

## **Taxonomy for Green Projects**

The Taxonomy for Green Projects (the “Taxonomy”) defines green projects’ main areas and criteria to assess the compliance of financial instruments with the Standards for Financial Instruments Recognised as Eligible for Financing Sustainable (including Green) Development Projects (the “Standards”).

The Taxonomy for Green Projects defines Russian green projects main areas and criteria.

The terms “Initiator” and “Verifier” shall have the meaning set forth in the Standards.

For the purpose of applying the Taxonomy, a “green project” is a project that meets all the criteria set forth below:

1) The project is compliant with one or several areas and qualitative and quantitative criteria (the “criteria”) of the Taxonomy. Green projects in certain main areas may be deemed as compliant with the Taxonomy only when they meet additional criteria set by the Taxonomy. The criteria may be revised when new technologies become available or tightened, including but not limited to meet best international or Russian practices.

2) The project focuses on achieving the goals of the Paris Agreement or any of the following UN Sustainable Development Goals: Goal 6 (Clean water and sanitation), Goal 7 (Affordable and clean energy), Goal 8 (Decent work and economic growth), Goal 9 (Industry, innovation and infrastructure), Goal 11 (Sustainable cities and communities), Goal 12 (Responsible consumption and production), Goal 13 (Climate action), Goal 14 (Life below water), Goal 15 (Life on land).

3) The project contributes towards the following priority goals related to positive environmental impacts:

- Environmental conservation, protection or improvement;

- Reduction of pollutant emissions and effluents and prevention of their environmental impacts;

- Reduction of greenhouse gas emissions;

- Energy conservation and energy efficiency enhancement;

4) The project is compliant with best available techniques (performance in line with BAT or better);

5) The project is compliant with Do No Significant Harm principle. Projects in Russia shall be deemed as compliant with Do No Significant Harm principle if they meet the Russian Federation environmental law.

The result of achieving the priority goals is to produce an environmental effect during or after the life of a green project, and any such effect should be:

- Material: the project has a long-term and significant positive quantitative impact on the climate and environment. It is recommended to the project's Initiators to carry out a quantitative assessment of their project's impact on the environment and to make the respective documentary evidence available to the Verifier in accordance with the methodology.

- Compliant with the Russian Federation environmental law. The Initiator may opt for additional disclosures to prove the absence of material adverse environmental impact of the project;

- Described in detail in the documents on the implementation of the green project.

Any projects aimed at remedying negative environmental consequences caused by the failure to comply with statutory regulations should not be recognised as green.

For certain projects, the Initiators may assess the impact on the environment and climate themselves. The results of such an assessment shall be confirmed by a Verifier as per the methodology approved by the Verifier. The projects requiring an assessment by the Initiator with subsequent confirmation by a Verifier are listed in the Taxonomy.

## Taxonomy for Green Projects

### 1. Waste Management

Item No.	Area	Criteria	
1.1	Construction and modernisation of industrial and consumer waste management facilities:		
1.1.1	Recycling, including converting waste into reusable material	Compliant with the Taxonomy only if criteria are met	Compliant with Waste recycling and disposal excluding thermal waste treatment (incineration) (ITS 15-2016 as amended in 2021) requirements towards energy and resource efficiency and has no landfills
1.1.2.	Waste management with the generation of energy	Compliant with the Taxonomy only if criteria are met	Greenfield: the project shall be compliant with Thermal waste treatment (ITS 9-2020) requirements towards energy and resource efficiency  Greenfield and brownfield: recycling of bottom-ash waste
1.1.3	Construction and modernisation of integrated waste management facilities (recycling and processing)	Compliant with the Taxonomy only if criteria are met	Compliant with Thermal waste treatment (ITS 9-2020) and Waste recycling and disposal excluding thermal waste treatment (incineration) (ITS 15-2016 as amended in 2021) requirements towards energy and resource efficiency and meets at least two criteria: 1) is an environmental project; 2) at least 49.5% of processed waste is recycled; 3) processes 100% of waste
1.2	Remedying negative environmental consequences	Compliant with the Taxonomy only if criteria are met	Remedying negative environmental consequences shall not be caused by the failure to comply with statutory regulations  The Initiator shall carry out an

