by at least 20 per cent compared with the current level (measured in kWh/m ³ of water supplied to the ultimate consumer), or water losses reduced by at least 20 per cent compared with the current level
6.3	Wastewater treatment plants for water reuse	the impact on the environment and climate is assessed by the initiator and verified by the verifier
6.4	Reduced water intake	water consumption reduced by at least 40 per cent for municipal uses, 30 per cent for irrigation and 70 per cent for industrial and technical uses

7. Natural Landscapes, Rivers, Water Bodies and Biodiversity

7.1	Implementation of projects aimed at conserving and restoring biodiversity:	
7.1.1	Conservation and restoration of rare species, species listed in the national Red Data Book or endangered species of animals and plants	no additional criteria
7.1.2	Conservation and restoration of habitats of rare species, species listed in the national Red Data Book or endangered species of animals and plants	no additional criteria
7.2	Implementation of compensatory reforestation projects:	

7.2.1	Reforestation and forestation with long-term full care for created forest vegetation in designated forest areas	no additional criteria
7.2.2	Conservation of biodiversity and ecosystems, including especially valuable forests	no additional criteria
7.2.3	Improvement of forest resource efficiency	the impact on the environment and climate is assessed by the initiator and verified by the verifier
8. Agriculture		
8.1	Purchase of equipment for using mineral fertilisers to enhance plant nutrition and reduce soil and groundwater contaminants and greenhouse gases in agriculture	the impact on the environment and climate is assessed by the initiator and verified by the verifier
8.2	Sustainable management of agricultural or livestock farming processes, including the construction and modernisation of infrastructure for efficient agricultural irrigation	fresh (natural) water consumption reduced by at least 30 per cent; water reuse; use of renewable energy; energy consumption reduced by at least 20 per cent
8.3	Construction and modernisation of infrastructure for the agricultural use of wastewater	the impact on the environment and climate is assessed by the initiator and verified by the verifier; treated water used for water reuse as intended
8.4	Implementation of projects aimed at reducing diffused pollutants coming from agricultural land	the impact on the environment and climate is assessed by the initiator and verified by the verifier

Section 2.
**CRITERIA FOR GREEN PROJECTS BASED ON THE COUNTRY-SPECIFIC
CHARACTERISTICS AND GREEN TRANSITION TRAJECTORIES OF THE MEMBER
STATES OF THE EURASIAN ECONOMIC UNION**

Russian Federation

1. Waste Management

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| 1.1 | Elimination of facilities causing accumulated damage to the environment | the impact on the environment and climate is assessed by the initiator and verified by the verifier |
| 1.2 | Production of environmentally friendly containers and packaging with their subsequent disposal | the impact on the environment and climate is assessed by the initiator and verified by the verifier |
| 1.3 | Energy from waste | recycling of bottom-ash waste |

2. Energy

- | | | |
|-----|---|---|
| 2.1 | Modernisation (rehabilitation) of hydroelectric power stations | no additional criteria |
| 2.2 | Heat generation using natural gas (including liquefied natural gas) | compliance with indicators of resource and energy efficiency as specified in the information and technical reference book on best available techniques <i>Fuel Combustion at Large Plants for Energy Generation</i> (ITS 38-2017);

direct greenhouse gas emissions from generation are less than 30 g of CO ₂ e/kWh (less than 8.3 g of CO ₂ e/MJ) |
| 2.3 | Manufacture and site installation of gas purification equipment | the average concentration of solids in exhaust gas is more than 150 mg/m ³ |

3. Construction

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|-----|--|--|
| 3.1 | Construction of green and operated roofs of buildings and structures | compliance with the national standard of the Russian Federation “ <i>Green Standards. Green and Operated Roofs of Buildings and Structures. Technical and Environmental Requirements</i> (GOST R 58875-2020) |
|-----|--|--|

- 3.2 Ornamental plants for buildings and structures compliance with the national standard of the Russian Federation “*Green*” Standards. *Planting Material of Ornamental Plants* (GOST R 59370-2021)

