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COMMISSION DELEGATED REGULATION (EU) …/...

of 26.11.2026

amending Delegated Regulation (EU) 2023/2486 as regards enhancing the usability of the technical screening criteria

{SWD(2026) 351 final}

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

1.1. General background and objective

Regulation (EU) 2020/852 on the establishment of a framework to facilitate sustainable investment ('Taxonomy Regulation')[1] created a unified EU classification system for environmentally sustainable economic activities, referred to as Taxonomy-aligned activities. The Regulation aims to provide a common reference point for investors, undertakings and public authorities, thereby improving transparency, reducing fragmentation in sustainability-related disclosures and supporting the redirection of capital towards sustainable investments.

In June 2021, the Commission adopted the EU Taxonomy Climate Delegated Act ('Climate Delegated Act')[2] to implement the Taxonomy Regulation with respect to economic activities contributing substantially to the climate change mitigation and climate change adaptation objectives. In March 2022, the Climate Delegated Act was amended to include criteria for certain energy activities in the fossil, gas and nuclear energy sectors[3]. In June 2023, the Commission adopted the EU Taxonomy Environmental Delegated Act ('Environmental Delegated Act') for the remaining environmental objectives[4] and further amended the Climate Delegated Act by adding criteria for new activities in the manufacturing and transport sectors[5].

Together, the Climate Delegated Act and the Environmental Delegated Act set out the technical screening criteria used to determine the conditions under which an economic activity qualifies as making a substantial contribution to one or more of the environmental objectives listed in Article 9 of the Taxonomy Regulation, as well as the technical screening

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1 Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13, ELI: http://data.europa.eu/eli/reg/2020/852/oj).

2 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, ELI: http://data.europa.eu/eli/reg_del/2021/2139/oj).

3 Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities (OJ L 188, 15.7.2022, p. 1, ELI: http://data.europa.eu/eli/reg_del/2022/1214/oj).

4 Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 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 the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities (OJ L 2023/2486, 21.11.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2486/oj).

5 Commission Delegated Regulation (EU) 2023/2485 of 27 June 2023 amending Delegated Regulation (EU) 2021/2139 establishing additional technical screening criteria for determining the conditions under which certain economic activities qualify as contributing substantially to climate change mitigation or climate change adaptation and for determining whether those activities cause no significant harm to any of the other environmental objectives (OJ L, 2023/2485, 21.11.2023, ELI: http://data.europa.eu/eli/reg_del/2023/2485/oj).

criteria for assessing whether that economic activity does not cause significant harm to any of the other environmental objectives ('Do No Significant Harm').

In July 2021, the Commission adopted a further Delegated Act specifying the disclosure obligations of undertakings under Article 8 of the Taxonomy Regulation with respect to the share of their activities that are Taxonomy-eligible and Taxonomy-aligned ('Disclosures Delegated Act')[6]. That Delegated Act was subsequently amended in March 2022 to introduce enhanced transparency requirements for economic activities in fossil gas and nuclear energy sectors, and in June 2023 to adapt the disclosure requirements, where appropriate, to economic activities covered in the Environmental Delegated Act.

In July 2025, as part of the Omnibus Sustainability Package, the Commission adopted an additional Delegated Act to simplify Taxonomy-related disclosures and certain Do No Significant Harm criteria relating to the use of chemicals.

Against this background, the present Delegated Act amends the Environmental Delegated Act and, together with the Delegated Act amending the Climate Delegated Act, forms part of a broader review of the technical screening criteria adopted to date. The review draws on implementation experience, feedback from stakeholders, scientific evidence and developments in Union law and policy since the adoption of the existing Delegated Acts. Its objective is not to revisit the policy choices underpinning the Taxonomy Regulation, but to ensure that the technical screening criteria remain clear, coherent and workable in practice, while preserving their environmental integrity.

In particular, the review targets simplification of the criteria where experience has shown that requirements are overly complex, duplicative or difficult to apply consistently. This includes clarifying provisions, streamlining assessment steps and improving the internal consistency of the criteria across environmental objectives and sectors, without reducing the level of environmental ambition.