Item No.	Area	Criteria	
			<p>environment and climate impact assessment</p> <p>The assessment results shall be confirmed by a Verifier</p>
1.3	Construction and modernisation of infrastructure for the production and commercial use of biodegradable materials	Compliant with the Taxonomy only if criteria are met	Production of biodegradable materials shall exclude the generation of microplastics
1.4	Production of environmentally friendly packaging, including efficient packaging recycling	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	

## 2. Energy

Item No.	Area	Criteria	
2.1	Construction and modernisation of generation facilities and auxiliary infrastructure using renewable energy sources and low-carbon fuels:		
2.2.1	Solar power	Compliant with the Taxonomy without additional criteria	
2.1.2	Wind power	Compliant with the Taxonomy without additional criteria	
2.1.3	Geothermal power	Compliant with the Taxonomy without additional criteria	
2.1.4	Biofuels and biomass	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	
2.1.5	Damless hydropower plants (diversion and run-of-river)	Compliant with the Taxonomy without additional criteria	
2.1.6	Impoundment hydropower plants	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	
2.1.7	Pumped storage plants	Compliant with the Taxonomy without additional criteria	
2.1.6	Hydrogen fuel	Compliant with the Taxonomy only if criteria are met	NOx emissions shall not exceed 250 mg/m3
2.1.7	Nuclear power	Compliant with the Taxonomy without additional criteria	
2.2	Construction and modernisation of infrastructure; manufacture of equipment for the production, storage and transport of low-carbon fuels:		
2.2.1	Biofuels and biomass	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	
2.2.2	Hydrogen fuel	Compliant with the Taxonomy only if criteria are met	Average cleanness of electricity used for production <100 g of CO2e <sup>1</sup> /kWh
2.2.3	Nuclear power fuel	Compliant with the Taxonomy without additional criteria	
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 fuels:		

<sup>1</sup> Greenhouse gases in CO2 equivalent.

Item No.	Area	Criteria	
2.3.1.1	Heat supply using renewable energy sources	Compliant with the Taxonomy without additional criteria	
2.3.1.2	Heat supply using natural gas and dry stripped gas	Compliant with the Taxonomy only if criteria are met	Direct emissions of greenhouse gases from generation <30 g of CO <sub>2</sub> e/kWh (<8.3 g of CO <sub>2</sub> 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	Electricity generation using natural gas (including LNG)	Compliant with the Taxonomy only if criteria are met	Compliant with Energy generated by fuel combustion at major plants (ITS 38-2017) requirements towards energy and resource efficiency and direct emissions of greenhouse gases from generation <100 g of CO <sub>2</sub> e/kWh
2.3.2.2	Heat generation using natural gas (including LNG)	Compliant with the Taxonomy only if criteria are met	Compliant with Energy generated by fuel combustion at major plants (ITS 38-2017) requirements towards energy and resource efficiency and direct greenhouse gas emissions from heat generation <30 g of CO <sub>2</sub> e/kWh (<8.3 g of CO <sub>2</sub> e/ MJ)
2.3.2.3	Combined power generation using renewable energy sources in remote and inaccessible territories	Compliant with the Taxonomy without additional criteria	
2.3.3	Construction and modernisation of cogeneration facilities	Compliant with the Taxonomy only if criteria are met	Compliant with Energy generated by fuel combustion at major plants (ITS 38-2017) requirements towards energy and resource efficiency and direct emissions of greenhouse gas from generation <100 g of CO <sub>2</sub> e/kWh
2.3.4	Construction and	Compliant with	Brownfield:

Item No.	Area	Criteria	
	modernisation of infrastructure for distribution of electricity and heat	the Taxonomy only if criteria are met	electricity distribution losses reduced by >10%  heat distribution losses reduced by >20%  Greenfield: the Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier
2.3.5	Production of gas treatment equipment and installation on power facilities	Compliant with the Taxonomy only if criteria are met	Average concentration of solids in waste gas <150 mg/m3
2.3.6	Carbon capture, utilisation and storage	Compliant with the Taxonomy only if criteria are met	Excluding fossil fuels excavation projects
2.4	Construction and modernisation of infrastructure for the recycling of waste generated by the energy industry:		
2.4.1	Recycling of bottom-ash waste for use in industrial production and construction	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	
2.4.2	Storage and (or) disposal of nuclear waste	Compliant with the Taxonomy without additional criteria	
2.5	Manufacturing of equipment and units for power generation using renewable energy sources and low-carbon fuels:		
2.5.1	Solar power	Compliant with the Taxonomy without additional criteria	
2.5.2	Wind power	Compliant with the Taxonomy without additional criteria	
2.5.3	Geothermal power	Compliant with the Taxonomy without additional criteria	
2.5.4	Biofuels and biomass	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	
2.5.5	Hydraulic power (including tidal power)	Compliant with the Taxonomy without additional criteria	
2.5.6	Hydrogen fuel	The Initiator shall carry out an environment and	

Item No.	Area	Criteria
		climate impact assessment. The assessment results shall be confirmed by a Verifier
2.5.7	Nuclear power	Compliant with the Taxonomy without additional criteria
2.6	Construction of facilities for storage of energy from renewable sources	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier



### 3. Construction

Item No.	Area	Criteria	
3.1	Construction of green buildings and facilities	Compliant with the Taxonomy only if criteria are met	Compliance with one or more green standards prepared in accordance with Federal Law No. 162-FZ of 29 June 2015 “On Standardisation in the Russian Federation” (as amended and supplemented)
3.2	Implementation of projects aimed at improving energy efficiency and heat efficiency for existing facilities to significantly contribute to their increased efficiency in the following areas:		
3.2.1	Efficient electricity supply	Compliant with the Taxonomy only if criteria are met	Energy consumption reduced by >20% (kWh/m2)
3.2.2	Efficient heat supply and air conditioning	Compliant with the Taxonomy only if criteria are met	Energy consumption reduced by >20% (kWh/m2)
3.2.3	Construction of green and operated roofs of buildings and facilities	Compliant with the Taxonomy only if criteria are met	Compliance with GOST R 58875-2020 Green Standards. Green and Operated Roofs of Buildings and Facilities. Technical and Environmental Requirements
3.2.4	Decorating buildings and facilities with ornamental plants	Compliant with the Taxonomy only if criteria are met	Compliance with GOST R 59370-2021 Green Standards. Ornamental Plants for Planting
3.2.5	Efficient lighting systems (including street lighting systems)	Compliant with the Taxonomy only if criteria are met	Energy consumption reduced by >20% (kWh/m2)
3.2.6	Efficient water supply systems	Compliant with the Taxonomy only if criteria are met	Water consumption reduced by >20%
3.3	Construction of urban spaces (public spaces free from motor transport and accessible to the general public for entertainment and use of public facilities)	Compliant with the Taxonomy without additional criteria	

#### 4. Industrial Production

Item No.	Area	Criteria	
4.1	Production of products with no negative impact on the environment (products having traditionally significant adverse environmental impacts: modernisation of existing production facilities or construction of new production facilities having low adverse environmental impacts):		
4.1.1	Production of steel	Compliant with the Taxonomy only if criteria are met	<p>The project shall be compliant with Production of cast iron, steel and ferroalloys (ITS 26-2017) requirements towards energy and resource efficiency</p> <p>and</p> <p>carbon intensity: carbon steel: less than 0.283 t of CO2e/t of product</p> <p>high-alloy steel: less than 0.352 t of CO2e/t of product</p> <p>Additional criteria for production facilities under modernisation/reconstruction (at least one of the following criteria shall be met):</p> <p>1) Reduction of pollutant emissions and effluents by at least 10%;</p> <p>2) Increasing energy and resource efficiency by at least 10%;</p> <p>3) Implementation of closed loop water treatment system which ensures no discharge of industrial waste water;</p> <p>4) Recovery of valuable energy process gases (coke, blast-furnace, converter, and ferroalloy gases);</p> <p>5) Recycling of metallurgical slags;</p> <p>6) Recycling of metallurgical dust and gas treatment residue;</p> <p>7) Steel scrap recycling (at least 90% of the final product shall be</p>