4. Industrial Production

- 4.1 Steel production compliance with indicators of resource and energy efficiency as specified in one of the information and technical reference books on best available techniques:
- Iron Ore Extraction and Beneficiation* (ITS 25-2021) ”;
- Cast Iron, Steel and Ferroalloy Production* (ITS 26-2021);
- carbon intensity for steel production throughout the production route (including emissions from electricity generation):
- less than 0.6 t of CO₂e/t of steel (electric arc furnace using scrap steel), less than 1.5 t of CO₂e/t of steel (direct-reduced iron – electric arc furnace), less than 1.5 t of CO₂e/t of steel (blast furnace – electric arc furnace), less than 1.5 t of CO₂e/t of steel (blast furnace – converter);
- carbon intensity of separate production processes (including emissions from electricity generation):
- less than 0.348 t of CO₂e/t of steel (coke), less than 0.224 t of CO₂e/t of steel (sinter), 1.343 t of CO₂e/t of steel (blast-furnace cast iron), less than 0.6 t of CO₂e/t of steel (direct-reduced iron/hot-briquetted iron), less than 0.5 t of CO₂e/t of steel (steel pellets with an iron content of more than 65 per cent), 0.225 t of CO₂e/t of steel (converter steel), less than 0.6 t of CO₂e/t of steel (arc furnace steel, with more than 70 per cent of charge material coming from direct-reduced iron);
- additional criteria for modernised (rehabilitated) production facilities (compliance with one or more criteria):
- actual pollutant emissions and effluents reduced by 10 and more per cent;
- resource and energy efficiency increased by

10 and more per cent;

use of closed-loop water systems without industrial effluents into water bodies;

energy recovery from process gases (coke-oven, blast-furnace, converter and ferroalloy gases);

recycling of smelter slag; recycling of smelter powder and gas treatment residues;

recycling of scrap steel for carbon steel (more than 90 per cent of charge material recovered from scrap steel);

recycling of scrap steel for high-alloy steel (more than 70 per cent of charge material recovered from scrap steel);

use of advanced technologies, including:

direct-reduced iron;

hot-briquetted iron;

DC vacuum ferroalloys;

heat and electricity from furnace gas in waste heat recovery units;

hydrogen fuel in cast-iron production;

carbon capture and storage (CCS);

additional criteria for new production facilities (compliance with one or more criteria):

use of closed-loop water systems without industrial effluents into water bodies;

energy recovery from process gases (coke-oven, blast-furnace, converter and ferroalloy gases);

recycling of smelter slag;

recycling of smelter powder and gas treatment residues;

recycling of scrap steel for carbon steel (more than 90 per cent of charge material recovered from scrap steel);

recycling of scrap steel for high-alloy steel (more than 70 per cent of charge material

recovered from scrap steel);
use of advanced technologies, including:
direct-reduced iron;
hot-briquetted iron;
DC vacuum ferroalloys;
heat and electricity from furnace gas in
waste heat recovery units;
hydrogen fuel in cast-iron production;
carbon capture and storage (CCS)

4.2 Aluminium production

compliance with indicators of resource and
energy efficiency as specified in the
information and technical reference book on
best available techniques *Aluminium
Production* (ITS 11-2019);

carbon intensity: direct greenhouse gas
emissions of less than 2.2 t of CO₂e/t of
primary aluminium, or total greenhouse gas
emissions of less than 3 t of CO₂e/t of
primary aluminium in relation to
electrolysis (direct emissions) and electricity
generation for electrolysis (indirect
emissions);

additional criteria for modernised
(rehabilitated) production facilities
(compliance with one or more criteria):

actual pollutant emissions and effluents
reduced by 10 and more per cent;

resource and energy efficiency increased by
10 and more per cent;

use of closed-loop water systems without
industrial effluents into water bodies;

recycling of smelter slag;

recycling of smelter powder and gas
treatment residues;

use of advanced technologies, including:

inert anodes in aluminium production;

heat and electricity from pyrometallurgical
exhaust gas in waste heat recovery units;

		carbon capture and storage (CCS);
		additional criteria for new production facilities (compliance with one or more criteria):
		use of closed-loop water systems without industrial effluents into water bodies;
		recycling of smelter slag;
		recycling of smelter powder and gas treatment residues;
		use of advanced technologies, including:
		inert anodes in aluminium production;
		heat and electricity from pyrometallurgical exhaust gas in waste heat recovery units;
		carbon capture and storage (CCS)
4.3	Cement production	compliance with indicators of resource and energy efficiency as specified in the information and technical reference book on best available techniques <i>Cement Production</i> (ITS 6-2015);
		carbon intensity:
		less than 0.766 t of CO ₂ e/t of grey clinker;
		less than 0.987 t of CO ₂ e/t of white clinker;
		less than 0.92 t of CO ₂ e/t of cement;
		compliance with one or both additional criteria:
		use of the dry or combined production methods;
		replacement of 10 and more per cent of natural raw material by industrial waste
4.4.	Ammonia, mineral fertiliser and mineral acid production	in the case of ammonia production:
		compliance with indicators of resource and energy efficiency as specified in the information and technical reference book on best available techniques <i>Ammonia, Mineral Fertiliser and Mineral Acid Production</i> (ITS 2-2019);
		total emissions (including emissions from electricity generation) are lower than 2.247 t

of CO₂e per tonne of ammonia;

in the case of nitric and sulphuric acid production:

compliance with indicators of resource and energy efficiency as specified in the information and technical reference book on best available techniques *Ammonia, Mineral Fertiliser and Mineral Acid Production* (ITS 2-2019);

total emissions (including emissions from electricity generation) are lower than 0.931 t of CO₂e per tonne of nitric acid;

total emissions (including emissions from electricity generation) are lower than 1.028 t of CO₂e per tonne of sulphuric acid