This Delegated Act focuses on targeted adjustments that can be addressed on the basis of existing evidence and implementation experience. The inclusion of new economic activities, as well as more substantial revisions to the technical screening criteria that require further technical analysis or policy consideration, will be addressed in subsequent initiatives.

1.2. Legal background

This Delegated Act is based on the empowerments set out in Articles 12(2), 13(2), 14(2) and 15(2) of the Taxonomy Regulation. The technical screening criteria are set in accordance with the requirements of Article 19 of that Regulation.

In accordance with Article 31 of the Interinstitutional Agreement of 13 April 2016 on Better Law-Making[7], this Delegated Act combines four interrelated empowerments of the Taxonomy Regulation in a single act. These are the empowerments laid down in Articles 12(2), 13(2), 14(2) and 15(2) related to the technical screening criteria for the sustainable use and protection of water and marine resources, transition to a circular economy, pollution

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6 Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation (OJ L 443, 10.12.2021, p. 9, ELI: http://data.europa.eu/eli/reg_del/2021/2178/oj).

7 Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making (OJ L 123, 12.5.2016, p. 1, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj).

prevention and control and protection, and restoration of biodiversity and ecosystems respectively.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

This Delegated Act builds on an extensive consultation process carried out in particular between September and December 2025, aimed at gathering practical feedback on the implementation of the existing technical screening criteria and informing their targeted review.

Stakeholder input was collected through several channels.

The Stakeholder Request Mechanism, launched in October 2023, gives stakeholders the opportunity to propose changes to existing activities as well as suggest new activities. Via this mechanism over 795 requests were submitted and analysed in relation to this review. The call for evidence published in November 2025, which resulted in 431 submissions, and the Stakeholder Request Mechanism, with a particular focus on requests to review existing activities. The recommendations developed by the Platform on Sustainable Finance under its second mandate, were also taken into account, together with feedback received during the consultation of those recommendations. In addition, the Commission gathered feedback from Member States through several meetings of the Member States Expert Group.

In parallel, the Commission organised eleven reality check meetings, held both online and in person, covering a wide range of sectors and cross-cutting issues. The meetings, which took place between 25 September and 11 December, addressed, notably, transport, information and communication technologies, forestry and environmental protection, low-carbon activities, construction and real estate, water and waste, services, energy, transitional activities, plastic packaging, pharmaceutical activities and generic technical appendices. The discussions were highly technical and provided detailed insights into the challenges encountered when applying the criteria in practice.

Stakeholders welcomed the opportunity to explain implementation challenges, but many found it difficult to translate them into precise, evidence-based proposals. While some industry representatives submitted detailed and substantiated inputs, the quality and robustness of evidence remained uneven, complicating the assessment of certain requests.

The draft Delegated Act was shared with the Member States Expert Group and the Platform on Sustainable Finance on 16 March 2026, together with the draft Delegated Act amending the Climate Delegated Act. The Member States Expert Group was consulted at two dedicated meetings, on 26 March and 14 April 2026, attended by Member States' experts and observers from the European Parliament; following this, 16 Member States provided written comments.

The feedback received via the Member States Expert Group broadly welcomed the efforts to streamline the technical screening criteria and to align them more closely with relevant sectoral legislation. At the same time, Member States stressed that the Taxonomy should avoid creating additional, duplicative or diverging requirements where applicable EU sectoral legislation already provides the relevant framework, and accordingly called for greater legal certainty, more flexible approaches to demonstrating compliance and clearer terminology. Several Member States also underlined the importance of retaining or broadening the coverage of certain activities and technologies, and of better accounting for national conditions and structural specificities.

The Platform on Sustainable Finance was consulted at four meetings, held on 24 and 25 March and on 20 and 27 April 2026, and submitted a broad set of targeted recommendations

across the activities under review. The comments received from both groups were mostly of a largely technical nature and were carefully considered in the finalisation of the Delegated Act.