Item No.	Area	Criteria	
			<p>recovered from steel scrap);</p> <p>8) Use of advanced technologies, including:</p> <ul style="list-style-type: none"> <li>- Direct reduced iron (DRI) pellets production;</li> <li>- Hot briquetted iron (HBI) production;</li> <li>- Ferroalloy smelting in DC furnaces;</li> <li>- Flue gas heat and energy recovery systems (waste heat recovery units);</li> <li>- Hydrogen in the blast furnace pig iron production;</li> <li>- Carbon Capture &amp; Storage</li> </ul> <p>Additional criteria for greenfield production facilities (at least one of the following criteria shall be met):</p> <ol style="list-style-type: none"> <li>1) Implementation of closed loop water treatment system which ensures no discharge of industrial waste water;</li> <li>2) Recovery of valuable energy process gases (coke, blast-furnace, converter, and ferroalloy gases);</li> <li>3) Recycling of metallurgical slags;</li> <li>4) Recycling of metallurgical dust and gas treatment residue;</li> <li>5) Steel scrap recycling (at least 90% of the final product shall be recovered from steel scrap);</li> <li>6) Use of advanced technologies, including: <ul style="list-style-type: none"> <li>- Direct reduced iron (DRI) pellets production;</li> <li>- Hot briquetted iron (HBI) production;</li> <li>- Ferroalloy smelting in DC furnaces;</li> <li>- Flue gas heat and energy recovery systems (waste heat recovery units);</li> <li>- Hydrogen in the blast furnace pig iron production;</li> </ul> </li> </ol>

Item No.	Area	Criteria	
			- Carbon Capture & Storage
4.1.2	Production of aluminium	Compliant with the Taxonomy only if criteria are met	<p>Compliant with Production of aluminium (ITS 11-2019) requirements towards energy and resource efficiency</p> <p>and</p> <p>carbon intensity: primary aluminium: direct emissions of greenhouse gas less than 1.514 t of CO<sub>2</sub>e/t or total emissions, including electrolysis (direct emissions) and electrolysis consumed power (indirect emissions) less than 3 t of CO<sub>2</sub>e/t</p> <p>Additional criteria for production facilities under modernisation or reconstruction (at least one of the following criteria shall be met):</p> <ol style="list-style-type: none"> <li>1) Reduction of actual pollutant emissions and effluents by at least 10%;</li> <li>2) Increasing energy and resource efficiency by at least 10%;</li> <li>3) Implementation of closed loop water treatment system which ensures no discharge of industrial waste water;</li> <li>4) Recycling of metallurgical slags;</li> <li>5) Recycling of metallurgical dust and gas treatment residue;</li> <li>6) Use of advanced technologies, including: <ul style="list-style-type: none"> <li>- Aluminium production using inert anodes;</li> <li>- Pyrometallurgical flue gas heat and energy recovery systems (waste heat recovery units);</li> <li>- Carbon Capture &amp; Storage</li> </ul> </li> </ol> <p>Additional criteria for greenfield</p>

Item No.	Area	Criteria	
			<p>production facilities (at least one of the following criteria shall be met):</p> <ol style="list-style-type: none"> <li>1) Implementation of closed loop water treatment system which ensures no discharge of industrial waste water;</li> <li>2) Recycling of metallurgical slags;</li> <li>3) Recycling of metallurgical dust and gas treatment residue;</li> <li>4) Use of advanced technologies, including: <ul style="list-style-type: none"> <li>- Aluminium production using inert anodes;</li> <li>- Pyrometallurgical flue gas heat and energy recovery systems (waste heat recovery units);</li> <li>- CCS Carbon Capture &amp; Storage</li> </ul> </li> </ol>
4.1.3	Production of cement	Compliant with the Taxonomy only if criteria are met	<p>Compliant with Production of cement (ITS 6)</p> <p>and</p> <p>carbon intensity:</p> <p>grey clinker: less than 0.766 t of CO<sub>2</sub>e/t</p> <p>white clinker: less than 0.987 t of CO<sub>2</sub>e/t</p> <p>cement: less than 0.92 t of CO<sub>2</sub>e/t</p> <p>and</p> <p>at least one of additional following criteria shall be met:</p> <ol style="list-style-type: none"> <li>1) Dry or combined manufacturing shall be used;</li> <li>2) At least 10% of natural raw materials shall be replaced by industrial waste</li> </ol>
4.1.4	Production of ammonia, mineral fertilisers, and inorganic acids	Compliant with the Taxonomy only if criteria are met	<p>For ammonia production: compliant with Production of ammonia, mineral fertilisers, and inorganic acids (ITS 2-2019) and total emissions (including consumed</p>