4.5 Pulp and paper production

compliance with indicators of resource and energy efficiency as specified in the information and technical reference book on best available techniques *Cellulose, Pulp, Paper and Cardboard Production* (ITS 1-2015);

recycling of waste paper in production;

use of advanced technologies as specified in the information and technical reference book on best available techniques *Cellulose, Pulp, Paper and Cardboard Production* (ITS 1-2015)

5. Transport

5.1 Manufacture of water transport (river and sea transport) using environmentally friendly energy sources; purchase of water transport using environmentally friendly energy sources; conversion of water transport to environmentally friendly energy sources

in the case of passenger water transport, emissions of less than 50 g of CO₂e/passenger-kilometre;

in the case of cargo water transport, emissions of less than 15 g of CO₂e/tonne-kilometre;

in the case of transport using natural gas, only the use of natural gas or the gas-diesel cycle with diesel fuel of less than 5 per cent relative to natural gas at the vessel's trial speed

5.2 Manufacture and purchase of air transport using environmentally friendly energy sources; purchase of air transport using environmentally friendly energy sources; conversion of existing

in the case of passenger air transport, emissions of less than 20 g of CO₂e/passenger-kilometre;

	air transport to environmentally friendly energy sources	in the case of cargo air transport, emissions of less than 15 g of CO ₂ e/tonne-kilometre
5.3	Purchase of bicycles and personal mobility devices to organise a system of public transport and carsharing services	no additional criteria
5.4	Manufacture and purchase of industrial, agricultural, road maintenance and construction, or municipal vehicles using environmentally friendly energy sources; conversion of existing industrial, agricultural, road maintenance and construction, or municipal vehicles to environmentally friendly energy sources	no additional criteria for vehicles using traction energy, hydrogen, fuel cells, electricity or solar power; in the case of vehicles using biofuel, natural gas or coal mine methane: for existing vehicles, a reduction of 20 per cent and more per cent in CO ₂ e emissions per passenger-kilometre or tonne-kilometre; for new vehicles, the impact on the environment and climate is assessed by the initiator and verified by the verifier
5.5	Manufacture and purchase of vehicles using environmentally friendly energy sources for use by logistics centres, ports, airports, cargo and passenger terminals; conversion of existing vehicles to environmentally friendly energy sources	no additional criteria for vehicles using traction energy, hydrogen, fuel cells, electricity or solar power; in the case of vehicles using biofuel or natural gas, the impact on the environment and climate is assessed by the initiator and verified by the verifier

6. Water Supply and Wastewater Disposal

6.1	Disposal of waste generated by mechanical, reagent and other purification methods	the impact on the environment and climate is assessed by the initiator and verified by the verifier
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7. Natural Landscapes, Rivers, Water Bodies and Biodiversity

7.1	Reclamation and remediation of land, including contaminated, eroded and littered land	no additional criteria
7.2	Implementation of projects aimed at developing or supporting specially protected natural areas	the impact on the environment and climate is assessed by the initiator and verified by the verifier

8. Agriculture

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|-----|--|---|
| 8.1 | Implementation of projects using zero tillage technology | no additional criteria |
| 8.2 | Implementation of projects aimed at increasing grown perennial legume crops to replace other crops | the impact on the environment and climate is assessed by the initiator and verified by the verifier |

2. Energy Efficiency

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|-----|---|--|
| 2.1 | Energy efficiency improved for existing and construction-in-progress industrial facilities | energy consumption reduced by at least 20 per cent compared with the baseline (prior to project implementation) |
| 2.2 | Installation of equipment for combined heat and power stations/cogeneration or trigeneration plants | energy consumption reduced by at least 20 per cent compared with the baseline (prior to project implementation) |
| 2.3 | Energy-efficient products, including energy-efficient equipment (ultimate user) | highest energy efficiency class for the product type, including energy efficiency marks in accordance with national or international standards, and energy efficiency ratings of the Energy Star service mark for consumer goods |
| 2.4 | Energy conservation services | in accordance with the national standard <i>Energy Management Systems. Requirements with Guidance for Use</i> or internationally recognised equivalent standards |