The feedback received through the Platform on Sustainable Finance, an independent Commission expert group consulted on the draft Delegated Acts, comprised a broad set of targeted recommendations across the manufacturing, construction, water and ICT activities under review. These were aimed primarily at further improving the clarity and usability of the technical screening criteria, including by strengthening audit and certification requirements, clarifying the DNSH criteria in both the generic Appendices and the activity-specific sections, and better adapting the requirements to the operational realities of the relevant sectors.

The draft Delegated Act was published for a four-week feedback period from 17 March to 14 April 2026, together with the draft Delegated Act amending the Climate Delegated Act. In total, 507 submissions were received, of which 159 responses on the draft amendments to the Taxonomy Environmental Delegated Act.

The feedback received via the Have Your Say portal broadly welcomed the objective of improving the usability of the EU Taxonomy and strengthening its consistency with existing Union legislation, with several respondents expressing appreciation for the simplification of the DNSH criteria and for targeted adjustments aimed at improving operational clarity. At the same time, a number of respondents considered that the amendments would not yet deliver sufficient simplification in practice, while others cautioned that simplification should not come at the expense of environmental ambition, scientific robustness or comparability.

The comments from the MSEG, the PSF and stakeholders were carefully considered in the finalisation of the Delegated Act[8].

3. ASSESSMENT OF IMPACTS

The Commission carried out an assessment of impacts of the Delegated Act. This assessment did not take the form of a formal impact assessment, as the Delegated Act does not introduce new policy objectives but rather implement and refines policy choices already made in the Taxonomy Regulation and, to a large extent, in the Climate Delegated Act. The Taxonomy Regulation was subject to an impact assessment[9] that provided an assessment of the economic, social and environmental impacts of reporting under the EU Taxonomy. In addition, the Climate Delegated Act was accompanied by a proportionate impact assessment[10] that set out the general approaches used to define technical screening criteria. Those assessments remain relevant, as this Delegated Act refines existing criteria within the same policy framework without materially altering the nature or scale of the impacts.

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8 A more detailed overview of the consultation of the Platform on Sustainable Finance, the Member States Expert Group and the public feedback received via the Have Your Say portal, is provided in the Staff Working Document accompanying this Delegated Act.

9 Commission Staff Working Document Impact Assessment Accompanying the document Proposal for a Regulation of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment and Proposal for a Regulation of the European Parliament and of the Council on disclosures relating to sustainable investments and sustainability risks and amending Directive (EU) 2016/2341 and Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) 2016/1011 on low carbon benchmarks and positive carbon impact benchmarks, SWD/2018/264 final.

10 Commission Staff Working Document Impact Assessment Report Accompanying the document Commission Delegated Regulation (EU) 2021/2139 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, SWD/2021/0152 final.

This Delegated Act is supported by an analytical Staff Working Document[11] which:

describes the context, problem definition, purpose and methodology for the review of the technical screening criteria;

(1) summarises the expected benefits and costs of this initiative, including, with particular attention to administrative costs;

(2) explains the approach used to review the technical screening criteria and the consultation process;

(3) outlines in detail the changes to the technical screening criteria for the different sector and activities.

The Commission assessed, the consistency of this Delegated Act with the climate-neutrality objective set out in Article 2(1) of Regulation (EU) 2021/1119 of the European Parliament and of the Council[12] and with the objective of ensuring progress on adaptation as referred to in Article 5 of that Regulation.

In accordance with Article 17 of the Taxonomy Regulation, when developing the initial technical screening criteria, the Commission calibrated them to ensure that economic activities making a substantial contribution to one of the environmental objectives do not cause significant harm (DNSH) to climate change mitigation. For each economic activity, the potential for significant greenhouse gas (GHG) emissions was assessed. Where such a potential exists, the DNSH criteria for mitigation were developed. Where the risk of high GHG emissions is low, no criteria were proposed. Wherever possible and appropriate, these DNSH criteria for mitigation refer to compliance with minimum requirements set out in Union law. Where Union legislation does not establish specific minimum levels of environmental performance, quantitative metrics drawn from existing legal instrument were used, including data from installations covered by EU Emission Trading System (ETS). The criteria can be both quantitative, such as GHG emissions thresholds, and qualitative, such as requirements to have methane leakage monitoring plans. This amending Delegated Act adjusted certain of those criteria to reflect technological and policy development and improve their usability. It did not introduce significant changes to the GHG emissions thresholds or other criteria concerning activities with a risk of high GHG emissions, ensuring that compliance with Article 17 of the Taxonomy Regulation is maintained.