Item No.	Area	Criteria	
			<p>power related emissions) less than 2.104 t of CO<sub>2</sub>e per one t of ammonia</p> <p>For sulphuric acid production: compliant with Production of ammonia, mineral fertilisers, and inorganic acids (ITS 2-2019) and waste steam recovery, Gcal:</p> <ul style="list-style-type: none"> <li>- more than 0.7 (sulphuric acid single absorption system with tail gas recovery);</li> <li>- more than 0.55 (double contact double absorption systems);</li> <li>- more than 1.07 (sulphuric acid double contact double absorption systems with absorption heat recovery (steam output: 40 bar and 10 bar)</li> </ul>
4.1.5	Pulp and paper	Compliant with the Taxonomy only if criteria are met	Compliant with Production of pulp, paper, and cardboard (ITS 1-2015) requirements towards energy and resource efficiency and uses recycled waste paper in production and advanced technologies in accordance with Production of pulp, paper, and cardboard (ITS 1-2015)
4.2	Modernisation of existing production facilities to improve energy efficiency, increase resource conservation, reduce their adverse environmental impacts or greenhouse gas emissions:		
4.2.1	Carbon capture, utilisation and storage	Compliant with the Taxonomy only if criteria are met	Excluding fossil fuels excavation projects
4.2.2	Waste heat recovery in industrial production	Compliant with the Taxonomy only if criteria are met	Recovered heat shall be used for power generation

## 5. Transport and Industrial Vehicles

Green transport and industrial vehicles include the following types of transport and industrial vehicles using solely environmentally friendly energy sources (traction energy, natural gas, biomethane, hydrogen, fuel cells, electricity, solar power and biofuel) and non-motorised transport.

Item No.	Area	Criteria	
5.1	Manufacture of rail transport (passenger and cargo transport) using environmentally friendly energy sources; purchase of rail transport using environmentally friendly energy sources; conversion of existing rail transport to environmentally friendly energy sources	Compliant with the Taxonomy only if criteria are met	<p>Rail transport using traction energy is compliant with the Taxonomy without additional criteria</p> <p>Rail transport using other energy sources: the Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier</p> <p>Transport using natural gas: natural gas only, gas-diesel not allowed</p>
5.2	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	Compliant with the Taxonomy only if criteria are met	<p>Passenger water transport: emissions of less than 50 g of CO<sub>2</sub>e/passenger-kilometre</p> <p>Cargo water transport: emissions of less than 15 g of CO<sub>2</sub>e/tonne-kilometre</p> <p>Transport using natural gas: natural gas only, gas-diesel not allowed</p>
5.3	Manufacture and purchase of air transport using environmentally friendly energy sources; purchase of air transport using environmentally friendly energy sources; conversion of existing air	Compliant with the Taxonomy only if criteria are met	<p>Passenger air transport: emissions of less than 20 g of CO<sub>2</sub>e/passenger-kilometre</p> <p>Cargo air transport: emissions of less than 15 g of CO<sub>2</sub>e/tonne-kilometre</p>