3. Environmentally Friendly Buildings

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|-----|---|--|
| 3.1 | Green infrastructure for buildings, including multipurpose green areas; flood control (flood walls, pump stations, levees, floodgates); street lighting; improvement of waste collection points for buildings | green building ratings from LEED, EDGE, BREEAM or DGNB and/or energy efficiency marks (high energy efficiency classes) |
| 3.2 | Construction and modernisation of detached houses and adjacent areas | water consumption reduced by at least 15 per cent; use of renewable energy; energy consumption reduced by at least 15 per cent; energy efficiency marks (high energy efficiency classes) (if applicable); or the following green building ratings if national standards do not exist: LEED, EDGE, BREEAM or DGNB |
| 3.3 | Self-contained toilets and portable toilets for detached houses, holiday camps and small businesses | 100 per cent waste disposal without damage to ecosystems; water reuse |

4. Pollution Prevention and Control

4.1	Air purification removing industrial pollution and urban air pollution; air recirculation equipment	air emissions within the range of connected emissions as specified in the reference book on best available techniques or, if the national reference book does not exist, the BREF of the Industrial Emissions Directive (as related to industrial pollution)
4.2	Manufacture and installation of clean heating appliances for households and small and medium-sized businesses	greenhouse gas emissions reduced by at least 20 per cent
4.3	Reduction of soil pollution; equipment and infrastructure for soil restoration	no restrictions

5. Sustainable Use of Water and Waste

5.1	Wastewater treatment plants, including projects aimed at reducing pollutant concentrations in wastewater	compliance with national standards of permissible pollutant effluents or compliance with the reference book on best available techniques, including for centralised wastewater disposal in populated places or urban districts. If applicable, emissions and effluents within the range of connected emissions as specified in the reference book on best available techniques for anaerobic wastewater treatment
5.2	Monitoring, early warning and response systems for water bodies	Self-Monitoring, Analysis and Reporting Technology (SMART), automated monitoring system
5.3	Construction and modernisation of recycling sites and plants for waste whose landfilling is not permitted	compliance with the national requirements and standards in effect at the time of assessment for compliance with the taxonomy level (by 2030)
5.4	Replacement of toxic raw materials by nontoxic raw materials	no restrictions
5.5	Use of recyclables in production	at least 30 per cent of the product's content is recyclables

6. Sustainable Agriculture, Land Management, Forest Management, Biodiversity Conservation and Ecotourism

6.1	Organic agricultural products (crop and livestock farming) (except for textiles)	1) compliance with international, interstate or national standards for organic products; labelling for purchased organic or green products; 2) compliance with environmental standards and quality standards for the use of pesticides; fertilisers; animal drugs, feed and feed supplements; and animal hygiene; 3) sustainable agricultural practices such as waste management and efficient water consumption, including using rainwater; 4) sustainable supply chain practices (for example, food loss prevention); organic products with international, interstate or recognised national
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certification

- 6.2 Sustainable hotel and hostel management compliance with national, international and interstate environmental standards or ecolabelling standards for accommodation services and with environmental requirements for hotels and hostels or with recognised foreign standards for the hospitality sector, such as Vitality Leaf, the EU Ecolabel, the Nordic Swan Ecolabel etc.

7. Clean Transport

- 7.1 Low-carbon transport planning, including the integration of transport and urban planning leading to a reduction in the use of cars; dense building; multiple use of land; transition to a walking society; transit traffic; smart cargo transport systems no restrictions
- 7.2 Transport ICT¹ improving asset utilisation, traffic and modal efficiency, including public transport information, carsharing options, smart cards, charging points etc. certification to ISO standards or the national standards *Information Technology. Data Centres. Key Performance Indicators; Environmental Management Systems. Requirements with Guidance for Use; Energy Management Systems. Requirements with Guidance for Use*

¹ Information and communications technology

Section 3.
APPROACHES FOR GREEN FINANCE REGULATION AND VERIFICATION

In order to harmonise approaches for green finance regulation and prevent greenwashing, it is advisable to implement the following provisions in the national green finance regulation systems:

- green financial instruments (bonds or loans) should be used to finance the environmental protection, environmental conservation and climate action projects specified in the Model Taxonomy;
- 100 per cent of the proceeds should be used to implement the projects;
- the projects (project portfolios) should not have any significant collateral environmental impacts (the “Do No Significant Harm” principle);
- the proceeds may be used to provide reimbursement for expenses previously incurred in connection with a project with a specified timing or refinance an existing financial instrument;
- an essential part of the green finance system is third party assurance that a financial instrument is green;
- any verifier of green financial instruments should be accredited or duly selected in accordance with the applicable national laws;
- an essential part is regular reporting that proves that a financial instrument remains green;
- regular reports should contain information about how the proceeds are used until they are spent in full, including, but not limited to, information about the purpose of using the proceeds and about the assessed environmental outcomes delivered by a project.