When developing the initial technical screening criteria, the Commission similarly ensured that economic activities making a substantial contribution to one of the environmental objectives do not cause significant harm to climate change adaptation. The DNSH criteria for adaptation set out a process-based requirement that is applicable across all economic activities, requiring that the activity is assessed for its potential exposure to climate-related risks and that, where necessary, adaptation measures are assessed and put in place to mitigate this exposure. The amendments introduced in this Delegated Act preserve this approach and are consistent with the adaptation objectives set out in Article 5 the European Climate Law, aiming to improve adaptation to climate change. The amendments restructure the generic criteria DNSH to climate change adaptation, aiming to enhance usability by rearranging the criteria presentation and clarifying requirements, thereby aligning more closely with

[11] [Placeholder for a reference to the SWD number.]

[12] Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1119/oj).

recognised best practices in risk assessment and adaptation planning cycles, while maintaining the core content and principles**.**

4. LEGAL ELEMENTS OF THE DELEGATED ACT

The right to adopt delegated acts is provided for under Articles 12(2), 13(2), 14(2) and 15(2) of the Taxonomy Regulation.

Article 1 lays down the amendments to Delegated Regulation (EU) 2023/2486.

Article 2 lays down the rules on the entry into force and the date of application of this Regulation.

COMMISSION DELEGATED REGULATION (EU) …/...

of 26.11.2026

amending Delegated Regulation (EU) 2023/2486 as regards enhancing the usability of the technical screening criteria

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088[13], and in particular Articles 12(2), 13(2), 14(2) and 15(2) thereof,

Whereas:

(1) Regulation (EU) 2020/852 establishes the general framework for determining whether an economic activity qualifies as environmentally sustainable, which is necessary to determine the degree to which an investment is environmentally sustainable. That Regulation is supplemented by, *inter alia*, Commission Delegated Regulation (EU) 2023/2486[14], which establishes the technical screening criteria for determining the conditions under which a specific economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes significant harm to one or more of the other environmental objectives referred to in Article 9 of Regulation (EU) 2020/852.

(2) Non-financial undertakings started reporting their alignment with Regulation (EU) 2020/852 and Delegated Regulation (EU) 2023/2486 ('Taxonomy') as of 1 January 2025 and financial undertakings as of 1 January 2026.

(3) Despite an increasing uptake of the Taxonomy, the feedback from reporting undertakings revealed significant difficulties in assessing and proving compliance with the technical screening criteria and in preparing the related disclosures, which were considered as overly detailed. Those difficulties resulted in undue administrative burden for reporting undertakings.

(4) Article 8 of Regulation (EU) 2020/852, requires undertakings that are obliged to publish sustainability information pursuant to Article 19a or Article 29a of Directive

[13] OJ L 198, 22.6.2020, p. 13, ELI: http://data.europa.eu/eli/reg/2020/852/oj.

[14] Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 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 the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities (OJ L, 2023/2486, 21.11.2023, p. 1, ELI: http://data.europa.eu/eli/reg_del/2023/2486/oj).

2013/34/EU of the European Parliament and of the Council[15] to include in their non-financial statement or consolidated non-financial statement information on how and to what extent their activities are associated with economic activities that qualify as environmentally sustainable. To reduce the reporting burden and ensure a more proportionate approach to sustainability reporting, Directive (EU) 2026/470 of the European Parliament and of the Council[16] amended Directive 2013/34/EU to reduce the scope of the obligation to publish sustainability information to undertakings with a net turnover exceeding EUR 450 000 000 and an average of more than 1 000 employees during the financial year. That amendment results in a reduced number of undertakings which are required to disclose information on how and to what extent their activities are associated with economic activities that qualify as environmentally sustainable.