Item No.	Area	Criteria	
	transport to environmentally friendly energy sources		
5.4	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	Compliant with the Taxonomy only if criteria are met	<p>Passenger, public urban and commuter transport: emissions of less than 50 g CO2e/passenger-kilometre</p> <p>Road freight transport: emissions of less than 45 g of CO2e/tonne-kilometre</p> <p>Transport using natural gas: natural gas only, gas-diesel not allowed</p>
5.5	Manufacture of bicycles and personal mobility devices, purchase of bicycles and personal mobility devices for the public transport system and sharing services	Compliant with the Taxonomy without additional criteria	
5.6	Manufacture and purchase of industrial and agricultural vehicles, road-building machinery, municipal vehicles using environmentally friendly energy sources; conversion of existing industrial and agricultural vehicles, road-building machinery, municipal vehicles to environmentally friendly energy sources	Compliant with the Taxonomy only if criteria are met	<p>Compliant with the Taxonomy for green projects without additional criteria for all types of fuel specified in the introduction to Section 5, except for natural gas, coal mine methane and biofuel</p> <p>For vehicles using biofuel:</p> <p>existing vehicles: CO2e emissions per passenger-kilometre or tonne-kilometre reduced by 20% and above</p> <p>new vehicles: the Initiator</p>



Item No.	Area	Criteria	
			<p>shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier</p> <p>For vehicles using natural gas or coal mine methane; natural gas replacement ratio of 50% and above</p>
5.7	Construction and modernisation of infrastructure for transport using environmentally friendly energy sources (including railway and tramway construction)	Compliant with the Taxonomy without additional criteria	
5.8	Construction and modernisation of infrastructure for transport using environmentally friendly energy sources and non-motorised transport (including filling stations, charging stations, and equipment and systems for fuel delivery and storage)	Compliant with the Taxonomy without additional criteria	
5.9	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	Compliant with the Taxonomy only if criteria are met	<p>Compliant with the Taxonomy without additional criteria for all types of fuel specified in the introduction to Section 5, except for natural gas and biofuel</p> <p>For vehicles using biofuel: emissions per passenger-kilometre or tonne-kilometre reduced by 20% and above</p> <p>For vehicles using natural gas:</p>

Item No.	Area	Criteria	
			natural gas replacement ratio of 50% and above
5.10	Construction and modernisation of transport infrastructure facilitating the reduction of greenhouse gas emissions	Compliant with the Taxonomy only if criteria are met	CO <sub>2</sub> e greenhouse gas emissions per passenger-kilometre or tonne-kilometre reduced by 20% and above, and reduction of covered distance and/or changing the mode of transport to environmentally friendly energy sources

## 6. Water Supply and Wastewater Disposal

Item No.	Area	Criteria	
6.1	Construction and modernisation of culverts and hydraulic structures	Compliant with the Taxonomy only if criteria are met	<p>Water consumption (full cycle, including water intake, treatment and distribution) below 0.5 kWh/m<sup>3</sup> of water for the end user</p> <p>or</p> <p>reduction of energy consumption (full cycle, including water intake, treatment and distribution) against the current level by at least 20% (energy consumption in kWh/m<sup>3</sup> of water for the end user)</p> <p>or</p> <p>reduction of water losses against the current level by at least 20%</p>
6.2	Construction and modernisation of infrastructure for potable water supply		
6.2.1	Construction and modernisation of potable water treatment infrastructure	Compliant with the Taxonomy only if criteria are met	<p>Water consumption (full cycle, including water intake, treatment and distribution) below 0.5 kWh/m<sup>3</sup> of water for the end user</p> <p>or</p> <p>reduction of energy consumption (full cycle, including water intake, treatment and distribution) against the current level by at least 20% (energy consumption in kWh/m<sup>3</sup> of water for the end user)</p> <p>or</p>
6.2.2	Improvement of energy and resource efficiency of potable water supply infrastructure		<p>reduction of energy consumption (full cycle, including water intake, treatment and distribution) against the current level by at least 20% (energy consumption in kWh/m<sup>3</sup> of water for the end user)</p> <p>or</p>

Item No.	Area	Criteria	
			<p>reduction of water losses against the current level by at least 20%</p> <p>or</p> <p>specific energy consumption by surface water treatment facilities shall not exceed more than 120% of the minimal threshold in accordance with Annex 5 to Advanced Water Processing Technology Reference Guide approved by the Russian Ministry of Construction</p> <p>or</p> <p>leaks or water losses during transportation represent no more than 15% of the water sent to the system</p>
6.3	Construction and modernisation of water purification infrastructure	Compliant with the Taxonomy only if criteria are met	<p>Transition to a water circulation system and energy consumption (full cycle, including water intake, treatment and distribution) below 0.5 kWh/m<sup>3</sup> of water for the end user (energy consumption in kWh/m<sup>3</sup> of water for the end user)</p> <p>or</p> <p>reduction of energy consumption (full cycle, including water intake, treatment and distribution) against the current level by at least 20% (energy consumption in kWh/m<sup>3</sup> of water for the end</p>