(5) To further reduce undue burden on non-financial and financial undertakings required to publish Taxonomy related disclosures, Commission Delegated Regulation (EU) 2026/73[17] amended Delegated Regulation (EU) 2023/2486 to simplify certain technical screening criteria for determining whether economic activities cause no significant harm to the objective of pollution prevention and control regarding the use and presence of chemicals, as assessing compliance with those requirements poses a particular burden to undertakings due to their complexity.

(6) Article 19(5) of Regulation (EU) 2020/852 requires the Commission to regularly review the Taxonomy technical screening criteria, and where appropriate, amend the criteria specified in delegated acts in line with scientific and technological developments. According to that provision, before amending or replacing those criteria, the Commission is required to assess the implementation of those criteria, taking into account the outcome of their application by financial market participants and their impact on capital markets, including on the channelling of investment into environmentally sustainable economic activities.

(7) The feedback gathered by the Commission revealed significant difficulties that non-financial and financial undertakings encountered while applying the technical screening criteria, in particular the criteria for determining whether an economic activity causes significant harm to one or more of the environmental objectives. Undertakings reported, in particular difficulties in gathering the necessary documentation to assess and prove compliance with the requirements and called for closer alignment with applicable Union law.

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15 Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19, ELI: http://data.europa.eu/eli/dir/2013/34/oj).

16 Directive (EU) 2026/470 of the European Parliament and of the Council of 24 February 2026 amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements (OJ L, 2026/470, 26.2.2026, ELI: http://data.europa.eu/eli/dir/2026/470/oj).

17 Commission Delegated Regulation (EU) 2026/73 of 4 July 2025 amending Delegated Regulation (EU) 2021/2178 as regards the simplification of the content and presentation of information to be disclosed concerning environmentally sustainable activities and Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 as regards simplification of certain technical screening criteria for determining whether economic activities cause no significant harm to environmental objectives (OJ L, 2026/73, 8.1.2026, ELI: http://data.europa.eu/eli/reg_del/2026/73/oj).

(8) Compliance with all the technical screening criteria laid down in Delegated Regulation (EU) 2023/2486 for a specific activity is a necessary condition for that economic activity to be considered environmentally sustainable. Undertakings that were not able to prove that they fulfilled all the criteria due to the complexity of those criteria were reporting significantly lower levels of environmentally sustainable economic activities, despite having taken significant steps to align with the Taxonomy.

(9) To facilitate their consistent application, to reduce unnecessary administrative burden, and to ensure better alignment with existing Union legislation, while maintaining a high level of environmental integrity, the technical screening criteria for determining under which conditions an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources should be revised.

(10) The technical screening criteria for determining under which conditions an economic activity qualifies as contributing substantially to the transition to a circular economy should ensure that the activities promote ambitious circularity and resource efficiency objectives, while being easy to use for undertakings.

(11) To ensure closer alignment with the Union's circular economy objectives and to reflect recent regulatory developments, in particular Regulation (EU) 2025/40 of the European Parliament and of the Council[18], to reflect the objectives of the Union Bioeconomy Strategy[19] on increasing the content of sustainable renewable feedstocks, further incentivise reusability over single-use and to facilitate the demonstration of compliance while maintaining high environmental standards, the technical screening criteria for manufacturing of plastic packaging should be reviewed.

(12) To improve their usability and to reflect the Union's most recent legislation, in particular the requirements set out in Regulation (EU) 2024/1781 of the European Parliament and of the Council[20] regarding the durability, reparability, and recyclability of electronic products, and to further specify design requirements and restrictions regarding presence of hazardous substances, the technical screening criteria for the manufacture of electrical and electronic equipment should be revised.

(13) To reflect new Union legislation, and in particular Directive (EU) 2024/3019 of the European Parliament and of the Council[21], and to appropriately reflect the latest technological developments and scientific evidence, especially for the waste sector, the technical screening criteria for the water, sewerage, waste and remediation activities should be revised. The description of the water supply and waste water treatment and collection activities should be harmonised to improve consistency and facilitate compliance by economic operators. The activity of recovery of bio-waste by

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18 Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC (OJ L, 2025/40, 22.1.2025, ELI: http://data.europa.eu/eli/reg/2025/40/oj).

19 Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, A Strategic Framework for a Competitive and Sustainable EU Bioeconomy, COM/2025/960 final.

20 Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of ecodesign requirements for sustainable products, amending Directive (EU) 2020/1828 and Regulation (EU) 2023/1542 and repealing Directive 2009/125/EC (OJ L, 2024/1781, 28.6.2024, ELI: http://data.europa.eu/eli/reg/2024/1781/oj).

21 Directive (EU) 2024/3019 of the European Parliament and of the Council of 27 November 2024 concerning urban wastewater treatment (recast) (OJ L, 2024/3019, 12.12.2024, ELI: http://data.europa.eu/eli/dir/2024/3019/oj).

anaerobic digestion or composting should be updated to allow for the production of chemicals other than biogas and the recovery of phosphorus as a result of the process.

(14) Feedback from reporting undertakings on the implementation of the technical screening criteria for construction and real estate activities has demonstrated that the threshold for gypsum is too challenging to be reached in practice. That threshold should therefore be lowered.

(15) To ensure closer alignment with the Union's evolving legislative framework, and in particular with Regulation (EU) 2024/1781, it is necessary to revise the technical screening criteria for services activities. More in particular, to encourage the take up of circular business models in a larger range of economic sectors, the descriptions of activities should be revised to ensure that those services can cover a broader range of products. Key concepts should also be clarified across the activity descriptions and criteria. The criteria relating to packaging should be revised to bring them in line with the requirements of Regulation (EU) 2025/40. The criteria for 'do no significant harm' should be streamlined to better reflect the operation of circular economy service models and criteria more suitable for manufacturing activities or energy generation activities should be removed. At the same time, and in view of the inclusion of further categories of products in activity descriptions additional specific safeguards should be included as part of those 'do no significant harm' criteria.

(16) Technical screening criteria for activities relating to the manufacture of active pharmaceutical ingredients and medicinal products contributing substantially to pollution prevention and control do currently not take into account the specificities and constraints of the sector. Undertakings have reported that core requirements of substantial contribution criteria regarding biodegradability, metabolite testing, and substitution statements conflict with the requirements relating to the quality and medicinal efficacy of medicinal products and have requested that those core requirements are deleted. Removing those core requirements from the substantial contribution criteria would, however, result in criteria that would reflect existing industry practices, thus failing to meet the standard for substantial contribution required by Regulation (EU) 2020/852. The technical screening criteria for pharmaceutical activities should therefore be removed to avoid undue burdens for undertakings while also avoiding compromising high sustainability standards.

(17) To improve the operability of the technical screening criteria for conservation, including restoration, of habitats, ecosystems and species, it should be specified that certification under a voluntary national or international certification standard, based on independent third-party verification, may be used as supporting evidence of compliance where the certification requirements correspond to one or more specific technical screening criteria applicable to the activity. Such clarification should not affect the responsibility of the operator to ensure full compliance with all applicable criteria.

(18) The technical screening criteria for determining whether the economic activities that contribute substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems cause significant harm to one or more of the other environmental objectives should ensure that the contribution to one of the environmental objectives from an economic activity is not outweighed by significant harm to other environmental objectives caused by that activity. While the 'do no significant harm' criteria play an important role in ensuring

the environmental integrity of the classification of environmentally sustainable activities, those criteria should also be easy to use, by setting out clear requirements building upon the relevant requirements of existing Union law. For that reason, and where appropriate, the technical screening criteria for ensuring that activities do not cause significant harm to climate change mitigation should be revised to build more directly on relevant requirements set out in existing Union law. For the same reason, the technical screening criteria for ensuring that activities do not cause significant harm to climate change adaptation should be simplified, the concepts specified and references to the latest scientific data and tools updated. Those changes should furthermore clarify the distinction between the do no significant harm and substantial contribution thresholds for the objective of climate change adaptation.