Item No.	Area	Criteria	
			user)  or  reduction of water losses against the current level by at least 20%
6.4	Construction and updating of waste disposal infrastructure for water supply and wastewater disposal systems:		
6.4.1	Wastewater sludge disposal	Compliant with the Taxonomy without additional criteria	
6.4.2	Projects aimed at reducing the amount of pollutants in wastewater	Compliant with the Taxonomy only if criteria are met	Compliance with Wastewater treatment in centralised urban wastewater systems (ITS 10-2019)  and  mass of pollutants discharged to wastewater shall not exceed approved pollutants discharge limits  and  category I and II objects with adverse environmental impact collecting and processing wastewater, in particular for wastewater treatment in centralised urban wastewater systems: discharged water parameters shall be in line with best available techniques
6.4.3	Projects aimed at water recycling	Compliant with the Taxonomy without additional criteria	
6.4.4	Disposal of waste resulting from mechanical, chemical, and other types of treatment	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	
6.5	Implementation of projects aimed at improving the efficiency of water		

Item No.	Area	Criteria
	resources:	
6.5.1	Reducing water intake from water sources	Compliant with the Taxonomy without additional criteria

## 7. Natural Landscapes, Rivers, Water Bodies and Biodiversity

Item No.	Area	Criteria
7.1	Implementation of projects aimed at conserving and restoring biodiversity:	
7.1.1	Conservation and restoration of rare, RF Red Data Book, or endangered species of animals and plants	Compliant with the Taxonomy without additional criteria
7.1.2	Conservation and restoration of natural habitats of rare, RF Red Data Book, or endangered species of animals and plants	Compliant with the Taxonomy without additional criteria
7.1.3	Control of invasive species	Compliant with the Taxonomy without additional criteria
7.2	Implementation of forest and climate projects	
7.2.1	Reforestation and afforestation with full long-term care for forest stands	Compliant with the Taxonomy without additional criteria
7.2.2	Conservation of especially valuable forests	Compliant with the Taxonomy without additional criteria
7.2.3	Improving efficiency of forestry resources	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier
7.3	Reclaiming and remediating polluted, eroded, and littered land	Compliant with the Taxonomy without additional criteria
7.4	Implementation of projects aimed at developing or supporting specially protected natural areas	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier
7.5	Ecotourism projects	
7.5.1	Corporate ecotourism development programmes for specially	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier

Item No.	Area	Criteria
	protected natural areas	
7.5.2	Implementation of projects to create and develop ecotourism infrastructure	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier



## 8. Agriculture

Item No.	Area	Criteria	
8.1	Purchase of mineral fertilisers to increase the absorption of nutrients, to protect soil and groundwater from pollutants, and to reduce greenhouse gas emissions	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	
8.2	Construction and modernisation of irrigation infrastructure for efficient agricultural irrigation	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	
8.3	Construction and modernisation of infrastructure for the use of agricultural wastewater	Compliant with the Taxonomy without additional criteria	
8.4	Projects using the zero tillage technology	Compliant with the Taxonomy without additional criteria	
8.	Projects aimed at increased (substituted) sowing of perennial leguminous crops	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	
8.6	Agricultural use of degraded land	The Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier	
8.7	CH <sub>4</sub> reduction technology (cattle)	Compliant with the Taxonomy only if criteria are met	For existing facilities: CH <sub>4</sub> emissions to be reduced by more than 20%.  For new production facilities: the Initiator shall carry out an environment and climate impact assessment. The assessment results shall be confirmed by a Verifier
8.8	Reduction of agricultural diffuse runoff pollution	Compliant with the Taxonomy only if criteria are met	