(19) To facilitate the demonstration of compliance with the technical screening criteria for ensuring that activities do not cause significant harm to sustainable use and protection of water and marine resources, it is necessary to explicitly set out options to demonstrate compliance with the requirements of Directive 2000/60/EC of the European Parliament and of the Council[22] and Directive 2008/56/EC of the European Parliament and of the Council[23]. In addition to an Environmental Impact Assessment (EIA) conducted under Directive 2011/92/EU of the European Parliament and of the Council[24], options for demonstrating compliance should include valid and up-to-date environmental permits covering water-related aspects, and alternative available evidence, such as registrations of the activity by competent authorities and notifications of such activity to those authorities.

(20) The technical screening criteria for ensuring that activities do not cause significant harm to transition to a circular economy should be adjusted to provide for more clarity as to the means of demonstrating compliance, and to align the concepts used with the most recent Union legislation in this area, including Regulation (EU) 2024/1781.

(21) The technical screening criteria for ensuring that activities do not cause significant harm to pollution prevention and control were amended by Delegated Regulation (EU) 2026/73. That amendment specified the application of certain exemptions based on Union law that are referred to in those criteria and removed the requirements relating to substances that meet the criteria laid down in Regulation (EC) No 1272/2008 of the European Parliament and of the Council[25] for one of the hazard classes or hazard categories referred to in Article 57 of Regulation (EC) No 1907/2006 of the European Parliament and of the Council[26]. To further improve consistency with Union chemicals

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22 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, ELI: http://data.europa.eu/eli/dir/2000/60/oj).

23 Directive 2008/56/EC of the European Parliament and of the Council of 17 June 2008 establishing a framework for community action in the field of marine environmental policy (Marine Strategy Framework Directive) (OJ L 164, 25.6.2008, p. 19, ELI: http://data.europa.eu/eli/dir/2008/56/oj).

24 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 (codification) (OJ L 26, 28.1.2012, p. 1, ELI: http://data.europa.eu/eli/dir/2011/92/oj).

25 Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1, ELI: http://data.europa.eu/eli/reg/2008/1272/oj).

26 Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council

legislation and to address persisting practical implementation challenges relating to assessing and demonstrating compliance with those technical screening criteria, they should be further revised. Substantial input from reporting undertakings identified the need to ensure that the criteria are proportionate and easy to apply, and it is therefore necessary to improve the usability of those technical screening criteria, and to further specify the scope of substances covered and the applicable exemptions. It is also necessary to align the requirement set out in the technical screening criteria with the specific restrictions, conditions and exemptions relating to the use of chemicals already established under Union law, and in particular Regulation (EC) No 1907/2006, Directive 2011/65/EU of the European Parliament and of the Council[27], Regulation (EU) 2017/852 of the European Parliament and of the Council[28], Regulation (EU) 2019/1021 of the European Parliament and of the Council[29], and Regulation (EU) 2024/590 of the European Parliament and of the Council[30]. The technical screening criteria relating to substances identified in accordance with Regulation (EC) No 1907/2006 as substances of very high concern meeting specific hazard criteria should be revised by aligning those technical screening criteria more closely with the assessment mechanisms of Regulation (EC) No 1907/2006 and risk management options in other pieces of chemicals, products and waste legislation. In order to minimise adverse impact on human health and the environment, and to preserve the incentive to substitute substances of very high concern, operators using or placing on the market substances identified in accordance with in accordance with Article 59(1) of Regulation (EC) No 1907/2006 should nevertheless implement the necessary processes to manage chemical risks with the aim of protecting the health of people and the environment and, at the design or redesign stage of mixtures and articles, implement approaches to avoid or minimise the use of such substances, including by regularly monitoring the availability of safer alternatives. Manufacturers of those substances should likewise manage chemical risks and, where relevant, monitor the availability of alternatives. Furthermore, the requirement to comply with those criteria should be removed for certain activities where the operator of the activity does not have proper information on the use of those chemicals, including transport or services activities.

(22) To enhance the usability of the technical screening criteria for ensuring that activities do not cause significant harm to protection and restoration of biodiversity and ecosystems, those criteria should be revised to further specify the different ways to demonstrate compliance. Those technical screening criteria should specify that Environmental Impact Assessments (EIA) are only required for activities that are already covered by Directive 2011/92/EU of the European Parliament and of the

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Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC. (OJ L 396, 30.12.2006, p. 1, ELI: http://data.europa.eu/eli/reg/2006/1907/oj).

27 Directive 2011/65/EU of the European Parliament and of the Council of 8 June 2011 on the restriction of the use of certain hazardous substances in electrical and electronic equipment (recast) (OJ L 174, 1.7.2011, p. 88, ELI: http://data.europa.eu/eli/dir/2011/65/oj).

28 Regulation (EU) 2017/852 of the European Parliament and of the Council of 17 May 2017 on mercury, and repealing Regulation (EC) No 1102/2008 (OJ L 137, 24.5.2017, p. 1, ELI: http://data.europa.eu/eli/reg/2017/852/oj).

29 Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (recast) (OJ L 169, 25.6.2019, p. 45, ELI: http://data.europa.eu/eli/reg/2019/1021/oj).

30 Regulation (EU) 2024/590 of the European Parliament and of the Council of 7 February 2024 on substances that deplete the ozone layer, and repealing Regulation (EC) No 1005/2009, OJ L, 2024/590, 20.2.2024, ELI: http://data.europa.eu/eli/reg/2024/590/oj).

Council[31] and that compliance by undertakings can also be shown by building on existing tools, including permits, in line with Union law.

(23) Delegated Regulation (EU) 2023/2486 should therefore be amended accordingly.

(24) The Commission has duly considered and analysed the proposed amendments as outlined in the analytical Staff Working Document accompanying this Regulation.

(25) Before adopting this Regulation and during its preparation, the Commission has gathered the necessary expert and stakeholder feedback, in particular by consulting the Platform on Sustainable Finance and the Member State Expert Group and by publishing the Regulation for a period of four weeks for public feedback, in accordance with the principles and procedures laid down in the Interinstitutional Agreement on Better Law-Making[32].

(26) The four environmental objectives referred to in Article 9, points (c) to (f), of Regulation (EU) 2020/852 and in Articles 12 to 15 of that Regulation are closely interlinked in terms of the means by which an environmental objective is achieved and the benefits that achieving one of those environmental objectives may have on the other environmental objectives. The provisions determining whether an economic activity contributes substantially to those environmental objectives are thus closely interrelated. To ensure coherence between the amendments to those provisions, which should enter into force at the same time, to facilitate a comprehensive view of the legal framework for stakeholders, and to facilitate the application of Regulation (EU) 2020/852, it is necessary to include those amendments into a single Regulation.

(27) This Regulation is consistent with the climate-neutrality objective set out in Article 2(1) of Regulation (EU) 2021/1119 of the European Parliament and of the Council[33] and ensures progress on adaptation to climate change as referred to in Article 5 of that Regulation.

(28) Pursuant to Article 30 of Directive 2013/34/EU, the management reports are to be published within a reasonable period of time, which is not exceeding 12 months after the balance sheet date. To ensure that undertakings are able to apply the amendments laid down in this Regulation for the financial year 2026, this Regulation should apply from 1 January 2027. However, to avoid undue costs of compliance with the amendments laid down in this Regulation, undertakings should be able to apply Delegated Regulation (EU) 2023/2486 as applicable on 31 December 2026 for the financial year that starts between 1 January and 31 December 2026,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Delegated Regulation (EU) 2023/2486

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31 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 (codification) (OJ L 26, 28.1.2012, p. 1, ELI: http://data.europa.eu/eli/dir/2011/92/oj).

32 Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making (OJ L 123, 12.5.2016, pp. 1, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj).

33 Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law'), (OJ L 243, 9.7.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1119/oj).

Delegated Regulation (EU) 2023/2486 is amended as follows:

(1) Annex I is amended in accordance with Annex I to this Regulation;

(2) Annex II is amended in accordance with Annex II to this Regulation;

(3) Annex III is amended in accordance with Annex III to this Regulation;

(4) Annex IV is amended in accordance with Annex IV to this Regulation.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2028.

Undertakings may, however, apply Delegated Regulation (EU) 2023/2486 as applicable on 31 December 2027 for the financial year that starts between 1 January and 31 December 2027.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26.11.2026

For the Commission
The President
Ursula VON DER LEYEN